



Office  
of Sport

# Annual Report

2014-15

October 2015

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## 1 Letter of Submission



**Office  
of Sport**  
Chief Executive's Office

The Hon Stuart Ayres MP  
Minister for Sport  
Level 19, 52 Martin Place  
Sydney NSW 2000

Dear Minister

In compliance with the terms of the *Annual Reports (Departments) Act 1985*, the *Public Finance and Audit Act 1983* and regulations under those Acts, I submit the 2014/15 Office of Sport Annual Report for your presentation to the NSW Parliament.

Yours sincerely

A handwritten signature in black ink, appearing to be "Matt Miller", written over a horizontal line.

Matt Miller  
**Chief Executive**

**31/10/15**

## 2 Charter and Access

The Office of Sport is a Public Service executive agency related to the then Department of Premier and Cabinet under Schedule 1, Part 2 of the *Government Sector Employment Act 2013*.

The Office of Sport was established on 1 July 2014 pursuant to *Administrative Arrangement (Administrative Change – Miscellaneous Agencies) Order 2014 (2014-413)*. The business units within the Office of Sport were prior to 1 July 2014 part of the then Department of Education and Communities.

The Chief Executive is the head of the agency and is responsible to the Minister for Sport for the delivery of policy and services within the Sport portfolio.

The Office of Sport consists of the following operational divisions and entities:

- Sport and Recreation (including the State Sporting Venues Authority and Combat Sports Authority)
- Venues NSW
- Office of Penrith Lakes
- Sydney Olympic Park Authority
- Strategic and Business Services.

The Office of Sport also provides a sub-cluster co-ordination role for the following Schedule 1, Part 2 GSEA executive agencies that report to the Minister for Sport:

- Sydney Cricket and Sports Ground Trust
- NSW Institute of Sport.

Principal legislation administered within the Office of Sport includes:

- Combat Sports Act 2013
- Institute of Sport Act 1995
- Motor Vehicle Sports (Public Safety) Act 1985
- Mount Panorama Motor Racing Act 1989
- Sporting Bodies' Loans Guarantee Act 1977
- Sporting Venues Authorities Act 2008
- Sydney Cricket and Sports Ground Act 1978
- Sydney Olympic Park Authority Act 2001.

This Report covers the Sport and Recreation, the Strategic and Business Services Divisions and the Office of Penrith Lakes. The other entities report separately.

### Access

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## 3 Office of Sport Strategic Intent

### 3.1 What we do

The Office of Sport collaborates with key sector partners to develop a vibrant and valued sport and active recreation sector that enhances the lives of the people of NSW.

The Office provides leadership and support to the sector to enhance sustainability and performance and is responsible for planning, managing and delivering high quality venues, facilities, sport and active recreation development programs, high performance sport, and sports integrity and safety. It also oversees the management and delivery of a significant range of sports-related services and facilities across NSW including the development and implementation of sport policy and strategy and promotes sports portfolio coordination and sector alignment.

The Office delivers social and economic benefits to the people of NSW. Our customers, sector partners and stakeholders include:

- Sports fans and participants and volunteers in sport and active recreation
- Elite athletes and professional sporting groups
- Schools and students
- State, national and international sporting organisations and Peak Sport Bodies
- Clubs, Associations, and community sport and recreational groups
- Advocacy groups
- Venue and facilities tenants
- Local, State and Commonwealth Government agencies
- Sport and active recreation businesses and service providers
- State, national and international event organisations.

### 3.2 Our strategic priorities 2015-19

The Office of Sport's alignment with the goals and targets in the NSW Government's NSW 2021 Plan are primarily reflected through

- Goal 27: Enhancing cultural, creative, sporting and recreational opportunities

Under the *NSW 2021 Plan*, the Office's primary performance target was to increase participation in sport and physical activity by 10% from 2010 to 2016.

The Office also contributes to many other goals in the *Plan* including Goal 11 (improving health), Goal 13 (social inclusion), Goal 14 (opportunities for people with a disability), Goal 18 (investing in infrastructure), Goal 20 (building liveable centres), Goal 24 (community involvement) and Goal 26 (opportunity and partnership with Aboriginal people).

In developing its strategic direction for the next four years, the Office has identified the following strategic priorities:

- Provision of high quality venues and facilities
- Enhanced sector capacity and cohesion
- Stronger partnerships with other sectors
- Increased participation in sport and active recreation activities
- High performance sporting success and well developed pathways
- An Office of Sport with the capability to deliver the Government's sport and active recreation agenda.

## 4 Our 2014-15 performance

### Performance Highlights

- **Participation**
  - Nearly 400,000 people participated in sport and active recreation activities provided directly by the Office involving more than 1,000,000 participant-days
  - 18,000 Indigenous people provided opportunities to be involved in participation activities and development programs
- **Sector development and support**
  - Approximately 33,000 participants provided with education , training and involvement in sector capacity building
  - Almost \$18m in funding support provided to the sector
- **Improved cost-effectiveness of operations**
  - Over 20% reduction in net cost of operations of Sport and Recreation Centres despite a 14% increase in participants

### 4.1 Strategic Overview

#### Operating Context

The sport and active recreation sector is facing major challenges to its sustainability and performance and has limited capacity to respond to these challenges without support and strategic guidance from government. The sector has an under-realised potential to deliver greater benefits to the people of NSW.

The creation of the Office from 1 July 2014 was a step toward providing the sector with more focussed support and guidance to address the sector challenges and realise opportunities to deliver improved return on investment in the sector to the people of NSW.

Activating the new Office was associated with a number of challenges relating to the separation from the then Department of Education and Communities and Office start-up. Given this context, the focus of the first six months was primarily on maintaining the existing roles and services of the Sport and Recreation Division and establishing a basic business enabling capacity.

To support the establishment of the Office, the Government commissioned an independent Capability Review led by Dr Allan Hawke AC in early 2015. This Review evaluated the Office's leadership, strategy and delivery capabilities and the coherence of sport portfolio governance arrangements in line with capability review methodology used in the Commonwealth Government.

The review made twenty-seven recommendations relating to Office strategic direction, governance reform and improvements to the Office's capability. The review strongly endorsed the Office's mandate in sport portfolio coordination and highlighted the importance of the Office developing a clear statement of strategic intent predicated on a shift in focus toward sector support and development, strategic influencing, infrastructure planning and leveraging the benefits of sport and active recreation.

The latter part of the year was focussed on activating review recommendations whilst continuing to ensure business as usual performance was maintained. Important new building blocks to establishing an effective Office of Sport were put in place including development of a statement of strategic intent, initiation of business transformation in

Sport and Recreation and implementation of management operating systems to improve Sport portfolio coordination.

Notwithstanding this period of transition, staff commitment remained strong during the year and was a vital factor in the positive performance outcomes achieved. Overall Office of Sport staff engagement reported in the Public Service Commission's *2014 People Matter Survey* was 71%, above the NSW public sector level of 65%. Effective leadership engagement with staff resulted in strong endorsement of the Office's new direction with 85% of staff supporting it.

### **Strategic Performance**

Business planning for 2014-15 was driven by a strategic direction based on pre-Office machinery of government arrangements and a primary alignment with the *NSW 2021 Goal 27* relating to increasing participation in sport and recreation activities.

Success in achieving increased participation in sport and active recreation activities and progress toward the *NSW 2021* target is not being realised despite solid operational performance of existing Sport and Recreation programs and strong participation growth achieved by clubs in some of the major sports. NSW participation rates have fallen from 65.1% in 2011-12 to 61.4% in 2013-14, mirroring a similar decline across Australia and trends internationally. These trends point to the need to fundamentally review our participation strategies and the achievability of targets.

Planning and delivery of infrastructure and facilities for sport and active recreation not only enable participation, they are vital elements contributing to State economic growth and the liveability of our towns and cities. The Office's collaborative work with Infrastructure NSW on implementation of the *NSW Stadia Strategy 2012* informed the *State Infrastructure Strategy Update 2014* and secured funding commitments to re-build the major stadia network. The Office's *Future Needs of Sports Infrastructure Study* has initiated a similarly strategic contribution to planning and investment for community sport and active recreation infrastructure and facilities.

Major sports events were significant contributors to the strong performance achieved in tourism in NSW. The Office's contributions to the successful delivery of major sports events including the Asian Cup and Cricket World Cup and support for other significant sport and active recreation events demonstrate the value proposition of sport and recreation to other sectors.

Through its programs the Office also made significant contributions to other *NSW 2021* goals and targets including:

- Increasing opportunities for people with disability
- Increasing volunteering
- Skill development
- Fostering opportunity and partnership with Aboriginal people
- Improving community inclusion.

### **Operational Performance**

Sport and Recreation's effective sector partnerships and strong stakeholder relationships continued to be a core driver of our achievements during the year.

The Office delivered solid operational performance with key program outputs met and improvements in performance reflected in more efficient service delivery and increased program reach. A number of strategic initiatives were also either initiated or progressed including the *Future Needs of Sport Infrastructure Study* and completion of key supporting materials for the *Rebuilding the Major Stadia Network* program.

The successful implementation of a new regulatory regime for combat sports to improve participant safety and promote integrity in sports was another noteworthy achievement in 2014-15.

### **Financial Performance**

In accordance with the *Public Finance and Audit Act 1983 (NSW)*, the Audit Office of NSW undertook the inaugural audit of the Office's financial statements. This audit resulted in an unqualified opinion.

The Office operated within its approved (revised) total expenditure budget of \$141.70m without any negative impact across the forward estimates and delivered its approved capital programs of \$8.00m within its approved total capital budget.

Savings targets were successfully met as a result of strategies implemented to meet budget efficiency dividends and further improvements achieved in the net cost of service of sport and recreation centres operations.

### **Conformance**

The Office complied with all legislative requirements and Government policy directions.

Over the year the Office has established a robust governance framework incorporating an independent Audit and Risk Committee, appropriate financial and administrative delegations, management reporting, and an internal audit program and charter. Initial development was also undertaken on an enterprise-wide risk management policy.

## **4.2 Sport and Recreation**

Sport and Recreation supports the sport and active recreation sector through provision of grant funding and a range of programs, projects and services to communities across NSW delivered from its eleven sport and recreation centres, nine regional offices and operation of the Sydney International Equestrian, Shooting and Regatta Centres in Western Sydney. The programs relate primarily to sport development, community development and participation opportunities.

In addition, Sport and Recreation is also involved with a number of inter-agency projects and provides advice and assistance on a range of sport and recreation matters to all levels of government, community agencies and the general public.

### **4.2.1 Grant funding**

The Office of Sport's grant programs support the sport sector at state, regional and local levels as well as recreational organisations. They assist with sport and active recreation development, the upgrade and construction of new local sports facilities as well as the hosting of international, national and regional sporting events that bring business, tourism and jobs to communities across NSW.

During the year total grant funding for the sector of \$17.94m was provided including \$1.07m to the New South Wales Institute of Sport to support the delivery of high performance programs.

Special grants were made to:

- \$750,000 to Lithgow Council for the Lithgow Aquatic Centre; and
- \$250,000 to the Bradman Foundation for the Bradman museum.

See Appendix C for a detailed list of funds granted to non-government community organisations.



## 4.2.2 Participation programs

A core focus for the Office is to encourage participation in sport and active recreation activities to promote improved community health and well-being outcomes.

Sport and Recreation provides programs and promotes the opportunities for people to get active through information provided on the following websites/portals:

- Gateway to Sport [www.sportandrecreation.nsw.gov.au/gatewaytosport](http://www.sportandrecreation.nsw.gov.au/gatewaytosport) – allows users to browse sport and physical activity options.
- Healthy Kids website [www.healthykids.nsw.gov.au](http://www.healthykids.nsw.gov.au) – promotes key messages for healthy eating and active living.

### Sport and Recreation Centres

The Office of Sport manages 11 Sport and Recreation Centres across NSW. All Centres encourage and support equitable access to participation in programs for all members of the community. They also run specialised programs for disadvantaged and under-represented groups. There are a number of diverse programs for schools, children, families, corporate groups and community organisations. The Centres offer accommodation, recreation facilities and catering, with qualified staff to develop and run tailored education and recreation programs.

Table 4-1 Program Participation in 2014-15

Activity	Participants	Total days
Community use	2,424 bookings with 118,872 participants	445,633
Holiday camps	6,062 registrations	22,784
Schools	794 schools with 66,098 participants	228,189

Strong operational performance results were realised during 2014-15.

Participant numbers increased by 14% in Sport and Recreation Centres from the previous year and the net cost of operations for these Centres was reduced from \$3.3m in 2013-14 to \$2.6m in 2014-15. This improved cost-effectiveness continues the trend of recent years and reflects the outstanding efforts of management and staff in driving improved productivity.

Customer satisfaction was high with 91% of participants satisfied or very satisfied with program value for money and 95% indicating they would recommend the service offering to others.

**Figure 4-1 Sport & Recreation Centres – Net Cost (\$,000)**



New school programs implemented in Centres included the Future Leaders Program for primary and secondary students (with 634 students attending in total), the Winter Warrior Program at Lake Keepit (with 156 secondary students competing), “Go Wild” at Lake Burrendong in partnership with Taronga Western Plains Zoo, and Yennibu at Sydney Academy, a program focussing on Aboriginal history and culture.

New partnerships were formed with

- Aspect, providing specialist autism camps for families and siblings,
- Ageing Disability and Home Care camps, providing 16 camps for 202 teenagers with disability, 32 siblings and 116 carers plus a range of non-government support services for people with disability

### **Regional programs**

During 2014-15, over 44,000 people participated in regional programs including holiday activities and sport programs that target children and young people, community based participation programs, the Walking for Pleasure program, and programs that support disadvantaged and under-represented communities.

The Office continued to provide a comprehensive program directed to improving swimming and water safety skills. More than 3,400 participants were provided with this program, utilising the Royal Life Saving Society Swim and Survive program.

**Table 4-2 Outdoor Education and Swim and Survive Program Participation in 2014-15**

<b>Program</b>	<b>Number of participants</b>
Holiday activities and sport programs	3,079
Participation opportunities	22,998
Targeted participation programs	12,432
Walking for Pleasure	1,937
Swim and Survive programs	3,400

### **Promoting the involvement of Aboriginal Australians**

Over 18,000 Aboriginal people participated in sport and physical activity programs.

**Table 4-3 Aboriginal Involvement in 2014-15**

<b>Program</b>	<b>Number of participants</b>
Holiday activities and sport programs	410
Participation opportunities	12,568
Target participation programs	5,341

In addition, over 700 Aboriginal people benefited from sport development programs. Notably, 407 people participated in water safety programs 85 people in coach education and accreditation programs, and 63 in sport safety programs.

Aboriginal sport development officers located across NSW have supported the following initiatives:

- The establishment of the Murdi Paaki Regional Rugby League Council to provide services to the Far West communities of NSW and support to the Outback Rugby League and the Barwon Darling Rugby League Competitions.
- Five weekly gross motor skill programs for preschool aged children in partnership with five early childhood service providers in Western Sydney where staff, carers and parents at the preschools were taught how to instruct and implement gross motor skill activities, including practical advice on skill progression, teaching cues and activities such as obstacle courses.
- Thirteen learn to swim and water familiarisation programs in partnership with Swimming NSW, local community organisations and schools in Campbelltown, Illawarra and Shoalhaven local government areas (LGAs) for Aboriginal children aged over four
- A partnership with Bellambi and Nowra-Culburra Surf Life Saving Clubs and local community organisations to facilitate three water safety participation programs for Indigenous communities in the Illawarra and Shoalhaven LGAs.
- A partnership with The Glen – Drug and Alcohol Rehabilitation Service (Ngaimpe Aboriginal Corporation) at Woongarra (Central Coast) to provide a one-day Touch Football competition for clients from a range of drug and alcohol rehabilitation services
- Ten Traditional Indigenous Games (TIG) Delivery and Training Workshops in the Hunter region to primary and secondary schools, Aboriginal Education Consultative Groups and the Hunter New England Population Health Unit.
- Two Elders Olympics events for Aboriginal and Torres Strait Islander people over the age of 45 years held in Marrickville and Picton during NSW Seniors Week from 14-22 March 2015.

#### **4.2.3 Sport and active recreation sector development programs**

The Office of Sport seeks to build sector capacity and cohesion through provision of programs to State Sporting Organisations and clubs to enhance the corporate governance and operational capability of organisations at the state, regional and local levels.

More than 25,000 people participated in a range of programs that contribute to the education, training and capacity building of the sector. A summary of this participation is presented below.

**Table 4-4 Sport and Action Recreation Participation in 2014-15**

<b>Program</b>	<b>Number of participants</b>
Leadership and governance	21,002
Coaches and officials education and accreditation	786
Sport integrity and safety	3,289

In addition over 8,000 people participated in training opportunities focused on community development.

Specific initiatives undertaken during the year included:

- 68 current Directors of State Sporting Organisations were provided board directorship training through a partnership with Sport NSW, the industry peak body
- Foundations of Directorship training was provided to 26 women who are interested in joining State Sporting Organisation Boards to promote improved gender equity on such boards
- More than 540 staff from NSW State Sporting Organisations and peak bodies attended nine free Sports Talks designed to encourage networking and education on industry issues including match fixing, active ageing, concussion management, event legacy, Indigenous sport programming, integrity, working with schools and safeguarding children in sport
- A new Child Safe Sports workshop was delivered to more than 1,000 people in more than 30 locations across NSW, and WWCC information and planning sessions for State Sporting Organisations, including a CEO breakfast and two Sport Talks attended by almost 200 people
- 90 *Sportrage* kits and 30 Coloured Vest kits were distributed to sports clubs, along with more than 11,000 individual *Sportrage* promotional items, such as education brochures, posters and stickers promoting fair play messages.

The Office of Sport continued its support of Play by the Rules (PBTR) [www.playbytherules.net.au](http://www.playbytherules.net.au), contributing more than \$16,000 to the national program. During 2014-15, there were 142,915 visits to the PBTR website, of which 31,328 were from NSW. In addition, 18,863 people undertook free PBTR online training in child protection, harassment, complaint management and member protection, with 5,245 participants from NSW.

The Office of Sport supported the development and implementation of a communications strategy for the Office of the Children's Guardian to assist the sport sector in complying with the new NSW Working with Children Check (WWCC) requirements.

#### **4.2.4 Infrastructure and Facilities**

Access to appropriate quality venues and facilities is a critical element in supporting participation and enabling the Office realise its strategic objectives.

##### **Rebuilding the Major Stadia Network**

The NSW Government will invest more than \$1 billion in rebuilding the NSW Stadia Network as a part of its infrastructure program. This will not only support domestic sport but also deliver significant economic and social benefits to NSW. It will ensure NSW is able to deliver a wide range of sporting and entertainment events that support growth in the NSW visitor economy and ensure we can compete for the biggest and the best international events, create jobs, make Sydney a more liveable international city and build community inclusion and connectedness.

During 2014-15 the Office of Sport led work to develop this major initiative.

### **State Infrastructure Strategy Update 2014**

Building on its work outlined in the 2012 NSW Government Stadia Strategy, the Office worked closely with Infrastructure NSW to develop the sporting infrastructure elements of the State Infrastructure Strategy Update released in November 2014.

The update found that the 2012 NSW Stadia Strategy provided a solid basis for future NSW Government planning and investment in sporting infrastructure and recommended that \$600 million be allocated from the Rebuilding NSW initiative for investment in stadia. Infrastructure NSW also confirmed that stadia are a key part of the state's productive infrastructure.

### **Stadia Strategy Steering Group (SSSG)**

A steering group was established in January 2015 to provide advice to the NSW Government about the implementation of the NSW Stadia Strategy including which assets to upgrade and the sequence in which projects should be delivered.

The SSSG was chaired by John Brogden AM and included representatives from Stadium Australia Group, the Sydney Cricket and Sports Ground Trust and Venues NSW. A wide range of stakeholders with an interest in the implementation of the Stadia Strategy were consulted including the major sporting codes and other key sports, venue operators and key government agencies including the Department of Planning & Environment, Infrastructure NSW, Destination NSW and Transport for NSW.

The Office provided support to the SSSG and development of the under-pinning evidence base to inform SSSG deliberations and reporting.

### **Community sports facilities**

Community sporting facilities are of great importance to the people of NSW and the Office continues to support their development and upgrades.

Under the Sport Facility Program \$4.19m was provided to 251 organisations for the development of local and regional level sport and recreation facilities.

The NSW Government made a number of election commitments in relation to sporting facilities and will make over \$14.5m available for local sporting infrastructure. The Office of Sport will manage the facility funding on behalf of the Government. The facility projects include Centenary Park in Croydon, Maitland Showground's Grandstand, McEvoy Park in Umina, upgrade to the Murrumbateman Recreation Ground, Northern Inland Centre of Excellence and Western Sydney Community and Sports Centre.

### **Future Needs of Sport Infrastructure Study**

Sport and Recreation continued work on implementation of the *Future Needs of Sport Infrastructure Study* (the Study). The Study seeks to establish the evidence base to support investment decisions in community sport facilities not only by the NSW Government but also to inform decisions by other sector partners, particularly local government and sports. It addresses the key deficit in our knowledge about priorities for sport facilities and infrastructure.

To date 60 local Councils and 56 sports have provided data on their views on the higher priorities for future investment. Work will continue into 2016-17 on the Study which will for the first time provide a framework for future NSW Government investment and policy decisions about community sport infrastructure.

