

2009/2010 Annual Report



Department of
Sport and Recreation

Building stronger, healthier, happier and safer communities.

Hon Terry Waldron MLA

Minister for Sport and Recreation

In accordance with the *Financial Management Act 2006 (Section 61)*, I hereby submit for your information and presentation to Parliament the annual report of the Department of Sport and Recreation for the period 1 July 2009 to 30 June 2010.

A handwritten signature in black ink, reading "Ron Alexander". The signature is fluid and cursive, with the first name "Ron" and last name "Alexander" clearly distinguishable.

Ron Alexander
Director General
September 2010

Department of Sport and Recreation
246 Vincent Street
LEEDERVILLE WA 6007

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Mission statement and priorities

Our mission

To enhance the quality of life of Western Australians through their participation and achievement in sport and recreation.

The Department of Sport and Recreation (DSR) is committed to developing a comprehensive, strong and diverse sporting and recreational system in Western Australia that is easily accessible, encourages maximum participation and develops talent.

The department operates across and reports on three key areas:

1. Infrastructure and Organisational Development: Provide industry leadership and support for infrastructure and organisational development, through funding and advice to sport and recreation organisations State-wide, including State and local governments.

The strategic intent is:

- Industry Development – development of a sport and recreation industry with vibrancy, purpose and direction.
- Infrastructure – quality sport and recreation facility planning, design and management.
- Developing Organisations – improved management in organisations delivering sport and recreation services.

2. People Development in Sport and Recreation: Provide information, advice and education support to personnel involved in sport and recreation service delivery (e.g. coaches, officials, local governments, facility and trails managers, administrators and volunteers).

The strategic intent:

- Participation – physically active lifestyles for Western Australians.
- High Performance – encouraging the pursuit of excellence.
- Developing People – the development of skilled and informed people in service delivery.

3. Recreation Camps management: Designed to provide experiential opportunities to the community and increase participation in outdoor activities.

The strategic intent:

- Recreation Camps Management – provide the community with quality, affordable outdoor recreation camp opportunities through a sustainable camps network.

The goals aligned to these outputs form the framework of this annual report.

Sport and recreation as a vehicle for positive social change

The department aims to maximise the use of the sport and recreation portfolio and programming to help achieve government goals in the areas of:

- Community safety.
- Improved education outcomes for our children.
- Improved health, particularly mental health outcomes.

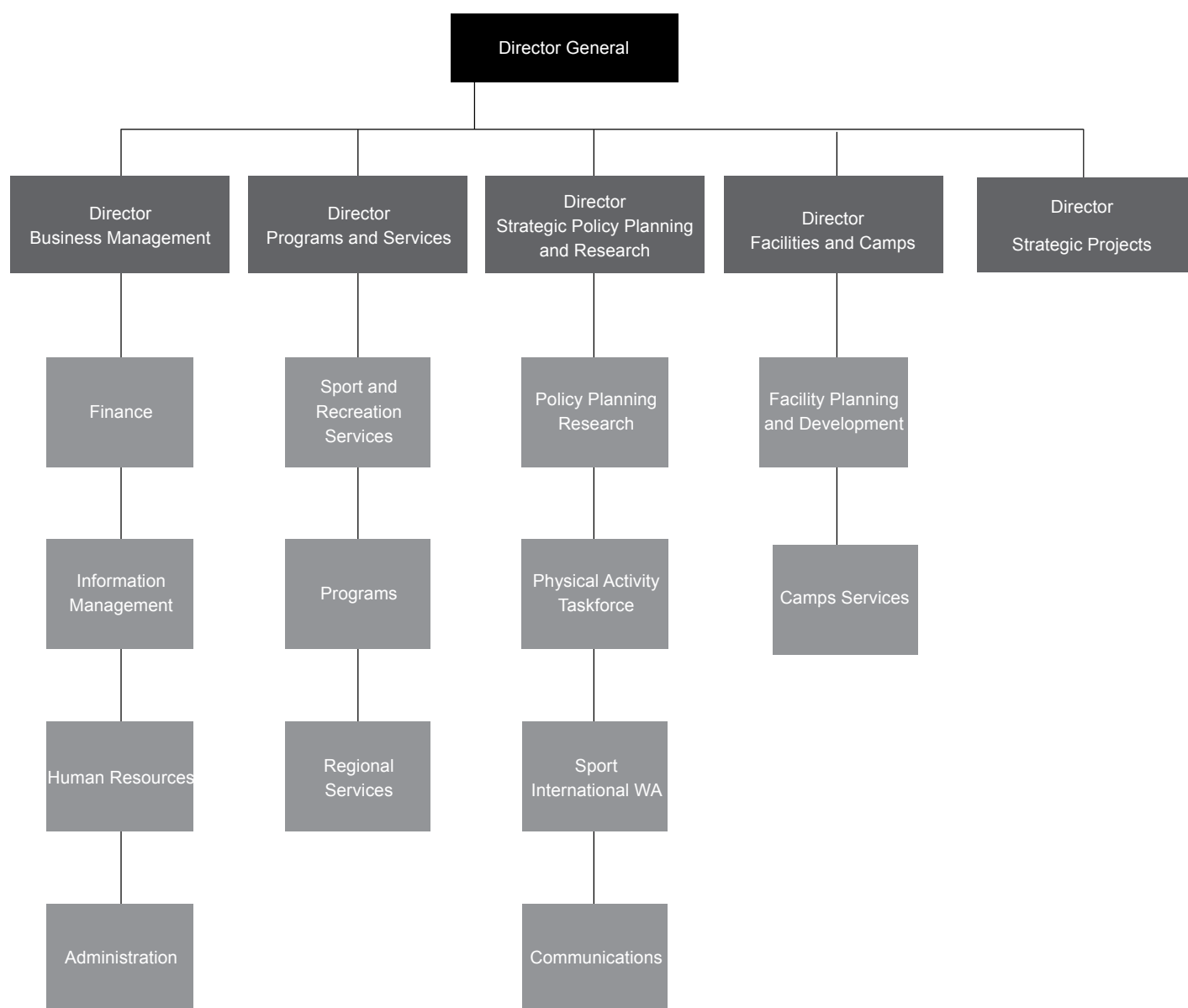
Examples of this include:

- The use of sport and recreation to integrate Sudanese refugees into the Western Australian community.
- The use of Department of Sport and Recreation camps to host groups of 'at risk' children engaging in positive recreation and learning activities.
- The support of innovative diversionary programs such as 'Midnight Basketball' in Geraldton, Midland and Armadale, which engage young people during times when they might get into trouble.

Minister responsible

The Department of Sport and Recreation reports to the Hon Terry Waldron MLA Minister for Sport and Recreation; Racing and Gaming.

Department of Sport and Recreation structure



Director General's report

"It is not only what the department does that I am proud of, it is the way it is done – with passion, innovation and commitment. A passion for building a happier and more cohesive community through sport and recreation."



Ron Alexander
Director General

This year we celebrated 70 years as an organisation. In those years the department has grown from a single office to a network of branches servicing all of Western Australia.

Over these 70 years the Department of Sport and Recreation (DSR) has changed from an organisation that promoted physical activity as a patriotic duty to make us 'war ready' to an agency that is playing a crucial role in tackling some of our most complex social issues. Sport and recreation can be used to:

- Prevent crime.
- Improve the education performance of our children.
- Achieve better physical and mental outcomes for all.
- Build social cohesion (social capital).

As our slogan says – Sport and recreation builds stronger, healthier, happier and safer communities.

Having said this, it is important to note that sport and recreation is not the complete answer to all society's ills. We are part of the solution – to be effective it is essential to work with our government and non government partners.

Crime prevention

A good example of this is the Northbridge diversion project that has been piloted in Midland and is about to start in Armadale. In this case the problem was that too many young people were being picked up in Northbridge late at night. Being in an adult entertainment precinct late at night was a danger to themselves and sometimes to the general public.

We consulted with the police, Mission Australia, the Northbridge business community, the Office of Crime Prevention, the Department of Child Protection, the Department of Culture and the Arts, and the local governments of Swan and Armadale. The result of this was DSR funding for sport and recreation activities in the Midland and Armadale areas.

The idea was to offer young people a healthy, fun alternative to travelling to Northbridge on a Friday and Saturday night. The result of this has been a drop in the numbers of young people from Midland being picked up in Northbridge on the nights that the new recreation activities are run.

The Armadale initiative is just about to start and we look forward to similar results. In this case sport and recreation has been used as a vehicle to engage youth. Once engaged these young people are then open to other learnings that come from being in a positive environment with great role models.

Director General's report

Community cohesion

Another great example of sport and recreation being used for social benefit is the City of Stirling Culturally and Linguistically Diverse (CALD) program. This program won the Premier's Award for Strengthening Families and Communities. Under this initiative sport and recreation is the tool to help integrate new arrivals – many who are refugees from war zones – into the Western Australian community.

This program is being repeated with great success in the south east corridor of Perth. Already more than 100 young people from new and emerging communities have been linked to community sport clubs.

Like the Northbridge project, both the Stirling and the South East Corridor CALD projects are joint ventures with a range of government and non government partners including the Office of Multicultural Issues, the City of Stirling and Communicare.

Lifestyle

This year also saw the department stretch the boundaries of what is traditionally considered the work of a sport and recreation organisation. We worked with the Department of Child Protection (DCP) to develop a series of advertisements encouraging sport and recreation volunteers to consider fostering. These television advertisements were backed up with a suite of materials informing our industry of the initiative. The result was some of the highest application rates ever experienced by the foster care operators at DCP.

In April the Minister launched Nature Play WA in front of a full house at the Perth Concert Hall. This organisation will work to reconnect our children with the outside and nature. Nature Play WA already has the support of important parent groups such as Playgroup WA, key parents and citizen peak bodies, the Conservation Council, Outdoors WA, the Commissioner for Children, and the Primary Principals Association. It has the potential to change in a very fundamental and positive way the way our children live their lives.

