

ANNUAL REPORT

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BUSINESS

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PRESIDENT'S REPORT

PAT MICKAN OLY SPORT SA PRESIDENT



It is my pleasure to present Sport SA's Annual Report and reflect on another year of strong advocacy, meaningful support and significant achievements for sport across South Australia.

Throughout the year, Sport SA has continued to deliver on its commitment to the sporting sector through advocacy, training, advice, support services and the delivery of major events.

From the daily conversations and assistance provided to our members, to the successful staging of the South Australian Masters Games, the South Australian Sport Awards and the Sport SA Hall of Fame, our organisation has once again demonstrated why it remains such an important part of the sporting landscape in South Australia.

In addition, The Marjorie Jackson-Nelson Centre for Women's Sport continued to play a leading role in advancing opportunities for women and girls in sport by providing a dedicated hub for leadership, collaboration, education and advocacy across South Australia's sporting sector.

While this report highlights many of our key achievements, what is often unseen is the tireless work undertaken behind the scenes to make these successes possible. The dedication, professionalism and passion of our team continue to drive positive outcomes for our members and the broader sporting community.

To our outstanding CEO, Leah Cassidy, and the talented Sport SA team, Julie Anderson, Kelly Rourke, Juliet Haslam, Ali Clarke, Teagan Dix, Marie Docking, Tony Hall, Jill George and Debbie Ashcroft, thank you for your unwavering commitment to Sport SA and to the South Australian sporting community. Your efforts, often behind the scenes, are instrumental in the success of our organisation and the services we provide.

The latter part of the financial year presented its share of challenges, making the support and guidance of our Board more important than ever. I sincerely thank those of you who stood by your dedication, leadership and steadfast belief in the work of Sport SA and the value we bring to the sector.

I commend this report to you as a summary of the many accomplishments achieved throughout the year. Included is our financial report, which has been independently audited and reviewed by the Office for Recreation, Sport and Racing, providing confidence in the governance and stewardship of our organisation.

On behalf of the Board, I thank our members, partners and stakeholders for their continued support. We look forward to building on this momentum and continuing to strengthen sport in South Australia in the year ahead.

PAT MICKAN OLY

President
Sport SA

Pat Mickan

CHIEF EXECUTIVE OFFICER'S REPORT

LEAH CASSIDY SPORT SA CEO



As we reflect on another year of growth, collaboration and achievement across South Australia's sporting community, I would like to extend my sincere thanks to those who make our work possible.

To our members, thank you for your tireless dedication to delivering sport week in and week out across the state. Your commitment to creating opportunities for participation, connection and excellence continues to strengthen communities and enrich the lives of countless South Australians.

To our partners, thank you for your unwavering support. Your collaboration and shared belief in the power of sport enable us to deliver meaningful outcomes and drive positive change across the sector.

To the Government of South Australia, thank you for backing Sport SA and recognising the important role we play within the state's sporting landscape. Your ongoing support helps us advocate for and strengthen the sport and recreation sector for the benefit of all South Australians.

To our Board members, thank you for your steadfast guidance and support of the Sport SA team. Your leadership and commitment continue to provide a strong foundation for our organisation and its future.

A major milestone was the successful delivering the Navigate Asset Finance South Australian Masters Games in Victor Harbor, marking the first time the event has been managed directly by Sport SA rather than local government. The result was a resounding success, with record participation, strong community engagement, and outstanding support from commercial and community partners. At its heart, the Masters Games demonstrates the transformative power of sport and recreation to bring people together, improve health and wellbeing, and create lifelong connections. It is a powerful reminder that participation in sport is not defined by age, but by opportunity. Seeing thousands of South Australians and interstate visitors embrace an active lifestyle, challenge themselves, and connect through sport reinforced Sport SA's commitment to creating environments where everyone can participate and thrive. We thank our partners, volunteers, sporting organisations and the City of Victor Harbor for their collaboration in making the event such a memorable achievement.

We were also pleased to see the continued success and growth of the Marjorie Jackson-Nelson Centre for Women's Sport which remains a significant example of what can be achieved through investment in sporting inclusivity and governance. The Centre continues to provide greater opportunities for women and girls to participate, lead and excel in sport, while serving as a hub for innovation, connection and community impact across South Australia.

As we look ahead, we are excited about the opportunities before us and look forward to continuing to work alongside our members, partners, stakeholders and the Government of South Australia throughout the coming year.

LEAH CASSIDY

Chief Executive Officer
Sport SA

TRAINING & DEVELOPMENT



Government of South Australia
Office for Recreation, Sport and Racing

Sport SA continued to strengthen the capability of South Australia's sport and recreation sector through the delivery of governance, safeguarding, integrity, coaching and club development programs during 2025-26. Through direct delivery and strategic partnerships with the South Australian Sports Medicine Association (SASMA) and Sammy D Foundation, Sport SA engaged 1,403 participants across metropolitan and regional South Australia.

A total of 62 training and development activities were delivered, covering key areas including Child Safe Officer, Member Protection Information Officer (MPIO), Dispute Resolution, Governing for Success, Club Governance, Sponsorship and Essentials for Coaching Children. These programs supported volunteers, administrators, coaches, and club leaders to strengthen governance, create safer sporting environments and build organisational capability.

Regional engagement remained a significant focus, with education and training opportunities delivered across communities including Whyalla, Port Lincoln, Port Augusta, Naracoorte, Mount Gambier, Kangaroo Island, the Barossa, Riverland, Yorke Peninsula and Murraylands. Sport SA's partnerships with SASMA and Sammy D Foundation further extended the reach and impact of workforce development initiatives throughout South Australia.

Participant feedback highlighted increased confidence in safeguarding children and young people, navigating complaint handling processes, understanding governance responsibilities, and implementing practical improvements within clubs and associations. Participants reported feeling better equipped to undertake Child Safe Officer and Member Protection Information Officer responsibilities and to contribute to safe, inclusive and positive sporting environments.

"Provides a clearer framework of information that will help shape the implementation and communication of policies at the club."

"You will never have all the information available to determine if a child is at risk but if you see red flags you are never wrong for following up on it."

Sport SA also partnered with the Sammy D Foundation to support the fifth annual Violence Prevention Round, with approximately 160 clubs across seven sporting codes participating in awareness and education activities designed to promote safe and respectful sporting cultures.



GOVERNANCE

2025 GOVERNANCE REFORM PROGRAM (GRP)

State Sporting Organisations (SSOs) were invited to submit an Expression of Interest for a place in the 2025 Governance Reform Project program. The submission addressed the following areas:

- Provision of the SSO's 2024 Australian Sports Commission (ASC), Game Plan Sport Governance Standards Report.
- An outline of the Governance needs of the organisation and why the SSOs involvement in the program will benefit the organisation and the top 3-5 Governance priorities for the SSO.
- A commitment to fulfilling the 2025 GRP by the Senior Executive or equivalent and/or Chair / President.

Submissions were received and accepted from the below SSOs. A Participation Agreement was signed by a representative of each SSO and Sport SA.



DETAILS OF SERVICES PROVIDED AND TAKEN UP BY ORGANISATIONS

A review of the GRP was undertaken with a view to continuous improvement. The review highlighted it was challenging for Senior Executive and volunteer Directors to attend the sessions during business hours. As a result, we rescheduled the sessions to evenings to allow for more participants to attend.