## **Sectoral State Infrastructure Strategy Statement**

During the year the Office of Sport also commenced discussions with Infrastructure NSW regarding the development of a Sectoral State Infrastructure Strategy Statement (SSISS) that will enhance the Office's investment management capability for community sports facilities in NSW. The Office seeks to ensure that NSW has a network of spaces and places that enable quality sport and recreation participation and performance at all levels.

The SSISS will result in the development of a strategic facility investment framework as part of an overall infrastructure strategy to ensure that the right investments in community sport facilities and infrastructure are made and that the best value possible is achieved.

During 2015-16, a key focus will be on completing the Study and developing a new strategic role in planning for and providing local, subregional, regional and state level facilities for sport and active recreation.

## **Ex-Olympic Venues**

As a part of its support for sector participation, the Office of Sport runs three international-standard former Olympic venues that are a key component of the high performance pathway as well as providing places for community sport participation.

### **Sydney International Equestrian Centre (SIEC)**

Equestrian events are the predominant business of the Sydney International Equestrian Centre (SIEC). Affiliated organisations of the National Sporting Organisation, Equestrian Australia, contribute to 47 percent of the equestrian events with individual horse societies compiling the other 53 percent.

The SIEC had 217 bookings with 34,406 participants and 105,811 participant days including four international, thirteen national, and fourteen State accredited equestrian events during the July 2014 to June 2015 period.

In the last 12 months SIEC also hosted a range of other community and educational activities. The annual Mud Run in December attracted up to 8000 participants covering a 6km course using parts of the Olympic equestrian course. Multiple school athletic cross country carnivals, charity cycle ride, dog shows, "KOI" fish show, towing education courses for owners of caravans and horse floats, and film shoots were some of the other varied activities to use the venue.

### **Sydney International Regatta Centre (SIRC)**

SIRC maintains the Government's Olympic legacy commitment to the sports of rowing and canoeing. In addition to this, there has been a significant increase in all types of events held at the venue.

Participant numbers were 116,466 with participant day's equivalent to 261,622.

A total of 379 events were held at SIRC in 2014-15. This included 439 event days including 32 days for triathlons and 29 days for regattas. Usage also included 1,825 training bookings for rowing, paddling, swimming and dragon boating.

Key rowing events included the Sydney International Rowing Regatta, NSW State and Masters Championships, National Team Selection Trials, Trans-Tasman Regatta, and Boys and Girls Head of the River regattas.

In canoeing, key events included the Australian National Championships and NSW State Championships.

In triathlon, SIRC held the Ironman 70.3 Sydney, Oceanic Para-triathlon, School Sport Australian Championships, All Women's Triathlons, NSW All Schools State Championships and the Weet-Bix Kids TRYathlon.

Other special events held at SIRC included the Dragon Boat State Championships, Vector Balance Action 14 (Military Exercise), Defcon.1 (dance music festival), Australia Day at the Lakes, Australian University Games (rowing & cycling), Cyclocross Race Series, Sydney Road Championships (cycling), NSW Open Water Swimming Championships and the Western Sydney Marathon.

### **Sydney International Shooting Centre (SISC)**

Shooting remains a core Olympic sport and is recognised under the Australian Sports Commission's *Winning Edge* program.

The SISC is an important venue supporting this sport both from a participation and high performance pathway perspective. SISC had 669 bookings this year, with 6,663 participants attending SISC and 19,219 participant days.

In 2014-15, the SISC hosted major events including the Target Rifle National Championships, the NSW Small-bore endure, the Australian Air Force Cadets Nationals, the NSW Small-bore and Air Rifle State Championships, the Australia Cup Final & Grand Prix, the Shooting Australia Junior Nationals and the Australia Cup 1.

The SISC also hosts a Mature Age competition once a month on a Wednesday and runs the SISC Challenge and SISC Medal competitions throughout the year.

Participation increased by 11% in 2014-15 to 1737 people through the "learn to shoot" program, Try Shooting.

Two new resident clubs joined SISC in the year, now totalling 17 Shooting Clubs utilising the Venue.

## **4.2.5 Regulatory activities**

### **Combat Sports Authority**

To make participation safer for participants, and to promote integrity in sport, Sport and Recreation last year expanded and modernised its regulatory functions.

The *Combat Sports Act 2013* establishing a new regulatory regime for combat sports came into effect in mid-December 2014 to promote the health and safety of contestants and the integrity of combat sport contests. The Act established a new role for the Combat Sports Authority.

Upon commencement of the Act the Authority focussed initially on educating the industry about the new legislation before taking a stronger approach to compliance and enforcement with:

- 938 combatants registered
- 324 Industry participants and promoters registered
- 68 permitted contests held (1 January – 30 July 2015)
- 4 organisations have been approved as Approved Amateur Bodies
- 18 notices of non-compliance sent, alerting persons to the new legislation and that a future breach of the Act and Regulation will result in a penalty notice and
- 2 Show Cause Hearings held, one of which resulted in a suspension of 5 weeks and a condition being placed on a Promoter's registration.

Some key transition provisions ceased on 15 June 2015 and now all amateur combatants and trainers are required to register with the Authority before involvements in contests.

## **Motor sports**

Motor vehicle sports are very popular in NSW, both at a professional and recreational level. The motor vehicle sports industry in NSW ranges from small clubs providing opportunities for participation at the local level, to major world class entertainment events.

NSW has specifically legislated for public safety at motor vehicle sports events. Licenses to conduct motor racing events are issued under the *Motor Vehicle Sports (Public Safety) Act 1985*.

Approximately 230 annual and/or one off licenses are issued under the *Motor Vehicle Sports (Public Safety) Act 1985* each year.

### **4.2.6 Major sports events**

Major sporting events have significant tourism and economic benefits for the NSW economy.

During 2015 several major sporting events were held in NSW. The Office of Sport was actively involved in government planning and coordination for both the Asian Cup and Cricket World Cup.

#### **Asian Cup**

The Asian Football Confederation (AFC) Asian Cup 2015 was held during January 2015. NSW hosted 11 matches, seven at Stadium Australia including a blockbuster Semi Final on Australia Day and the Final on 31 January and four at Newcastle's Hunter Stadium including a Semi Final and 3<sup>rd</sup> v 4<sup>th</sup> play-off.

The Socceroos' 2-1 victory over Korea Republic before a 76,000-plus full house at Stadium Australia set the seal on a tournament that exceeded viewing records.

The aggregate attendance for the tournament was 650,000, or more than 20,000 per match. This surpassed the 500,000 target set by the event organisers and the 421,000 who watched in Qatar in 2011.

In Sydney, there were seven matches over 21 days, with the total number of spectators being 221,399, with an average attendance of 31,628.

In Newcastle, there were four matches in 18 days, with the total number of spectators being 58,581, with an average attendance of 14,645.

The Asian Cup also delivered a legacy of several million dollars of improvements to pitches, stadiums and football facilities around Australia, helped grow Football Federation Australia's "football family" and left behind an ongoing education program which has already helped more than 50,000 primary school students learn more about Asia.

#### **Cricket World Cup (CWC)**

The International Cricket Council (ICC) CWC 2015 was jointly hosted by Australia and New Zealand. There were 42 pool matches played between the end of February 2015 and the end of March 2015. NSW hosted five of the 49 matches, featuring major cricketing nations including South Africa, England, Sri Lanka, Pakistan, West Indies and Australia.

Overall, New South Wales hosted 11 of the 14 teams, more than any other host city in the tournament.

New South Wales also hosted a number of key tournament events including the ICC Sponsor Forum, tickets on sale announcement, "500 Days to Go", "One Year to Go" and "100 Days to Go" milestone events. The launch of the official national Trophy Tour also took place in Sydney.



Over 142,000 spectators watched the five games at the Sydney Cricket Ground (SCG). Two of the five matches (Australia v Sri Lanka and the semi-final between Australia and India) were sold out.

The total tournament attendance for the matches hosted at the SCG (excluding warm up matches) was 161,419 including match attendance of 142,773. 25 per cent of all attendees were international visitors to Sydney for the purposes of attending the ICC CWC 2015.

An economic impact report by PricewaterhouseCoopers shows the ICC Cricket World Cup 2015 delivered a significant boost to the New South Wales economy attracting more than 53,000 international and interstate visitors to Sydney during February and March this year.

The tournament generated \$145m in direct spending in NSW, created the equivalent of 1,250 full-time jobs and generated around 260,000 bed-nights.

Approximately 53,000 international and interstate visitors spent \$95m in New South Wales alone, delivering a significant boost to the local economy.

### **4.3 Office of Penrith Lakes**

The Office of Penrith Lakes (OPL) was established in 2011 to manage the Government's interests in the completion of the Penrith Lakes Scheme and develop a long-term vision for the parklands including operational, funding and governance frameworks for consideration by Government. Penrith Lakes is located at Cranebrook at the foot of the Blue Mountains escarpment and on the banks of the Nepean River. The site covers almost 2,000 hectares which is around five times the size of Sydney's Centennial Park.

Since the 1950s the site has operated as a sand and gravel mine supplying the Sydney building industry. The Penrith Lakes Scheme has been operating since 1987 under a Deed of Agreement between the NSW Government and the Penrith Lakes Development Corporation (PLDC). Under the agreement, PLDC is required to rehabilitate the land and transfer most of it to Government as a major park with a series of lakes, ponds and wetlands. Mining is due to end in 2015-16 and parts of the site are being transferred to the NSW Government as the site is rehabilitated.

OPL released a Draft Vision Plan for the Penrith Lakes Parkland in December 2014. The consultation process concluded in April 2014 with a total of 154 submissions. The consultation confirmed the long-standing expectation of the local community that the site will be developed to provide water-based recreation opportunities for the people of Penrith and Western Sydney. People appreciated the consultation process and the opportunities to have their say about the future of Penrith Lakes.

Support was expressed for the overall Vision and the idea of the seven proposed precincts, the provision of sporting and recreation facilities and community and cultural facilities, the preservation of wildlife habitats, restoration of vegetation and potential for tourism and events. Provision of parks (including picnic and BBQ areas), swimming and water play areas (particularly a beach), walking and cycling tracks and boating and watercraft activities were the sporting and recreation facilities respondents most wanted to see.

The consultation revealed overwhelmingly positive support for the development of the Penrith Lakes site as Parklands that would provide water-based recreation opportunities for the people of Penrith and Western Sydney.

A Final Vision Plan will be developed in 2016.

## 4.4 Strategic and Business Services

The Strategic and Business Services (SBS) Division provides strategic advice and corporate service support. It has a coordination role on behalf of the Chief Executive for entities within the Minister's Sport portfolio to facilitate coherence of action and adherence to whole-of-Government requirements.

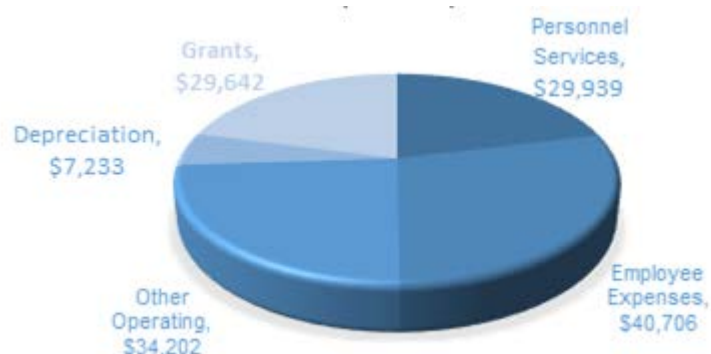
In the 2014-15 year, the SBS Division led the establishment of the Office of Sport and the transition of all corporate functions from the former Department of Education and Communities. It also led the development of the corporate policy and governance frameworks required for the newly established public sector executive agency.

### 4.4.1 Financial Management and Procurement

During 2014-15 the Office was required to achieve an efficiency dividend and other savings. The Office progressively implemented a series of measures to ensure expenditure control and deliver on the Government's efficiency dividend. These measures included the consolidation of all metropolitan operations at the Sydney Olympic Park office and the divestment of Sydney CBD office accommodation, a business review process and voluntary redundancy program, and continued reduction in the net cost of service of Sport and Recreation centre operations.

Total expenditure for the Office for the 2014-15 financial year was \$141.7m against revenue of \$143.1m. The Office recorded a net year-end result of \$983k (after including loss on disposal) in its first year of operation due to less than expected expenditure in grants. As this was the first year of operation of the Office no prior year comparisons are available.

**Figure 4-2 Total expenditure breakdown for the Office of Sport, 2014-15 (\$ 000)**



Detailed financial statements for the 2014-15 are at Appendix Q.

As part of transitioning out of the Department of Education and Communities' procurement framework, the Office in concert with the Department of Premier and Cabinet, commenced work on examining alternate procurement frameworks and approaches and how these might be most efficiently realised across the Premier and Cabinet cluster and Sport portfolio. Work is anticipated to progress during 2015-16 to attain independent procurement accreditation from the Department of Finance, Services and Innovation with the aim of achieving savings on purchases, making procurement approvals more efficient and mitigating the risk of procurement decisions being legally challenged.

#### 4.4.2 Risk Management and Governance

As a new agency, the Office undertook significant activity during 2014-15 to establish a robust governance structure and to strengthen and embed key governance components. The focus has been on building a governance framework that lays the foundation for accountability, integrity and service. This has included establishing appropriate delegations (financial and administrative) key committees and personnel responsible for high-level direction and control to collectively set organisational direction, provide independent assurance and support the cultural elements needed for effective governance.

During 2014-15 the Office transitioned from the Department of Education and Communities' audit and risk framework and established an independent Audit and Risk Committee (ARC). The Office's Audit and Risk Committee met on three occasions and endorsed the ARC Charter, Enterprise Risk Management Policy and Guidelines, Internal Audit Charter, Financial Statements, Chief Audit Executive's appointment and the approach for developing the compliance management framework. As part of this process the Office also provided shared audit, risk and governance services to a range of entities in the Sport portfolio.

As part of establishing a robust governance structure the Office developed its inaugural Internal Audit Plan and engaged Deloitte to provide internal audit services. The 2014-15 internal audit program focused on asset management, information security management, venue security and emergency plans, and management of credit card, travel and petty cash. The internal audit program identified one high risk issue and management action has been implemented to address all recommendations with regular reporting and status updates provided to the Office's Audit and Risk Committee.

Foundational work commenced on establishing the Office's Enterprise Risk Framework, including the consideration of relevant risks from the Department of Education and Communities' Risk Register and initial identification and assessment of risks, controls and treatments. Work will progress throughout 2015-16 to embed the Office's Enterprise Risk Framework.

#### 4.4.3 Information Systems

During 2014-15 the Office successfully managed the migration and transition of information technology (IT) systems from the then Department of Education and Communities to a stand-alone environment. This was a substantial achievement for the Office given the investment previously made towards integrating IT systems into the Department's operating environment.

As part of the transition process the Office commenced the development of a range of key strategic IT documents, including standards, controls, policies and procedures consistent with NSW Government requirements, including the *NSW Government Digital Information Security Policy*. Work also commenced on developing the Office's future strategic IT architecture plan and initial consideration of alternate "as a service" delivery models.

The Office has established independent relationships and procurement arrangements with a range of vendors and suppliers. This presented a significant expenditure challenge for the Office as the heavily discounted rates available to education providers (under the former Department of Education and Communities) were no longer able to be accessed.

The Office implemented IT-based efficiencies and savings through the deployment of a video conferencing solution to all Sport and Recreation centres across NSW, the progressive implementation of internet protocol (IP) telephony across several sites and the commencement of a trial of customer-facing Wi-Fi at Sport and Recreation centres.

Consistent with the Office's consolidation of metropolitan operations at Sydney Olympic Park the Office successfully relocated its data centre in March 2015 to a shared arrangement with the NSW Institute of Sport with no unplanned outages or disruption to service delivery.

#### **4.4.4 Human Resource Management**

On 1 July 2014 the *Administrative Arrangements (Administrative Changes – Miscellaneous Agencies) Order 2014* established the Office of Sport as an executive agency related to a principal department (the Department of Premier and Cabinet) and effected the transfer of relevant staff from the then Department of Education and Communities to the Office of Sport.

At the end of June 2015 the Office had a total headcount of 921 staff. The average total of Full Time Equivalents (FTE) over the course of the 2014-15 was 390.6 FTE. The service delivery requirements of the Office are predominantly seasonal or event-based in nature which requires a large casual workforce to meet these fluctuating demands. This includes instructors, program and event and catering staff for camps or school holidays as well as a range of other staff that are contracted for seasonal peaks and major events.

The workforce diversity in the Office during 2014-15 was 46.7% female to 53.3% male. 3.5% of Office staff reported as being from Aboriginal or Torres Strait Island background, above the sector target of 2.6%. 4.3% of Office staff reported as having a disability, with 0.6% requiring reasonable adjustment at work.

The average unplanned absence per staff member for 2014-15 was 7.4 days per annum, which compares favourably with the sector average of 8.6 days per annum. To ensure staff health and wellbeing, and compliance with *Premier's Memorandum M2012-07*, the Office implemented a proactive approach to managing recreation leave during 2014-15. This resulted in the number of staff with excess recreation leave reducing from 16 on 1 July 2014 to 1 by 30 June 2015.

A detailed breakdown of Office of Sport executive and non-executive staffing numbers, gender and aboriginal employment is provided at Appendix B.

#### **Employee Engagement**

In mid-2014 the NSW Public Service Commission published the second People Matter Employee Survey. The response rate for the Office was 50.3% which compared favourably with 19.4% for the overall NSW Public Sector. The Office performed positively in comparison to the sector results, with an overall engagement index for the Office of 71%, compared with 65% for the sector with many staff indicating they felt proud, attached, motivated and inspired and would recommend Office as a great place to work.

In particular staff rated the Office highly in the following areas: commitment to workforce equity and diversity, customer service and safety; awareness of the *Government Sector Employment Act 2013*, the agency's Code of Conduct and responsibilities under the *Public Interest Disclosures Act 1994*; commitment to performance development; and commitment to the Government Sector Values of Trust, Service, Accountability and Integrity.

Areas for further improvement included job security, career development opportunities and the way change is handled at the agency level, however the results in these areas were generally on-par or better than the overall sector results for 2014.

## **Government Sector Employment Act 2013 (NSW)**

The *Government Sector Employment Act 2013 (NSW)* (GSE Act) was enacted on 24 February 2014 and introduced a number of significant reforms across the NSW public service. During 2014-15 the Office developed a range of initiatives to ensure the GSE Act reforms were implemented in accordance with the Government's timeframes.

Agencies have three years to implement the executive reforms (including reviewing their executive structure to meet design requirements such as span of control and reporting levels) to comply with the GSE Act. During 2014-15 the Office developed a senior executive High Level Implementation Plan on how the agency broadly intends to implement the NSW PS Executive Reforms, with all senior executive roles anticipated filled by mid-2016.

The Office has redesigned its recruitment and selection processes to ensure the agency is fully compliant with the GSE Act. All selection decisions are now underpinned by a capability assessment processes, including greater use of psychometric assessment during the process to better inform recruitment outcomes.

The Office has developed and deployed a new performance management and development system which drives capability and professional development, links to organisational goals, and aligns incremental salary progression to performance outcomes.

The Office has implemented the new capability framework across its job design, recruitment and the performance management processes. In moving to the new framework the Office delivered a range of information sessions for managers and staff to raise awareness of the new set of capabilities and their applicability in both recruitment and performance management processes.

## **Workplace Health and Safety**

Early in 2014-15 the Office established a dedicated Work Health and Safety (WHS) function and new process for case management for both compensable and non-compensable injuries. The WHS function implemented an improved return to work process, which over the year facilitated a 60% reduction in lost time injury hours and a 40% reduction in workers compensation claim costs.

## **Learning and Development**

The Office's corporate learning and development program during 2014-15 focused on building and strengthening supervisory and management capacity and linked to the public sector capability framework. Over 840 hours of training were delivered covering areas such as: project management, change management, women in leadership, analysis and innovation and managing performance.

### **4.4.5 Asset and Facility Management**

During 2014-15 the Office managed a minor capital works program of over 70 individual projects across 14 sites and with a total budget of over \$7m. The program was successfully delivered on time and under budget. The Office also managed an ongoing maintenance program of over \$2m to ensure that appropriate levels of client and staff workplace health and safety were maintained.

The Office provided support to the Stage 2 redevelopment of the Sydney Cricket Ground, which had a total project worth of \$198.6m. The project was completed during 2014-15 on time and on budget.

Major capital works on the Southern Highlands Regional Shooting Complex progressed in 2014-15 with a total expenditure of \$351k. Construction is planned to recommence in 2016 and completion anticipated during 2017.

The Office also took the lead in co-ordinating the Total Asset Management (TAM) planning approach for the Sport portfolio to ensure physical assets make the maximum contribution to achieving Government objectives; increased participation in sport and the major assets contribute to NSW's potential as a global event destination. All projects across the portfolio were reviewed and assessed by the Office against key criteria including: *Service Delivery, Compliance, Project Readiness & Investment Need and Project Risks*.

## **Appendix A - Management Structure**

### **The Executive**

#### **Matt Miller, Chief Executive, Office of Sport**

Since commencing in the role in November 2014, Matt's primary role apart from overseeing the management and delivery of sports related services and facilities across the State, has been to lead the development of the Office of Sport's strategic intent and implement a reform agenda to transform the business activities and effectively activate the Office's sport portfolio coordination role. Prior to this, Matt led the Australian Sports Commission from 2009 to 2011 and held a number of other executive roles within government, including Queensland Commissioner for Fair Trading, and CEO of the Australian Child Support Agency.