One of the reasons why the current generation of children spend more time indoors than any other generation in history – other than the proliferation of screen-based entertainment options – is the change in our physical environment. Houses have become bigger and yards have become smaller. There is increased pressure on public open space, and parents are becoming more and more risk averse.

This is a good example of one of the many complex societal issues – 'wicked problems' – that sport and recreation in general and DSR in particular is working on. Other examples of 'wicked problems' we are engaged with include:

- The breakdown of community cohesion.
- Aboriginal disadvantage.
- Declining rates of mental health.
- Integration of new and emerging communities.
- Balancing the protection of drinking water catchments with recreation use.

We alone cannot solve any of these problems. We recognise this and over the past year we have worked hard to create new partnerships with a range of government and non government partners.

The formation of Nature Play WA for example has involved collaboration with amongst others:

- Playgroup WA
- The Conservation Council
- The Department of Environment and Conservation
- The Western Australian Council of State School Organisations
- The Department of Health
- The Primary Principals Association
- The Office of the Commissioner for Children and Young People
- The Physical Activity Taskforce
- Healthway
- Outdoors WA

Facilities

This year also saw some important new infrastructure milestones. In January the Minister for Sport and Recreation Terry Waldron opened the \$40 million WA Basketball Centre. The centre boasts eight courts including two show courts with 1,100 permanent seats and 900 retractable seats. This centre won the prestigious Sustainable Energy Project Award for its innovative environmental design.

Director General's report

Next to the basketball centre the first sod was turned on what will be the State rugby headquarters. When finished, this will complete a trio of important State-level facilities along with the WA Athletics Stadium.

At the community level \$20 million was spent on local sport and recreation infrastructure through the Community Sporting and Recreation Facilities Fund (CSRFF).

Organisational development

Whilst facilities are important they don't work unless there are people to run the sports played in those facilities. At the local club level DSR has worked hard to connect to club volunteers through the innovative Clubs Online website. This site has been designed to make it possible for sport and recreation clubs throughout the State to become part of an online community that breaks down geographic barriers that separate our far flung towns. The site will encourage clubs to share problems and solutions.

However, whilst it is great to share information over the net there is nothing better than actually talking to a 'real person'. This is what the State-wide Club Development Officer Scheme offers. Under this scheme DSR funds 25 full-time Club Development Officers (CDOs) based in local governments. These 25 CDOs service 47 local government areas and more than 1,000 clubs have had direct contact with these officers.

At the State Sporting Association (SSA) level \$5.36 million was distributed to SSAs to help with their governance and management. Special funding was also made available for the Financial Management Support project to assist SSAs with account preparation, understanding financial reports and using financial information in business planning.

From accounts to crime prevention, from climate change to integration of refugees, from Perth to Punmu, from Steve Hooker to Joan at the canteen – the work done by the Department of Sport and Recreation touches the lives of all Western Australians. It is not only what the department does that I am proud of, it is the way it is done – with passion, innovation and commitment. A passion for building a happier and more cohesive community through sport and recreation.



Ron Alexander
Director General
September 2010

Highlights

1. Community participation

- An allocation of \$208,000 was made to the South East Corridor Culturally and Linguistically Diverse (CaLD) Youth Sport and Recreation Project. Delivered through Communicare in collaboration with local governments, the program was created to address low participation rates of CaLD children and youth (6–25 year olds) in sport and recreation in the cities of Belmont, Armadale, Gosnells and Canning and the Town of Victoria Park. Ninety-nine CaLD young people were linked to mainstream clubs in the first six months of 2009/10 – a 70 per cent retention rate from the previous year. Clubs across the 'corridor' are actively involved in cultural awareness training.
- Inclusive Sports Funding was launched in July 2009 and includes funding of \$1.2 million over a three-year period. Funding is targeted to State Sporting Associations (SSAs) and assists them to develop inclusive practices within their sports.
- Community Participation Funding saw 61 projects funded in 2009/10, totalling approximately \$250,000. These 39 metropolitan and 22 regional projects targeted low participation groups. Thirty-five per cent targeted Indigenous and 43 per cent CaLD populations.
- A strategic framework for the responsible management of alcohol consumption in sporting clubs was developed and endorsed by project partners the Western Australian Sports Federation, plus seven leading SSAs.
- An agreement was made with Newcrest Mining for the Indigenous Sports Program's expansion into the Western Desert.

2. Organisational development

- The State-wide Club Development Officer (CDO) Scheme is into its third year of operation with a further three years of funding approved worth \$2.55 million. This funding extension will provide support to 47 local government areas through 25 funded CDOs. Volunteers in more than 1,000 local clubs have been directly supported to develop themselves and their club at a community level.
- Clubs Online was launched in April 2010 and provides a website for the more than 5,000 sport and recreation clubs in WA. The aim is to build an online community of clubs and make the life of the club volunteer easier. Features include: A Find A Club database; free websites

for clubs; club self-assessment tool; volunteers exchange; club legends; Club Development Officer blogs; clubs forum; community calendar; club resources; and a club research lab.

- The Organisational Sustainability Program is about working with organisations in WA to develop their governance and management so they are capable of delivering important physical activity outcomes for the State. In 2009/10, \$5.36 million in funding was allocated to SSAs and peak bodies from the Sports Lotteries Account and Sports Wagering Account.
- The Financial Management Support project has assisted selected SSAs with their financial management in three main areas: Account preparation; understanding financial reports; and using financial information in business planning. A framework has been designed that includes a recommended structure of accounts as well as various training approaches. In 2009/10, additional funding was approved to expand the project to further improve financial and business acumen across the industry, through: Increased support for organisations; the development of tools and resources with lasting effect; and the improved capacity of industry professionals and DSR consultancy staff.

3. Facilities

- The \$40 million WA Basketball Centre was opened in January 2010. The centre boasts eight courts including two show courts, with 1,100 permanent seats and 900 retractable seats. Construction also commenced on the State rugby headquarters in 2009/10, which when finished will complete a trio of State-level facilities, the third being the WA Athletics Stadium.
- Under the Community Sporting and Recreation facilities Fund (CSRFF), \$25.9 million in grants was allocated to 134 projects State-wide.
- Planning was finalised for upgrades to Barbagallo Raceway. The upgrades will help to secure the V8 Supercar racing series for Western Australia.
- Public Open Space and Town Planning training sessions were conducted to help recreation and leisure professionals make an effective contribution towards land use planning discussions. The *Leading Edge – Introduction to the WA Planning System for the sport and recreation professional* seminar attracted 35 participants at the department's metropolitan office in Leederville, plus a further 25 people via video link from regional areas across the State.

4. Policy

- A series of regional training workshops were delivered across WA as part of the Healthy Active Workplaces initiative in 2009/10, including Perth, Bunbury, Mandurah, Geraldton, Northam, Karratha and Port Hedland. The training was delivered to participants from local and State governments, and not-for-profit and private organisations looking to implement a workplace health and physical activity program.
- The department started an initiative to support water and energy-efficient recreation centres.
- Extension of the Indigenous Sport and Culture Plan into Council of Australian Governments (COAG) sites was finalised.
- The department continued to support the planning and development of a research agenda for sport and recreation through the Centre for Sport and Recreation Research in partnership with Curtin University of Technology.
- A report was prepared for the Public Open Space priority action within the State Water Plan.
- Presentations were conducted State-wide and significant work was undertaken with local governments and community groups regarding adaptive scenario planning for climate change.
- The department undertook a recreational master planning exercise for the Southern Darling Region.
- The Major Events Aerial Advertising Bill 2009 was promulgated. The bill protects presenters of major events from ambush marketing.
- Nature Play WA was launched, a movement dedicated to reconnecting children with nature and helping families to make unstructured outdoor play a normal part of every child's life, every day.

5. Recreation

- Forty-eight applications were received under the DSR administered and managed Lotterywest Trails Grants Program this year. Thirty-eight grants were approved totalling \$858,654. The Trails Grants Program results in the allocation of \$1 million in Lotterywest funding each year to enhance the planning, construction and promotion of an integrated, State-wide network of recreational trails for bush walkers, mountain bikers, horse riders, canoeists and others.

- In August 2009, the department commissioned the Centre for Sport and Recreation Research to undertake an independent study building on the work that had guided DSR's commitment to recreation priorities over the previous three years. The aim of the Recreation Agenda Review was to build a relevant and contemporary agenda for 2010 and beyond. The objective of the review was to provide reference points for various stakeholders, focus for activity and effort and support for an evolving strategic platform.

6. Industry training and development

- The department provided FutureNow \$40,000 towards the Workforce Development Survey Project, to identify current and future learning and workforce needs within the industry. The objective is to provide qualitative and quantitative data across the industry.
- Volunteer Learning and Development Grants were introduced to give sport and recreation club volunteers access to learning and development opportunities, and assist SSAs to develop a learning and development program for their volunteers. Approximately \$30,000 was allocated to six metropolitan clubs, five regional clubs and five SSAs this year.

7. High performance

- In conjunction with the WA Institute of Sport, the department's Gifted Athlete Program delivered three major, live-in workshops to regional athletes from the Peel, South West, Goldfields, Wheatbelt, Mid West, Gascoyne and Pilbara regions. One-hundred-and-thirty-seven athletes and 63 parents were involved. The program was also delivered to 452 young athletes in the metropolitan area who are part of State development squads.

8. Regional services

The department has 11 offices in nine regions across the State that are mandated to deliver sport and recreation services to regional WA.