In addition, the leadership sessions have been replaced by three Governance sessions that address common themes originating from the SSO Action Plans. This will offer greater value and be more relevant to the SSOs participating in the Program.

2025 FEEDBACK

"Thank you for your support during this program. It has provided us the opportunity to bring governance outcomes to the forefront of our board planning and thoughts and ensure we are working to best practices"

"The program has provided significant value to the organisation and has reinforced the importance of strong governance in supporting sustainable growth, accountability, and effective leadership within the sporting sector.

The opportunity to reflect on governance practices, strengthen Board capability, and implement practical improvements has been extremely beneficial. The program has also helped create a stronger governance culture focused on strategic thinking, transparency, and continuous improvement. (We) appreciate the support, guidance, and resources provided throughout the program and look forward to continuing to build on the progress achieved"



Marjorie Jackson-Nelson CENTRE FOR WOMEN'S SPORT



The Marjorie Jackson-Nelson Centre for Women's Sport continues to be one of Sport SA's flagship programs, providing meaningful opportunities for women to develop their leadership capabilities and strengthen their impact across the sporting sector. Dedicated to advancing women in sport, the program delivers leadership development, education and networking opportunities for female athletes, coaches, officials, administrators, board/committee members and volunteers, helping to build a stronger and more diverse pipeline of leaders for South Australian sport.

Since its inception, the program has gone from strength to strength. Over the past three years, 129 women have participated in the Centre, representing 43 different sports and supporting organisations.

129

Participants

43

Sports and
organisations

This broad representation highlights the program's reach across the sporting landscape and its role in fostering collaboration, knowledge sharing and leadership growth across a diverse range of sporting communities.

A significant milestone for the Centre was the official launch of its new home at the SA Athletics Stadium in July. The event was attended by key stakeholders from the sporting and government sectors, including the Governor of South Australia the Honorable Frances Adamson AC, the Minister for Recreation, Sport and Racing The Hon Rhiannon Pearce, President of Sport SA Pat Mickan OLY, Sport SA Ambassador Bruce McAvaney and a host of Olympians and Paralympians. Members of Marjorie Jackson-Nelson's family were also present, adding a personal and meaningful connection to the celebration of her remarkable legacy.

The launch highlighted not only the enduring contribution of Marjorie Jackson-Nelson to Australian sport, but also the extraordinary growth and success of the Centre that proudly bears her name.



This year also sees the launch of our MJN Alumnae Masterclass Series, led by the Alumnae Advisory Group. It's another exciting way for our alumnae to share their incredible knowledge, experiences and leadership journeys, while continuing to provide valuable networking and professional development opportunities for everyone. It reflects the ongoing commitment of Sport SA and its partners to creating pathways for women to lead, influence and thrive within sporting organisations.

We'd also like to thank our Marjorie Jackson-Nelson Centre for Women's Sport Ambassadors for their ongoing commitment, throughout the year.



Jenny Cheesman AM OLY



Melody Cooper OLY



Eleni Tee OAM



Katrina Webb OAM PLY



Jess Stenson OLY



Ali Clarke

We are also indebted to the MJN Working Group who constantly guide and support the continued development and success of the program.



Kelly Rourke



Karla Della Pietra



James Harris



Jodie Freund



James Kay



Marija Lentic



Lauren Stribley

Finally, we would also like to thank valued partners, the Office for Recreation, Sport and Racing, Credit Union SA and PhysioAtra for partnering with us in 2026 to support our next cohort as they embark in this, the premier women's sport program in the country.



Government of South Australia
Office for Recreation, Sport and Racing

FROM THE 2025/2026 MARJORIE JACKSON-NELSON CENTRE FOR WOMEN'S SPORT GRADUATES

"It's okay to not know everything and to not know how to do things, but to be assured that I will find out I will work it out, I'll get some help. I'm not as afraid to ask for that help anymore because of this program."



"(It) Enhanced my existing skills and built confidence and awareness of areas for improvement. I feel the course provided opportunities to build skills and expertise useful for everyday life and sport in each session. The camaraderie built with others was also very helpful."



"I have moved to a new organisation and interviewed much more confidently than I would have previously."



"Now in a leadership role however, outside of sport. Have a better understanding and confidence to approach senior men and discuss topics and have my voice"



THE SOUTH AUSTRALIAN SPORT HALL OF FAME

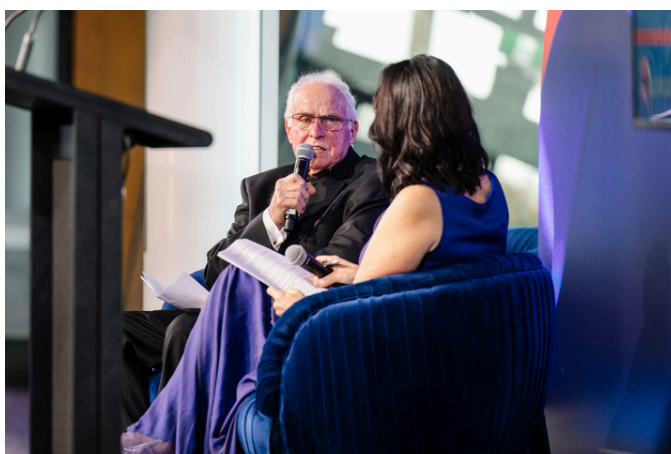
The 2025 South Australian Sport Hall of Fame celebrated the achievements and contributions of some of South Australia's most outstanding sporting figures. Held at Adelaide Oval, the event was attended by Her Excellency the Governor of South Australia Frances Adamson AC and Mr Rod Buntin, Hon. Rhiannon Pearce MP, Sport SA President Pat Mickan OLY, Anna Meares OAM OLY, Matthew Cowdrey OAM PLY, Hall of Fame Ambassadors Bruce McAvaney and Hon. Michael Wright, and long-time supporters of South Australian sport, Rob and Fay Gerard, and Peter and Jenny Hurley.



The 2025 inductees represented a diverse range of sports and achievements, with honours awarded to Lindsay Head MBE (Australian Rules Football), Felicity Johnson OAM (Cycling), Stephanie Morton OAM (Cycling), Hayden Stoeckel OLY (Swimming), Pat Mickan OLY (Basketball and Netball), and the 991-95 SA Women's Cricket Team. The evening also included a special In Memoriam tribute to football legend Barrie Robran MBE, recognising his extraordinary legacy and impact on South Australian sport.



The Hall of Fame remains one of Sport SA's premier events, preserving and celebrating the rich sporting heritage of our state while recognising the athletes, administrators and leaders whose achievements continue to inspire future generations of South Australians.



WITH THANKS TO OUR PARTNERS



Government of
South Australia

evright.com pty Ltd


**SEPPELTSFIELD
BAROSSA**
Est 1851

**10
NEWS
ADELAIDE**


PALADIN


Navigate
ASSET FINANCE

LION 

EST. 1966
**ARKABA
HOTEL**



SPORT SA

SOUTH AUSTRALIAN SPORT AWARDS

The South Australian Sport Awards celebrate the people, performances and programs making a difference in South Australian sport today. From athletes and coaches to volunteers, officials, clubs and organisations, the awards recognise those whose contributions are creating stronger, more connected sporting communities across the state.