#### **Paul Doorn, Executive Director, Sport and Recreation**

Since May 2012, Paul has managed the strategic direction of Sport and Recreation. Paul oversees the Commercial Services, Participation and Partnerships, Strategy and Policy, and Policy and Research divisions. Prior to this, Paul was the CEO of the Institute of Public Administration Australia (NSW Division) from 2009 to 2012, and has worked with Communities NSW and the NSW Department of Education.

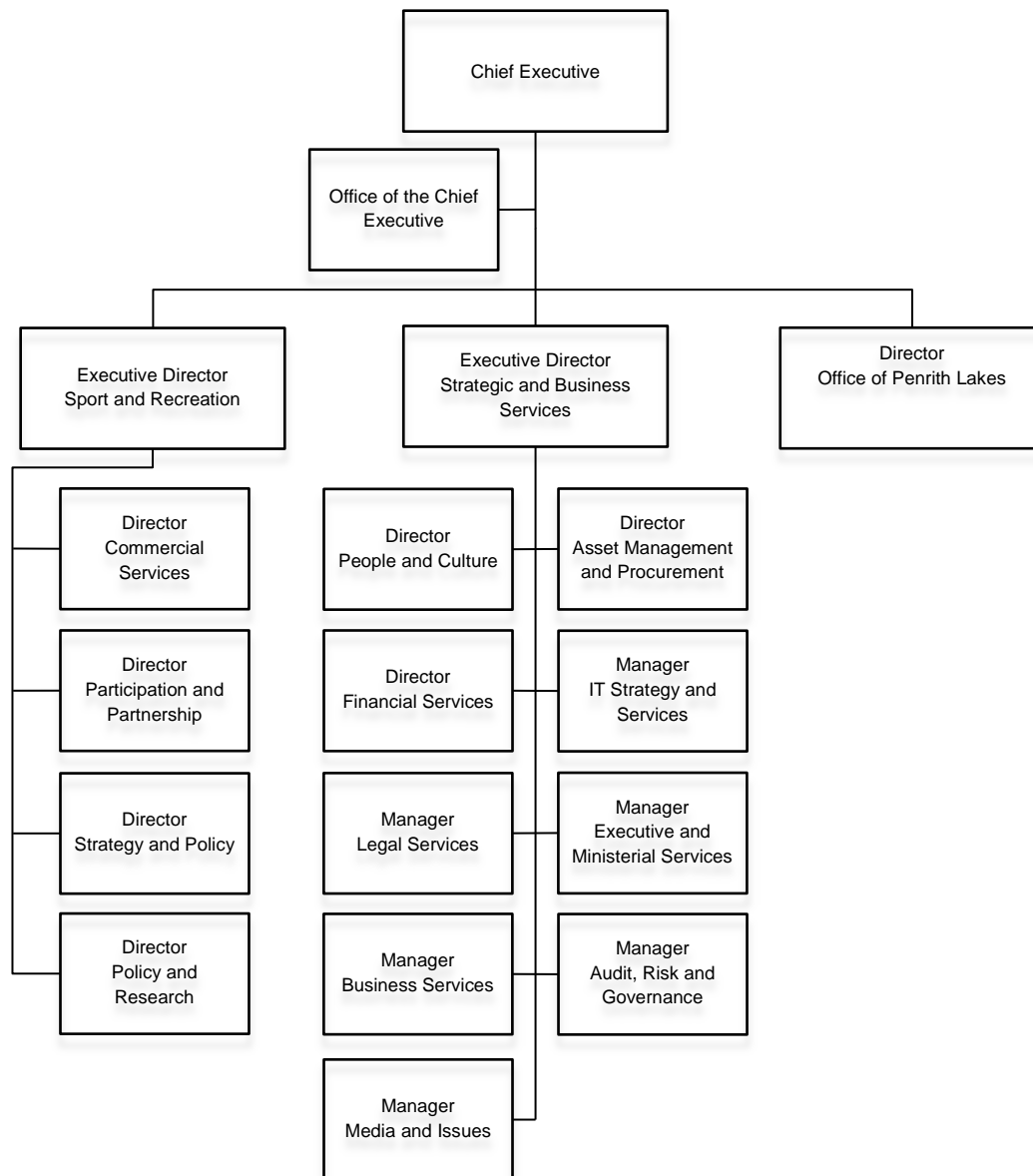
#### **Ewan Tosh, Executive Director, Strategic and Business Services**

Ewan Tosh is the Executive Director of Strategic and Business Services covering financial management, human resources, major works and capital projects, governance and risk, legal services, media and issues management, ministerial services, and information and knowledge management. Prior to this, Ewan was Corporate Services Lead for the Office of Communities in the Department of Education and Communities. Before joining the NSW public sector, he was the Senior Manager People and Culture for the Victorian Department of Human Services.

#### **Andrew Putt, Director, Office of Penrith Lakes**

Andrew commenced in the role in September 2014 responsible for managing the Government's interests in the completion of the Penrith Lakes Scheme and developing a long-term vision for the parklands including operational, funding and governance frameworks. Prior to this, Andrew was the Regional Coordinator for the Department of Premier and Cabinet in Greater Western Sydney from 2012 to 2014 and has held a number of public sector roles in the NSW, Queensland and Commonwealth Governments.

## Organisation chart





## Appendix B - Key Human Resources Metrics

### Number of officers and employees by category

During 2014-15 the Office of Sport employed 390 full-time equivalent staff, as ongoing, temporary and casual employees.

**Table B-1 Number of full-time equivalent staff (annual average) for 2014-15**

Division	FTE
Office of the Chief Executive	2
Office of Penrith Lakes	1
Sport and Recreation	335
Strategic & Business Services	52
Total	390

### Exceptional movements in wages, salaries or allowances

The *Crown Employees (Public Sector – Salaries 2008) Award* was varied to provide for a 2.27 per cent increase in salaries effective from the first full pay period after 1 July 2014.

The Statutory and Other Officers Remuneration Tribunal issued a determination for an increase of 1.88 per cent for the remuneration package ranges for Public Service Senior Executive bands, effective on and from 1 July 2014. The Statutory and Other Officers Remuneration Tribunal also issued a determination for an increase of 1.88 per cent for the remuneration package ranges for the Chief Executive Service and Senior Executive Service (transitional former Senior Executives), effective on and from 1 July 2014.

### Performance and number of senior executives

**Table B-2 Number of Public Service senior executives employed in each band (as at 30 June 2015)**

Band	Female	Male
Band 4 (Secretary)	0	0
Band 3 (Deputy Secretary)	0	1
Band 2 (Executive Director)	0	2
Band 1 (Director)	3	6
Total	3	9

**Table B-3 Average total remuneration package of senior executives in each band (as at 30 June 2015)**

Band	Range	Average remuneration
Band 4 (Secretary)	\$422,501 – \$488,100	\$0
Band 3 (Deputy Secretary)	\$299,751 – \$422,500	\$351,286
Band 2 (Executive Director)	\$238,300 – \$299,750	\$249,069
Band 1 (Director)	\$167,100 – \$238,300	\$182,794

Note: Transitional former senior executives in the Public Service (i.e. former Senior Executive Services and former Senior Officers) are taken to be Public Service senior executives and employed in the equivalent band.

6.77% of the Office of Sport's employee related expenditure in the 2014-15 financial year was related to Senior Executives. A comparison with previous financial years is not available due to data limitations

### Workforce diversity

On 26 May 2015 the NSW Public Service Commissioner indicated that all government sector agencies are required to have steps in place to comply with workforce diversity obligations pursuant to the *Government Sector Employment Act 2013* and GSE Rules.

The Office of Sport will develop a workforce diversity program in 2015-16 to:

- achieve improved employment outcomes for diverse workforce groups; and
- create a socially and culturally inclusive, fair and harmonious workplace.

The Office of Sport's Workforce Diversity Program will be developed to facilitate workforce planning, recruitment and diversity initiatives inclusive of:

- Aboriginal and Torres Strait Islander Australians
- Gender
- people with disability; and
- people from culturally diverse backgrounds.

The Program will align with the NSW Government Multicultural Policies and Services Program, and fulfil all relevant legislative requirements.

Our vision is for an organisation free from all discrimination, recruited and promoted on merit and representative of the wider NSW community. The Office of Sport Workforce Diversity Program will be developed as an integral component of core operations.

**Table B-4 Representation of workforce diversity groups as a proportion of the total number of staff**

Diversity Group	NSW Government benchmark	Office of Sport Representation
Women	50.0%	46.7%
Aboriginal people	2.6%	3.5%
People whose first language spoken as a child was not English	19.0%	8.7%
People with disability	N/A	4.3%
People with disability requiring adjustment at work	1.5%	0.6%

Source: *NSW Public Sector Workforce Profile* as at 30 June 2015.

Notes: Representation of diversity groups is calculated as the estimated number of staff in each group divided by the total number of staff. These statistics, except those for women, have been weighted to estimate the representation of diversity groups in the workforce, where Diversity survey response rates were less than 100 per cent. The total number of staff is based on a headcount of ongoing and temporary employees.

**Table B-5 Distribution of workforce diversity groups**

<b>Diversity Group</b>	<b>NSW Government benchmark</b>	<b>2015</b>
Women	100	85
Aboriginal people	100	N/A
People whose first language spoken as a child was not English	100	101
People with disability	100	N/A
People with disability requiring adjustment at work	100	N/A

Source: NSW Public Sector Workforce Profile as at 30 June each year.

Notes: A distribution index of 100 indicates that the centre of the distribution of the diversity groups across salary levels is equivalent to that of other staff. Values less than 100 mean that the Diversity group tends to be more concentrated at lower salary levels than is the case for other staff. The more pronounced this tendency, the lower the index will be. In some cases the index may be more than 100, indicating that the diversity group is less concentrated at lower salary levels. A distribution index based on a diversity survey response rate of less than 80 per cent may not be completely accurate. Where there are less than 20 employees in a diversity group a distribution index is not calculated and this is shown as N/A in the table.

### **Personnel policies and practices**

In the 2014-15 year, the Office of Sport was in its first year of operation and was covered under the policies of the then Department of Education and Communities.

During 2014-15 the Office of Sport commenced a review of all personnel policies and practices to ensure compliance with the provisions of the *Government Sector Employment Act 2013*, taking into regard the structural changes arising from the formation of the Office of Sport.

The review of personnel policies and practices is being undertaken on an ongoing basis and will continue through the 2015-16 financial year.

### **Multicultural policies and services program**

The Office of Sport will develop a range of initiatives to facilitate appropriate attraction, selection, development and retention of staff from culturally diverse backgrounds as a key component of the Workforce Diversity Program. The Program will align with the NSW Government Multicultural Policies and Services Program, and fulfil all relevant legislative requirements. Also see Appendix O.

### **Disability plans**

The Office of Sport previously reported against the seven outcome areas under the guidelines as provided by ADHC in 2008 for disability planning. Disability plans include 2012-2014 (National Disability Strategy, NSW Implementation Plan) and 2014-2015 Disability Sport Inclusion Plan (reported against under the relevant areas).

Initial consultations are underway to develop a joint draft action plan required under the *Disability Inclusion Act 2014* to be in place by December 2015. Also see Appendix P.

### **Agreements with Multicultural NSW**

The Office of Sport did not have an agreement with Multicultural NSW in 2014-15.

## **Industrial relations policies and practices**

A Joint Consultative Committee for the Office of Sport was formed in August 2014 and met on a quarterly basis during the 2014-15 financial year.

The Joint Consultative Committee is chaired by the Chief Executive of the Office of Sport with membership being comprised of senior executives and representatives of relevant industrial organisations.

## **Requirements arising from employment arrangements**

The Office of Sport provides personnel services to the Sydney Olympic Park Authority and Venues NSW.

## **Work Health and Safety Performance**

In 2015, the Office of Sport's Work Health and Safety (WHS) capability was established within the Strategic and Business Services Division to set WHS strategy and provide health and safety services to staff across the state.

The focus for 2015 was to establish a WHS management system, improve case management performance, bring open claims to closure, and prepare foundational WHS policies and procedures.

There was strong claims performance during the year with limited lost time injury and claims costs due to effective claims management by the Office of Sport and the Workers Compensation Insurer.

**Table B-6 Office of Sport Worker's Compensation claims in 2014-15**

	<b>2014-15</b>
Total claims	25
Number of claims with lost time	9
Total Hours Paid	419
Claims costs	\$86,978
Average cost per claim	\$3,479

Notes: Reflects claims reported in the financial year where a financial cost was incurred.

In 2016, a WHS Strategy will be developed to formalise the WHS management system and apply risk management processes to activities, products and services conducted by and on behalf of the Office of Sport with a view to improving WHS performance.

## **Prosecutions under the Work Health and Safety Act 2011**

No prosecution action has been taken against the Office of Sport in 2014-15.

## Appendix C - Grants

### Regional Academies of Sport

This program supports the development of talented athletes and sport through the network of regional academies in NSW\*.

**Table C-1 Funding for Regional Academies of Sport in 2014-15**

<b>Organisation</b>	<b>Amount</b>
Academies of Sport Inc.	\$25,000
Central Coast Academy of Sport	\$143,000
Hunter Academy of Sport	\$143,000
Illawarra Academy of Sport Inc.	\$143,000
North Coast Academy of Sport	\$143,000
Northern Inland Academy of Sport	\$143,000
South East Regional Academy of Sport	\$143,000
South West Sydney Academy of Sport Inc.	\$143,000
Southern Sports Academy	\$143,000
Western Region Academy of Sport	\$143,000
Western Sydney Academy of Sport	\$188,000

Notes: Far West Academy of Sport was supported with \$225,000 from the recurrent budget.

### Sport Development Program

This program assists sports and industry event bodies achieve performance outcomes detailed in their business plans.

**Table C-2 Funding for the Sport Development Program in 2014-15**

<b>Organisation</b>	<b>Amount</b>
AFL (NSW/ACT) Commission Ltd	\$60,000
Amputee Golf Australia (NSW)	\$10,000
Archery Society of NSW	\$5,000
Athletics NSW	\$35,000
Australian Commonwealth Games Committee NSW Branch	\$20,000
Australian Electric Wheelchair Hockey (NSW) Inc.	\$10,000
Australian Olympic Committee	\$45,000
Australian Paralympic Committee	\$30,000
Australian Underwater Federation Inc.	\$10,000
Baseball NSW	\$55,000
Billiards & Snooker Association of NSW Inc.	\$5,000
Blind Cricket NSW	\$10,000
Blind Sporting Association of NSW	\$10,000
BMX NSW Inc.	\$15,000
Boccia NSW Inc.	\$10,000

<b>Organisation</b>	<b>Amount</b>
Boxing Australia (NSW) Inc.	\$10,000
Cerebral Palsy Sporting & Recreation Association of NSW	\$10,000
Confederation of Australian Motor Sport	\$25,000
Cricket New South Wales	\$60,000
Croquet NSW Inc.	\$15,000
Cycling NSW	\$55,000
Dancesport NSW	\$10,000
Disabled Wintersport Australia	\$20,000
Diving NSW	\$20,000
Dragon Boats NSW Inc.	\$15,000
Equestrian Federation of Australia (NSW Branch)	\$48,500
Field Archery Australia (NSW Branch)	\$5,000
Football NSW Limited	\$30,000
Golf NSW Limited	\$60,000
Hockey New South Wales Limited	\$55,000
Ice Racing NSW Inc.	\$5,000
Indoor Sports NSW	\$30,000
Judo Federation Of Australia (NSW) Inc.	\$15,000
Karting NSW Inc.	\$15,000
Kung Fu Wushu NSW Inc.	\$5,000
Little Athletics Association of NSW	\$35,000
Masters Swimming NSW	\$20,000
Motorcycling NSW Limited	\$55,000
Nasr (NSW & Act) Inc.	\$15,000
Northern NSW Football	\$30,000
NSW Amateur Pistol Association	\$30,000
NSW Badminton Association	\$15,000
NSW Basketball Association	\$55,000
NSW Biathlon Assoc.	\$5,000
NSW Bocce Federation	\$5,000
NSW Clay Target Association Inc.	\$15,000
NSW Council of the Australian Parachute Federation	\$10,000
NSW Darts Council	\$10,000
NSW Endurance Riders Assoc. Inc.	\$6,500
NSW Fencing Association	\$10,000
NSW Flying Disc Association	\$10,000
NSW Gliding Association	\$10,000

<b>Organisation</b>	<b>Amount</b>
NSW Goalball Association	\$10,000
NSW Gridiron Football League	\$5,000
NSW Gymnastics Assoc. Inc.	\$55,000
NSW Handball Association	\$5,000
NSW Hanggliding & Paragliding Assoc. Inc.	\$10,000
NSW Ice Hockey Assoc.	\$20,000
NSW Ice Skating	\$10,000
NSW Karate Federation Inc.	\$5,000
NSW Lacrosse Inc.	\$5,000
NSW Netball Association	\$60,000
NSW Polo Association	\$10,000
NSW Powerchair Football Assoc.	\$5,000
NSW Rifle Association	\$15,000
NSW Rugby League	\$60,000
NSW Rugby Union Ltd	\$60,000
NSW Snowsports	\$30,000
NSW Sports Federation Inc.	\$34,715
NSW Squash Limited	\$55,000
NSW Tenpin Bowling Association	\$10,000
NSW Touch Association	\$55,000
NSW Water Polo Inc.	\$55,000
NSW Water Ski Federation	\$30,000
NSW Weightlifting Assoc. Ltd	\$20,000
NSW Womens Bowling Assoc. Inc.	\$30,000
NSW Wrestling Association Inc.	\$15,000
Orienteering Association NSW	\$20,000
Paddle NSW Incorporated	\$20,000
Polocrosse Association of NSW	\$10,000
Riding for the Disabled Association (NSW)	\$20,000
Rowing New South Wales Inc.	\$55,000
Royal NSW Bowling Assoc.	\$30,000
Sailability NSW	\$20,000
Schizophrenia Fellowship of NSW Inc.	\$10,000
Skate NSW Inc.	\$15,000
Softball NSW Inc.	\$55,000
Special Olympics Australia - NSW Branch	\$20,000
Sports 4 All	\$10,000
State Volleyball NSW Inc.	\$15,000

<b>Organisation</b>	<b>Amount</b>
Surfing NSW Inc.	\$55,000
Swimming NSW Ltd	\$40,000
Table Tennis NSW Inc.	\$20,000
Tennis NSW	\$60,000
The Pony Club Association of NSW Inc.	\$55,000
Transplant Australia Limited	\$10,000
Triathlon New South Wales	\$30,000
Wheelchair Rugby League Australia Inc.	\$5,000
Wheelchair Sports NSW	\$20,000
Yachting Association of NSW	\$55,000

### **Sport and Recreation Events Program**

This program supports and attracts international and national sporting events to NSW in an effort to provide high level competition opportunities for NSW athletes, coaches and officials. It also supports local participation events.

**Table C-3 Funding for the Sport and Recreation Events Program in 2014-15**

<b>Organisation</b>	<b>Amount</b>
Albury Holbrook Polocrosse Club	\$12,500
Australian Appaloosa Association Ltd	\$5,000
Australian Outrigger Canoe Racing Association Inc.	\$7,500
Australian Rugby Union	\$12,500
Badminton Australia	\$1,000
Bankstown City Council	\$1,900
Barwon Aboriginal Corporation	\$10,000
Beresfield Bowling Club	\$1,400
Binalong NSW Swimming Club Incorporated	\$1,200
Brindabella Motor Sport Club	\$2,000
Bundarra Pony Club	\$2,000
Central Coast Sevens Incorporated	\$5,000
Central Western Dressage Group Inc.	\$7,500
Copmanhurst Campdraft Club Inc.	\$1,000
Cricket New South Wales	\$3,000
Cycling Australia Ltd	\$5,000
Cycling NSW	\$5,000
Diving NSW	\$5,000
Dubbo City Council	\$13,874
Dubbo Running Festival Incorporated	\$5,000
Dubbo Touch Association	\$1,000



<b>Organisation</b>	<b>Amount</b>
Elite Energy	\$3,400
Equestrian Federation of Australia (NSW Branch)	\$15,000
Football NSW Limited	\$20,000
Forster Surf Life Saving Club Inc.	\$1,500
Georges River 16ft Sailing Club Co-Operative Ltd	\$7,500
Glen Innes Show Society Inc.	\$4,500
Gold Coast Tweed Motorsporting Club	\$5,000
Golf NSW Limited	\$20,000
Gosford City Sports Stadium Inc.	\$5,000
Hunter Academy of Sport	\$5,000
Hunter Boccia Incorporated	\$3,100
International Flying Dutchman Class Australia	\$15,000
Inverell Cycle 'N' Tri	\$5,000
Inverell Polocrosse Club	\$2,500
Jack Newton Junior Golf Foundation	\$3,000
Judo Federation of Australia	\$22,500
Kempsey Rugby Union Football Club Incorporated	\$3,500
Leeton Athletics Club	\$5,000
Lloyd McDermott Rugby Development Team	\$4,500
Maccabi NSW Incorporated	\$7,500
Macksville Athletic Club Inc.	\$1,000
Makai Paddlers Society	\$5,000
Manly Warringah Kayak Club Inc.	\$7,500
Manning River Dragon Boat Club Inc.	\$1,000
New England Sporting Car Club	\$2,000
North Star Equestrian Club	\$2,800
NSW Churches Football Association Inc.	\$7,500
NSW Endurance Riders Assoc. Inc.	\$7,500
NSW Fencing Association	\$12,500
NSW Gymnastics Assoc. Inc.	\$5,000
NSW Ice Hockey Assoc.	\$15,000
NSW Ice Skating	\$7,500
NSW Masters Athletics Inc.	\$7,500
NSW Rugby Union Ltd	\$9,500
NSW Snowsports	\$15,550
NSW Touch Association	\$9,700

<b>Organisation</b>	<b>Amount</b>
Pink Skirt Productions Pty. Ltd	\$5,000
Police & Community Youth Clubs-Griffith	\$3,500
Riverina Reining Horse Association	\$1,450
Rocky Trail Entertainment Pty Ltd	\$5,000
Rotary Club Of Coffs Harbour City	\$5,000
Rowing Australia Limited	\$7,500
Rowing New South Wales Incorporated	\$15,000
Shooting Australia	\$15,000
Special Olympics Australia - NSW Branch	\$1,000
Spunp Australia Pty Ltd	\$15,000
Super Sikhs Sports And Cultural Association	\$4,000
Surf Life Saving NSW Inc.	\$5,000
Surfing NSW Inc.	\$25,500
Sydney Hang Gliding Club	\$10,000
Sydwest Multicultural Services	\$5,000
Table Tennis Australia Limited	\$10,000
Tennis NSW	\$15,000
Tenpin Bowling Australia Limited	\$15,000
Teralba Amateur Sailing Club	\$2,600
The Gliding Federation of Australia Inc.	\$15,000
The Lebanese Moslem Association	\$4,000
The Pony Club Association of NSW Inc.	\$8,500
Titivators Urunga Dragon Boat Club Inc.	\$1,250
Triathlon New South Wales	\$22,500
Wagga Wagga Cycling Club	\$2,500
Walcha Polocrosse Club Inc.	\$4,200
Warialda Pony Club Inc.	\$3,400
Western Rams Rugby League Inc.	\$4,200
Wheelchair Sports NSW	\$28,500
Windsor Polo Club Inc.	\$15,000
Wirragulla Polo Club	\$1,000
Womensport & Recreation NSW	\$3,200
Woollahra Sailing Club Ltd	\$7,500
Young Shire Council	\$4,000

## Minister's Discretionary Fund

The Minister's Discretionary Fund enables the Minister to make grants consistent with the core business of Sport and Recreation.