Key achievements for regional WA in 2009/10 included:

- The Wheatbelt office facilitated a series of women's forums in Narrogin, Merredin and Northam. This gave 126 women a greater appreciation and understanding of regional workplace opportunities, and a better chance of remaining employed locally. Other benefits included enhanced capacity-building and strengthened professional development and networking opportunities.

Highlights

- In the Gascoyne, the inaugural AquaGasc 'Splash' Week, held in Carnarvon by DSR in partnership with the Royal Life Saving Society of WA, Swimming WA and Austswim, provided training to 26 people in various aquatic programs. These included Bronze Medallion, Bronze Licence, Junior Squad and Assistant Coach, Senior First Aid, Austswim Teacher and Water Safety and Pool Life Guard courses.
- A series of meetings with various stakeholders in Carnarvon resulted in additional sport and recreation needs being identified and funding for new programs. In partnership with Carnarvon PCYC, these included Beat Ball on Friday nights, July school holiday programs, a proposed junior basketball competition, boxing, dance, street sports program and athletics.
- A comprehensive survey of 12–16 year olds in the Peel identified motivators, barriers and trends in sport and recreation. The project will assist the local sport and recreation industry to plan future programs and services.
- The Life After Sport program helped introduce the Peel Aboriginal community to areas they can be involved with after their playing days. This pilot project used AFL to familiarise former players with coaching, umpiring, sports training and serving on a committee.
- The major achievement in the Kimberley was providing assistance with the establishment and incorporation of the Broome Sports Association, the peak representative body for sports in the region.
- An Active Classrooms physical activity pilot program for primary schools was conducted at 14 South West schools.
- The Shire of Esperance, with DSR assistance, completed the Esperance Physical Activity Plan 2009–2014, which will be rolled out by the newly-formed 'Active Esperance' Interagency Physical Activity Planning Group.

9. Recreation camps

The department operates four recreation camps situated throughout the Perth metropolitan area at Bickley (Orange Grove), Ern Halliday (Hillarys), Point Walter (Bicton), and Woodman Point (Munster). The agency also leases the Camp Quaranup property in Albany to a private operator.

A focus of the camps' operations during the reporting year has been to extend school community understanding of the value of the 'camp experience' and to ensure it remains accessible to all students.

Significant progress has been made with developing student resources and the mapping of physical activity programs to curriculum learning outcomes, which is designed to assist educators in forming a basis for 'out of classroom' experiential learning.

The schools sector remains the largest user of the camps services, particularly with respect to overnight stays and adventure recreation programming.

The department achieved its commitment to introduce price reform in accordance with Treasury policy, implementing a new fee structure from 1 January 2010.

The small decreases in overnight stays and program take-up were negated by solid performances at Ern Halliday and Woodman Point camps ensuring bookings remained consistent with the previous year and meeting the 2010 business plan operating targets.

The year end outcomes across the camps business were:

- 76,239 bed nights.
- 108,529 participations.

Other achievements for 2009/10 were:

- Acquisition of specialist roping and paddling program equipment to support targets of the Disability Access and Inclusion Plan. Specialist groups benefiting from the new equipment include Handicamp, Arthritis Foundation, Muscular Dystrophy, Epilepsy Action, Haemophilia Association and PMH Diabetes.
- Ern Halliday camp hosted a diversity of CaLD groups including Greenwood Senior High School (Intensive English Centre), Balga SHS (Police Rangers), Shire of Ngaanyatjaraku, Newman SHS (Follow the Dream program), and Koondloola SHS (Intensive English Centre), with participants staying onsite and taking part in team and self confidence-building activities.
- The camps provided practical training platforms with Notre Dame University (industry trainees), Edith Cowan University (student placements and out of classroom lectures) and the University of Western Australia (student leader and instructor development) to support skills development and assessment in the outdoor community and industry capacity building.
- The Stage One renovation of the historic Doctor Residence (Bertie Poore Lounge) at Woodman Point camp, to be utilised as a camp leaders' planning room.
- The Water Corporation is working with DSR to ensure Bickley Recreation Camp can continue to operate at the existing reservoir location. This collective progress

Highlights

has reduced pressure on sourcing a new bush camp location.

- Implementation of a discount framework for tiered pricing of camps services. All fees and charges are now subject to calendar year review as part of the business planning process.
- Bickley camp has been instrumental in the construction and implementation of the camps education mapping resources.
- Ern Halliday camp holiday programs were successfully conducted in all four school holiday periods of the year, with a total of 312 participants on either day or overnight programs. Of these 312 participants, 29 were from external agencies such as the Department of Child Protection, Red Cross etc. A Duke of Edinburgh program also ran in January 2010 with 11 participants.
- Partnerships were strengthened with Edith Cowan University (through a Memorandum of Understanding) in regards to sharing of resources with UWA regarding sea kayaking expeditions (Dampier); with Notre Dame regarding student practicum experience within the industry; and North Coast Marine Modellers regarding access and improvements to the Ern Halliday camp's lake area.
- Woodman Point achieved 23,937 bed nights (target 23,000) and 36,033 program participations (target 34,000).
- The camps conducted several programs in cooperation with the Department of Child Protection (DCP) for youth at risk and in foster care, and delivered Therapeutic Crisis Care training for instructors involved in program delivery for DCP youth camps.
- Full-time and school-based traineeships were successfully completed, with trainees gaining Outdoor Recreation Certificates and progression to the DSR workforce (full-time equivalent (FTE) and casual instructors).

10. Physical Activity Taskforce

The Physical Activity Taskforce was established in 2001 to oversee the development and implementation of a whole of community physical activity strategy for WA.

Following a review by the State Government in 2009, the Taskforce, now under the Chairmanship of Minister for Sport and Recreation, Hon Terry Waldron, has been provided a

stronger mandate to coordinate physical activity policy and strategy across government and the community.

The Department of Health Executive Director, Dr Tarun Weeramanthri, is the Deputy Chair with other core agencies continuing to be represented including the departments of Education, Sport and Recreation, Planning, and Transport. The Taskforce also continues to have representation from local government, non-government agencies and academia.

In addition to being a member of the Taskforce, DSR also hosts the Taskforce Secretariat and provides an annual allocation of funding to support its operations.

During 2009/2010 a review of the governance of the Taskforce was also undertaken. Two significant outcomes of this review included the updating of the Terms of Reference and the signing of a Memorandum of Understanding between the Taskforce and each State Government member. This signifies a strengthened commitment of these agencies to the Taskforce.

Taskforce meeting formats have also been reviewed. Meetings are held quarterly and are now hosted by member departments providing a focus on portfolios relevant to physical activity.

This has also provided the opportunity to engage Directors General and Ministers and discuss with them key issues and challenges that impact on physical activity within their respective portfolios. Key outcomes from these meetings are then addressed by the Taskforce in partnership with the relevant agency.

Over the past year, meetings have been hosted by the departments of Health, Planning, Education and Sport and Recreation.

Other key achievements of the Taskforce include:

- Release of the 2008 Child and Adolescent Physical Activity and Nutrition Survey.
- Establishment of a new committee addressing the Built Environment, chaired by Charles Johnson, Planning Institute of Australia (WA Branch).
- Commissioning of the 2009 Physical Activity Levels of Western Australian Adults Survey. Data collected November 2009, to be released November 2010.
- Launch of Phase 1 of the Healthy Active By Design project in partnership with the National Heart Foundation. Building on Healthy Spaces and Places and other similar resources developed in Victoria and Tasmania, this project will develop a specific Western Australian resource providing best practice planning and

Issues and trends

design principles to guide the development of physically active communities. Departments of Sport and Recreation, Transport, and Planning are also members of the project management group.

- Commencement of the Taskforce Strategic Directions Project. With the current Taskforce strategic plan due to expire in 2011, the Taskforce is undertaking this project to inform the development of a Strategic Framework for Physical Activity in WA.

For more information on the Physical Activity Taskforce visit: www.beactive.wa.gov.au



Issues and trends

- 650,000 Western Australians do not undertake sufficient physical activity to derive health benefits. The department directly delivers multiple program initiatives in partnership with community organisations and local governments to identified population groups (e.g. culturally and linguistically diverse (CaLD), Indigenous, rural and remote, people with disabilities etc) that have low participation outcomes. Additionally, the department hosts the Physical Activity Taskforce to improve policy coordination across government by key portfolios (e.g. health, education, planning, sport and recreation) that all contribute to getting more Western Australians active.
- The lack of community cohesion and prevalence of social isolation are related issues impacting an increasing number of Western Australians. Acknowledging these challenges, the department has numerous partnerships with other government agencies and community organisations to develop responsive initiatives. These include partnerships with Act. Belong. Commit on mental health; support to 'at risk' youth with the Department of Child Protection; support to Nyoongar Men to devise options for supporting young Aboriginal people that transgress laws; and support to CaLD groups to improve community cohesion.
- Climate change, sustainability and natural resource management are having an impact on sport and recreation organisations. The department partners with water agencies to develop new concepts for water use and efficiency in both aquatic and land-based recreation settings. There are land planning and management challenges to be met in water catchments to balance environmental, water quality and recreational demands.
- Volunteers remain the backbone of sport and recreation. The department collaborates with and provides assistance to the community sector to help lessen the demands placed on volunteers' time. A range of capacity-building initiatives are offered to 104 sporting associations and more than 5,000 clubs. This includes coach accreditation, organisational improvement and sustainability programs, scholarships, Indigenous sports programs and a club development officer scheme.
- The department is guiding a systematic, planned and sustainable investment in sport and recreation infrastructure. Frameworks include the State Sporting Facilities Infrastructure Fund and the Community Sport and Recreation Facilities Fund, regional services expertise and knowledge and advice in facilities planning and design.

Business Management

The Business Management division supports the department through the delivery of key services in Information Technology, Corporate Information, Administrative Services, Library, Human Resources and Finance.