Held at the Arkaba Hotel in May 2026, the event brought together leaders from government, sport and the community, including Hon. Rhiannon Pearce MP, Hon. Nat Cook MP, Sport SA President Pat Mickan OLY, Anna Meares OLY and Hon. Michael Wright.

The awards celebrated finalists and winners whose achievements have inspired participation, fostered inclusion and delivered positive outcomes both on and off the field. Sport SA also acknowledges its valued partners and sponsors whose ongoing support helps make this important celebration of South Australian sport possible.

OUR 2025 SOUTH AUSTRALIAN SPORT AWARD WINNERS



WITH THANKS TO OUR PARTNERS



Government of South Australia
Office for Recreation, Sport and Racing





For more than 30 years, Sport SA has held the licence for the South Australian Masters Games, with host councils bidding for the opportunity to deliver the event. While this model successfully supported host councils, it became evident that Sport SA's role was largely limited to licensing.

As the peak body for sport in South Australia, Sport SA recognised an opportunity to reposition the Games as a stronger platform to promote sport, support member organisations and build greater statewide engagement. This prompted a review of the delivery model.

In 2026, Sport SA introduced a new operating model that more clearly defined the roles of Sport SA, host councils and participating sports. Key initiatives included the development of a co-branded identity, the introduction of a centralised financial model, mandatory participant registration across all sports, ownership of the Games' digital and social media platforms, and responsibility for securing naming rights and major commercial partnerships.

The new model was successfully implemented at the 2026 Navigate Asset Finance South Australian Masters Games in Victor Harbor, providing a stronger foundation for the future growth and sustainability of the event while increasing Sport SA's visibility and leadership in its delivery. It also established consistent governance, operational systems and participant processes that can be replicated by future host councils, creating a more sustainable and scalable model for the Games into the future.



More than 1,300 competitors from across South Australia and across the country participated in 16 sports throughout the four-day event, with Dragon Boating extending competition activities across an additional day.

1300+

COMPETITORS

16

SPORTS

Victor Harbor and the surrounding Fleurieu Peninsula region came alive the event delivering significant benefits to the local community through increased visitation, accommodation bookings, dining and tourism activity.

The SA Masters Games was proudly supported by 4 partners, including our naming partner Navigate Asset Finance and our event partners, whose contributions played a significant role in the event's success.



Their support helped enhance the participant experience and the delivery of a high-quality event for competitors, spectators and the wider community.

The event reinforced the importance of Masters sport in encouraging lifelong health, wellbeing and social engagement and the success of the 2026 Games provides a strong foundation for future events and demonstrates the ongoing value of the SA Masters Games to participants, partners, sporting organisations and host communities across South Australia.



Through a collaborative publication with the Victor Harbor Times and the Fleurieu Sun, Sport SA engaged an audience of up to 71,568 people across regional South Australia, promoting the values of the organisation and the South Australian Masters Games while strengthening the profile of sport as a driver of community wellbeing and connection.

OUR BOARD



**PAT
MICKAN OLY**
PRESIDENT



**DR MARK
GIANCASPRO**
VICE PRESIDENT



**JOHN
HOLLAND**



**ALEX
HAMMETT**



ADAM MAY
CHAIR OF FINANCE
AND RISK
COMMITTEE



**DR KRISTYN
BELL**



**KELLY
HAMLYN**

SUB COMMITTEES

FINANCE AND RISK COMMITTEE

(chair)

Adam May

Mary-Ann Trevaskis

(Independent member)

Leah Cassidy

NOMINATIONS AND REMUNERATION COMMITTEE

Pat Mickan

Dr Mark Giancaspro

John Holland

HALL OF FAME BOARD OF GOVERNORS

(Chair)

Robert Gerard AO

Juliet Haslam OAM / OLY

Rachael Sporn OAM / OLY

Steven Trigg

Cameron Mudge

Jim Plouffe

Patricia Mickan OLY

The Hon Michael Wright

HALL OF FAME SELECTION COMMITTEE

Ben Hook (Chair)

Patricia Mickan OLY

Bruce McAvaney OAM

Anna Meares OAM / OLY

Michelle den Dekker OAM / OLY

Mike Sexton

Katrina Webb OAM / OLY

Keren Faulkner

MARJORIE JACKSON- NELSON CENTRE FOR WOMEN'S SPORT WORKING GROUP

Kelly Rourke (Chair)

Boccia Australia

Karla Della Pietra

Volleyball SA

James Harris

Softball SA

Marija Lentic

Tennis Australia

Julie Anderson

Sport SA (ex-officio)

Leah Cassidy

Sport SA (ex-officio)