**Table C-4 Funding from the Minister's Discretionary Fund in 2014-15**

<b>Organisation</b>	<b>Amount</b>
Forest Rangers Football Club	\$10,000
Glenmore Park Junior Rugby League Club Inc.	\$4,000
Liverpool City Robins FC	\$9,230
Loftus Yarrawarra Rovers Football Club Inc.	\$15,000
Lourdes Soccer Club Inc.	\$2,000
Mulgoa Valley Football Club	\$1,988
Murwillumbah Croquet Club	\$500
National Rugby League Limited - Development	\$5,000
Nepean/Blue Mount Prostate Cancer Support Group	\$500
Northcott Disability Services	\$5,000
Oatley Rugby and Sporting Club	\$10,000
PCYC State Office	\$10,000
Shell Cove F.C. Incorporated	\$7,500
St Paul The Apostle Junior Rugby League Club	\$2,000
St. George Rowing Club	\$4,000
Werrington Football Club	\$4,012
Wheelchair Rugby League Australia Inc.	\$5,000
Wheelchair Sports NSW	\$4,000

## Sport Facilities Program

This program assists with the funding for the development of local and regional level sport and recreation facilities and aims to increase the availability, standard and quality of sport and recreation facilities in NSW.

**Table C-5 Funding for the Sport Facilities Program in 2014-15**

<b>Organisation</b>	<b>Amount</b>
Albury City Council	\$25,000
Albury Wodonga Rugby Union Football Club Inc.	\$15,000
Ardlethan Recreation Reserve Trust	\$14,899
Armidale Archers Incorporated	\$7,000
Avalon Sailing Club Ltd	\$25,000
Balgowlah Golf Club	\$3,000
Ballina Shire Council	\$25,000
Bankstown City Council	\$20,000
Baradine & District Progress Association	\$10,000

<b>Organisation</b>	<b>Amount</b>
Barbarians Rugby Union Football Club	\$25,000
Barellan Swimming Club	\$25,000
Batemans Bay BMX Club Inc.	\$2,500
Bathurst City Colts Sporting Club Inc.	\$16,000
Bathurst Regional Council	\$23,155
Baulkham Hills Shire Netball Association Limited	\$24,660
Belling Park Community Group Inc.	\$25,000
Bellingen Shire Council	\$25,000
Berrigan Cricket Club	\$24,000
Blacktown City Council	\$25,000
Blayney Little Athletics	\$8,871
Blayney Senior Football Club	\$10,018
Blayney Shire Council	\$32499
Boorowa Council	\$\$14,732
Botany Bay City Council	\$45,000
Burraneer Rugby Club Incorporated	\$25,000
Byabarra Tennis Club	\$14,800
Byron Shire Council	\$25,000
Cabonne Council	\$25,000
Camden Soccer Club Inc.	\$25,000
Campbelltown City Council	\$17,580
Campbelltown Ghosts Baseball Club	\$659
Candelo Bemboka Rugby League Football Club	\$6,000
Centennial Parklands Foundation (The Trustee For)	\$20,000
Central Coast Baseball Association Inc.	\$25,000
Central Coast Football	\$25,000
Chatswood Junior Rugby Club Inc.	\$25,000
Cherrybrook Senior And Little Athletics Centre	\$8,710
City of Canada Bay Council	\$17,586
City of Ryde	\$17,950
Clarence Valley BMX Club Inc.	\$4,550
Cobar Shire Council	\$24,720
Coffs Harbour and District Baseball Association	\$9,580
Collingullie Ashmont Kapooka Football Netball Club	\$16,930
Comets Baseball Club Incorporated	\$23,150
Conargo Shire Council	\$2,761

<b>Organisation</b>	<b>Amount</b>
Concord Burwood United Junior Rugby League Club	\$25,000
Connells Point Rovers Soccer Club	\$25,000
Coolamon Amateur Swimming and Lifesaving Club Inc.	\$5,443
Coolamon Touch Football Association Inc.	\$25,000
Coomba Aquatic Club	\$15,470
Coonamble Shire Council	\$28,566
Cooyal Tennis Club	\$6,100
Corindi Pony Club Inc.	\$1,150
Cowra Netball Association Inc.	\$24,800
Cronulla Junior Australian Football Club Inc.	\$13,825
Cumborah Recreation Reserve Trust	\$3,424
Darlington Point Sports Club	\$25,000
Deniliquin Rams Football & Netball Club Limited	\$25,000
Dubbo Athletics Club Incorporated	\$6,639
Dubbo Horse & Pony Club Inc.	\$7,700
Dunedoo Tennis Club Incorporated	\$15,897
East Wagga Koorringal Football and Netball Club Inc.	\$25,000
Eastern Suburbs Cricket Club	\$25,000
Eden Whalers Australian Football Club	\$10,260
Erskine Park Eagles Netball Club Inc.	\$25,000
Fairfield City Council	\$25,000
Finley Cricket Club	\$20,000
Finley Golf Club Ltd	\$25,000
Flames Netball Club	\$11,934
Forbes and District Tennis Club Inc.	\$12,485
Forestville Park Tennis Club Inc.	\$25,000
Forster Aquatic Swimming Club Inc.	\$12,900
Gordon Rugby Football Club	\$25,000
Gosford City Council	\$45,750
Gosford Rugby Club Inc.	\$25,000
Goulburn Mulwaree Council	\$23,378
Grafton Hockey Association Inc.	\$11,170
Grafton Pistol Club	\$3,100
Greater Hume Shire Council	\$4,650
Greenwich Sailing Club Inc.	\$17,500
Griffith City Council	\$75,000

<b>Organisation</b>	<b>Amount</b>
Griffith Little Athletics	\$12,472
Gulargambone Bowling Club Ltd	\$25,000
Gunnedah & District Soccer Inc.	\$24,380
Gunnedah Golf Club	\$14,960
Gunnedah Shire Council	\$25,000
Gunnedah Tennis Club Inc.	\$10,498
Gwydir Shire Council	\$25,000
Hamilton Wickam District Cricket Club Inc.	\$2,750
Harden District Bowling Club Ltd	\$13,000
Harden Shire Council	\$9,412
Hastings Valley Mountain Bike Riders Inc.	\$24,974
Hawkesbury Sports Council Inc.	\$14,000
Hazelbrook Croquet Club	\$1,013
Henty Australian Football Club Inc.	\$25,000
Holbrook Tennis Club Inc.	\$25,000
Hornsby Touch Association	\$5,300
Howlong Country Golf Club Ltd	\$9,350
Hurstville City Council	\$25,000
Inverell & District Soccer Association	\$11,200
Inverell Motor Cycle Sports Club Inc.	\$16,030
Inverell Polocrosse Club	\$8,436
Inverell Rugby Club Limited	\$22,727
Jamberoo Croquet Club Inc.	\$9,000
Jerilderie Cricket Club Inc.	\$18,608
Keira Cricket Club Incorporated	\$25,000
Kempsey Basketball Association Incorporated	\$2,719
Kendall Tennis Club Incorporated	\$25,000
Killabakh Tennis Club	\$2,750
Killara Bowling Club Limited	\$5,964
Ku-Ring-Gai Council	\$20,000
Kurnell Community Sports and Recreation Club Ltd	\$25,000
Kyogle Council	\$25,000
Lachlan Shire Council	\$25,000
Lake Cargelligo Bowling Club	\$25,000
Lake Macquarie BMX Club Inc.	\$23,386
Lake Macquarie City Council	\$25,000
Lane Cove Junior Rugby Club Inc.	\$25,000

<b>Organisation</b>	<b>Amount</b>
Leeton Shire Council	\$12,191
Leichhardt Council	\$25,000
Lennox Head Cricket Club	\$25,000
Lightning Ridge District Bowling Club	\$15,429
Lismore Basketball Association	\$20,831
Lithgow City Council	\$25,000
Lithgow City Rangers Soccer Club Incorporated	\$3,579
Liverpool City BMX Club Inc.	\$14,500
Liverpool Plains Shire Council	\$8,620
Lyndhurst Soldiers Memorial Hall and Village Commission	\$2,200
Mangoplah Cookardinnia United - Eastlakes Football	\$14,565
Manilla Team Penning	\$25,000
Manly Warringah District Cricket Club	\$25,000
Manly Yacht Club	\$8,250
Manning River Rowing Club	\$24,947
Marrickville PCYC	\$23,500
Melrose Football Club	\$16,622
Merimbula District Netball Association	\$9,100
Merriwa Tennis Club Incorporated	13,500
Moree Motorcycle Club	\$6,450
Mosman Cricket Club	\$12,500
Mudgee Dressage Group Inc.	\$3,800
Mullumbimby Rugby League Football Club Ltd	\$25,000
Murray Council	\$18,000
Murwillumbah Netball Association	\$12,702
Murwillumbah Rowing Club Inc.	\$7,500
Murwillumbah Showground Trust	\$14,250
Narrabri Basketball Association Inc.	\$25,000
Narrabri District Cricket Association Inc.	\$2,320
Narrabri Soccer Club Inc.	\$7,710
Narromine Basketball Association	\$6,201
Narromine Shire Council	\$17,971
Narromine Swimming Club	\$10,291
Nature Coast Dragon Boat Club Inc.	\$5,635
New Lambton Soccer Club	\$25,000
Newcastle and District Softball Association Inc.	\$21,000

<b>Organisation</b>	<b>Amount</b>
Newcastle City Council	\$100,000
Newcastle National Park Croquet Club Inc.	\$3,620
North Armidale Tennis Club Incorporated	\$19,000
North Sydney Council	\$47,500
North West Slopes and Plains Mountain Bikers Inc.	\$1,967
Northern District Cricket Club Inc.	\$1,432
Northern District Hockey Association Incorporated	\$18,250
Northern Rivers Team Penners Association	\$3,550
Northern Suburbs Football Association Incorporated	\$29,922
Nymagee Progress Association	\$15,890
Ocean Shores Tennis Club Inc.	\$5,750
Old Bar Little Athletics Centre Inc.	\$9,392
Orange & Football Assoc. Soccer	\$11,616
Orange City Council	\$50,000
Orange City Rugby Club Inc.	\$5,814
Parkes Shire Council	\$56,584
Parramatta City Council	\$19,750
Paxton Bowling Club Ltd	\$23,530
Penrith City Council	\$50,000
Penrith Rowing Club Inc.	\$2,025
Picton Rangers	\$5,500
Police & Community Youth Clubs-Hornsby Ku-Ring-Gai	\$13,500
Port Macquarie Rowing Club	\$14,335
Port Stephens Council	\$47,000
Quirindi Tennis Club	\$22,872
Rand Sports Ground Committee Inc.	\$12,000
Randwick City Council	\$25,000
Rennie Football Club Inc.	\$9,219
Revesby Rovers Soccer Club	\$1,767
Rockdale Council	\$50,000
Sacred Heart Pymble Football Club	\$4,450
Sawtell-Toormina Little Athletics Centre Inc.	\$11,831
Scout Association of Australia NSW Branch	\$7,000
Seaham Bowthorne Football Club	\$8,725
Shellharbour City Council	\$19,049
Shoalhaven District Football Association	\$19,510



<b>Organisation</b>	<b>Amount</b>
Shoalhaven United Football Club	\$7,676
Singleton Netball Association Inc.	\$25,000
Springwood United Football Club Inc.	\$17,876
Strathfield Municipal Council	\$25,000
Tamworth City Swimming Club	\$25,000
Tamworth Tennis Club Ltd	\$25,000
Temora Golf Club	\$25,000
Temora Running And Multisport Club	\$5,578
Terrigal Wamberal Junior Rugby League & Youth Club	\$25,000
The Royal Prince Alfred Yacht Club	\$25,000
Tingha Minor League	\$7,606
Tocumwal Football Netball Club	\$24,484
Tullibigeal Australian Rules Football Club Incorporated	\$5,392
Tumut Eagles Football Club	\$11,575
Tuncurry Forster Soccer Club Inc.	\$5,340
Umina Tennis And Sporting Club Inc.	\$23,400
Upper Hunter Shire Council	\$43,013
Uralla Shire Council	\$25,000
Urunga Bellinger Valley Little Athletics	\$2,415
Vaucluse Amateur 12 Sailing Club	\$18,000
Wagga Wagga Croquet Club Inc.	\$2,800
Wakool Shire Council	\$4,571
Walbundrie Building Committee Inc.	\$14,990
Walgett Shire Council	\$14,360
Walla Walla Football Netball Club	\$15,265
Wallsend Athletic Club Inc.	\$9,200
Wantabadgery McDonald Memorial Hall Inc.	\$9,000
Warrumbungle Shire Council	\$25,000
Wauchope RSL Cricket Club	\$25,000
Waverley Council	\$25,000
Wellington Athletics Inc.	\$2,743
Wellington Golf Club	\$7,875
Wentworth Shire Council	\$25,000
Westside Tennis Club Inc.	\$3,180
Wheelchair Sports NSW	\$22,033
White Sox Baseball Club	\$25,000
Windeyer Recreation Reserve Trust	\$21,924

<b>Organisation</b>	<b>Amount</b>
Wingham Cricket Club	\$15,680
Wollondilly Shire Council	\$22,000
Woodenbong Progress Association	\$13,000
Woodstock Swimming Pool Inc.	\$2,435
Wyong District Tennis Association	\$5,935
Wyong Shire Council	\$25,000
Wyong Wildcats Baseball Club Inc.	\$20,737
Yass Bowling Club Ltd	\$12,000

### **Participation Program**

This program increases regular and on-going participation opportunities for people by supporting community based organisations with the capacity to provide such opportunities.

**Table C-6 Funding for the Participation Program in 2014-15**

<b>Organisation</b>	<b>Amount</b>
Active Opportunities Incorporated Association	\$9,800
Albury Holbrook Polocrosse Club	\$10,000
Albury Wodonga Aboriginal Health Service Incorporated	\$5,000
Auburn Youth Centre	\$6,187
Balmain Dockers Womens Football Club	\$1,000
Barbarians Rugby Union Football Club	\$9,871
Barwon Aboriginal Corporation	\$5,000
Batemans Bay Rugby League Football Club	\$8,000
Bathurst Giants Junior Australian Rules Football	\$1,500
Bathurst Pan Dragons Incorporated	\$1,600
Best Employment Ltd	\$6,350
Billabong Clubhouse	\$1,500
Blue Mountains Council	\$3,500
Broken Hill United Rugby League Football Club	\$3,500
Campbelltown PCYC	\$800
Canterbury District Soccer Football Assoc.	\$11,250
Carlingford Netball Club	\$4,000
Casino Rugby Union Club	\$4,000
Chinese Parents Association Children With Disabilities Inc.	\$5,800
Cricket New South Wales	\$5,000
Cudgegong Jump Club Inc.	\$5,360
Deniliquin Boat Club	\$6,080

<b>Organisation</b>	<b>Amount</b>
Deniliquin Sports Park Inc.	\$4,750
Disability Services Australia Limited	\$3,300
Diving NSW	\$7,750
Dragon Sports Association Incorporated	\$10,000
Dragons Abreast Orange	\$1,100
Dubbo Touch Association	\$2,560
Endeavour Special Kids With A Disability	\$5,000
Fairfield City Council	\$1,600
Gilgandra Basketball Association Incorporated	\$4,250
Gosford City Council	\$4,900
Grafton Cycle Club Inc.	\$1,350
Hornsby Ku-Ring-Gai & Hills Cricket Coaches Assoc.	\$6,000
Hunter Academy Of Sport	\$2,750
Hunter District Cycling Club	\$2,750
Illawarra Womens Health Centre	\$4,387
Inala	\$5,016
Inner West Neighbour Aid Incorporated	\$4,930
Job Centre Australia Limited	\$13,365
Kahibah Bowling Club Co-Op	\$3,000
Kamilaroi Equestrians and Performance Horses	\$1,984
Killarney Vale Australian Football Club Inc.	\$5,480
Lithgow Information & Neighbourhood Centre Inc.	\$3,800
Maari Ma Health Aboriginal Corporation	\$1,950
Manilla United Football Club	\$5,950
Manly Warringah Gymnastics Club	\$7,650
Mars Inc.	\$5,250
Medowie Little Athletics Centre	\$4,125
Men In Action	\$7,099
Mid North Coast Community Care Options	\$3,000
Moorland Soccer Club Incorporated	\$1,960
Moree Boomerang Aboriginal Sports Corporation	\$6,475
Moree Junior Rugby League	\$5,000
Murray Darling Amateur Swimming Club	\$2,000
National Aboriginal Sporting Chance Academy	\$5,000
Ngambaga Bindarry Girrwa Community Service	\$4,650

<b>Organisation</b>	<b>Amount</b>
North Coastal Cricket Zone	\$5,896
North Rocks Netball Club	\$910
Northern Suburbs Football Association Incorporated	\$2,681
NSW Basketball Association	\$4,000
NSW Goalball Association	\$10,000
NSW Gymnastics Assoc. Inc.	\$7,600
NSW Powerchair Football Assoc.	\$3,360
NSW Water Polo Inc.	\$3,550
Parkes PCYC	\$2,159
Parkrun Inc.	\$1,500
Queanbeyan City Council	\$2,256
Recreation Sports And Aquatics Club	\$8,750
RichmondPRA	\$12,800
Riding For The Disabled Assoc. of NSW Tweed Valley	\$3,550
Riding For The Disabled Association NSW Ryde Centre	\$5,320
Sailors With Disabilities Inc.	\$9,820
Scout Association of Australia NSW Branch	\$19,492
Sierra Leone Youth Group	\$10,000
Southern Lakes United Football Club	\$4,000
Special Olympics Australia - NSW Branch	\$4,700
Sports Medicine Australia NSW Branch Inc.	\$7,475
St Bernadettes Netball Club	\$1,500
St Vincent De Paul Society - Lismore Central	\$4,900
STARTTS	\$2,600
Sugarvalley Neighbourhood Advancement Group	\$5,000
Surfing NSW Inc.	\$8,250
Tamworth Touch Association Inc.	\$5,000
The Bradman Museum	\$5,700
The Pony Club Association of NSW Inc.	\$1,250
Vietnamese Parents Committee Greenvally	\$9,800
Warren Shire Council	\$985
Warriors Albury Wodonga Dragon Boat Club	\$2,250
Waverley Rugby Football and Sporting Club	\$8,915
Wellington Golf Club	\$500
Wellington Netball Association Inc.	\$2,800
Western Region Academy of Sport	\$2,925

<b>Organisation</b>	<b>Amount</b>
Wheelchair Sports NSW	\$9,225
Windale Interagency & Community Alliance Inc.	\$5,000
Womensport & Recreation NSW	\$5,000
World Rescue Mission Agency Development Service Incorporated	\$4,270

### **Safe Shooting Program**

This program assists shooting, hunting and collecting clubs meet Work Health and Safety obligations and compliance requirements as assessed by the NSW Firearms Registry.