In 2009/10 the division continued with the delivery of its business plan for its services, which focuses on organisational accountability, governance, resource and asset management, and people and culture.

The department's Information Technology Services (ITS) branch continues to lead in the efficient delivery of information management.

An upgrade of the department's accounting system was successfully implemented in December 2009, a business intelligence tool deployed in April 2010, and work on a new intranet system is well advanced for deployment in the second half of 2010.

The department's Corporate Information Manager finalised an update to the department's Record-Keeping Plan and continued with the good work of systemic improvements, records induction and records training to both metropolitan and regional operations.

In its Administrative Services branch, the agency commenced upgrades to its energy management systems, in line with an energy management plan. These upgrades will deliver sustainable energy practices in work areas. The department has also focused on reducing fleet costs and vehicle CO2 emissions.

The Information Centre team ensured that library services continued with the implementation of a new service model.

The new model has greater emphasis on electronic resources and educating departmental staff on accessing electronic information resources.

Towards the development of a workforce plan, the Human Resources branch undertook research and analysis projects into training needs, succession planning and staff perceptions through an organisational climate survey.

Notably, a comprehensive safety and health audit was completed in June 2010.

Corporate Health and Wellbeing activities continue to be enjoyed by staff with high levels of engagement resulting in a healthier workplace.

During the year, the Chief Financial Officer (CFO) published a new Financial Management Manual and also settled the department's Audit Charter.

The CFO is putting in place a series of systemic improvements to finance systems, policy and procedure to achieve best practice outcomes.

The department is concerned about the negative effects of being rolled into the Office of Shared Services.

The following are summaries of activities for each branch in the Business Management division:

Information Technology Services

The following achievements are examples of the work of the Information Technology Services area during 2009/10:

- Developed and implemented a Client Management System (CMS) based intranet environment with integration into the department's core business productivity tools, and with an emphasis on collaboration.
- Improvements and upgrades were made to the department's primary applications such as the TRIM Electronic Document and Records Management System.
- Continued replacement of hardware and software consistent with the department's rolling policy.
- Improved reliability and management of technical services through use of power conditioning, power over Ethernet devices and managed reporting.
- Extended capabilities and availability of the department's video conferencing system.
- Transitioned to new information security products to improve anti-virus, anti-malware and anti-spam exposure to threats and vulnerabilities.
- Researched, tested and implemented unified communications applications.

Record-keeping plan

The department sees good record-keeping as a key part of good government. Under section 19 of the State Records Act 2000, the department is required to prepare and have an approved record-keeping plan.

The department's record-keeping plan was due for renewal in July 2010 and a new plan has been submitted to the State Records Commission for approval.

Business Management

The following information highlights activities under the department's plan:

Record-keeping training program

- Ninety-two per cent of the department's staff have completed the online records awareness training and a specific online course developed for DSR staff on TRIM, our electronic document and records management system (EDRMS).
- Presentations by the department's Corporate Information Manager at monthly staff induction sessions brief new employees on their record-keeping responsibilities and explain the services provided to them by the Corporate Information Team. The Corporate Information Manager also spends time with each new staff member to give them one-on-one tuition on the EDRMS.
- The department is about to implement a new intranet in 2010. Using Microsoft Office Sharepoint, the new intranet will be integrated with TRIM. This will change the way staff utilise TRIM and training will be provided to all staff members to ensure a smooth transition.

Information Centre

The Information Centre contributes to the mission and key result areas of the department by providing access to quality information and research services.

Achievements of the Information Centre during the reporting year included:

- Finalised evaluation of its video, monograph and journal collections.
- Reformatting of its existing video collection to DVD to ensure preservation of contents for future generations.
- Drafted Collection Management Plan and Collection Development Policy for presentation to the department's Corporate Executive team for endorsement by end of 2010.
- Staff from the National Sport Information Centre in Canberra visited Perth in February 2010 to provide training for DSR and WA Institute of Sport staff and coaches on the Online Australian Sport Information Service (OASIS). The research tool has been developed specifically to support the research needs of the two organisations.

- Purchasing of six e-journal titles in 2009/10, with the intention of increasing its number of titles available over the next year. The Information Centre will also purchase a small number of e-book titles as part of a user trial survey for this format of material.
- In 2009/10 the Information Centre received 5,311 requests for information compared to 4,873 in 2008/09.

Administration

The Administrative Services Branch is committed to developing sustainability practices across all areas of the department's operations, as well as provide security and safety for staff at the DSR metropolitan office in Leederville.

Major achievements of the branch for 2009/10 included:

- Arranged tendering and commissioned works to reduce energy use and costs as recommended in the department's Energy Management Plan.
- Completed a review of the department's regional vehicle fleet in conjunction with the department's regional services, to ensure vehicles met operational requirements while providing cost effectiveness.
- Ongoing review of metropolitan vehicle fleet to produce savings in lease and operating costs.
- Gave policy advice and monitored departmental purchasing practices to ensure value for money and compliance with State Supply Commission purchasing policies.
- Provided ongoing administration of the online purchasing card financial management system and training of new card holders in its use.
- Offered insurance advice to departmental staff.
- Actively participated on the Occupational Safety and Health Committee.

Human Resources

Human Resources contributes to business outcomes by addressing strategic and operational people management and cultural issues. The department invests in its people so they in turn can actively contribute to an agenda of industry support and reform.

Business Management

Staff profile

During 2009/2010, the department employed 179 full-time equivalents (average).

A total of 75 employment contracts were issued by the department during 2009/2010 comprising:

- 11 permanent appointments.
- 50 fixed term contracts.
- 14 casual contracts.

Equal employment opportunity and diversity

The equity and diversity data provided in the table below is derived from demographic information provided by employees on a voluntary basis.

Demographic characteristics – participation by employment type					
Participation rates	Male	Female	CaLD back-grounds	Indigenous Australians	People with disabilities
Permanent F/T	54	68	5	8	3
Permanent P/T	9	1	0	0	0
Fixed term F/T	21	18	1	1	1
Fixed term P/T	6	5	1	1	0
Total	90	92	7	10	4
Casual	58	30	3	0	1
Grand total	148	122	10	10	5

Note 1: 12% non return/no comment on EEO survey.

Note 2: DSR casual employee data has deliberately been reported separately. DSR employs a large volume of casual recreation program instructors in the DSR camps chain. These employees are entry level and generally a younger labour pool. This tends to skew DSR EEO data.

The department acknowledges its responsibilities under Equal Employment Opportunity legislation and the State Government's committed policy under the State Equity and Diversity Management Plan.

The department's Equity and Diversity Management Plan 2006–2010 details strategies to achieve key objectives and reach equity and diversity targets.

These strategies are implemented throughout the department in accordance with actions plans.

Excluding casual employees, 37 per cent of the department's workforce is aged 45 years and over, with five per cent aged 60 years or more.

Workforce planning

During the reporting year, the department continued to refine and leverage its workforce metrics data to provide more effective indicators of its HR-related performance.

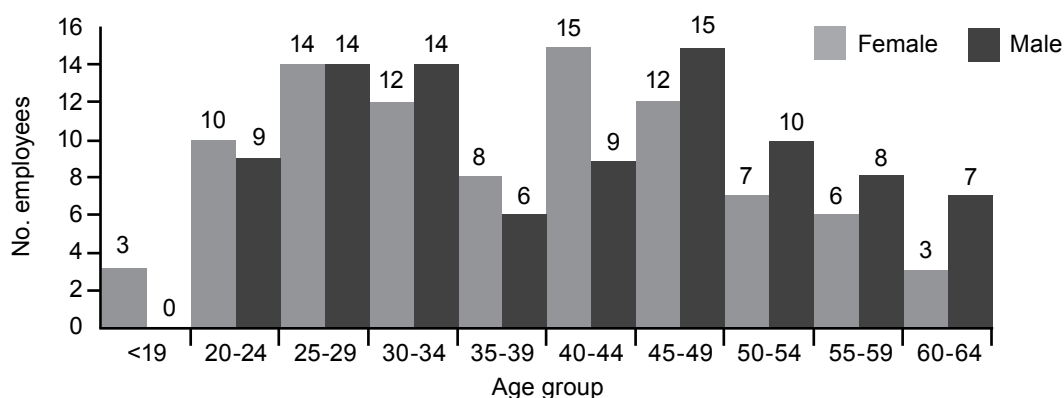
As part of DSR's continued workforce planning the department in 2009/10 initiated an Employee Climate Survey.

The information gathered from this process supplements data gathered in earlier Training Needs Analysis (TNA) and Succession Planning projects and the ongoing needs identified through the department's Performance Development Program. Collectively this information will inform future decision-making about people development strategies.

The department's workforce planning strategies continued a focus on youth employment through the promotion of traineeship, cadetship and graduate programs.

The department also maintained its partnerships with the tertiary education sector by providing a range of work experience programs to university and TAFE students.

Age by gender (excludes casuels) as at 30 June 2010



Business Management

DSR's commitment to people development continued during the reporting year. In response to identified needs, in-house, nationally-accredited Diploma in Management, Certificate IV in Frontline Management and Supervisory Skills Sets courses commenced in January 2010 with modules tailored to DSR requirements.

The department partnered with VenuesWest to offer a Mentoring Program increasing and pooling the mentor experience and networking between the agencies. In addition, a range of other courses and events were delivered in response to identified corporate needs.

Corporate Health and Wellness Program

The department is committed to building a healthier and happier workforce and has developed a comprehensive health and wellbeing program offered to all of its staff.

Additional initiatives have been implemented to include staff within the recreation camps chain and regional offices where practical.

A variety of physical activities are offered including fitness circuit training sessions, team sports and cycling.

Subsidised and complimentary 'taster' programs also include weekly therapeutic seated massages, relaxation meditation, tai chi, dance and yoga classes.