Jodie Freund

Office for Recreation, Sport, and Racing

James Kay

Office for Recreation, Sport, and Racing

Lauren Stribley

Australian Sports Commission

STAFF

Leah Cassidy
CEO

Julie Anderson
**WOMEN'S SPORT/
GOVERNANCE LEAD**

Juliet Haslam OAM OLY

**SENIOR LEADER STRATEGY
AND GROWTH**

Marie Docking

**ADMIN
SUPPORT/MEMBERSHIP**

Ali Clarke
**MARKETING &
COMMUNICATIONS LEAD**

Teagan Dix
**COMMUNICATIONS &
EVENTS OFFICER**

Kelly Rourke

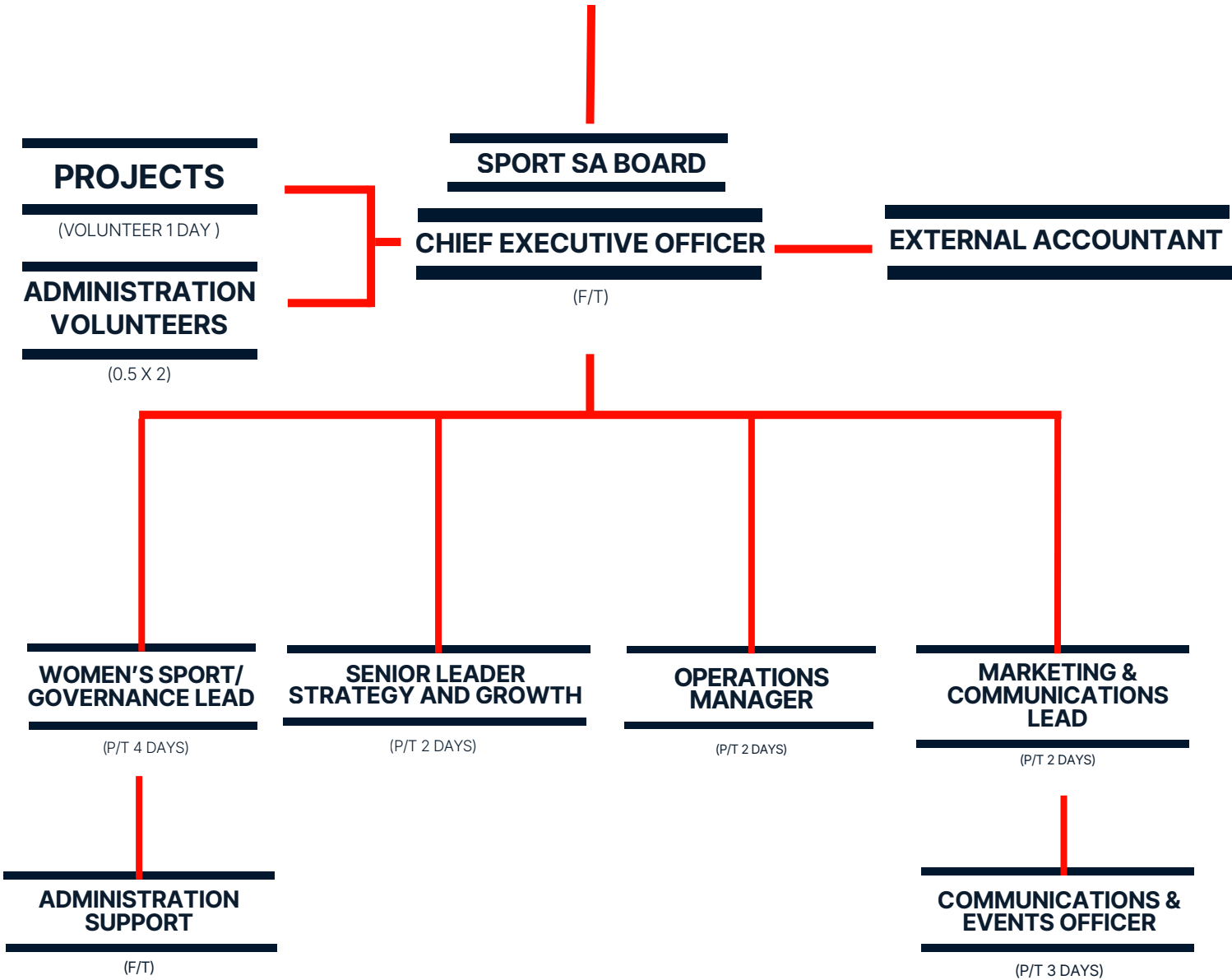
OPERATIONS MANAGER

Jill George/Debbie Ashcroft
ADMINISTRATION

Tony Hall
PROJECTS

OUR STRUCTURE

SPORT SA MEMBERS



PARTNERSHIPS

COMMERCIAL PARTNERSHIPS

This has been a record year for commercial partnerships at Sport SA, with a number of new organisations joining us to support the growth and development of sport across South Australia.

These partnerships extend beyond sponsorship, they represent a shared commitment to strengthening the sporting sector, supporting our members and creating positive outcomes for the wider sporting community. We are incredibly grateful for the collaboration, expertise and support our partners provide.

A sincere thank you to all of our partners.



OUR MEMBERS

MEMBERSHIPS FOR THE YEAR 2025-2026

CORPORATE MEMBERSHIP

The Australian Pavilion Sports Museum

FULL MEMBERSHIP - LARGE

Adelaide Football Club
Basketball South Australia
Football South Australia
Netball SA
Port Adelaide Football Club
SANFL
South Australian Cricket Association
Surf Life Saving SA
Tennis SA
Volleyball SA

FULL MEMBERSHIP - MEDIUM

Athletics SA
Baseball SA
Golf Australia (SA)
Gymnastics South Australia
Hockey SA
Little Athletics SA
NRL SA
Pony Club Association of South Australia
Rugby Union SA
SA Country Basketball Inc
Softball SA
Speedway Australia
Swimming SA

FULL MEMBERSHIP - SMALL

American Football SA
Australian Sailing Ltd - SA
AusTriathlon - South Australia
Boxing SA Inc
Diving SA
Dragon Boat SA
Equestrian SA Inc.
Fencing SA
Ice Hockey SA
Judo SA
Korfball SA
Lacrosse South Australia Incorporated
Motorcycling SA
Paddle SA
Powerlifting Australia Ltd
Racing SA
RecFishSA
Rowing SA
Royal Life Saving SA
SA Clay Target Association
SA Flying Disc Association
Skate SA
South Australia Rifle Association
South Australian Badminton Association inc
South Australian Basketball Wheelchair Association
South Australian Croquet Association
South Australian Underwater Hockey Association
Sporting Shooters Association of Australia (SA) Inc
Squash SA
Table Tennis SA
Target Rifle South Australia Inc
Tenpin SA
Touch Football South Australia
Water Polo SA
Wrestling SA

ASSOCIATE MEMBERSHIP- LARGE

YMCA South Australia - Andrew Mundy

ASSOCIATE MEMBERSHIP - MEDIUM

Adelaide Uni Sport and Fitness
City-bay Fun Run committee Incorporated

ASSOCIATE MEMBERSHIP - SMALL

Adelaide Uni Sport and Fitness
Alcohol and Drug Foundation
Aquatics Information
Archery SA
Australian Independent Dirt Kart Association
Australian International Pedal Prix
Bowen Training - Michael Alcott
Dogs SA
Marleston Foundation Inc
North West Junior Soccer Association Inc
Riding for the Disabled (SA)
Risk Management Essentials Pty Ltd
SA United Church Netball Association
South Australian Sports Medicine Association
Special Olympics South Australia
Sports Association for Adelaide Schools

CLUB MEMBERSHIP 150+

Empty Hands Martial Arts
Glenelg Football Club
Kodokan Judo Association (SA)
Murray Bridge Basketball Association
Port Pirie Regional Gymnastics Academy
SA Road Runners Club Inc
Seacliff Surf Life Saving Club Inc.
South Adelaide Basketball club
South Australian Athletic League Inc
West Torrens Cricket Club

CLUB MEMBERSHIP SMALL

Adelaide Roleplaying Community
Boccia South Australia - Kelly Rourke
Monarto Cricket Club
South Coast United Soccer Club Inc.
Walking Football Adelaide

GOVT MEMBERSHIPS (LGA'S)

Campbelltown City Council / The ARC
City of Charles Sturt
City of Playford
City of Salisbury
Copper Coast Council
Port Augusta City Council