**Table C-7 Funding for the Safe Shooting Program in 2014-15**

<b>Organisation</b>	<b>Amount</b>
73rd Regiment of Foot Inc.	\$4,046
Armidale Rifle Club Inc.	\$17,297
Australian Deer Association Inc. - Hunter Valley	\$1,110
Barook Sporting Field and Game Assoc.	\$3,400
Braidwood Pistol and Target Shooting Club	\$5,386
Broken Hill Field and Game Association	\$2,500
Broken Hill Pistol Club Inc.	\$18,300
Buffalo Rifle Association of Australia Inc.	\$1,653
Canowindra Clay Target Club Inc.	\$20,337
Cessnock Rifle Club Inc.	\$8,500
Cobar Clay Target Club Inc.	\$7,127
Corowa Clay Target Club Inc.	\$17,777
Cowra Gun Club	\$19,000
Cumborah Pistol Club Inc.	\$7,573
Deniliquin Pistol Club Incorporated	\$5,000
Finley Pistol Club Inc.	\$7,960
Gilgandra Amateur Pistol Club	\$16,800
Gosford District Rifle Club Inc.	\$2,681
Goulburn Pistol Club Inc.	\$7,750
Grafton Pistol Club	\$5,871
Grafton Rifle Club Inc.	\$20,000
Hastings Regional Shooting Complex	\$8,387
Hume Pistol Club Incorporated	\$17,833
Inverell RSM Pistol Club	\$10,000
Katoomba Rifle Club Inc.	\$5,900
Kurrajong Pistol Club Incorporated	\$3,547
Lightning Ridge Gun Club	\$12,496

<b>Organisation</b>	<b>Amount</b>
Marrickville Rifle Club Inc.	\$6,800
Mendooran Gun Club	\$10,515
Mt Lindesay Clay Target Club Inc.	\$7,490
Mt Lindsay Pistol Club Inc.	\$2,794
Nelson Bay Pistol Club Inc.	\$20,000
Newtec Pistol Club Inc.	\$16,300
Orange & District Pistol Club Inc.	\$5,000
Orange Clay Target Club Inc.	\$23,584
Parkes Pistol Club Inc.	\$5,369
Quambone Pistol Club	\$3,522
Quirindi Sporting Clay Target Club	\$11,522
Richmond River Gun Club	\$4,800
Seventy Four Pistol Club	\$4,205
Shoalhaven Clay Target Club	\$16,866
Silver City Small Bore Rifle Club Inc.	\$7,503
Sporting Shooters Association of Aust. (NSW) - Griffith	\$6,720
Springwood Small Bore and Air Rifle Club	\$8,882
SSAA - Forbes Branch	\$8,215
SSAA - Hay Branch Inc.	\$18,400
SSAA - Tenterfield Branch	\$3,250
SSAA - Urbenville Woodenbong Branch Inc.	\$1,900
SSAA (NSW) - Sydney Branch	\$4,332
SSAA (NSW) Broken Hill Branch Inc.	\$19,117
SSAA Guyra Branch	\$2,030
SSAA Mudgee And District Branch	\$926
SSAA Northern Rivers Branch	\$20,000
SSAA NSW - Snowy River Branch Inc.	\$9,494
SSAA NSW Goulburn And Districts Branch	\$20,000
Tamworth Pistol Club Inc.	\$36,000
The Armidale School Rifle Club	\$10,568
Tumut Clay Target Club	\$14,250
Ulladulla Pistol Club Incorporated	\$4,076
Yass Clay Target Club	\$6,920

### **Special grants**

Special allocations from Treasury and for approved purposes.

**Table C-8 Funding for the Special grants in 2014-15**

<b>Organisation</b>	<b>Amount</b>
Lithgow City Council	\$750,000
The Bradman Museum	\$250,000

**Strategic Partnership Program**

This program enables Sport and Recreation to partner with other Government agencies and key industry stakeholders to address priority issues and capitalise on opportunities as they arise.

**Table C-9 Funding for the Strategic Partnership Program in 2014-15**

<b>Organisation</b>	<b>Amount</b>
Aquatic & Recreation Institute	\$50,000
Austswim Limited	\$30,000
Jack Newton Junior Golf Foundation	\$55,000
Kidsafe	\$92,800
NSW Basketball Association	\$40,000
NSW Sports Federation Inc.	\$169,800
Outdoor Recreation Industry Council	\$75,900
Royal Life Saving Society-Head Office NSW	\$700,000
Sanitarium Health & Wellbeing Company	\$70,000
Sports Medicine Australia NSW Branch Inc.	\$46,500
Venues NSW	\$100,000
Womensport & Recreation NSW	\$30,000

**Surf Club Facility Grant Program**

This program increases the availability, standard and quality of surf lifesaving clubs in NSW for the benefit of their members and the wider community. The funds are granted to Surf Life Saving NSW and they administer the funding contracts with individual club recipients.

**Table C-10 Funding for the Surf Club Facility Grant Program in 2014-15**

<b>Organisation</b>	<b>Amount</b>
Surf Life Saving NSW Inc.	<b>\$2,000,000</b>
Tamarama Surf Life Saving Club Incorporated	\$300,000
Broulee Surfers Surf Lifesaving Club Incorporated	\$300,000
Hat Head Surf Life Saving Club Incorporated	\$290,000
Lennox Head Alstonville Surf Life Saving Club Inc.	\$140,000
Forster Surf Life Saving Club Inc.	\$300,000
Tathra Surf Life Saving Club	\$35,000
North Curl Curl Surf Life Saving Club Incorporated	\$300,000

Burning Palms Surf Life Saving Club Inc.	\$35,000
Surf Life Saving NSW Inc. - Audit Of Need	\$300,000

### Footy Facilities Fund

This program assists rugby league clubs to improve the quality, availability and standard of facilities.

Table C-11 Funding for the Footy Facilities Fund in 2014-15

Organisation	Amount
<b>National Rugby League (NRL)*</b>	<b>\$559,000</b>
Lane Cove Junior Rugby League Club Incorporated	\$25,000
Coolah Rugby League Football Club Inc.	\$20,407
Bowraville Junior Rugby League	\$27,492
Baradine & District Progress Association Inc.	\$48,000
St Joseph's JRLFC	\$1,677
Trangie Magpies RLFC Inc.	\$36,500
Raymond Terrace Junior Rugby League	\$22,000
Bombala and District Rugby League Inc.	\$75,000
Grenfell Rugby League Football Club Incorporated	\$62,500
Gerringong RLFC Inc.	\$75,000
Lismore Old Boys Rugby League Football Club	\$75,000
Thirroul Rugby League Football Club	\$4,605
Gilgandra Rugby League Football Club	\$18,550
Ourimbah Wyoming RLFC Inc.	\$22,718
Winston Hills Junior Rugby League Football Club	\$21,000
Narrabeen Junior Rugby League Football Club	\$39,660
Kurri Kurri Rugby League Football Club Limited	\$41,710
Casino RSM Junior Rugby League Club	\$75,000
South Newcastle Rugby League Football Club Inc.	\$50,000
West Wyalong Rugby League Football Club	\$66,000
Nyngan Rugby League Football Club	\$50,000

Note: NRL also contributes to the funded projects.



## **Appendix D - Legal Change**

### **Sydney Cricket Ground and Sydney Football Stadium By-law 2014**

This By-law replaced the Sydney Cricket Ground and Sydney Football Stadium By-law 2009, which was due to sunset under the provisions of the *Subordinate Legislation Act 1989*.

The new By-law provides for better regulation of the general conditions of entry to the Sydney Cricket Ground and the Sydney Football Stadium, including behaviour that is prohibited and behaviour that justifies the removal of a person from that Ground or Stadium.

The By-law also provides for the types of membership that may be granted by the Trust, the conditions and entitlements relating to membership and the transfer of membership, the determination of membership fees by the Trust and the payment of those fees.

The By-law provides for offences for which penalty notices may be issued.

The By-law also makes minor amendments to the provisions for the election of two members of the Trust by the members.

### **Sporting Venues Authorities Act 2008**

Section 43 of the *Sporting Venues Authorities Act 2008* required that the Act be reviewed as soon as possible 5 years after its commencement. This review was conducted in the first half of 2014. The review highlighted the need for some minor amendments and assent was given to these amendments on 28 November 2014.

The Act was amended to reflect changes involved in Venues NSW becoming part of the Office of Sport, as opposed to the Department of Education and Communities, and in the appointment of rangers, including a power to delegate the appointment of rangers.

Further, both the State Sporting Venues Authority and the Regional Sporting Venues Authorities are now permitted to employ staff and the Regional Sporting Venues Authorities now have functions that mirror those of the State Sporting Venues Authority to bring the function of these bodies into line with each other. In this regard a requirement that proper asset management plans are in place and are implemented for the Authorities has been added to the functions of the Regional Sporting Venues Authorities.

The *Sporting Venues Authorities Regulation 2014* commenced on 1 September 2014. This was a re-make without changes of the previous Regulation to avoid the Regulation being subject to sunset provisions of the *Subordinate Legislation Act 1989*.

### **Combat Sports Act 2013**

Section 78 of the *Combat Sports Act 2008* required that the Act be reviewed as soon as possible 5 years after its commencement. The review of the Act commenced before this date and this review led to major amendments. The new, amended, Act was not assented to until 15 December 2014 together with complementary new regulations.

The new Act addressed a number of regulatory gaps identified in the review of the old Act and in particular placed greater emphasis on the health and safety of combatants and the integrity of combat sports, including more involvement by the Commissioner of Police with regard to the probity of persons applying to be promoters, match-makers or managers. The Combat Sports Authority now has greater authority over professional and amateur combat sports. The provisions for disciplinary actions have been modernised and made more robust. Provisions have been included to deal with the rapidly increasing variety of combat sports types.

## **Combat Sports Regulation 2014**

The overhaul of the legislation governing combat sports required a new regulation to support the aims and objectives of the new Act. The regulations regulate combat sports contestants, promoters and industry participants, combat sports contests and the health and safety of combat sports contestants and the integrity of the key industry participants and promoters.

## **Motor Sport Regulations**

The *Motor Vehicle Sports (Public Safety) Regulation 2010* and the *Mount Panorama Motor Racing Regulation 2010* have been remade as the *Motor Vehicle Sports (Public Safety) Regulation 2015* and the *Mount Panorama Motor Racing Regulation 2015*, commencing 1 September 2015. The Regulations were remade with only minor, housekeeping changes to prevent them being repealed on 1 September 2015 under the *Subordinate Legislation Act 1989*. A review of the principal acts is to commence late 2015 and more substantial amendments may be made to the Regulations after that review is complete.

## Appendix E - Consultants

In the 2014-15 financial year the Office of Sport had a total of 10 engagements with consultants with a total value of \$274,373 (excl. GST).

**Table E-1 Payments to consultants for engagements greater than \$50,000 in 2014-15**

Consultant	Title of Project	Amount	Purpose
SGS Economics and Planning Pty Ltd	Development of preliminary business case – Penrith Lakes	\$83,762	Financial and Economic modelling

**Table E-2 Payments to consultants for engagements less than \$50,000 in 2014-15**

Consultant	Number of engagements	Amount	Purpose
Nous Group	1	\$44,900	Organisational Review
MI Associates Ltd	1	\$37,353	Stadia strategy
NSW Public Works Government Architect's Office	1	\$6,000	Project Management
Clouston Associates	1	\$12,281	Planning and Costing
Joel Spencer Design Pty Ltd	1	\$10,990	Graphic Design
Michael Collins and Associates	1	\$7,563	Costing
Rider Levett Bucknall NSW Pty Ltd	1	\$29,275	Costing
Sean O'Toole Consulting Pty Ltd	1	\$35,000	Project Management
W T Partnership Quantity Surveyors	1	\$7,250	Costing

## Appendix F - Overseas Travel

Table F-1 Overseas Travel in 2014-15

Location	Reason	Date	Cost
Auckland	NZ Sport Sector Conference	April 15	\$1,357

## Appendix G - Consumer response

### Extent and main features of complaints

The Office of Sport surveys clients to obtain feedback and complaints after they have attended a Sport and Recreation camp. Centre Managers also talk to clients onsite where possible.

Feedback is resolved by Centres and is followed up by Centre Managers with appropriate staff. Clients are contacted regarding their feedback if required. A record is kept of all complaints.

In this reporting period, 4883 feedback responses were received. 21 clients indicated that they would not recommend Sport and Recreation Centres to others.

### Sport and Recreation

Table G-1 Sport and Recreation Complaint Feedback in 2014-15

Complaints by feedback subject	Number of complaints
Booking and administration	6
Behaviour of staff	6
Program and activities	6
Food	1
Facilities	3
Communication	1
Pricing	2

The majority of complaints were received from parents/guardians. Some clients made multiple complaints.

### Services improved/changed in response to complaints/suggestions

An initiative implemented as a result of client feedback has been the introduction of an online booking process to make it easier for clients to book with Sport and Recreation.

A Code of Practice for Sport and Recreation Centres has been developed to reinforce the shared purpose of the Office of Sport – to impress, inspire and improve through delivering great service to our clients. The Code of Practice outlines responsibilities and recommended actions to be taken by staff.

The Office of Sport has introduced new programs, such as the Future Leaders Program, which provides students with the chance to learn and develop leadership skills through exploring various educational outcomes. Students participate in a range of theory sessions and outdoor education activities that focus on leadership traits.

To improve facilities, the Office of Sport has introduced a strategic approach to facility development and maintenance that is responsive to business need and client demand. This includes an upgrade of motel accommodation at the Sydney Academy of Sport and Recreation, Narrabeen.

## Appendix H - Payment of accounts

This appendix details the Office's performance in paying accounts during the 2014-15 financial year, including details of action taken to improve performance in paying accounts.

The key problem affecting prompt processing of payments during the year was a dispute a large supplier over incorrect charging of invoices over two years old; this has now been resolved.

Unavoidable delays in processing accounts occasionally arise due to delays in obtaining goods in proper order and condition or queries about invoices. The office continues to encourage suppliers to accept electronic funds transfer as the preferred method of payment to improve overall payment performance.

There were no other significant events that affected payment performance during the year and no interest was paid on overdue accounts.

**Table H-1 Aged Analysis of Accounts in 2014-15**

	<b>Current (i.e. within due date)</b>	<b>Less than 30 days overdue</b>	<b>Between 30 and 60 days overdue</b>	<b>Between 60 and 90 days overdue</b>	<b>More than 90 days overdue</b>
<b>All suppliers</b>					
Sept	\$13,016,641	\$757,135	\$26,759	\$28,743	\$3,712
Dec	\$15,749,445	\$147,069	\$11,121	\$6,384	\$11,015
Mar	\$17,334,754	\$833,276	\$94,510	\$23,572	\$13,965
June	\$23,401,326	\$204,038	\$48,022	\$5,603	\$5,920
<b>Small Business Suppliers</b>					
Sept	\$0	\$1,142	\$0	\$0	\$0
Dec	\$3,584	\$129	\$0	\$0	\$0
Mar	\$1,284	\$0	\$0	\$0	\$0
June	\$0	\$378	\$0	\$0	\$0

Table H-2 Accounts paid on time within each quarter of 2014-15

Quarter	Number of accounts due for payment	Dollar amount of accounts due for payment	Actual % of accounts paid on time (based on no. of accounts)	Actual % of accounts paid on time (based on \$ amount of accounts)	Number of accounts paid on time	Dollar amount of accounts paid on time	Number of payments for interest on overdue accounts	Interest paid on overdue accounts
<b>All suppliers</b>								
Sept	4,965	\$13,832,990	93%	89%	4,618	\$12,326,537	-	\$0
Dec	5,083	\$15,925,034	93%	90%	4,750	\$14,356,849	-	\$0
Mar	5,163	\$18,300,077	91%	91%	4,675	\$16,567,769	-	\$0
June	6,003	\$23,664,909	92%	94%	5,539	\$22,200,205	-	\$0
<b>Small business suppliers</b>								
Sept	5	\$1,142	100%	100%	5	\$1,142	-	\$0
Dec	3	\$3,713	100%	100%	3	\$3,713	-	\$0
Mar	4	\$1,284	100%	100%	4	\$1,284	-	\$0
June	2	\$378	100%	100%	2	\$378	-	\$0

## Appendix I - Risk management and insurance activities

### Internal audit and risk management policy attestation

**Annual Report Disclosure  
Internal Audit and Risk Management Statement for the  
2014-2015 Financial Year for the Office of Sport**

The Chief Executive, Office of Sport, is of the opinion that the Office of Sport has internal audit and risk management processes in operation that are, in all material respects, compliant with the core requirements set out in Treasury Circular NSW TC 09/08 *Internal Audit and Risk Management Policy*.

The Chief Executive, Office of Sport, is of the opinion that the Audit and Risk Committee for the Office of Sport is constituted and operates in accordance with the independence and governance requirements of Treasury Circular NSW TC 09/08. The Chair and Members of the Audit and Risk Committee are:

- Independent Chair, Jason Masters, 8/1/15 to 8/1/18
- Independent Member 1, Jim Mitchell, 8/1/15 to 8/1/19
- Independent Member 2, Gabrielle Trainor, 8/1/15 to 8/1/19

These processes provide a level of assurance that enables the senior management of the Office of Sport to understand, manage and satisfactorily control risk exposures.

As required by the policy, an Attestation Statement outlining compliance with the policy has been submitted to Treasury on behalf of the Treasurer.



Matt Miller  
Chief Executive, Office of Sport

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Date: 30/7/15



## Certificate of Currency – NSW Treasury Managed Fund



18 Jamison Street  
Sydney NSW 2000

25 July 2014  
Reference: TMF 1391415

Office of Sport,

### CERTIFICATE OF CURRENCY – NSW TREASURY MANAGED FUND

The NSW Self Insurance Corporation was established by the *NSW Self Insurance Corporation Act 2004*. The main function of SICorp is the administration of the Treasury Managed Fund (TMF), which provides cover for all asset and liability exposures (other than compulsory third party insurance) faced by general government sector budget dependent agencies and participating non budget dependent public sector agencies.

This certificate of currency confirms that from 25/07/2014 to 30/06/2015 the Office of Sport is a member of the TMF which provides broad protection for all assets and liability exposures in accordance with the TMF Statement of Cover. The Office of Sport, and their employees and volunteers, are fully covered for their legal liability to any third party arising out of their operations, worldwide.

Cover includes, but is not limited to:

- Legal liability inclusive of:
  - Public Liability for an amount of \$20 Million
  - Professional Indemnity for an amount of \$20 Million
  - Directors & Officers for an amount of \$20 Million and
  - Product Liability for an amount of \$20 MillionIdentifier No: MF100033
- Personal Accident coverage for Voluntary Workers whilst actively engaged in voluntary work for Office of Sport. Coverage is provided in accordance with and equivalent to the benefits payable under the NSW Workers Compensation Legislation, as amended.  
Identifier No: MF100035
- Comprehensive Motor Vehicle coverage in respect of vehicles owned or leased by Office of Sport.  
Identifier No: MF100032
- Property coverage (including plate glass) on a full replacement (new for old) basis, including consequential loss, worldwide, for loss and/or damage to all real and personal property either owned by, or the responsibility of Office of Sport.  
Identifier No: MF100034

Inception Date: 30/06/1989

**NOTE:** GIO hereby agrees that should such coverage be cancelled or withdrawn for any reason, 30 days notice will be provided.

Yours faithfully,

Kyria Poulos  
Client Services Manager  
**NSW TREASURY MANAGED FUND**  
Phone No: (02) 8121 1230 Email: [kpoulos@gio.com.au](mailto:kpoulos@gio.com.au)

ON BEHALF OF THE  
 NSW Self Insurance Corporation



## **Appendix J - Privacy and Personal Information Protection Act 1998**

Under Part 5 (53) of the Act, a person (applicant) who is aggrieved by the conduct of a public sector agency is entitled to a review of that conduct.

No written applications under Part 5 of the Act were received during the 2014-15 financial year.

As per Division 2 (33) of the Act, a Privacy Management Plan will include procedures for internal review under Part 5 of the Act. The Code of Conduct requires employees to maintain confidentiality and identifies the Act as relevant legislation. The Office of Sport website also has a Privacy page.

## Appendix K - Government Information (Public Access) Act 2009

### Informal applications

Sport and Recreation received six informal access applications between 1 July 2014 and 30 June 2015. Of these, four applicants were advised that Sport and Recreation did not hold the requested information and two applicants were granted access in full.

### Formal applications

Sport and Recreation received two formal applications during the reporting period.

Statistical information about access applications.