These are complemented by:

- Awareness-raising workshops and seminars on topics like time management, work/life balance and stress management.
- Fitness appraisals, a weight loss program, personalised one-on-one wellness consultations, ergonomic assessments, and subsidised influenza vaccinations and healthy heart assessments.
- A 'wellness collection' of health and wellbeing books, DVDs, CDs, board games and sporting equipment available for loan by staff.
- An annual team-building staff conference.

Occupational health and safety

The department acknowledges its responsibilities under Occupational Safety and Health, Workers Compensation and Injury Management legislation, and confirms its commitment to ensuring that all employees, contractors and visitors to its sites remain safe from injuries and risks to their health.

DSR promotes and maintains the highest degree of safety and health of all employees through:

- Working cooperatively with employees to ensure occupational safety and health requirements and obligations are clearly defined for all people who enter DSR workplaces.
- Maintaining the work environment to maximise employee safety and health.
- Prevention of accidents and ill health caused by working conditions.
- Protection of employees from any health hazard that may arise out of their work or the conditions in which it is carried out.
- Compliance with the provisions of Occupational Safety and Health-related legislation.

The department's Occupational Safety and Health (OSH) Committee provides a cooperative and active forum between management and employees to promote and maintain health, safety and wellbeing in the workplace.

With input from management and staff, the OSH Committee, through regular meetings and forums, actively contributes to policy development, monitoring programs, emergency procedures and relevant training and trends in accident/incident and illness reporting.

Despite the best efforts of departmental staff in reviewing and resolving issues and reducing hazards and risks, accidents and illness can occur. In the event of injury or illness occurring to an employee whilst engaged in work-related activities, DSR is committed to acting in accordance with the Workers Compensation and Injury Management Act 1981 with a focus on safe and early return to meaningful work.

The department has adopted an Injury Management System (IMS), which has been developed to support its injury management policy framework. The IMS is there to ensure all employees are assisted to return to work following a work-related injury or illness.

Business Management

Agency performance:

Performance measure	2008–2009 Actual	2009–2010 Target	2009–2010 Actual
Total number of Workers Compensation Claims	14*	0	6
Total number of lost time injury claims	4	0	4
Number of fatalities	0	0	0
Lost time injury/diseases incidence rate	1.1561	1.0405	1.6434
Lost time injury severity rate	0.0000	0.0000	25.0000
Percentage of existing workers returned to work within 28 weeks	100%	100%	75%
Percentage of managers trained in OSH and injury management responsibilities	51%	50%	67%
Number of rehabilitation cases	1	0	4
Rehabilitation success rate	In progress	100%	50%

Planning and management

During the reporting year, the department commissioned an external audit of OSH management systems operating within the agency. Key findings included:

- The department's OSH management systems reflected the organisation's risk profile – systematic risk control systems for high risk activities are integrated into daily business operations.
- A comprehensive suite of OSH-related policy documentation exists.
- Injury management policies and systems reflect WA Code of Practice for Injury Management requirements.
- Hazard management methodology needs to be systematically integrated.
- Analysis of OSH performance needs to guide OSH activities and resource planning.

As well as providing the department with confirmation that its OSH systems are satisfactory, the audit also provides a basis for the development of improvement strategies in future years.

Training

OSH training during the reporting year was directed to the priority areas identified by the OSH Committee following an evaluation of training needs and included:

- Warden training.
- First Aid training.
- Emergency and evacuation management.
- General OSH training and awareness.
- Driver Education.
- Mental Health First Aid.

Financial management

The Finance branch continued to build on the opportunities identified during 2008/09. The branch managed the budget strategy and provided the financial services to the department ensuring all deadlines to meet the financial reporting obligations of the department were met. In implementing change and improvement, opportunities that were progressed during the year included:

- Implementation of enhanced budget management systems.
- Completion of Smartstream Financial Management system upgrade.
- Enhancement of comprehensive financial management and performance reporting to Corporate Executive. This will continue to evolve through the effective use of the Crystal reporting tool acquired during the year.
- Completion of the Financial Management Manual, accounting policies and procedures.

The Finance branch continues to strive for best practice in financial management, with a strengthening of its financial policies and processes to ensure ongoing accountability and transparency.

Business Management

Review of operations

The department had a successful year in managing its financial resources – especially given the greater scrutiny and budget efficiencies required by the government in not only maintaining existing services, but also continuing to enhance the social capital in the State.

Effective budget management and sound investment of capital funds in camps infrastructure maintenance and information technology, together with sound financial management policy, has enabled the department to operate efficiently during the year.

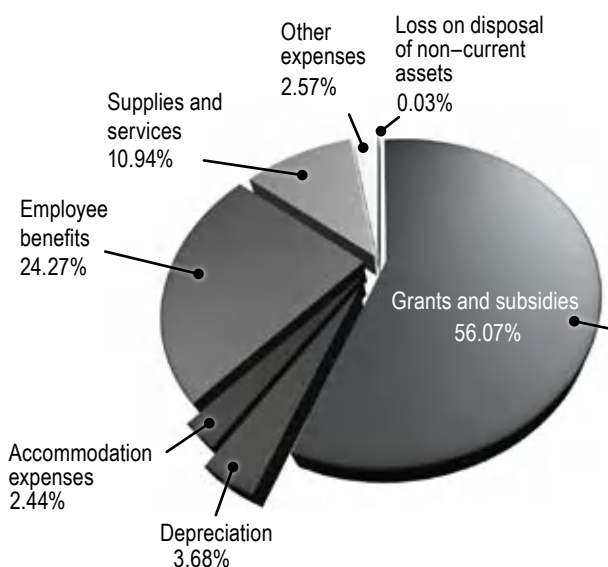
The department recorded a deficit of \$1.5 million for the year. This was mainly attributable to the timing of payments for infrastructure projects which were appropriated during the year.

Expenses

The department expensed \$61.9 million during the year. Of this amount, \$34.7 million or 56.1 per cent was paid in grants to the community for a range of activities to enhance the social capital of the State.

A breakdown of the department's expenses is detailed in the following chart:

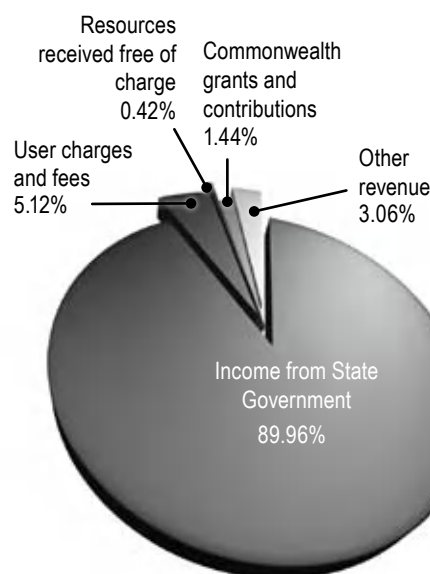
2009/10 Actual expenditure



Revenue

Nearly 90 per cent of the department's revenue is received through appropriation. The department also receives revenue through fees from the operation of its camps services, reflecting the participation of groups accessing the programs offered.

A breakdown of the department's revenue is detailed in the following chart:



Equity

The total equity at year end was \$37.3 million, a reduction of 33.3 per cent for the year. This reduction was due to a revaluation of the camps infrastructure, which inadvertently reduces an upward revaluation performed in 2007/08.

Cash on hand was \$15.64 million, mainly reflecting future commitments for grants provided under the Sports Lotteries Account and Community Sporting and Recreation Facilities Fund.

The department also has a number of projects in facilities planning and construction that have commenced but will be paid during 2010/11.

Statutory reporting

Freedom of Information Act 1992

The department provides Freedom of Information (FOI) services to all sectors of the community including the public and the media. Our Freedom of Information Statement is available at: www.dsr.wa.gov.au/foi

Of the five FOI applications received during 2009/10:

- All were responded to within the prescribed deadline.
- Four applications had some information that was exempt under the Act or were edited to protect exempt matter, and one was denied under section 20 of the Act.
- No applications were transferred to another government agency.
- One application went to external review after the internal review supported the original decision. The department is currently awaiting the outcome of the external review.

Public sector standards and ethical codes

Section 31(1) of the Public Sector Management Act 1994 requires the department to report on the extent to which the Public Sector Standards in Human Resource Management, WA Public Sector Code of Ethics and the DSR Code of Conduct have been complied with.

Compliance issues

During the reporting year, no allegations were made against the department relating to potential breaches of the Public Sector Code of Ethics and Code of Conduct.

Significant actions taken to monitor and ensure compliance included:

1. Information about standards and codes were included on the department's intranet.
2. The department's induction program (scheduled monthly) includes sessions addressing Code of Conduct, Grievance Resolution Process and Public Sector Compliance Requirements.
3. Information and promotional materials were posted on notice boards and distributed to the department's worksites.
4. The DSR Code of Conduct and departmental policies

and procedures are subject to an ongoing review with priority areas nominated on an annual basis.

5. Grievance Officer nominees are reviewed regularly with rolling refresher training implemented for all Grievance Officers.
6. The Annual Agency Survey administered by the Office of Public Sector Standards Commissioner is used to formulate priorities and focus for initiatives undertaken during the reporting year.
7. Training programs and awareness-raising strategies addressing accountability and ethics are conducted for all staff.

Equity, access, inclusion and substantive equality

Equity, access and inclusion are principles on which the department's Strategic Plan is based. The Inter-divisional Equity Committee oversees progress on the department's Disability Access and Inclusion Plan (DAIP) which can be read at: www.dsr.wa.gov.au/index.php?id=879

Inclusion

The department's recreation camps provided social networking opportunities for culturally and linguistically diverse (CaLD) students from the Greenwood School for English Learning.