INDIVIDUAL MEMBERSHIPS

Alex Hammett	Katherine (Kate) Irvine
Alison Peek OAM	Kathryn Isitt
Amanda Bowman	Katrina Webb OAM
Amanda Burnett	Katrina Meehan
Amanda Tscharke	Kelly Wagner
Amber Bisset	Kerry Waller
Amy Roe	Kerry-Sue Pascoe
Andrew Chenoweth	Kirsty Leonard -Down
Anna Roesler	Kristyn Bell
Anne-Marie Polomka	Krystle Obst
Annette (Annie) Fidge	Kylie Baker
Antje Dietz	Lauren Sibley
Bess Hepworth	Liz Wilson
Bianca Nash-Smith	Lori Chandler
Bonni King	Lucinda Bueti
Brianne Lint	Madi Fleming
Brooke Hines	Marcia Octoman
Carly Thompson-Barry	Margaux Hurley
Carly Heinrich	Megan Harper
Carrie-Anne Mewett	Megan Mercer
Charlotte Davis	Michelle Stoddart
Chloe Boucher	Melissa Gilchrist
Clare Lindop	Michelle Smith
Courtney Jonson	Milli Gentle
Creenagh Fay	Minnie Gobolos
Daniela Harvey	Molly Brown
Debbie Hocking	Natasha (Tash) Hammond
Dylan Holmes	Nicole Calder
Elouise Dukalskis	Noel Holmes
Emily Ayles	Nomia Khadim
Emily Clark	Rachel Kimber
Emma Dean	Rachel Dutschke
Emma Hart	Rebekah Rasheed
Emma Neal	Rubi Cury
Emma Darcy	Ruby Kenny
Erin Scammell	Ruby Mayers
Frank Banks	Sam Howe
G Catherine Westren	Sarah Fitzpatrick
Gayle Keirl	Sevanah Waterman
Hayley Booth	Shipra Vatsa
Hayley Louise Alexander	Sophie Kinnear
Jackie Sincock	Sophie Hawkins
Jacqueline Humphreys	Sophie McClure
Jamie Stott	Stephanie Jones
Janell Behrendt	Susan Keylock
Jessica Morton	Taylah Eastwood
Joanne Walsh	Taylah Parker
Jodie Cowling	Teagan Dix
ohn Holland	Vivien Bing
Karyn Dale	
Kate Plew (nee Charlie)	
Katelin Louise Bayre	

TOTAL: 198 MEMBERS

FINANCIAL REPORT 2025-2026

ABN 97 454 116 317

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2026

INCOME	NOTE	2026	2025
Grant Revenue		1,106,425	1,103,800
Total Grant Revenue		1,106,425	1,103,800
Other Operational Revenue		398,317	184,931
Occupancy Income	11	71,815	71,078
Other Income	12	539	3,884
Total Income		1,577,097	1,363,693

EXPENDITURE

Industry Representative Funding Expenditure (Excluding Employment Expenditure)			
Events		39,486	190,554
Club Development & Governance		116,158	120,950
Training		75,167	102,005
Women's Sport Academy		185,291	178,412
Total Industry Representative Funding		416,103	591,921
Expenditure (Excluding Employment Expenditure)			
Employment Expenditure	14	664,066	560,921
Occupancy Expenditure		39,041	26,907
Other Event Expenditure		90,837	80,130
Other Project Expenditure		173,604	1,858

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached compilation report.

Depreciation & Leasing Fees**Depreciation - Fixed Assets**

Depreciation - Land & Buildings	13	21,395	22,031
Depreciation - Plant & Equipment	13	13,441	19,100
Total Depreciation - Fixed Assets		34,837	41,132
Depreciation & Interest - Leased Assets	15	6,437	20,656
Total Depreciation & Leasing Fees		41,273	61,788

Administration Expenditure

Accounting, Audit & Finance Fees		31,868	30,939
Advertising, Marketing & Promotion		20,476	10,550
Annual Report, Board & AGM		355	3,098
Bad Debts		–	–
Bank Fees & CreditCard Charges		178	862
Insurance		8,317	7915
Interest Expense		–	
IT Support, ComputerConsumables & Software		22,348	16,032
Legal Fees		6,290	6,252
Meals, Entertaining & FBT		9,401	7,593
Other Staff Expenditure		12,863	2,710
Printing, Postage & Office Supplies		5,874	5,359
Registration & License Fees		–	147
Subscriptions & Memeberships		619	4,678
Telecommunications		6,070	7,056
Travel		7,885	3,919
Total Administration Expenditure		132,544	107,109
Total Expenditure		1,557,468	1,349,697
SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES		19,629	13,996

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 30 JUNE 2026

ASSETS	NOTE	2026	2025
CURRENT ASSETS			
Cash & Cash Equivalents	3	172,220	68,253
Deposit Paid	6	2000	-
RECEIVABLES			
Trade Receivables		53,947	31,220
Accrued Revenue		1,000	1,000
GST Refundable		13,572	15,591
Total Receivables	4	68,519	47,811
OTHER CURRENT ASSETS			
Pre-Paid Expenses	10	52,185	6,960
Total Other Current Assets		52,185	6,960
Total Current Assets		294,924	123,024
NON-CURRENT ASSETS			
PROPERTY PLANT AND EQUIPMENT			
Land, Buildings & Leasehold Improvements		366,477	387,872
Plant & Equipment		17,582	22,383
Total Property Plant and Equipment	5	384,059	410,255
RIGHT OF USE ASSETS			
Right of Use Assets		7,270	11,128
Total Deposits & Holdings Held	9	7,270	11,128
Total Non-Current Assets		391,329	421,283
Total Assets		686,253	421,383

LIABILITIES**CURRENT LIABILITIES****PROVISIONS**

Accrued Liabilities		2,500	
Total Provisions	7	2,500	

PAYABLES**TRADE PAYABLES**

Accounts Payable(A/P)		62,316	39,534
Workcover Premium Payable			
Total Trade Payables		62,316	39,534
Income Received in Advance		71,101	38,002
Employee Payables		114,283	47,230
Total Payables		247,700	124,765
Credit Cards	8	1,963	1,341
Total Current Liabilities	9	252,163	126,106

NON-CURRENT LIABILITIES

Lease Liabilities	9	7,768	11,607
Total Non-Current Liabilities		7,768	11,607
Total Liabilities		259,931	137,714
Net Assets		426,322	406,693

EQUITY**RETAINED SURPLUS/(DEFICIT)**

Net Income		19,629	13,996
Retained Earnings		406,693	392,697
Total Retained Surplus/(Deficit)		426,322	406,693
Total Equity		426,322	406,693

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2026

	2026	2025
APPROPRIATION OF SURPLUS		
Income	1,577,097	1,363,693
Expenses	1,557,468	1,388,697
Surplus/(Deficit) Before Income Tax	19,629	13,996
Surplus/(Deficit) After Income Tax	19,629	13,996
Surplus/(Deficit) to Accumulate	19,629	13,996

	2026	2025
CHANGE TO SURPLUS/(DEFECIT)		
Opening Retained Surplus/(Deficit)	406,693	392,697
Surplus/(Deficit) to Accumulate	19,629	13,996
Closing Surplus/(Deficit)	426,322	406,693

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2026

	2026	2025
CASH FROM OPERATING ACTIVITIES		
Net Income/(Loss)	19,629	13,996
Depreciation	34,837	41,132
Change in Deferred Taxes		
Change in Accounts Payable	22,782	(85,635)
Change in Other Current Liabilities	102,652	22,012
Change in Tax Liability	2,020	(669)
Change in Accounts Receivable	(22,728)	43,368
Change in Inventory		
Change in Work In Progress		
Change in Other Current Assets	(46,603)	437
Net Cash Flows from Operating Activities	112,589	34,641
CASH FROM INVESTING ACTIVITIES		
Change in Fixed Assets	(8,640)	(36,876)
Change in Intangible Assets	-	-
Change in Investments or Other Non-Current Assets	3,858	17,423
Net Cash Flows from Investing Activities	(4,782)	(19,453)
CASH FROM FINANCING ACTIVITIES		
Change in Other Equity		
Dividends		

Change in Short Term Debt		
Change in Long Term Debt		
Change in Other Non-Current Liabilities	(3,840)	(19,099)
Net Cash Flows from Financing Activities	(3,840)	(19,099)
Net Cash Flow for the Period	103,967	3,911
Cash & Cash Equivalents at Beginning of Period	68,253	72,163

CASH & CASH EQUIVALENTS AT END OF PERIOD

Bendigo BankA/c 2985	77,379	30,915
Bendigo Bank High Int A/c 6988	94,741	37,238
Petty Cash/ Cash on Hand	100	100
Total Cash & Cash Equivalents at End of Period	172,220	68,253
Net Decrease/Increase in Cash	103,967	(3,911)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2026

1. Reporting Entity and Basis of Preparation

South Australian Sports Federation Incorporated (Sport SA) ("the Association") is an incorporated association registered under the Associations Incorporation Act 1985 (South Australia). The Association is a not-for-profit entity established to promote, support and strengthen organised sport throughout South Australia through advocacy, education, governance support, strategic partnerships and the delivery of programs and services for the benefit of its members and the broader sporting community.