Table K-1 Number of applications by type of application and outcome in 2014-15

	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 held	Application withdrawn
Media	0	0	0	0	0	0	0	0
MPs	0	0	0	0	0	0	0	0
Private sector business	0	1	0	0	0	0	0	0
NFP organisations or community groups	0	0	0	0	0	0	0	0
Members of the public (application by legal representatives)	0	0	0	0	0	0	0	0
Members of the public (other)	1	0	0	0	0	0	0	0

Table K-2 Applications by type and outcome in 2014-15

	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 held	Application withdrawn
Personal information applications	0	0	0	0	0	0	0	0
Access applications (other than personal information applications)	0	0	0	0	0	0	0	0

	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 held	Application withdrawn
<b>Access applications – partly personal information applications &amp; partly other</b>	2	0	0	0	0	0	0	0

Table K-3 Invalid applications in 2014-15

Reason for invalidity	Number of applications
Application does not comply with formal requirements (s. 41 of the Act)	0
Application is for excluded information of the agency (s. 43 of the Act)	0
Application contravenes restraint order (s. 110 of the Act)	0
Total number of invalid applications received	0
Invalid applications that subsequently became valid applications	0

Table K-4 Overriding public interest against disclosure in 2014-15

Matters listed in Schedule 1 of the Act	Number of times consideration used
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	0
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0

**Table K-5 Other public interest considerations against disclosure in 2014-15**

<b>Matters listed in Section 14 of the Act</b>	<b>Number of times when application not successful</b>
Responsible and effective government	0
Law enforcement and security	0
Individual rights, judicial processes and natural justice	0
Business interests of agencies and other persons	0
Environment, culture, economy and general matters	0
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0

**Table K-6 Timeliness of decisions on applications in 2014-15**

<b>Timeframe</b>	<b>Number of applications</b>
Decided within the statutory timeframe (20 days plus any extensions)	2
Decided after 35 days (by agreement with applicant)	0
Decided within time (deemed refusals)	0
<b>TOTAL</b>	<b>2</b>

**Table K-7 Number of applications reviewed under Part 5 of the Act in 2014-15**

<b>By type of review and outcome</b>	<b>Decision varied</b>	<b>Decision upheld</b>	<b>Total</b>
Internal review	0	1	1
Review by Information Commissioner	0	0	0
Internal review following recommendation under s. 93 of Act	0	0	0
Review by ADT	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>1</b>	<b>1</b>

**Table K-8 Applications for review under Part 5 of the Act in 2014-15**

<b>By type of applicant</b>	<b>Number of applications</b>
Applications by access applicants	1
Applications by persons to whom information the subject of access application relates (see s. 54 of the Act)	0

## **Appendix L - Public Interest Disclosures (PID)**

The Office of Sport had no Public Interest Disclosures in 2014-15.

## Appendix M - Corporate Purchase Card Certification


### Corporate Purchase Card Certification for Financial Year Ended 30 June 2015

Certification by Chief Executive

I Matt Miller certify that:

1. corporate purchase cards used by officers in my area of responsibility were in accordance with the Premier's Ministerial Memoranda and Treasurer's Directions as specified in the Corporate Credit/Purchase Card Guidelines.
2. corporate purchase card expenditure has been acquitted, or action is being taken to verify and acquit any outstanding expenditure;
3. cardholders have certified and provided evidence that transactions were correct and appropriate and this has been confirmed by a suitably qualified reviewing officer and if applicable, disputed transactions have been reported to the card service provider; and
4. a review of cardholders has been completed to determine the need for retaining cards including cards that have not been or are infrequently used.

Certified by:

<b>Name</b>	Matt Miller	<b>Position</b>	Chief Executive
<b>Signature</b>		<b>Date</b>	15/9/15

## Appendix N - Digital information security policy attestation



CORP15/2398

ICT Board  
C/o ICT Policy  
Department of Finance, Services & Innovation  
2-24 Rawson Pl  
SYDNEY NSW 2000

### **Digital Information Security Annual Attestation Statement for the 2014-2015 Financial Year for Office of Sport**

I, Matthew Miller, am of the opinion that the Office of Sport, as a newly formed agency, had an Information Security Management System in place during the 2014-15 year that was consistent with the principles and intent of the Core Requirements set out in the *NSW Government Digital Information Security Policy*.

The Office of Sport was established on 1 July 2014, having previously been part of the Department of Education and Communities. 2014-15 was a period of transition, where the Office of Sport remained connected with and subject to the Department of Education and Communities' established control framework to provide the controls necessary to mitigate identified risks to the digital information and digital information systems of the Office of Sport.

Activity was also commenced during 2014-15 to develop an autonomous Information Security Management System consistent with the Core Requirements set out in the *NSW Government Digital Information Security*.

An information security audit was undertaken in April 2015 with the final report tabled in September 2015. The recommendations of this audit have been incorporated into the continuing project work underway to ensure the management of risks and the strengthening of information security controls.

There is no agency under the control of Office of Sport which is required to develop an independent ISMS in accordance with the *NSW Government Digital Information Security Policy*.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Matt Miller', written over a horizontal line.

Matt Miller  
**Chief Executive**

29/10/15



## **Appendix O - Multicultural Services**

From 2010-11 to 2013-14, Sport and Recreation was part of the Department of Education and Communities (DEC) cluster and followed DEC calendar year planning and reporting cycles.

Sport and Recreation planning will now occur within the Office of Sport and align with the financial year. A new Office of Sport Multicultural Plan will be developed as part of this process. The current Sport and Recreation Multicultural Plan ends in 2015.

While the Office of Sport has been refining its structures and strategies to drive greater participation in sport across the entire population of NSW, Sport and Recreation has continued to provide programs and services to meet the needs of multicultural communities.

Detailed information relating to the multicultural services provided and supported by the Office of Sport is submitted to Multicultural NSW for inclusion in the annual *Community Relations Report*.

### **Access and communication**

To promote accountability in delivery of services to multicultural communities, all grant contracts contain standard clauses for each funded organisation to acknowledge its commitment to multicultural principles in its Business Plan, its actions in organisational development, and in any program(s) that it is conducting. All grant applications are now online and the grants webpage contains a link to interpreter services.

Interpreter services are available to all staff through a link on the Sport and Recreation intranet. Sport and Recreation is currently upgrading the website. As part of the upgrade, a link to interpreter services will be provided on every page.

Sport and Recreation promotes the “*Racism it stops with me*” campaign and links to the *Play by the Rules* program on the website.

### **Meeting the need in local communities**

Sport and recreation plays a vital role in binding communities together, and participation in physical activity creates a broad range of benefits for all members of the community.

Sport and Recreation Regional Offices work with local associations, councils and community networks seeking opportunities to engage the community in sporting activities via programs targeting multicultural communities.

As part of maintaining networks, Sport and Recreation regional staff have participated in scheduled Regional Multicultural Forums conducted in Wagga Wagga by Multicultural NSW.

### **“Game On” – Wagga Wagga School Holiday Sport and Recreation Program**

Game On targeted children aged 8 to 12, focusing on multicultural and Indigenous communities among Housing NSW tenants. The purpose of the program was to offer involvement in sport and recreation activities and links to local sporting organisations with the aim of reducing antisocial behaviour.

Participants in the program have increased, even with the introduction of a fee for participation this financial year.

### **Active Life Weekend – Borambola Sport and Recreation Centre**

This program runs twice a year targeting older adults with an emphasis on inclusion of people from a multicultural background. Between 20 and 40 participants attended to get active, stay healthy and meet new friends.

There has continued to be a specific demand and request from past participants to expand, develop and continue the program. Each weekend offers a fresh range of activities and

themes to meet the needs of past participants who prove to be an important conduit to attracting new participants to the program.

### **“WimSwim” (Roselands Aquatic Centre)**

“WimSwim” is a learn-to-swim program for girls and women from multicultural backgrounds. Participants progress from beginner to advanced skill sets, then practice skills in the leisure swimming program. This year there were 516 participants, 170 of these enrolled in the leisure swimming program.

### **Targeted Swimming Program**

This school based program assists high school age girls from multicultural backgrounds to learn to swim in an environment that meets cultural need. Participation in this program has increased by almost 25% in the last twelve months.

### **Multicultural School Holiday Programs**

Sport participation and skill development opportunities are provided during each school holiday period. This year, 441 young people engaged in various sports during the school holidays.

### **Multicultural Youth Sport Gala Day**

This event is aimed at building participation among Indigenous and multicultural young people, developing better relationships, and encouraging links to local sporting associations. The programs provide practical refereeing skills while gaining some mentoring from the basketball development association staff.

### **Multicultural Young Women’s Leadership Program**

The program is for young women aged 16 to 24 who wish to become more involved in local clubs or community organisations whose activities include sport/physical activity. Topics included leadership skills and styles, communication and presentation skills, goal setting, planning and prioritising, and team development. Additional training opportunities are offered to each participant in coach or referee training in a sport of their choice.

### **Illawarra Multicultural Water Safety Committee**

This program provides access to beach and water safety awareness and pool orientation days for newly-arrived migrant and refugee citizens who are unfamiliar with Australian beaches, swimming pools and waterways. Participants are introduced to lifeguards, shown how to enjoy water environments safely and participate in fun activities under the guidance of instructors in shallow water. In 2014-15, 300 adults participated in these sessions.

### **NSW Service for the Treatment and Rehabilitation of Torture and Trauma Survivors (STARTTS) Sporting Linx Program**

Refugee or newly arrived multicultural youth attained Beginner Coaching General Principles and Grassroots Football accreditations. The Beginner Coaching General Principles course provided a basic guide to coaching, and equipped participants with the confidence, skills and knowledge to coach at beginner level in any sport. The Grassroots Football Certificate is an introductory certificate course.

## **Appendix P - Disability Plan**

The Office of Sport is strongly committed to supporting the sports industry, enhancing their capacity and improving opportunities for people with disability to participate in sport and active recreation.

Sport and Recreation's current Disability Plan was developed in accordance with NSW Ageing, Disability and Home Care's Guidelines for Disability Action Planning by NSW Government Agencies. The Office of Sport has also contributed to the National Disability Strategy NSW Implementation Plan.

### **Identifying and removing barriers to services for people with disability**

In 2014-15, the Office of Sport facilitated a range of initiatives to support people with disability to become more active, and established partnerships between the disability sector and the sports industry. More than 230 people with disability were provided access to our services with the support of the Companion Card. The Companion Card provides people with a significant and permanent disability the opportunity to attend a Sport and Recreation Centre with the support of their companion at no charge to the companion.

Our grant programs aim to remove barriers to participation in sport, recreation and active recreation activity. In 2014-15, this included:

- \$141,336 for 27 projects under the Participation Program
- \$25,600 to three sporting events through the Sporting Events Program
- \$47,696 to upgrade five facilities to improve access for people with disability under the Facility Grant Program

The Office of Sport also provided \$248,000 to 17 state sporting organisations for disability, such as Wheelchair Sports NSW, Boccia NSW and Blind Sports NSW and the disability sport group insurance policy held by Sports NSW. \$30,000 was provided to the Australian Paralympic Committee for its NSW operations, and \$70,000 to the NSW Institute of Sport for a scholarship program for elite level athletes with disability.

The Office of Sport provides sporting organisations for people with disability with office space and meeting room facilities at Sports House. Occupants included Disability Sport Australia, Riding for the Disabled (NSW) and Special Olympics Australia (NSW). Meeting room facilities are also provided to organisations not housed at Sports House, including Transplant Australia (NSW), Wheelchair Rugby League, Cerebral Palsy Sport and Recreation, Physical Disability Rugby League and Blind Sports NSW.

### **Providing information and services in a range of formats that are accessible to people with disability**

The Office of Sport continues to work to ensure its websites conform to the World Wide Web Consortium's (W3C) Web Content Accessibility Guidelines. These ensure content is available to the widest possible audience, including readers using assistive technology or accessibility features.

The Office of Sport supported Royal Rehab to stage the 2014 *Return2Sport Expo* at Sydney Olympic Park, to promote opportunities for people with disability to engage in healthy sport and recreational activities. More than 50 sporting organisations provided demonstrations, information and advice to more than 400 people with disability over the two day expo. A regional *Return2Sport* was also held in Maitland.

### **Making government buildings and facilities physically accessible to people with disability**

In the refurbishment of buildings owned or leased by the Office of Sport or development of new buildings and facilities, access is provided for people with disability in line with the premises standards. Recent improvements include accessible pathways at Jindabyne

(complete compliant pathway network) and Myuna Bay (specific compliant pathway to access tennis courts and swimming pool).

### **Assisting people with disability to participate in public consultations and to apply for and participate on advisory boards and committees**

The Office of Sport consulted with parents and carers, individuals with disability and the sports industry to better understand the sport and recreational needs of people with disability in NSW and the capacity of the industry to meet these needs. The top three barriers to participation identified by more than 250 individuals with disability include:

- Lack of information on what is available
- Time restraints, when sport or activity is offered
- Costs involved with participating, including specialised equipment or aids to participate, carers required to participate and compete, transport to training and competition, and private lessons as they are unable to participate in group sessions due to disability.

### **Using government decision-making, programs and operations to influence other agencies and sectors to improve community participation and quality of life for people with disability**

The Office of Sport continued to deliver respite camps for teens with an intellectual disability through its Memorandum of Understanding with NSW Ageing, Disability and Home Care. Our centres provided:

- 73 teens with mild disabilities participated in school holiday camp programs with the support of 34 carers across NSW. Traditional camp activities provide experiences to develop confidence and resilience in a fun and supported environment.
- 129 teens with disability attended weekend respite camps with their siblings and 81 support workers. Camps provide parents and carers with a break, while building lifelong memories for participants and their siblings.

The Office of Sport's funding agreements with State sporting organisations, regional academies and peak industry bodies require inclusive practices to be adopted and opportunities provided for underrepresented groups, including people with disability.

The Office of Sport continues to provide support to State sporting organisations through the Disability Sport Network to facilitate the sharing of successful strategies to increase participation of people with disability. We worked with sporting and community organisations to strengthen the interface between sport and disability services and facilitated a number of industry forums, disability sport inclusion planning and education sessions on creating inclusive sport and recreation environments for people with disability including the *Disability Inclusion and Liveable Communities - Local Government Forum*.

The Office of Sport also enhanced Gateway to Sport, an online directory to include information specific for people with disability to get involved in sporting activities such as cricket, football and AFL. Sporting organisations also had the opportunity to participate in the 2014 Don't Dis my Ability campaign, celebrating the International Day of People with Disability.

### **Providing quality specialist and adapted services where mainstream services are not responsive or adequate to meet the needs of people with disability**

In 2014-15, Lake Ainsworth Sport and Recreation Centre provided two "Camp Willing and Able" overnight residential programs for 43 adults with physical and/or intellectual disability. Other Sport and Recreation Centres provided residential recreation and sports opportunities for people with disability, including Boccia Australia, Northcott and Muscular Dystrophy NSW with more than 3,300 people participating.

Our Sport and Recreation regional offices facilitated sports programs and training opportunities for 1,134 participants with disability. The Orange office established the Disability Sport a Month initiative to provide regular opportunities for people with disability to participate in a range of physical activity and sport. The program now has a solid foundation with enthusiastic support from both community organisations and participants. Highlights of the program include:

- first established for the communities of Bathurst and Orange in 2009
- coordination of the program was transferred to the Police Citizen Youth Club in Bathurst and OCTEC in Orange in 2014
- these organisations have built upon the success of the program and plan to continue it;
- the Office of Sport continues to provide guidance and support to both providers
- in 2015, the program expanded to include the communities of Mudgee and Cowra
- attendance in the program is encouraging, with 24 participants in Cowra and 42 participants in Mudgee.

Wollongong office in partnership with Wollongong City Council and Shoalhaven PCYC established a number of Inclusive Sporting Hub programs at the Beaton Park and Lakeside Leisure Centres in Wollongong and the Shoalhaven PCYC in Nowra. In particular:

- Wollongong Leisure Centres have seen 540 visits by 40 participants who engaged in a variety of sports including goalball, boccia, modified hockey and modified volleyball
- Shoalhaven PCYC have provided opportunities for 1,720 visits by 56 participants in modified volleyball, modified hockey, boccia, goalball and tee-ball
- sporting hubs have established strategies to partner with and engage in participation through disability service providers, schools and local families.

The Office of Sport also facilitated a number of inclusive sport workshops to enable sports coaches, active recreation staff, disability service providers and teachers to deliver, modify and adapt sport and physical activities to suit people of all abilities.

- Four workshops across Sydney and the South Coast were delivered at Corrimal, Sydney Olympic Park and Baulkham Hills
- 88 disability service providers, sports coaches and teachers attended the workshops.
- In partnership with the Health Promotion Service of the Illawarra Shoalhaven Local Health District, we delivered a workshop to 22 teachers and 6 health professionals as part of the Illawarra Health and Physical Education network
- 86% of teachers indicated that they utilise information presented in the workshop when creating daily programs in the classroom
- In partnership with NRL Pacific Programs, we delivered a workshop for five international staff under their Pacific Strategy from Samoa, Fiji, Tonga and PNG. Participants gained knowledge about inclusion of people with disability in rugby league and how they can apply strategies to be inclusive in their roles.

The Office of Sport also supported the School Sport Disability Program exposing more than 1,810 students with disability to a range of sporting opportunities and links to community sport opportunities. In particular:

- 940 students from 84 schools participated in eight multi-sports days, to try sports such as AFL, softball, lawn bowls, gymnastics, football, rugby league, golf, basketball, cricket and netball across the State including Tamworth, Dubbo, Lennox Head, Bathurst, Wagga Wagga, Wollongong and Newcastle
- 519 students participated in swim classification days, rugby league, netball and athletics gala days and Pacific School Games trials for table tennis and goalball
- 315 students from 70 schools participated in the regional Boccia Knockouts with 96 students from 16 schools travelling to Sydney Olympic Park for the Knockout

final Boccia school knockouts provide a sport pathway for students with higher support needs

- 130 teachers attended professional development workshops on providing physical activity to students with disability.

## Appendix Q - Audited Financial Statements



### INDEPENDENT AUDITOR'S REPORT

#### Office of Sport

To Members of the New South Wales Parliament

I have audited the accompanying financial statements of the Office of Sport (the Office) which comprise the statement of financial position as at 30 June 2015, the statement of comprehensive income, statement of changes in equity, statement of cash flows and service group statements for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information.

#### Opinion

In my opinion, the financial statements:

- give a true and fair view of the financial position of the Office as at 30 June 2015, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- are in accordance with section 41 B of the *Public Finance and Audit Act 1983* (the PF&A Act) and the Public Finance and Audit Regulation 2015.

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

#### Chief Executive's Responsibility for the Financial Statements

The Chief Executive is responsible for preparing financial statements that give a true and fair view in accordance with Australian Accounting Standards and the PF&A Act and for such internal control as the Chief Executive determines is necessary to enable the preparation of financial statements that give a true and fair view and that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

My responsibility is to express an opinion on the financial statements based on my audit. I conducted my audit in accordance with Australian Auditing Standards. Those Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements that give a true and fair view in order to design audit procedures appropriate in the

circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Chief Executive, as well as evaluating the overall presentation of the financial statements.

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

My opinion does *not* provide assurance:

- about the future viability of the Office
- that it has carried out its activities effectively, efficiently and economically
- about the effectiveness of its internal control
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about other information which may have been hyperlinked to/from the financial statements.

### **Independence**

In conducting my audit, I have complied with the independence requirements of the Australian Auditing Standards and other relevant ethical pronouncements. The PF&A Act further promotes independence 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, but precluding the provision of non-audit services, thus ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by the possibility of losing clients or income.



Caroline Karakatsanis  
Director, Financial Audit Services

6 October 2015  
SYDNEY



**Office of Sport  
Financial Statements**

**For the year ended 30 June 2015**

**Statement by Chief Executive and Director Finance**

Pursuant to Section 45F of the *Public Finance and Audit Act 1983* we declare on behalf of Office of Sport that:

(i) in our opinion the financial statements of the Office for the year ended 30 June 2015 have been prepared in accordance with the applicable Australian Accounting Standards (which includes Australian Accounting Interpretations), the requirements of the *Public Finance and Audit Act 1983*, the *Public Finance and Audit Regulation 2015*

and the Treasurer's Directions.

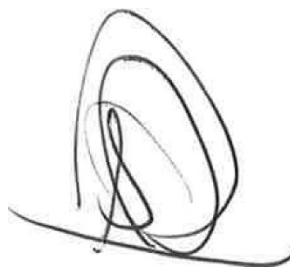
(ii) the financial statements exhibit a true and fair view of the financial position as at 30 June 2015 and financial performance for the year then ended.

(iii) there are no circumstances which would render any particulars in the financial statements to be misleading or inaccurate.



Matt Miller  
**Chief Executive**

Date: 6/10/2015



Simon Glass  
**R/Director Finance**

Date: 6/10/2015

## Office of Sport

### Statement of comprehensive income for the year ended 30 June 2015

	Notes	Actual 2015 \$'000
<b>Expenses excluding losses</b>		
Operating expenses		
Employee related	2(a)	70,645
Other operating expenses	2(b)	34,202
Depreciation and amortisation	2(c)	7,233
Grants and subsidies	2(d)	29,642
<b>Total Expenses excluding losses</b>		<b>141,722</b>
<b>Revenue</b>		
Sale of goods and services	3(a)	34,238
Investment revenue	3(b)	1,200
Grants and contributions	3(c)	67,028
Acceptance by the Crown Entity of employee benefits and other liabilities	3(d)	3,674
Other revenue	3(e)	8,440
Personnel services revenue	3(f)	28,551
<b>Total Revenue</b>		<b>143,131</b>
<b>Gain/(loss) on disposal</b>	4	(426)
<b>Net result</b>		<b>983</b>
<b>Other comprehensive income</b>		
<i>Items that will not be reclassified to net result</i>		
Net increase / (decrease) in property, plant and equipment revaluation surplus	8	20,429
<b>Total other comprehensive income</b>		<b>20,429</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>21,412</b>

The accompanying notes form part of these financial statements.