Disability Access and Inclusion Plan (DAIP)

A copy of the department's Annual Report is provided to the Disability Services Commission.

Some key achievements against the DAIP's outcomes include:

Outcome 1: People with disabilities have the same opportunities as other people to access the services of, and any events organised by, the department.

- Support provided to numerous groups to complete funding applications and also provide program advice for disability groups accessing Community Participation Funding.
- Organisational Sustainability Program – Consultancy provided to three disability-specific organisations the department supports including Wheelchair Sports WA, Recreation and Sport Network and the Western Australian Disabled Sports Association.

Statutory reporting

- Through the Sports CONNECT program, the department delivered numerous Sports Ability professional development sessions.

Outcome 2: People with disabilities have the same opportunities as other people to access the buildings and other facilities of the department.

- Ensuring Community Sporting and Recreation Facilities Fund application guidelines promote accessible facilities.
- Ensuring that State-level infrastructure is fully accessible.
- The department's recreation camps continue to provide tailored services for people with disabilities e.g. two double kayaks at Point Walter Recreation Camp; special harness and frame for flying fox at Point Walter Recreation Camp; and pathway lines for the blind at Bickley Recreation Camp.

Outcome 3: People with disabilities receive information from the department in a format that will enable them to access the information as readily as others.

- Meeting requests for information in alternative formats.
- Advising staff of the requirement to meet such requests.
- Maintaining a strong partnership with the Disability Services Commission.

Outcomes 4–6: People with disabilities receive the same level and quality of service from the staff of the department as other people receive from the staff of the department; can make complaints; and can participate in any public consultation by the department.

- Promoting the DAIP to staff, especially through the induction program, to ensure quality service and inclusion in consultation.
- Including disability organisations on the database used to distribute news updates.

Advertising and marketing expenditure

In compliance with section 175ZE of the Electoral Act 1907, the department is required to report on expenditure incurred during the financial year in relation to advertising agencies, market research organisations, polling organisations, direct mail organisations and media advertising organisations.

Expenditure with market research agencies	Nil
Expenditure with advertising agencies	
Adcorp	\$22,691
Expenditure with media advertising agencies	Nil
Expenditure with polling agencies	Nil
Expenditure with direct mail	Nil
Total expenditure	\$22,691

Reconciliation Action Plan

The department is committed to supporting the development of a diverse sport and recreation system that encourages participation, develops talent and contributes to the health and wellbeing of all Indigenous people.

In line with its Reconciliation Action Plan (RAP) the department, during the reporting year:

- Provided a copy of its Annual Report to Reconciliation Australia.
- Developed an Indigenous Sport and Culture Plan.
- Allocated thirty-six per cent of Community Participation Grants (up to \$5,000) to Aboriginal organisations.
- Provided all new staff with copies of the RAP and briefed them on their role in its implementation.

Sponsors

Without the support of sponsors, a great deal of the work of the department would not be possible.

The contribution of our sponsors is gratefully acknowledged.

Major sponsors:

Lotterywest

Australian Sports Commission

Healthway

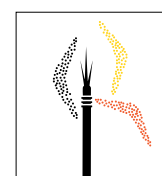
Skywest Airlines

Indigenous Sports Program

Newcrest Mining



Australian Government
Australian Sports Commission



INDIGENOUS
SPORT
PROGRAM



Newcrest
Mining



Grants approved

The Sports Lotteries Account (SLA) is administered by the department to provide financial support to sporting organisations for the development of sport in Western Australia.

Section 22 of the *Lotteries Commission Act 1990*, provides that five per cent of the commission's net subscriptions are made available to the Minister for Sport and Recreation from this account.

In 2009/2010 the Department of Sport and Recreation provided grants to sporting, recreation and community organisations from the SLA.

Table 1: A breakdown of SLA funding for 2009/2010:

Sports Lotteries Account (SLA) 2009/10	
State Sporting Association support	
Organisational Sustainability Program support	\$4,620,000
High Performance Program (Academy of Sport)	\$150,000
Hosting national championships	\$185,000
Management reviews/financial support	\$60,000
Financial Management Support Program	\$100,000
Inclusive Sports Funding	\$208,500
National Leagues Assistance	\$150,000
Sub total	\$5,473,500
Regional sport	
Country Package	\$676,513
Regional Sports Houses	\$320,000
Country Sport Enrichment Scheme	\$316,400
Sub total	\$1,312,913
Peak agency support	
WA Disabled Sports (OSP)	\$192,000
Royal Life Saving (water safety, including CaLD)	\$150,000
WA Institute of Sport	\$3,875,000
WA Sports Federation (OSP)	\$210,000
WA Olympic Council and Commonwealth Games	\$125,000
Sports Medicine Australia WA Branch (industry support)	\$70,000
Sports Medicine Australia WA Branch (education program)	\$40,000
Australian Sports Anti-Doping Authority (sport testing program)	\$40,000
Professional Combat Sports Commission	\$317,000
Paralympic Sports	\$30,000
Sub total	\$5,049,000
Community sport initiatives	
Coaching/Coach In Residence Grants	\$180,170
Club Development Officers Scheme	\$211,000
Sport International Grants	\$99,127
Professional development	\$63,715
Community initiatives/support	\$774,550
AIS Hockey commitment	\$37,000
Sub total	\$1,365,562
Grand total (SLA approvals)	\$13,200,975

Grants approved

Table 2: Organisations that received grants through DSR, excluding Community Sporting and Recreation Facilities Fund grants in 2009/2010.

Organisation	Amount \$
Access to Leisure and Sport (ATLAS)	5,000
ACHPER WA Branch	49,000
Afrikan Community in WA Inc	5,000
Albany Boardriders Inc	3,000
Albany Cycling Club/Mountain Bike Chapter	1,500
Albany Dreaming Dragon Boat Club	2,500
Albany Horseman's Association Inc	1,500
Albany Little Athletics Centre	1,000
Albany Pony Club Inc	1,500
Albany Swimming Club Inc	4,100
Albany Triathlon Club	1,500
Albany Water Ski Club Inc	6,000
Alhidayah Centre	5,000
Archery Society of Western Australia	35,000
Armada Redevelopment Authority	50,000
Association for Services to Torture and Trauma Survivors Inc	2,800
Association for the Blind of WA Inc	18,700
Athletics Western Australia	231,000
AUSSI Masters Swimming WA Branch Inc	38,000
Australian Bowhunters Association Inc	5,000
Australian Commonwealth Games Association Western Australian Division Inc	60,000
Australian Karate Federation WA Inc	28,000
Australian Karting Association WA Inc	18,000
Australian Paralympic Committee Incorporated	30,000
Australian Shukokai Karate Association North West Branch	1,600
Australian Sports Anti-Doping Authority	40,000
Australian Sports Medicine Federation WA Branch Inc	114,000
Australian Underwater Federation Inc	1,000
Avon Valley Ladies Golf Association Inc	7,000
Avon Valley Showjumping & Pony Club Inc	1,500
Avon Zone Pony Club Association	4,500
Axemen's Council of Western Australia Inc	4,000
Badminton Association of Western Australia Inc	54,250
Balcatta Baseball Club	2,000
Balga Detached Youth Work Project Inc	5,000
Balkuling Horse & Pony Club	2,000
Bantus Capoeira Australia Inc	5,000
Baseball WA Ltd	218,640
Basketball South West Inc	19,000
Billiards and Snooker Association of WA Inc	18,000
BMX Sports Western Australia Inc	23,000
Boddington Riding Club	1,123
Boolbardi Country Club Inc	1,000

Grants approved

Organisation	Amount \$
Bowls WA	139,200
Boxing WA Inc	10,000
Broome Amateur Swimming Club Inc	5,000
Broome Junior Senior Motocross Club Inc	5,000
Broome Senior High School	5,000
Broome Sports Association	2,000
Broome Surf Life Saving Club	5,000
Broome Touch Football Association	6,000
Bruce Rock Narembeen Cricket Association	1,000
Bunbury & Districts Little Athletics Centre Inc	6,000
Bunbury BMX Club Inc	4,500
Bunbury Rollerskating Club Inc	21,000
Bunbury Rowing Club Inc	6,000
Bunbury Swimming Club Inc	9,000
Bunbury Triathlon Club Inc	4,750
Busselton Bowling Club Inc	1,000
Busselton Hockey Stadium Club Inc	1,370
Calisthenics Association of WA Inc	25,000
Canoeing Western Australia Inc	97,500
Carnarvon Amateur Swimming Club	3,000
Carnarvon Festival Inc	750
Carnarvon Horse and Pony Club	3,000
Carnarvon Junior Soccer Association	5,000
Celebrate Western Australia Inc	25,000
Central Districts Regional Cricket Association	7,500
Central Districts Tennis Association Zone 3	8,500
Central Midland Zone 3 Swimming WA	5,000
Central TAFE	20,000
Central Wheatbelt Football League	35,000
Central Wheatbelt Netball Association Inc	500
Champion Lakes Christian Church Inc	47,960
Church of Christ Rivervale	4,415
City of Albany	5,000
City of Armadale	23,000
City of Bayswater	50,000
City of Bunbury	76,500
City of Canning	25,000
City of Cockburn	50,000
City of Geraldton–Greenough	50,000
City of Gosnells	24,000
City of Joondalup	50,000
City of Mandurah	1,000
City of Melville	5,000