The principal place of business of the Association is located in South Australia.

The financial statements have been prepared for the benefit of the members of the Association.

These financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures, the Australian Charities and Not-for-profits Commission Act 2012, the Associations Incorporation Act 1985 (South Australia) and other authoritative pronouncements issued by the Australian Accounting Standards Board.

The financial statements have been prepared on the historical cost basis unless otherwise stated in the accounting policies.

The financial statements are presented in Australian dollars, which is the functional and presentation currency of the Association. All amounts have been rounded to the nearest dollar unless otherwise indicated.

The Committee Members have assessed the Association's ability to continue as a going concern and are satisfied that the Association has adequate resources to continue operating for at least twelve months from the date of approval of these financial statements. Accordingly, the financial statements have been prepared on a going concern basis.

2. Summary of Significant Accounting Policies

The preparation of financial statements requires the Committee to make judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses and the disclosure of contingent assets and liabilities.

The principal areas requiring the use of accounting estimates and judgement include:

- recognition of grant revenue;
- measurement of employee benefit obligations;
- estimation of expected credit losses for receivables;
- assessment of lease terms and lease liabilities;
- determination of useful lives for property, plant and equipment; and
- assessment of provisions and contingent liabilities.

In preparing these financial statements, the Board has also applied the concept of materiality in accordance with the requirements of the Australian Accounting Standards and the Conceptual Framework for Financial Reporting.

The financial report is prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of noncurrent assets. The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this report:

(a) Revenue Recognition

Revenue is recognised when control of goods or services transfers to the customer or, where applicable, when the Association obtains control of grant funding in accordance with the requirements of Australian Accounting Standards.

The Association derives revenue from a variety of sources including:

- government grants;
- project funding;
- membership subscriptions;
- training and education programs;
- event operations;
- sponsorships;
- occupancy and facility income;
- interest income.

Revenue is recognised in accordance with either AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities, depending on the nature of the funding arrangement.

(b) Government Grants

Government grants are recognised in accordance with AASB 1058 unless the funding agreement contains sufficiently specific performance obligations, in which case revenue is recognised under AASB 15 as those obligations are satisfied.

Where grant funding is received before the related performance obligations are met, the unearned portion is recognised as a contract liability (income received in advance) until the relevant obligations have been fulfilled.

(c) Property, Plant and Equipment

Property, plant and equipment are carried at cost. All assets, excluding freehold land, are depreciated over their useful lives to the Incorporated Association.

(d) Right-of-use assets & Lease liabilities

The Association recognises a right-of-use asset and a lease liability at the commencement date of a lease, except for short-term leases and leases of low-value assets, which are recognised as an expense on a straight-line basis over the lease term.

(e) Income Received in Advance

Income received before the Association has satisfied the related performance obligations or before the relevant reporting period is recognised as a liability.

The liability is recognised as revenue progressively as the associated obligations are fulfilled or the applicable reporting period occurs.

Examples include:

- grant funding
- sponsorship agreements
- event registrations

where payment has been received before the services are provided

(f) Long Service Leave

The provision for long-service leave represents the present value of the estimated future payments to employees arising from services provided up to the reporting date.

The liability is measured having regard to expected future wage rates, employee service periods and probability of settlement.

During the 2026 financial year, the Chief Executive Officer became entitled to long service leave following the completion of the qualifying period of service. In accordance with Australian Accounting Standards, the Association recognised a long service leave provision of approximately \$32,594, representing the accumulated entitlement earned to 30 June 2026. The initial recognition of this liability was recorded as an employee benefits expense in the current year's Statement of Profit or Loss. This adjustment is a non-routine accounting recognition arising from the vesting of the employee's entitlement and should not be interpreted as an increase in the Association's ongoing operating expenditure.

(g) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of GST except where the GST incurred is not recoverable from the Australian Taxation Office.

Receivables and payables are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the Australian Taxation Office is included within receivables or payables in the Statement of Financial Position.

(h) Income Tax

The Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997 as a not-for-profit entity.

Accordingly, no provision for income tax has been recognised in these financial statements.

(i) Financial Instruments

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions of the instrument.

Financial assets comprise cash and cash equivalents and trade and other receivables. Financial liabilities comprise trade and other payables, credit card liabilities and lease liabilities.

Financial assets and liabilities are initially recognised at fair value and, where applicable, are subsequently measured at amortised cost using the effective interest method.

Trade receivables are generally due for settlement within 30 days and are carried at amounts expected to be recovered, less any allowance for expected credit losses.

The Association applies the simplified approach to measuring expected credit losses on trade receivables. In assessing expected credit losses, the Association considers historical loss experience, current conditions and reasonable and supportable information regarding future economic conditions.

Receivables considered uncollectable are written off when there is no reasonable expectation of recovery. Financial liabilities are derecognised when the contractual obligations are discharged, cancelled or expire.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2026

3 Cash & Cash Equivalents

Cash and cash equivalents consist of cash in hand, on-demand bank deposits, other short-term highly liquid investments with initial maturities of three months or less, and bank overdrafts.

	2026	2025
BANK ACCOUNTS		
Total Bank Accounts	172,120	68,153
Petty Cash	100	100
Total Cash & Cash Equivalents	172,220	68,253

4 Receivables

4.1 Trade Receivables

All trade receivables are recognised at the amounts received as they are generally due for settlement within 30 days.

Trade receivables are assessed for expected credit losses at each reporting date. Receivables considered uncollectable are written off when there is no reasonable expectation of recovery.

	2026	2025
CURRENT		
Trade Receivables	53,947	31,220
Accrued Revenue	1,000	1000
GST Refundable	13,572	15,591
Total Current	68,519	47,811

5. Property Plant and Equipment

Property, plant and equipment are measured at cost less accumulated depreciation. Depreciation is recognized over the estimated useful lives of depreciable assets using the straight-line or diminishing value method, as appropriate. Land is not depreciated.