**Office of Sport**  
**Statement of financial position as at 30 June 2015**

	Notes	Actual 2015 \$'000
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	6	22,650
Receivables	7	<u>8,272</u>
<b>Total Current Assets</b>		<b><u>30,922</u></b>
<b>Non-Current Assets</b>		
Receivables	7	541
Property, plant and equipment	8 & 10	
-Land and buildings		150,837
-Leasehold improvements		1,284
-Plant and equipment		13,859
-Work in progress		<u>1,010</u>
Total property, plant and equipment		166,990
Intangible assets	9	<u>757</u>
<b>Total Non-Current Assets</b>		<b><u>168,288</u></b>
<b>Total Assets</b>		<b><u>199,210</u></b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Payables	11	17,370
Provisions	12	7,933
Other	13	<u>81</u>
<b>Total Current Liabilities</b>		<b><u>25,384</u></b>
<b>Non-Current Liabilities</b>		
Provisions	12	1,886
Other	13	<u>162</u>
<b>Total Non-Current Liabilities</b>		<b><u>2,048</u></b>
<b>Total Liabilities</b>		<b><u>27,432</u></b>
<b>Net Assets</b>		<b><u>171,778</u></b>
<b>EQUITY</b>		
Reserves		20,429
Accumulated funds		151,349
<b>Total Equity</b>		<b><u>171,778</u></b>

The accompanying notes form part of these financial statements.

Office of Sport

Statement of changes in equity for the year ended 30 June 2015

	Notes	Accumulated Funds \$'000	Asset Revaluation Surplus \$'000	Total \$'000
<b>Balance at 1 July 2014</b>		-	-	-
<b>Net result for the year</b>		<b>983</b>	-	<b>983</b>
<b>Other comprehensive income</b>				
Net increase / (decrease) in property, plant and equipment		-	20,429	20,429
<b>Total other comprehensive income</b>		<b>-</b>	<b>20,429</b>	<b>20,429</b>
<b>Total comprehensive income for the year</b>		<b>983</b>	<b>20,429</b>	<b>21,412</b>
<b>Transfers with owners in their capacity as owners</b>				
Increase / (decrease) in net assets from equity transfers	14	150,366	-	150,366
<b>Balance at 30 June 2015</b>		<b>151,349</b>	<b>20,429</b>	<b>171,778</b>

The accompanying notes form part of these financial statements.

## Office of Sport

### Statement of cash flows for the year ended 30 June 2015

	Notes	Actual 2015 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Payments</b>		
Employee related		(38,227)
Grants and subsidies		(29,642)
Other		(27,205)
<b>Total Payments</b>		<b>(95,074)</b>
<b>Receipts</b>		
Sale of goods and services		34,659
Interest received		1,043
Grants and contributions		67,027
Other		14,694
<b>Total Receipts</b>		<b>117,423</b>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	17	<b>22,349</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of land and buildings, plant and equipment		60
Purchases of land and buildings, plant and equipment		(6,363)
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>(6,303)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		<b>-</b>
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>		<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH</b>		<b>16,046</b>
Opening cash and cash equivalents		-
Cash transferred in as a result of administrative restructuring	14	6,604
<b>CLOSING CASH AND CASH EQUIVALENTS</b>	6	<b>22,650</b>

The accompanying notes form part of these financial statements.

**Office of Sport**  
**Supplementary Financial Statements**  
**Service Group Statements for the year ended 30 June 2015**

<b>EXPENSES AND INCOME</b>	<b>Service Group 1*</b>	<b>Service Group 2*</b>	<b>Total</b>
	<b>Sport and Recreation Services</b>	<b>Personnel Services</b>	
	<b>2015</b>	<b>2015</b>	<b>2015</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Expenses excluding losses</b>			
Operating expenses			
- Employee related	40,706	29,939	70,645
- Other operating expenses	34,202	-	34,202
Depreciation and amortisation	7,233	-	7,233
Grants and subsidies	29,642	-	29,642
<b>Total Expenses excluding losses</b>	<b>111,783</b>	<b>29,939</b>	<b>141,722</b>
<b>Revenue</b>			
Sale of goods and services	34,238	-	34,238
Investment revenue	1,200	-	1,200
Grants and contributions	67,028	-	67,028
Acceptance by the Crown Entity of employee benefits and other liabilities	2,286	1,388	3,674
Other revenue	8,440	-	8,440
Personnel services revenue	-	28,551	28,551
<b>Total Revenue</b>	<b>113,192</b>	<b>29,939</b>	<b>143,131</b>
<b>Gain/(loss) on disposal</b>	<b>(426)</b>	<b>-</b>	<b>(426)</b>
<b>Net result</b>	<b>983</b>	<b>-</b>	<b>983</b>
<b>Other comprehensive income</b>			
Net increase / (decrease) in property, plant and equipment revaluation surplus	20,429	-	20,429
<b>Total other comprehensive income</b>	<b>20,429</b>	<b>-</b>	<b>20,429</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>21,412</b>	<b>-</b>	<b>21,412</b>

\* The names and purposes of each service group are summarised in Note 5.

Office of Sport

Supplementary Financial Statements

Service Group Statements for the year ended 30 June 2015 (Cont.)

ASSETS AND LIABILITIES	Service Group 1*	Service Group 2*	Total
	Sport and Recreation Services 2015 \$'000	Personnel Services 2015 \$'000	2015 \$'000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	22,650	-	22,650
Receivables	4,061	4,211	8,272
<b>Total Current Assets</b>	<b>26,711</b>	<b>4,211</b>	<b>30,922</b>
<b>Non-Current Assets</b>			
Receivables	448	93	541
Property, plant and equipment			
- Land and buildings	150,837	-	150,837
- Leasehold improvements	1,284	-	1,284
- Plant and equipment	13,859	-	13,859
- Work in progress	1,010	-	1,010
Total property, plant and equipment	166,990	-	166,990
Intangible assets	757	-	757
<b>Total Non-Current Assets</b>	<b>168,195</b>	<b>93</b>	<b>168,288</b>
<b>Total Assets</b>	<b>194,906</b>	<b>4,304</b>	<b>199,210</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	16,393	977	17,370
Provisions	4,699	3,234	7,933
Other	81	-	81
<b>Total Current Liabilities</b>	<b>21,173</b>	<b>4,211</b>	<b>25,384</b>
<b>Non-Current Liabilities</b>			
Provisions	1,793	93	1,886
Other	162	-	162
<b>Total Non-Current Liabilities</b>	<b>1,955</b>	<b>93</b>	<b>2,048</b>
<b>Total Liabilities</b>	<b>23,128</b>	<b>4,304</b>	<b>27,432</b>
<b>Net Assets</b>	<b>171,778</b>	<b>-</b>	<b>171,778</b>
<b>EQUITY</b>			
Reserves	20,429	-	20,429
Accumulated funds	151,349	-	151,349
<b>Total Equity</b>	<b>171,778</b>	<b>-</b>	<b>171,778</b>

\* The names and purposes of each service group are summarised in Note 5

Office of Sport  
 Supplementary Financial Statements  
 Service Group Statements for the year ended 30 June 2015  
 (Cont.)

ADMINISTERED EXPENSES AND INCOME	Service Group 1*	Service Group 2*	Total
	Sport and Recreation Services 2015 \$'000	Personnel Services 2015 \$'000	2015 \$'000
<b>Administered Expenses</b>	-	-	-
<b>Administered Income</b>			
Consolidated Fund			
- Taxes, fees and fines	30	-	30
<b>Total Administered Income</b>	<b>30</b>	<b>-</b>	<b>30</b>
<b>Administered Income less Expenses</b>	<b>30</b>	<b>-</b>	<b>30</b>

\* The names and purposes of each service group are summarised in Note 5.



## Office of Sport

### Notes to the financial statements for the year ended 30 June 2015

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### (a) Reporting entity

The Office of Sport (the Office) was established on 1 July 2014 under the *Administrative Arrangements (Administrative Changes – Miscellaneous Agencies) Order 2014* as a Public Service executive agency related to the Department of Premier and Cabinet. The Office is a NSW government entity. The Office is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units. The Office as a reporting entity, is consolidated as part of the NSW Total State Sector Accounts. The Office has been established by the Administrative Order from the majority of the Sport and Recreation service group, which was previously reported in the Department of Education and Communities Financial Statements, Supplementary Financial Statements.

The Office comprises the following divisions:

- Sport and Recreation
- Strategic and Business Services
- Chief Executive's division

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

These financial statements for the year ended 30 June 2015 have been authorised for issue by the Chief Executive on 6 October 2015.

##### (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 *Public Finance and Audit Act 1983* and *Public Finance and Audit Regulation 2015* and
- the Financial Reporting Directions published in the Financial Reporting Code for NSW General Government Sector Entities or issued by the Treasurer.

Property, plant and equipment 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.

##### (c) Statement of compliance

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

## Office of Sport

### Notes to the financial statements for the year ended 30 June 2015

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

##### (d) Administered activities

The Office administers, but does not control, certain activities on behalf of the Crown Entity. 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, but are disclosed in the accompanying schedules as 'Administered Income'.

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

##### (e) Insurance

The Office'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 claim experience.

##### (f) Accounting for 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.

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.

##### (g) Income recognition

Income is measured at the fair value of the consideration or contribution received or receivable. Comments regarding the accounting policies for the recognition of income are discussed below.

##### (i) Grants and contributions

Grants and contributions from other bodies are recognised as income when the Office obtains control over the assets comprising the grants/contributions. Control over grants and contributions is normally obtained upon the receipt of cash.

##### (ii) Sale of goods

Revenue from the sale of goods is recognised as revenue when the Office transfers the significant risks and rewards of ownership of the assets.

##### (iii) Rendering of services

Revenue is recognised when the service is provided or by reference to the stage of completion (based on labour hours incurred to date).

## Office of Sport

### Notes to the financial statements for the year ended 30 June 2015

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

##### (iv) Investment revenue

Interest revenue is recognised using the effective interest method as set out in AASB 139 *Financial Instruments: Recognition and Measurement*. Rental revenue from operating leases is recognised in accordance with AASB 117 *Leases* on a straight line basis over the lease term.

##### (h) Assets

###### (i) Acquisition of assets

Assets acquired are initially recognised at cost. 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.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition (see also assets transferred as a result of an equity transfer – Note 1(l)).

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. the deferred payment amount is effectively discounted over the period of credit.

###### (ii) Capitalisation thresholds

Property, plant and equipment and intangible assets costing \$10,000 and above individually (or forming part of a network costing more than \$10,000) are capitalised.

###### (iii) Revaluation of property, plant and equipment

Physical non-current assets are valued in accordance with the 'Valuation of Physical Non-Current Assets at Fair Value' Policy and Guidelines Paper (TPP 14-01). 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.

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 8 and Note 10 for further information regarding fair value.

## Office of Sport

### Notes to the financial statements for the year ended 30 June 2015

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

The Office revalues 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. The last revaluation of land and buildings was completed by Land and Property Information, a division of the Department of Finance and Services on 28 February 2015 and was based on an independent assessment.

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 non-current assets using the cost approach, the gross amount and the related accumulated depreciation are separately restated.

For other assets 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 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 revenue in the net result.

Revaluation decrements are recognised immediately as expenses 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 non-current assets, but not otherwise.

Where an asset 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.

#### (iv) 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 AABS 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.

#### (v) Depreciation of property, plant and equipment

Depreciation is provided for on a straight-line basis for all depreciable assets 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 assets are depreciated separately over their useful lives.

Land is not a depreciable asset.

## Office of Sport

### Notes to the financial statements for the year ended 30 June 2015

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

The following useful life ranges have been determined for each class of assets.

	<b>Useful life range years</b>
Buildings and Infrastructure	10-80
Leasehold Improvements	7-10
Plant and equipment	3-40

(vi) Restoration costs

The estimated cost of dismantling and removing an asset and restoring the site is included in the cost of an asset, to the extent it is recognised as a liability.

(vii) Maintenance

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

(viii) Leased assets

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

(ix) Intangible assets

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.

The useful lives of intangible assets are assessed to be finite.

Intangible assets are subsequently measured at fair value only if there is an active market. As 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 Office's intangible assets are amortised using the straight line method over a period of 4-10 years.

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 recoverable amount and the reduction is recognised as an impairment loss.

(x) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. These financial assets are recognised initially at fair value, usually based on the transaction cost or face value. Subsequent measurement is at amortised cost using the effective interest method, less any allowance for an impairment of receivables. Any changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process.

## Office of Sport

### Notes to the financial statements for the year ended 30 June 2015

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Short term receivables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

(xi) Other assets

Other assets are recognised on a historical cost basis.

(i) Liabilities

(i) Payables

These amounts represent liabilities for goods and services provided to the Office and other amounts. Payables are recognised initially at fair value, usually based on the transaction cost or face value. Subsequent measurement is at amortised cost using the effective interest method. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

(ii) Employee benefits and other provisions

(a) Salaries and wages, annual leave, sick leave and on-costs

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 year 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 7.9% of the nominal value of annual leave) can be used to approximate the present value of the annual leave liability. 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.

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.

(b) Long service leave and superannuation

The Office's liabilities for long service leave and defined benefit superannuation are assumed by the Crown Entity. 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 'Accepted by the Crown Entity of employee benefits and other liabilities'.

Long service leave is measured at present value in accordance with AASB 119 *Employee Benefits*. This is based on the application of certain factors (specified in NSWTC 15/09) to employees with five or more years of service, using current rates of pay. These factors were determined based on an actuarial review to approximate present value.

## Office of Sport

### Notes to the financial statements for the year ended 30 June 2015

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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.

##### (c) 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.

##### (iii) 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.

If the effect of the time value of money is material, provisions are discounted at 2.05%, which is the Australian Government 3 year bond rate on 30 June 2015 that reflects the current market assessments of the time value of money and the risks specific to the liability.

##### (j) Fair value hierarchy

A number of the Office's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets. 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 Office categorises, for disclosure purposes, the valuation techniques based on the inputs used in the valuation techniques as follows:

- Level 1 – quoted prices in active markets for identical assets that the Office 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 level of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Refer Note 10 for further disclosures regarding fair value measurements of non-financial assets.

## Office of Sport

### Notes to the financial statements for the year ended 30 June 2015

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(k) Equity and reserves

(i) Revaluation surplus

The revaluation surplus is used to record increments and decrements on the revaluation of non-current assets. This accords with the Office's policy on the revaluation of property, plant and equipment as discussed in note 1 (h) (iii).

(ii) Accumulated Funds

The category 'Accumulated Funds' includes all current and prior period retained funds.

(iii) 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)

(l) Equity Transfers

The transfer of net assets between entities as a result of an administrative restructure are designated or required by Australian Accounting Standards to be treated as contributions by owners and recognised as an adjustment to 'Accumulated Funds'. This treatment is consistent with AASB 1004 *Contributions* and Australian Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities*.

Transfers arising from an administrative restructure involving not-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. In most instances this will approximate fair value.

Details of transfer of assets/liabilities from the Department of Education and Communities to the Office of Sport as at 1 July 2014 as discussed in Note 1 (a) are provided in Note 14.

(m) Budgeted amounts

The budgeted amounts are not reported as they could not be drawn from the original budgeted financial statements presented to Parliament in respect of the reporting period, as the Office was not established until 1 July 2014.

(n) Comparative information

Comparative information has not been provided as this is the first reporting period of the Office.

(o) New or revised Australian Accounting Standards

(i) Effective for the first time in 2014-15

This is the first year of preparation of financial statements for the Office. The Australian Accounting Standard AASB 1055, Budgetary Reporting is not applicable to the Office.

The Office has assessed that under the Standard AASB 10, Consolidated Financial Statements, the Office does not control any entity and there is no requirement to prepare consolidated financial statements.



## Office of Sport

### Notes to the financial statements for the year ended 30 June 2015

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(ii) Issued but not yet effective

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

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

- AASB 9 *Financial Instruments* (effective 1 July 2017)
- AASB 2010-7 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)* (effective from 1 January 2018)
- AASB 2013-9 (Part C) *Amendments to Australian Accounting Standards – Financial Instruments* (effective 1 January 2017)
- AASB 2014-1 (Part E) *Amendments to Australian Accounting Standards – Financial Instruments* (effective 1 January 2018)
- AASB 2014-7 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)* (effective 1 January 2018)
- AASB 2014-8 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) – Application of AASB 9 (December 2009) and AASB – (December 2010)* (effective 1 January 2018)
- AASB 15 *Revenue from Contracts with Customers* (effective 1 January 2017)
- AASB 2014-5 *Amendments to Australian Accounting Standards arising from AASB 15* (effective 1 January 2017)
- AASB 2014-4 *Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation* (effective 1 January 2016)
- AASB 2015-1 *Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012-2014 Cycle* (effective 1 January 2016)
- AASB 2015-2 *Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101* (effective 1 January 2016)
- AASB 2015-3 *Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality* (effective 1 July 2015)
- AASB 2015-6 *Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities* (effective 1 July 2016)
- AASB 2015-7 *Amendments to Australian Accounting Standards – Fair Value Disclosures of Not-for-Profit Public Sector Entities* (effective from 1 July 2016)

The Office anticipates that the adoption of these Standards in the period of initial application will have no material impact on the financial statements.

**Office of Sport**  
**Notes to the financial statements for the year ended 30 June 2015**

		2015 \$'000
<b>2</b>	<b>Expenses Excluding Losses</b>	
	<b>(a) Employee related expenses</b>	
	Salaries and wages (including annual leave)	57,683
	Superannuation - defined benefit plans	747
	Superannuation - defined contribution plans	4,676
	Long service leave	3,243
	Workers' compensation insurance	526
	Payroll tax and fringe benefits tax	3,770
		<b>70,645</b>
	<b>(b) Other operating expenses include the following:</b>	
	Auditor's remuneration	
	- audit of the financial statements	201
	Operating lease rental expense - minimum lease payments	3,838
	Maintenance*	4,348
	Insurance	656
	Food and catering - sport and recreation centre programs	3,358
	Merchandise and souvenirs	517
	State Sporting Venues Authority in-kind rental expenses**	6,983
	Utilities	2,223
	Cleaning	2,840
	Consultants	274
	Contract services	3,069
	Motor vehicle expenses	377
	Telephones and postage	531
	Information technology related expenses	1,191
	Programme transport	747
	Printing and stationery	252
	Minor equipment	1,095
	Training	118
	Travel and accommodation	142
	Security	335
	Other	1,107
		<b>34,202</b>
	<i>* Reconciliation - Total maintenance</i>	
	Maintenance expense - contracted labour and other (non-employee related), as above	4,348
	Employee related maintenance expense included in Note 2(a)	3,124
	Total maintenance expenses included in Notes 2(a) and 2(b)	<b>7,472</b>

**Office of Sport**  
**Notes to the financial statements for the year ended 30 June 2015**

\*\* The Office maintains the land and buildings of the State Sporting Venues 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 revenue. (Refer Note 3(e))

**(c) Depreciation and amortisation expense**

	<b>2015 \$'000</b>
Depreciation	
Buildings	5,390
Plant and equipment	1,574
	<hr/> 6,964
Amortisation	
Intangibles	269
	<hr/> <b>7,233</b> <hr/>

**(d) Grants and subsidies**

Government sector:	
Grants to agencies within Department of Premier and Cabinet cluster	13,952
Grants to other Agencies	93
Other:	
Grants to sporting organisations	10,788
Sport Facility capital grants program	4,809
	<hr/> <b>29,642</b> <hr/>

**3 Revenue**

**(a) Sale of goods and services**

Outdoor education program	15,330
Participation opportunity programs	8,346
Vacation programs	1,559
Transport revenue	973
Rental and hiring	2,645
Sale of merchandise, publications and souvenirs	1,743
Events	744
Contract services	907
Water safety programmes	274
Sports development programs	474
Food sales and associated recoveries	538
Other services	705
	<hr/> <b>34,238</b> <hr/>

**Office of Sport**  
**Notes to the financial statements for the year ended 30 June 2015**

	<b>2015</b>
	<b>\$'000</b>
<b>(b) Investment revenue</b>	
Interest revenue from financial assets not at fair value through profit and loss	1,200
	<u><b>1,200</b></u>
<b>(c) Grants and contributions</b>	
Recurrent grants from Department of Premier and Cabinet	58,120
Capital grants from Department of Premier and Cabinet	5,593
Commonwealth and State grants	3,230
Other	85
	<u><b>67,028</b></u>
<b>(d) Acceptance by the Crown Entity of employee benefits and other liabilities</b>	
The following liabilities and / or expenses have been assumed by the Crown Entity:	
Superannuation - defined benefit	747
Long service leave	2,881
Payroll tax	46
	<u><b>3,674</b></u>
<b>(e) Other revenue</b>	
State Sporting Venues Authority in-kind services	6,983
Insurance recoveries	347
First time recognition of assets	316
Other	794
	<u><b>8,440</b></u>
<b>(f) Personnel services revenue</b>	
The Office provides personnel services to the following statutory bodies:	
Sydney Olympic Park Authority	
Venues NSW	
Combat Sports Authority	
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.	

## Office of Sport

### Notes to the financial statements for the year ended 30 June 2015

Employee related expenses (Note 2(a)) includes personnel services provided to a number of cluster agencies. These expenses are recovered by way of personnel services revenue.

	<b>2015</b>
	<b>\$'000</b>
Salaries and wages (including annual leave)	24,436
Superannuation - defined benefit plans	219
Superannuation - defined contribution plans	2,067
Long service leave	1,381
Workers' compensation insurance	213
Payroll tax and fringe benefits tax	1,623
	<b><u>29,939</u></b>
Personnel services revenue recovered from the following agencies:	
Sydney Olympic Park Authority	24,544
Venues NSW	3,535
Combat Sports Authority	472
	<b><u>28,551</u></b>
Acceptance by the Crown Entity of employee benefits and other liabilities:	
Superannuation - defined benefit	218
Long service leave	1,153
Payroll tax	17
	<b><u>1,388</u></b>
<b>4</b>	<b><i>Gain / (loss) on Disposal</i></b>
Proceeds from disposal of plant and equipment	60
Written down value of assets disposed	(486)
	<b><u>(426)</u></b>

#### **5** ***Service Groups of the Office***

##### **(a) Service Group 1: Sport and Recreation Services**

This service 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 grant programs to assist in developing community sporting and recreational venues and facilities, and managing government-owned or controlled sporting and recreation facilities.