Grants approved

Organisation	Amount \$
City of Rockingham	25,000
City of South Perth	45,000
City of Stirling	121,500
City of Subiaco	5,000
City of Wanneroo	4,200
Collie River Valley Little Athletics Centre Inc	1,000
Communicare Inc	200,000
Community Sector Service Inc	20,000
Community Vision	7,850
Confederation of Australian Motor Sport Ltd	62,000
Congolese Soccer Club Association Inc	5,000
Croquet West	13,000
Curtin University of Technology	120,000
Dancesport Australia Ltd	14,600
David Wirrpanda Foundation	15,000
Denmark Little Athletics Centre	1,500
Dragon Boating WA Inc	11,000
Dudley Park Bowling and Recreation Club Inc	3,000
Dumbleyung Gymnastics Club	1,500
Dunsborough Bay Yacht Club Inc	2,000
East Fremantle Football Club	4,105
East Perth District Football Development Council	2,000
Eastern Goldfields BMX Club	5,000
Eastern Goldfields Cycle Club Inc	1,500
Eastern Goldfields Hockey Association Inc	7,000
Eastern Goldfields Squash Racquets Association	1,500
Eastern Goldfields YMCA Youth Services	1,500
Edmund Rice Centre Mirrabooka Inc	2,680
Equestrian Western Australia Incorporated	111,850
Esperance District Recreation Association Inc	2,750
Esperance Equestrian Club	2,500
Esperance Goldfields Surf Life Saving Club Inc	5,000
Esperance Pony Club	2,000
Esperance Soccer Association	1,500
Esperance Speedway Association	700
Esperance Squash Club Inc	9,000
Esperance Twilight Aerials Gymnastics Academy	3,500
Exmouth Game Fishing Club Inc	1,500
Exmouth Squash Club	4,500
Federation of Western Australian Police & Citizens Youth Club – Armadale	52,000
Federation of Western Australian Police & Citizens Youth Club – Carnarvon	25,000
Federation of Western Australian Police & Citizens Youth Club – Fremantle	4,180
Federation of Western Australian Police & Citizens Youth Club – Midland	100,000

Grants approved

Organisation	Amount \$
Federation Sport Bocce of WA Inc	4,000
Fitness Australia Limited	40,000
Football Federation South West Inc	8,300
Football West Limited	394,510
Fortescue Golf Club Inc	4,000
Fremantle Hawks Junior Football Club Inc	1,420
Fremantle Multicultural Centre	9,150
Futurenow – Creative and Leisure Industries Training Council	40,000
Gaelic Athletic Association of WA Inc	5,000
Garnduwa Amboorny Wirnan Aboriginal Corporation	286,039
Gascoyne Football Association Inc	5,000
Gascoyne Region Swimming	5,000
Geraldton Amateur Basketball Association Inc	9,600
Geraldton Amateur Swimming Club Inc	10,250
Geraldton and Districts Badminton Association	800
Geraldton Board Riders Club Inc	1,500
Geraldton Hockey Association Inc	18,900
Geraldton Junior Soccer Association	9,000
Geraldton Mountain Bike Club Inc	1,000
Geraldton Sporting Aboriginal Corporation	4,000
Geraldton Squash Racquets Association	1,500
Geraldton Surf Life Saving Club	9,750
Geraldton Touch Association	4,000
Geraldton Water Polo Association Inc	2,350
Geraldton Yacht Club	600
Girl Guides WA – Great Southern District	5,000
Gnowangerup Aboriginal Corporation	5,000
Goldfields Disabled Sports Zone 4 Inc	7,000
Goldfields Indigenous Housing Organisation Inc	1,500
Goldfields Regional Cricket Board	10,000
Goldfields Regional Football Development Council	10,000
Goldfields Sporting Hall of Fame Inc	2,750
Goldfields Tee-Ball Association Inc	4,000
Goldfields Touch Association	3,500
Gosnells Womens Health Service Inc	9,672
Great Southern Basketball Development Program	8,000
Great Southern Netball Region	9,000
Great Southern Regional Cricket Board	10,000
Great Southern Regional Football Development Council Inc	10,000
Great Southern Riders Squad	1,500
Gridiron West	11,000
Gymnastics Western Australia	254,310
Handball West	8,000

Grants approved

Organisation	Amount \$
Hang Gliding Association of WA	4,000
Heart Foundation	5,000
Hedland Water Polo Association Inc	1,500
Ibex Football Club	3,000
Indian Ocean Paddlers	1,500
International Practical Shooting Confederation WA Inc	20,000
Investing in our Youth Inc	1,100
ISHAR Multicultural Womens Health Centre Inc	5,000
Joondalup Youth Support Services Inc	27,700
Judo Western Australia Inc	16,000
Kaata-Koorliny Employment Enterprise Development Aboriginal Corporation (KEEDAC)	82,100
Kalgoorlie Boulder Basketball Association	11,500
Karratha BMX Club Inc	8,100
Karratha Districts Junior Soccer Association Inc	7,000
Karratha Gymnastics Club Inc	8,000
Katanning Netball Association	2,000
Kununurra Motocross Club	5,000
Lacrosse WA Inc	78,000
Lake Joondalup Archery Club	2,000
Leisure Institute of Western Australia Aquatics Inc	50,000
LINK Inc	2,475
Lower Great Southern Hockey Association	8,000
Lower Great Southern Tennis	6,750
Lower Great Southern Women's Golf Association	3,000
Mandurah Amateur Swimming and Lifesaving Club	2,500
Mandurah Basketball Association	7,000
Mandurah Football and Sporting Club Inc	6,000
Mandurah Hockey Stadium	6,500
Mandurah Netball Association	7,000
Mandurah Offshore Fishing and Sailing Club	5,000
Mandurah Pirates Rugby Union Football Club	6,120
Mandurah Triathlon Club Inc	4,000
Marching WA	7,700
Margaret River and Districts Horsemen's Association and Pony Club Inc	750
Margaret River Boardriders Club Inc	4,000
Margaret River Karate Club Inc	300
Margaret River Soccer Club	2,725
Merredin Club Inc	750
Metropolitan Migrant Resource Centre Inc	9,800
Mid West Development Commission	5,000
Mid West Sports Federation Inc	88,000
Midlands Football Development Council Inc	1,000
Midlands Regional Football Development Council	11,000

Grants approved

Organisation	Amount \$
Midwest Gascoyne Netball Region	10,600
Midwest Regional Cricket Board	8,000
Midwest Regional Football Development Council Inc	8,000
Midwest Wado Ryu Karate Renmei Inc	1,500
Moonyoonooka Polocrosse Club	3,100
Moore Districts Zone 2 Tennis Association	6,500
Motorcycling Australia WA Inc	81,000
Mount Barker Rifle Club	650
Munda Biddi Trail Foundation Inc	25,000
Nannup Sport and Recreation Association Inc	3,000
Narrogin & District Netball Association	1,500
National Heart Foundation of Australia WA Division	45,000
Netball WA Inc	363,500
Newcrest Mining Ltd	22,000
North Coast Ball Club Inc	2,000
North Murray Diamond Sports Association	2,500
North West Netball Region Inc	22,300
North West Regional Gymnastics Association	16,650
Northam Amateur Basketball Association	500
Northern Districts Gymnastic Club	2,000
Northern Zone Pony Club Council	4,150
Nuhra Life Enrichment Centre Inc	5,000
Nyoongar Sports Association Inc	10,000
Odaa Community Soccer Club WA Inc	4,170
Orienteering Association of Western Australia	23,300
Outdoors WA Inc	140,000
Over 50's Recreation Association Inc	1,500
Parks and Leisure Australia	110,000
Pearl Coast Gymnastics Club Broome Inc	4,000
Peel Aquatic Club	1,000
Peel District Cycling Club Inc	3,000
Peel District Football Development Council	9,000
Peel District Touch Association Inc	1,000
Peel Dynamic Gymsports Incorporated	3,500
Peel Regional Soccer Council Inc	11,000
Pilbara Rugby League Association Incorporation	1,250
Polocrosse Association of WA	21,000
Pony Club Association of WA Central Zone	4,000
Pony Club Association of Western Australia Great Southern Zone	3,000
Pony Club Association of Western Australia Inc	46,000
Port Hedland Softball Association Inc	750
Port Hedland Speedway Club Inc	2,230
Port of Pearls Tri Sports Association Inc	1,500

Grants approved

Organisation	Amount \$
Primal Women's Ultimate Club	3,020
Princess Royal Sailing Club Inc	30,000
Professional Combat Sports Commission	317,000
Professional Golfers Association of Australia Limited	32,400
Rawa Community School Aboriginal Corporation	4,600
Recfishwest	45,000
Recreation and Sport Network Inc	37,150
Riding for the Disabled Association of WA Inc	1,900
Riverlands School	5,000
Roe Districts Men's Hockey Association	4,000
Roe Districts Women's Hockey Association Inc	4,000
Rollersports Association of WA Inc	37,000
Rowing WA	172,500
Royal Life Saving Society Australia WA Branch Inc	251,000
Royals Football and Sporting Club Inc	1,000
Rumbek Community Welfare Association Inc	5,000
Save the Children	4,700
School Sport Western Australia Inc	6,000
Seniors Recreation Council of WA Inc	106,200
Serpentine/Foothills Polocrosse Club	3,000
Shark Bay Bowling Club Inc	1,000
Shire of Beverley	5,000
Shire of Broome	51,500
Shire of Bruce Rock	2,700
Shire of Carnarvon	50,000
Shire of Chittering	11,000
Shire of East Pilbara	5,000
Shire of Esperance	53,200
Shire of Exmouth	18,750
Shire of Gnowangerup	51,500
Shire of Goomalling	1,500
Shire of Irwin	1,000
Shire of Katanning	80,000
Shire of Leonora	10,000
Shire of Moora	3,200
Shire of Mukinbudin	20,000
Shire of Narembeen	500
Shire of Peppermint Grove	5,000
Shire of Plantagenet	26,300
Shire of Shark Bay	2,500
Shire of Wagin	10,000
Shire of West Arthur	10,500
Shire of Williams	11,000