	2026	2025
Land, Buildings & Leasehold Improvements	366,477	387,872
Plant & Equipment	17,582	22,383
Total Property Plant and Equipment	384,059	410,255

Reconciliation of carrying amounts

	Land, Buildings & Leasehold Improvements	Plant and Equipment	Total
Carrying the amount at 1 July 2025	387,872	22,872	410,225
Additions	-	8640	8640
Disposals/other movements	-	-	-
Depreciation Expense	21,396	13,441	34,837
Carrying amount at 30 June 2026	366,477	17,582	384,059

6. Deposits

	2026	2025
CURRENT		
Deposits	2000	-
Total Current	2000	-
Non-Current		

7. Provisions

Provisions are recognised when the entity has a present (legal or constructive) obligation as a result of a past event, it is probably that the entity will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation.

8. Payables**8.1 Trade payables**

These amounts represent liabilities for goods and services provided to the entity prior to the end of the financial year and which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

CURRENT	2026	2025
Trade Payables	62,316	39,534
Income Recieved in Advance	71,101	38,002
Employee Liabilities	114,283	47,230
Total Current	247,700	124,765

Accured Expenditures

CURRENT		
Accured Expenditures	2500	-
Total Current	2500	-

9 Right of Use Assets and Lease Liabilities

7.1 Leases

At the commencement date of a lease, the Association recognises a right-of-use asset and a lease liability for all leases, except for short-term leases and leases of low-value assets. Payments associated with short-term leases and leases of low-value assets are recognised as an expense on a straight-line basis over the lease term.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date and is subsequently measured by increasing the carrying amount to reflect interest on the lease liability and reducing the carrying amount to reflect lease payments made.

The right-of-use asset is initially measured at cost, comprising the initial amount of the lease liability, adjusted for any lease payments made at or before the commencement date and any initial direct costs incurred. Right-of-use assets are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the useful life of the underlying asset, unless ownership of the underlying asset is expected to transfer to the Association at the end of the lease term, in which case the asset is depreciated over its estimated useful life.

	2026	2025
NON-CURRENT		
Right of Use Assets	7270	11,128
Total Non- Current	7270	11,128
NON-CURRENT		
LEASE LIABILITIES		
Total Lease Liabilities	7768	11,607
Total Non-Current	7768	11,607

10. Other Assets

	2026	2025
CURRENT		
Prepaid Expenses	52,185	6,960
Total Current	52,185	6,960

11. Occupancy Income

	2026	2025
INCOME		
Rental Income	71,815	71,078
Net Rental Income	71,815	71,078

12. Revenue

	2026	2025
OTHER REVENUE		
Interest Received	539	3,884
Total Other Revenue	539	3,884

13. Depreciation

	2026	2025
Building & Improvement Depreciation	22,031	22,031
Plant & Equipment Depreciation	19,100	19,100
Total Depreciation	41,132	41,132

14 Human Resource Costs

	2026	2025
HUMAN RESOURCE COSTS		
Superannuation	65,739	55,897
Wage expenses	554,630	497,052
Annual Leave Expensed	5,581	2,340
Workcover Premiums	5,523	4825
Long Service Leave Expensed	32,594	-
Total Human Resource Costs	664,066	560,114

15 Finance Costs

Finance costs are expensed in the period in which they are incurred. Finance costs include interest on:

- the bank overdraft;
- short term and long term borrowings;
- finance leases;

	2026	2025
LEASE EXPENSES		
Interest - Land - Military Road West Beach	–	71
Interest - Toshiba E Studio3525AC Copier	–	13,565
Depreciation - Land - Military Road West Beach	361	500
Depreciation - Toshiba E Studio 3525AC Copier	3,858	3,858
Short Term Lease Expensed - LG Ericosa eMG80 Digital	2,218	2,662
Telephone		
Total Lease Expenses	6,437	20,656
Total Finance Costs	6,437	20,656

16 Contingent Liabilities

Sport SA had no material contingent liabilities as at 30 June 2026.

17 Related Party Transactions

During the financial year, Sport SA made payments to Patricia Mickan, President and Chair of Sport SA, for research consultancy services undertaken in connection with the Women's Sport Academy project.

The consultancy services were provided in a professional capacity separate from Patricia Mickan's duties as a member of the Board and were remunerated under agreed contractor rates.

The following related party transactions were recognised during the year:

	2026	2025
Research consultancy services - Patricia Mickan	11,467	11,486

There were no amounts outstanding in relation to these services at 30 June 2026.

No provisions for doubtful debts or expenses in respect of bad or doubtful debts relating to related parties were recognised during the year.

Other than the transaction disclosed above, there were no other related party transactions requiring disclosure during the financial year.

Key Management Personnel Compensation

¹⁸ Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Association.

The total compensation paid or payable to key management personnel during the financial year was:

	2026	2025
Key management personnel compensation	11,467	11,486

Auditors Remuneration

¹⁹ The remuneration paid or payable to the Association's auditor for the audit of the financial report was \$1,890 (2025: \$1,800). No other services were provided by the auditor during the year.

MEMBERS DECLARATION

This statement is made in accordance with a resolution of the Committee.

In the opinion of the members of the board and in compliance with Section 35(2) (c) of the Associations Incorporation Act 1985:

1. The enclosed accounts present fairly the results of the operation of the Association for the financial year ending 30 June 2026 and the state of affairs of the Association as at the end of that financial year.
2. The board has reasonable grounds to believe the Association will be able to pay its debts as and when they fall due.

Signed in accordance with a resolution of the board

Pat Mikan OLY President
President and Chair

Pat Mikan

Dr Mark Giancaspro
Deputy Chair

Mark Giancaspro

COMMITTEE REPORT

For the Year Ended 30 June 2026

The members of the Board (Committee) present their report together with the financial statements of Sport SA for the financial year ended 30 June 2026.

Principal Activities

The principal activities of the Association during the financial year were to support and promote sport and active recreation in South Australia through advocacy, member services, governance support, education and training, program delivery and the administration of grant-funded initiatives.

There were no significant changes in the nature of the Association's activities during the financial year.

Results of Operations

The operating result of the Association for the financial year is disclosed in the accompanying Statement of Profit or Loss and Other Comprehensive Income.

Revenue was principally derived from government grant funding, membership subscriptions, training activities, project funding, commercial partnerships, occupancy income and event operations.

Throughout the financial year the Association continued to deliver programs supporting sporting organisations across South Australia while progressing a number of strategic initiatives designed to strengthen governance capability and sector sustainability.

The Committee considers the Association to have remained financially sustainable throughout the reporting period and believes it is appropriately positioned to continue delivering its strategic objectives into the 2027 financial year.

Significant Changes

There were no significant changes in the nature of the Association's principal activities during the financial year.

Events Subsequent to the Reporting Date

No matters or circumstances have arisen since 30 June 2026 that have significantly affected, or may significantly affect, the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years, other than those disclosed in the financial statements.

Committee Members' Statement

In the opinion of the members of the Board, and in accordance with section 35(2)(c) of the Associations Incorporation Act 1985 (SA):

- the accompanying financial statements present fairly the results of the operations of the Association for the financial year ended 30 June 2026 and the financial position of the Association as at that date; and
- there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

Auditor's Independence

The Committee has received the Auditor's Independence Declaration for the financial year ended 30 June 2026. The declaration forms part of this report.