##### **(b) Service Group 2: Personnel Services**

This service group provides personnel services to Sydney Olympic Park Authority, Venues NSW and Combat Sports Authority.

## Office of Sport

### Notes to the financial statements for the year ended 30 June 2015

	2015
6	<b>Current Assets - Cash and Cash Equivalents</b>
	<b>\$'000</b>
Cash at bank and on hand	22,650
	<u>22,650</u>

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 financial year to the statement of cash flows as follows:

Cash and cash equivalents (per statement of financial position)	22,650
	<u>22,650</u>
Closing cash and cash equivalents (per statement of cash flows)	22,650
	<u>22,650</u>

Refer Note 19 for details regarding credit risk, liquidity risk and market risk arising from financial instruments.

### 7 **Current / Non-Current Assets - Receivables**

Current:

Sale of goods and services	2,244
Interest receivable	567
Security deposits	357
Loans receivable - Sporting Grounds Improvement Fund and Other	212
Less: Allowance for impairment	(118)
Personnel services receivable	4,211
Prepayments	559
GST receivable	212
Other accounts receivable	28
	<u>8,272</u>

Non-Current:

Loans receivable - Sporting Grounds Improvement Fund	1,452
Less: Allowance for impairment	(1,004)
Personnel services receivable	93
	<u>541</u>

Movement in the allowance for impairment:

Allowance transferred through administrative restructure	(1,159)
Amounts written off during the year	3
Amounts recovered during the year	(4)
Decrease/(increase) in allowance recognised in profit or loss	38
Balance at 30 June	<u>(1,122)</u>

Refer Note 19 for details regarding credit risk, liquidity risk and market risk arising from financial instruments.

**Office of Sport**  
**Notes to the financial statements for the year ended 30 June 2015**

**8 Non-Current Assets - Property, Plant and Equipment**

	Note	Land and Buildings \$'000	Leasehold Improvements \$'000	Plant and Equipment \$'000	Total \$'000
<b>At 1 July 2014 - fair value</b>					
Gross carrying amount		193,713	5,174	27,470	226,357
Accumulated depreciation and impairment		(63,226)	(3,749)	(14,114)	(81,089)
Net carrying amount	14	<b>130,487</b>	<b>1,425</b>	<b>13,356</b>	<b>145,268</b>
<b>At 30 June 2015 - fair value</b>					
Gross carrying amount		215,155	4,705	29,117	248,977
Accumulated depreciation and impairment		(64,318)	(3,421)	(15,258)	(82,997)
Net carrying amount		<b>150,837</b>	<b>1,284</b>	<b>13,859</b>	<b>165,980</b>

**Reconciliation**

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the current reporting period is set out below.

	Land and Buildings \$'000	Leasehold Improvements \$'000	Plant and Equipment \$'000	Total \$'000
<b>Year ended 30 June 2015</b>				
Net carrying amount at start of year	-	-	-	-
Acquisitions through administrative restructure	130,487	1,425	13,356	145,268
Additions	3,963	1,032	1,310	6,305
Disposals	-	(341)	(26)	(367)
Net revaluation increment	20,429	-	-	20,429
Assets acquired free of cost	304	-	12	316
Transfer from work in progress	212	-	539	751
Transfer from intangible assets	-	-	242	242
Depreciation expense	(4,558)	(832)	(1,574)	(6,964)
Net carrying amount at end of year	<b>150,837</b>	<b>1,284</b>	<b>13,859</b>	<b>165,980</b>

Further details regarding the fair value measurement of property, plant and equipment are disclosed in Note 10.

**Office of Sport**  
**Notes to the financial statements for the year ended 30 June 2015**

***Work in Progress***

	<b>Note</b>	<b>2015</b> <b>\$'000</b>
<b>Year ended 30 June 2015</b>		
Net carrying amount at start of year		-
Acquisitions through administrative restructure	14	1,990
Additions		5,663
Write off		(119)
Capitalised during the year		(5,663)
Transfer to property, plant and equipment		(751)
Transfer to intangible assets		(110)
		<hr/>
Net carrying amount at end of year		<b>1,010</b> <hr/>

***Non-Current Assets - Property, Plant, Equipment and Work in Progress***

Property, Plant and Equipment		<b>165,980</b>
Work in Progress		<b>1,010</b>
		<hr/>
		<b>166,990</b> <hr/>

**9      *Intangible Assets***

	<b>Note</b>	<b>Software</b> <b>\$'000</b>
<b>At 1 July 2014</b>		
Cost (gross carrying amount)		6,352
Accumulated amortisation and impairment		(5,252)
		<hr/>
Net carrying amount	14	<b>1,100</b> <hr/>
<b>At 30 June 2015</b>		
Cost (gross carrying amount)		6,278
Accumulated amortisation and impairment		(5,521)
		<hr/>
Net carrying amount		<b>757</b> <hr/>



**Office of Sport**  
**Notes to the financial statements for the year ended 30 June 2015**

**Reconciliation**

	<b>Software \$'000</b>
<b>Year ended 30 June 2015</b>	
Net carrying amount at start of year	-
Acquisitions through administrative restructure	1,100
Additions	58
Transfer to plant and equipment	(242)
Transfer from work in progress	110
Amortisation (recognised in 'depreciation and amortisation')	(269)
Net carrying amount at end of year	<u>757</u>

**Office of Sport**  
**Notes to the financial statements for the year ended 30 June 2015**

**10 Fair value measurement of non-financial assets**

**(a) Fair value hierarchy**  
**2015**

	Level 1	Level 2	Level 3	Total fair value
	\$'000	\$'000	\$'000	\$'000
<b>Property, plant and equipment (Note 8)</b>				
Land and buildings	-	28,190	122,647	150,837
	<b>-</b>	<b>28,190</b>	<b>122,647</b>	<b>150,837</b>

There were no transfers between Level 1 or 2 during the period.

**(b) Valuation techniques, inputs and processes**

The following paragraph shows the valuation techniques used in measuring the fair value of property, plant and equipment for Level 2 fair values.

**Level 2 Land**

**Valuation technique and inputs**

Market value: Qualified valuers from Land and Property Information were engaged to carry out the valuation of lands as at 28 February 2015. The values for the lands are determined by using market evidence based on the zoning and restrictions, condition, location and comparability of the asset. The valuers did not make significant adjustments to the land values. A range of sales evidence was used but a discount factor was not used to go from an unimpaired value (highest and best use) to an impaired value (existing use). Hence the most appropriate method to value land is via the Direct Comparison Approach, which is the "market approach". In this approach the relative merits of the subject property and each of the sales are analysed and compared, having regard to matters such as zoning, location, aspect, topography, size of land, shape of land, size and current market sentiment. Ultimately valuers make a judgement call when comparing sales to the subject property. Sales evidence is considered as observable inputs. In the case of specialised assets such as the Office's lands, the valuers consider the current use of the land. They also work on the basis the current use is in fact the highest and best use given there is no other feasible alternate use. In short, fair value is measured having regard to the highest and best use of an asset.

Fair value per square meter is in the range \$0.27/sqm - \$25/sqm (weighted average \$4/sqm). Total area of land is 10,354,910 sqm.

The following table shows the valuation techniques used in measuring the fair value of property, plant and equipment, as well as the significant unobservable inputs used for Level 3 fair values.

**Office of Sport**  
**Notes to the financial statements for the year ended 30 June 2015**  
**Level 3 Buildings**

Valuation technique	Significant unobservable inputs	Sensitivity of the fair value measurement to changes in unobservable inputs
<p>Depreciated replacement cost: Qualified valuers from Land and Property Information were engaged to carry out the valuation of buildings as at 28 February 2015.</p> <p>Replacement cost of buildings and structures were based on gross floor areas and net lettable areas and the calculation of gross floor areas from drawings or site inspections. These areas and photographs of the buildings were used for the establishment of replacement costs. The replacement costs were used to establish the fair values of all buildings and arrive at the remaining useful life.</p> <p>The completion of the replacement cost valuation also included reference to historical cost information to draw upon cost information provided by the Office and the valuers' own records of cost information used for the construction of some of the buildings.</p> <p>The methodology used in determining the replacement cost and depreciated replacement cost valuations:</p> <ol style="list-style-type: none"> <li>1. Using estimated cost of construction comprising site infrastructure, buildings and other specialist equipment.</li> <li>2. Identify the age of the existing assets.</li> <li>3. Establish the remaining life for each asset.</li> <li>4. Calculate the depreciated replacement cost of these assets based on the current replacement cost and the economic life.</li> </ol> <p>The replacement cost valuation takes account of the condition of the assets but does not represent the resale or market value of the assets.</p>	<p>Buildings: Replacement cost per square metre for the following assets:</p> <p>Asset and range (weighted average):  Dining Hall \$1,476 - \$3,087 (\$1,992)  Recreation Hall \$924 - \$3,413 (\$2,118)  Lodges \$674 - \$2,036 (\$1,167)  Residences \$763 - \$1,331 (\$980)  Other buildings \$449 - \$872 (\$632)  Shooting Centre \$2,947  Equestrian Centre \$767  Regatta Centre \$768  Eastern Creek Karting Track \$701  Far West Academy of Sport \$1,013</p> <p>Other inputs: Weighted average remaining useful life:  Broken Bay 33 years  Lake Ainsworth 32 years  Lake Burrendong 25 years  Lake Keepit 26 years  Point Wolstoncroft 29 years  Shooting Centre 25 years  Equestrian Centre 24 years  Regatta Centre 23 years  Eastern Creek Karting Track 26 years  Far West Academy of Sport 40 years</p> <p>Floor area:  Broken Bay 7,014 sqm  Lake Ainsworth 9,397 sqm  Lake Burrendong 6,838 sqm  Lake Keepit 6,650 sqm  Point Wolstoncroft 6,989 sqm  Shooting Centre 9,087 sqm  Equestrian Centre 54,220 sqm  Regatta Centre 12,285 sqm  Eastern Creek Karting Track 2,175 sqm  Far West Academy of Sport 184 sqm</p>	<p>The estimated fair value would increase (decrease) if the replacement cost per square meter for the assets were higher (lower).</p>

**Office of Sport**  
**Notes to the financial statements for the year ended 30 June 2015**

**(c) Reconciliation of recurring Level 3 fair value measurements**

**2015**

	<b>Buildings</b>	<b>Total Recurring Level 3 Fair value</b>
	<b>\$'000</b>	<b>\$'000</b>
Fair value as at 1 July 2014	-	-
Acquisitions through administrative restructure	99,905	99,905
Additions	3,963	3,963
Disposals	-	-
Assets acquired free of cost	304	304
Net revaluation increment	22,821	22,821
Transfer from work in progress	212	212
Depreciation	(4,558)	(4,558)
Fair value as at 30 June 2015	<b>122,647</b>	<b>122,647</b>

**Office of Sport**  
**Notes to the financial statements for the year ended 30 June 2015**

	<b>2015</b> <b>\$'000</b>
<b>11</b>	
<b><i>Current Liabilities - Payables</i></b>	
Accrued salaries, wages and on-costs	2,153
Creditors	717
Accrued expenses	1,387
Unearned revenue	3,089
NSW Treasury - grant funding to be returned	10,000
Other payables	24
	<hr/> <b>17,370</b>

Refer Note 19 for details regarding credit risk, liquidity risk and market risk including a maturity analysis of the above payables.

**12** ***Current / Non-Current Liabilities - Provisions***

**Current**

**Employee benefits and related on-costs**

Annual leave	4,988
Long service leave	252
On-costs	2,599
Other provisions	94
	<hr/> <b>7,933</b>

**Non-Current**

**Employee benefits and related on-costs**

Long service leave	22
On-costs	182
	<hr/> <b>204</b>

**Other Provisions**

Restoration costs- Leasehold accommodation	1,682
	<hr/> <b>1,682</b>

<b>Total Provisions Non-current</b>	<hr/> <b>1,886</b>
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Restoration cost provisions are future liability 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 2015 to 30 June 2018 for various agreements.

**Office of Sport**  
**Notes to the financial statements for the year ended 30 June 2015**

	2015 \$'000
<b>Aggregate employee benefits and related on-costs</b>	
Provisions - current	7,933
Provisions - non-current	204
Accrued salaries, wages and on-costs (Note 11)	<u>2,153</u>
	<b><u>10,290</u></b>

**Movements in provisions (other than employee benefits)**

Movements in each class of provision during the financial year, other than employee benefits, are set out below:

Lease liability for restoration costs:

Carrying amount at the beginning of financial year	800
Additional provisions recognised	1,142
Amounts used	-
Unused amounts reversed	(231)
Unwinding / change in the discount rate	<u>(29)</u>
Carrying amount at end of financial year	<b><u>1,682</u></b>

**13 Current / Non-Current Liabilities - Other**

**Current**

Lease Incentive	<u>81</u>
	<b><u>81</u></b>

**Non-Current**

Lease Incentive	<u>162</u>
	<b><u>162</u></b>

**Office of Sport**  
**Notes to the financial statements for the year ended 30 June 2015**

**14 Increase / Decrease in Net Assets from Equity Transfers**

The following is a summary of assets and liabilities transferred from the Department of Education and Communities to the Office of Sport as a result of the restructuring of administrative arrangements on 1 July 2014.

	<b>1 July 2014 \$'000</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and cash equivalents	6,604
Receivables	<u>8,822</u>
<b>Total Current Assets</b>	<b><u>15,426</u></b>
<b>Non-Current Assets</b>	
Receivables	737
Property, plant and equipment	
- Land and buildings	130,487
- Leasehold improvements	1,425
- Plant and equipment	13,356
- Work in progress	<u>1,990</u>
Total property, plant and equipment	<u>147,258</u>
Intangible assets	<u>1,100</u>
<b>Total Non-Current Assets</b>	<b><u>149,095</u></b>
<b>Total Assets</b>	<b><u>164,521</u></b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Payables	5,843
Provisions	<u>7,159</u>
<b>Total Current Liabilities</b>	<b><u>13,002</u></b>
<b>Non-Current Liabilities</b>	
Payables	-
Provisions	<u>1,153</u>
<b>Total Non-Current Liabilities</b>	<b><u>1,153</u></b>
<b>Total Liabilities</b>	<b><u>14,155</u></b>
<b>Net Assets</b>	<b><u>150,366</u></b>
<b>EQUITY</b>	
Accumulated funds	150,366
<b>Total Equity</b>	<b><u>150,366</u></b>

**Office of Sport**  
**Notes to the financial statements for the year ended 30 June 2015**

<b>15</b>	<b>Commitments for Expenditure</b>	<b>2015</b> <b>\$'000</b>
	<b>(a) Capital commitments</b>	
	Aggregate capital expenditure contracted for at balance date and not provided for:	
	Not later than one year	-
	Later than one year and not later than five years	-
	Total (including GST)	<u>-</u>
	<b>(b) Operating lease commitments</b>	
	Future non-cancellable operating lease rentals not provided for and payable:	
	1. Leased properties	
	Not later than one year	3,130
	Later than one year and not later than five years	<u>5,696</u>
		<b><u>8,826</u></b>
	2. Other	
	Not later than one year	776
	Later than one year and not later than five years	<u>-</u>
		<b><u>776</u></b>
	Total (including GST)	<b><u>9,602</u></b>

The Office has entered into operating lease arrangements with government agencies for provision of accommodation and motor vehicles for the use of the Office.

The total commitments for expenditure include GST input tax credits of \$873,000 that are expected to be recovered from the Australian Taxation Office.



**Office of Sport**  
**Notes to the financial statements for the year ended 30 June 2015**

**16      *Contingent Liabilities and Contingent Assets***

There are no known contingent assets as at 30 June 2015.

The following claim is considered as a contingent liability as at 30 June 2015.

Native Title Claim:

On 9 October 2013, an application was made under the *Native Title Act (Commonwealth) 1993* over an area of land and water in New South Wales, where the Office has land and buildings. It is not practicable to estimate the potential liability at this stage.

**17      *Reconciliation of Cash Flows from Operating Activities to Net Result***

	<b>2015</b>
	<b>\$'000</b>
Net cash used on operating activities	22,349
Depreciation and amortisation	(7,233)
Allowance for impairment	38
Decrease / (increase) in provisions	(1,750)
Increase / (decrease) in receivables	(746)
Decrease / (increase) in current payables	(11,565)
Assets recognised for the first time	316
Net gain / (loss) on sale of property, plant and equipment	(426)
	<hr/>
Net result	<b>983</b>

**18      *Administered Liabilities***

Speedway racing licence fees payable to Crown Entity	2
	<hr/>
	<b>2</b>

## Office of Sport

### Notes to the financial statements for the year ended 30 June 2015

#### 19 *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.

#### (a) Financial instrument categories

<b>Financial Assets</b>	<b>Note</b>	<b>Category</b>	<b>Carrying Amount</b>
			<b>2015</b>
			<b>\$'000</b>
<b>Class</b>			
Cash and cash equivalents	6	N/A	22,650
Receivables (excludes statutory receivables and prepayments)	7	Loans and receivables (at amortised cost)	8,042
			<b>30,692</b>

<b>Financial Liabilities</b>	<b>Note</b>	<b>Category</b>	<b>Carrying Amount</b>
			<b>2015</b>
			<b>\$'000</b>
<b>Class</b>			
Payables (excludes statutory payables and unearned revenue)	11	Financial liabilities measured at amortised cost	14,281
			<b>14,281</b>

**Office of Sport**  
**Notes to the financial statements for the year ended 30 June 2015**  
**Financial Instruments (Cont.)**

**(b) Credit risk**

Credit risk arises when there is the possibility of the Office's debtors 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 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. Interest is earned on daily bank balances at the monthly average NSW Treasury Corporation (TCorp) 11am unofficial cash rate, adjusted for a management fee to NSW Treasury.

**Receivables - trade debtors and loans**

All trade debtors are recognised as amounts receivable at balance date. 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. Debts which are known to be uncollectible are written off.

An allowance for impairment is raised when there is objective evidence that the Office will not be able to collect all amounts due. This evidence includes past experience and current and expected changes in economic conditions and debtor credit ratings. No interest is earned on trade debtors. Sales are made on 30 day terms.

The Office is not materially exposed to concentrations of credit risk to a single trade debtor or group of debtors. Based on past experience, debtors that are not past due (2015: \$2.202 million) and less than 3 months past due (2015: \$0.543 million) are not considered impaired. Together these represent 69% of the total trade debtors and loans.

The Office does have a credit risk for loans raised independently by the sporting associations that are guaranteed under the *Sporting Bodies Loans Guarantee Act 1977* in the event of default by any borrower. Total guarantees were \$0.704 million at 30 June 2015. There were no loan defaults anticipated at 30 June 2015.

The only financial assets that are past due or impaired are 'sales of goods and services' and 'loans receivable - Sporting Grounds Improvement Fund' in the 'receivables' category of the statement of financial position.

		\$'000	
	Total	Past due but not impaired	Considered impaired
<b>2015</b>			
< 3 months overdue	567	543	24
3 months - 6 months overdue	198	96	102
> 6 months overdue	584	-	584
Not yet due	412	-	412
	<b>1,761</b>	<b>639</b>	<b>1,122</b>

**Office of Sport**  
**Notes to the financial statements for the year ended 30 June 2015**  
***Financial Instruments (Cont.)***

The ageing analysis excludes statutory receivables, as these are not within the scope of AASB 7 and excludes receivables that are not past due and not impaired. Therefore, the "total" will not reconcile to the receivables total recognised in the statement of financial position.

**(c) 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 maximise interest earnings and 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.

Office of Sport  
Notes to the financial statements for the year ended 30 June 2015  
*Financial Instruments (Cont.)*

**Maturity Analysis and Interest Rate  
Exposure of Financial Liabilities**

	\$'000					Maturity Dates		
	Weighted Average Effective Int. Rate	Nominal Amount	Interest Rate Exposure			< 1 yr	1-5 yrs	> 5 yrs
			Fixed Interest Rate	Variable Interest Rate	Non- interest bearing			
<b>2015</b>								
<i>Payables:</i>								
Accrued salaries, wages and on-costs		2,153			2,153	2,153		
Creditors		12,128			12,128	12,128		
		14,281	-	-	14,281	14,281	-	-
Issued Financial Guarantee Contracts	6.48%	704		704			604	100

Notes:

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.

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.

**(d) 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.

**Office of Sport**  
**Notes to the financial statements for the year ended 30 June 2015**  
**Financial Instruments (Cont.)**

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	Profit	-1% Equity	Profit	1% Equity	
<b>2015</b>						
<i>Financial assets</i>						
Cash and cash equivalents	22,650	(227)	-	227		-

**(e) 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.

**20 Events after the Reporting Period**

The *Administrative Arrangements (Administrative Changes – Miscellaneous) Order 2015* issued on 2 September 2015 abolished the Institute of Sport Staff Agency and the employees were transferred to the Office of Sport. This change will result in an arrangement for the Office to provide personnel services to the NSW Institute of Sport effective from 2 September 2015.

Except for the above change, there has not arisen in the interval between the 30 June 2015 and the date of this report, any item, transaction or event of a material or unusual nature likely, in the opinion of the Chief Executive to affect significantly the operations or the affairs of the Office in the future financial years.

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End of audited financial statements

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