Pat Mickan OLY President
President and Chair
Date 04/09/2026



Dr Mark Giancaspro
Deputy Chair
Date 04/09/2026

CERTIFICATE BY MEMBERS OF THE COMMITTEE

I, Pat Mickan (President), certify that:

a) I am a member of the Management Committee of South Australian Sports Federation Inc. (Sport SA)

b) I attended the annual general meeting of the Incorporated Association held on:

Date 07/09/2026

c) I am authorised to sign this certificate

d) The annual statement was submitted to the members of the Association at its annual general meeting.

Signed by:

Pat Mickan

Member

Pat Mickan - President

AUDITORS REPORT



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+ taxation
+ financial reporting
+ BAS statements
+ business advisory
+ SMSF Audits

3rd September 2026

Finance & Risk Committee
South Australian Sports Federation Inc.

Dear Committee members,

As appointed auditor on the financial statements for the year ended 30th June 2026 I am obliged to express to you the committee, my view on the presentation of the financial report and internal controls as a whole. I am very comfortable with the way the financial report for the year has been presented, and I believe that the figures have been appropriately represented and are a true and fair view of what has occurred during the year.

I also wish to express my satisfaction with the way the records are kept and would like to thank the Mary-Anne Trevaskis for her helpfulness during the audit.

There no other items that have come to my attention and I am satisfied that last year's issue around Credit Card verification has been rectified.

Please feel free to contact me at any time should you wish to discuss any aspect of the audit or have any areas of concern.

Yours faithfully,

CHRIS SHAW
Principal – Shaw Accounting Pty Ltd

COMPILATION REPORT

We have compiled the accompanying general purpose financial statements of Sport SA, which comprise the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, a summary of significant accounting policies and other explanatory notes.

The financial statements have been prepared in accordance with Australian Accounting Standards - Simplified disclosures, the Australian Charities and Not for profits Commission Act 2012 and the Associations Incorporation Act 1985 (SA), as described in Note 1.

The Responsibility of Those Charged with Governance

Those Charged with Governance of Sport SA are solely responsible for the information contained in the general purpose financial statements, the reliability, accuracy and completeness of the information and for determining that the accounting policies adopted are appropriate and that the financial statements have been prepared in accordance with the financial reporting framework described in Note 1.

Our Responsibility

On the basis of information provided by Those Charged with Governance we have compiled the accompanying general purpose financial statements in accordance with the significant accounting policies described in Note 1 to the financial statements and APES 315 Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements.

Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The general purpose financial statements were compiled exclusively for the benefit of Those Charged with Governance who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the general purpose financial statements.



Name of Principal: Mary-Ann Trevaskis

12 Hampstead Hill Road ALDGATE SA 5154 Australia

Dated: 28 July 2025

INDEPENDENT AUDITORS REPORT

We have audited the accompanying financial report, being a general purpose financial report, of Sport SA (the association), which comprises the committee's report, the assets and liabilities statement as at 30 June 2026, the income and expenditure statement for the year then ended, cash flow statement, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

The committee of Sport SA is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation and fair presentation of the financial report, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

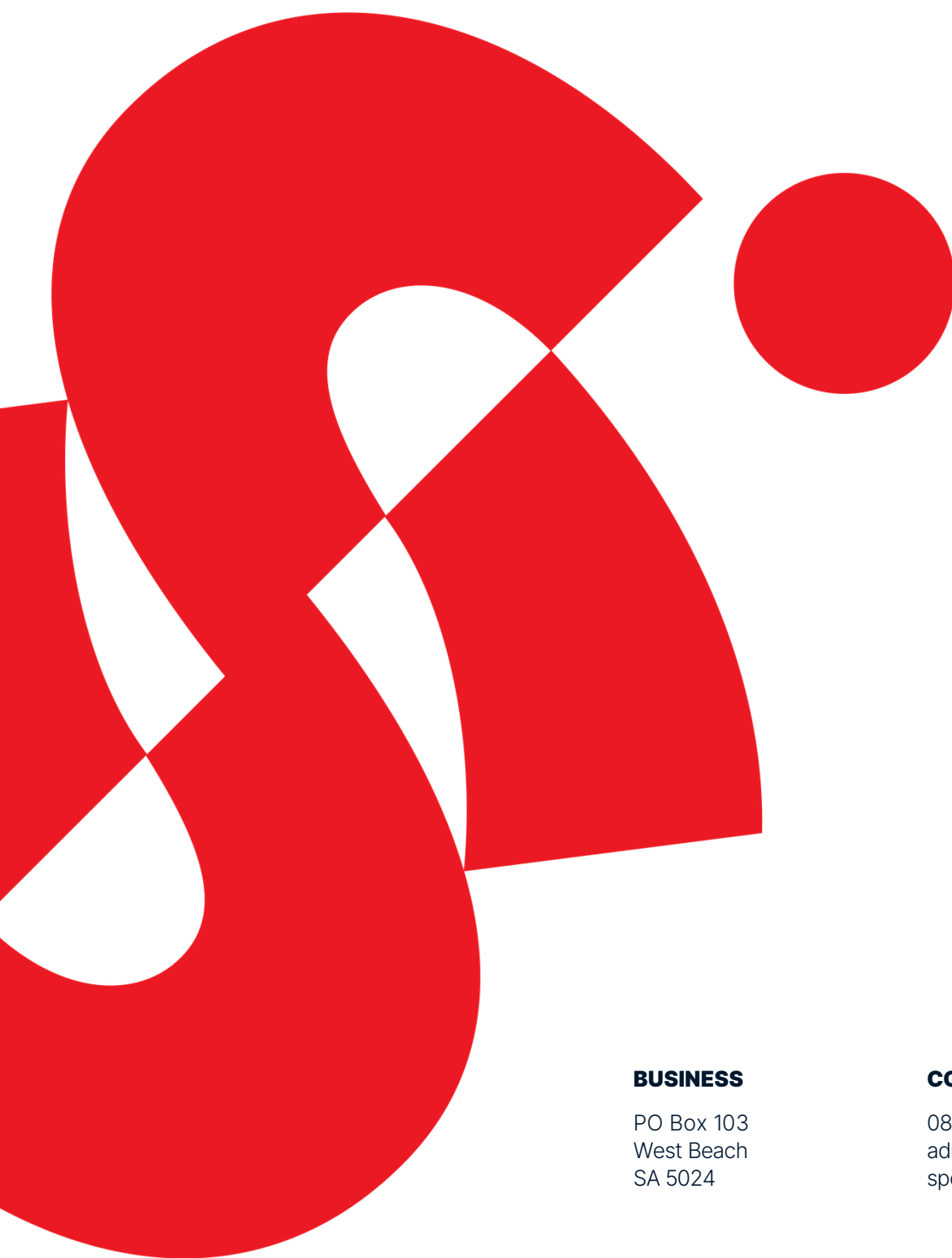
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Sport SA as at 30 June 2026, and its financial performance for the year then ended in accordance with the Australian Accounting Standards and the Australian Charities and Not-for-profits Commission Act 2012. Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report is a general purpose financial report prepared in accordance with Australian Accounting Standards – Simplified Disclosures, the Australian Charities and Not for profits Commission Act 2012 and the Associations Incorporation Act 1985 (SA).



Auditor: Chris Shaw

Date: 03/09/2026



BUSINESS

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SPORT SA