Grants approved

Organisation	Amount \$
Shire of Wyndham East Kimberley	81,710
Sikh Association of WA Inc	4,150
Sorrento Surf Life Saving Club Inc	1,800
South Eastern Zone – Pony Club Association of WA	3,000
South Lake Ottey Family and Neighbourhood Centre	5,000
South Mandurah Tennis Club	750
South West – Region 1 Country Swimming Committee WASA Inc	7,000
South West Academy of Sport	26,350
South West Cricket Association Inc	16,000
South West Cycle Club Inc	5,750
South West Football Development Trust Council	14,800
South West Goju Ryu Karate Do Association Inc	5,000
South West Hockey Association Inc	19,100
South West Netball Region Inc	10,000
South West Phoenix Football Club Inc	15,300
South West Tennis Association	8,000
South Western Bowling Zone Inc	7,000
Southcare Inc	4,800
Southern Bowling Zone	4,000
Southern Cross Football Club	2,000
Southern Districts Dressage Club Inc	1,800
Southwest Bowmen Inc	2,000
Sporting Shooters Association of Australia WA Inc	14,500
Subiaco District Football Development Council Inc	4,105
Surf Life Saving Western Australia Inc	96,050
Surfing Western Australia	113,000
Swans District Football Development Council	3,000
Tennis Seniors Association of WA	10,000
Tennis West	229,450
Tennis West – Zone 9	5,000
Tennis West Midwest Zone	8,000
Tenpin Bowling Association of Western Australia Inc	39,000
The Federation of WA Police and Community Youth Centres Inc – Roebourne PCYC	1,920
The Goldfields Netball Region Inc	1,500
The Halo Leadership Development Agency Inc	5,000
The Kalgoorlie and Districts Polo Club Inc	6,250
Toodyay Football Club	1,500
Touch Football Australia Inc	105,200
Town of Kwinana	50,000
Town of Mosman Park	5,000
Town of Port Hedland	65,300
Triathlon WA	102,000
Uniting Church in Australia Frontier Services	3,170

Grants approved

Organisation	Amount \$
University of WA Hockey Club Inc	1,000
University of WA Sport & Recreation Association Inc	15,000
Upper Great Southern Family Support Association Inc	3,900
Upper Great Southern Hockey Association	10,250
WA Council of the Australian Power Boat Association	3,000
WA Deaf Recreation Association Inc	1,150
WA Disabled Sports Association	192,000
WA Disables Water Ski Club	1,000
WA Squash	67,600
WA State Masters Games	2,000
WA Volleyball Association Inc	105,000
Waroonna Amateur Swimming Club	1,500
WASA Region 2 Swimming	7,000
Weightlifting Western Australia Inc	5,000
West Australian Country Football League	20,000
West Australian Cycling Federation Inc	128,000
West Australian Eight Ball Federation Inc	24,000
West Australian Football Commission Inc	415,000
West Australian Gliding Association Inc	15,500
West Australian Kendo Renmei	3,900
West Australian Pistol Association Inc	22,000
West Australian Rifle Association Inc	37,000
West Australian Small Bore Rifle Association Inc	6,000
West Australian State Parachute Council Inc	8,000
West Kimberley Football Association	7,000
West Pilbara Men's Softball League Inc	500
Western Australian Amateur Football League Inc	8,000
Western Australian Basketball Federation	278,007
Western Australian Clay Target Association Inc	26,500
Western Australian Cricket Association Inc	229,100
Western Australian Darts Council Inc	21,000
Western Australian Diving Association Inc	45,000
Western Australian Fencing Association	25,000
Western Australian Field and Game Association Inc	11,000
Western Australian Flying Disc Association	7,110
Western Australian Golf Association Inc	50,000
Western Australian Hockey Association Inc	438,000
Western Australian Ice Hockey Association Inc	18,000
Western Australian Ice Skating Association Inc	6,000
Western Australian Institute of Sport Inc	7,281,600
Western Australian Olympic Council Inc	65,000
Western Australian Polo Association Inc	3,000
Western Australian Rogaining Association Inc	17,000

Grants approved

Organisation	Amount \$
Western Australian Rugby League Ltd	90,000
Western Australian Rugby Union Inc	120,000
Western Australian Shooting Association	45,000
Western Australian Softball Association Inc	75,000
Western Australian Speedway Commission Inc	95,000
Western Australian Sports Federation	705,000
Western Australian Swimming Association Inc	225,500
Western Australian Table Tennis Association Inc	16,000
Western Australian Tennis Association Zone 4	4,000
Western Australian Water Polo Inc	105,000
Western Australian Water Ski Association	22,000
Western Australian Waveski Association Inc	3,000
Wheatbelt Netball Region	8,000
Wheelchair Sports WA Association Inc	58,110
Wildcats 2000 Pty Ltd	57,000
Women's Golf Western Australia	57,000
Womens Health Care Association Inc	35,000
Wongutha Birni Aboriginal Corporation	5,000
Wrestling Western Australia	16,000
Yachting Western Australia Inc	109,200
YMCA of Perth Inc	111,370
York Junior Netball Club Inc	500

Community Sporting and Recreation Facilities Fund approvals (CSRFF)

This is a Treasury Trust Fund administered by the department to provide financial assistance to local governments and sporting and recreation organisations for the provision of well-planned capital works facilities, which can lead to increases in physical activity levels.

Through the CSRFF program, grants, usually of up to one-third of the estimated project cost, are available to community groups and local governments. Priority is given to projects that lead to facility sharing and rationalisation. Multi-purpose facilities reduce the amount of infrastructure required to meet similar needs, and increase sustainability.

Each year, grants are allocated over a triennium of financial years. All CSRFF grant payments are made in the name of the applicant body, through the local government in which the project is to be undertaken.

In 2009/10, funds were allocated for 2009/10 through to 2012/13. Grants are categorised into Small, Annual or Forward Planning Grants. Small grants will be allocated to projects with a project value between \$7,500 and \$150,000. These grants will be allocated twice a year.

Annual grants will be allocated to projects with an estimated value between \$150,001 and \$500,000. Grants in this category must be claimed in the 2010/11 financial year.

Forward-planning grants are allocated to more complex projects requiring extensive planning, with a total value in excess of \$500,000. These projects may be allocated funds in 2010/11, 2011/12 or 2012/13.

Table 3: CSRFF grants approved in 2009/10.

Organisation	Project	Amount \$
Albany Speedway Club Inc	Power upgrade at speedway club	8,553
Ardyaloon Incorporated	Establishment and irrigation of Ardyaloon football oval	235,000
Balingup Bowling Club	Conversion of one grass green to a synthetic surface	63,153
Boxwood Hill Combined Sports Club	Improvements to the existing netball courts including resurfacing and fencing	32,738
Bremer Bay Sports Club (Inc)	Upgrade of clubrooms	92,000
Broomehill Recreational Complex	Installation of synthetic tee boxes	6,500
Brunswick and District Bowling Club Inc	Construction of toilet facilities and new office	30,475
Busselton Netball Association Inc	Resurfacing of nine courts with synthetic synpave	31,088
Carnarvon Speedway Club Inc	Upgrade of the safety fence	22,209
City of Albany	Construction of three additional indoor courts at Albany Leisure and Aquatic Centre	2,950,000
City of Armadale	Installation of a synthetic turf cricket pitch on the north oval at Gwynne Park	4,963
City of Armadale	Upgrade of facilities at the Armadale Aquatic Centre	1,000,000
City of Armadale	Construction of a youth area incorporating skate and BMX facilities	200,000
City of Armadale	Upgrade of floodlighting at Springdale Park	8,500
City of Bayswater	Upgrade of floodlighting to small ball training standards at Waltham Reserve	82,226
City of Bayswater	Resurfacing of 16 outdoor netball courts including tennis court markings	67,766

CSRFF grants approved in 2009/2010

Organisation	Project	Amount \$
City of Belmont	Upgrade of floodlighting at Peet Park	22,968
City of Bunbury	Development of an athletics track	1,670,000
City of Bunbury	Ground improvements at Hay Park	165,000
City of Bunbury	Replacement of existing fence	45,438
City of Bunbury	Pool hall ventilation and upgrade of filtration system	23,430
City of Canning	Construction of a multi-purpose community facility	2,500,000
City of Fremantle	Upgrade of floodlighting at Dick Lawrence Oval and Hilton South Reserve	168,333
City of Geraldton-Greenough	Relocation and upgrade of cricket practice nets	13,752
City of Geraldton-Greenough	Feasibility study into the flood lighting of Wonthella Oval	5,000
City of Geraldton-Greenough	Redevelopment of Eadon Clarke Reserve including turfing, reticulation, lighting, fencing, aquifer storage and ablutions	800,000
City of Melville	Construction of a water playground and solar heating at Melville Aquatic Centre	533,000
City of Melville	Installation of five outdoor gym workstations	44,435
City of Nedlands	Replacement of three synthetic turf pitches at Mt Claremont Oval and one pitch at Charles Court Reserve	6,235
City of Nedlands	Installation of a synthetic cricket wicket at College Park	2,716
City of Stirling	Construction of a multi-purpose pavilion at Grenville Reserve including changerooms, toilets, storage, kitchen and social area	402,413
City of Stirling	Installation of floodlighting at Celebration Park	23,079
City of Stirling	Installation of floodlighting at Lake Gwelup Reserve	18,958
City of Stirling	Upgrade of floodlighting at Inglewood Oval	16,699
City of Stirling	Construction of two synthetic practice nets at Rickman/Delawney Reserve	10,450
City of Subiaco	Improvements to the Market Square Skate Facility	48,166
City of Swan	Upgrade of existing pavilion at Percy Cullen Reserve including two new changerooms, upgrade of clubrooms and new community building	170,775
City of Swan	Feasibility study for the Swan Park Leisure Centre	15,000
City of Swan	Installation of two cricket pitches and one practice net	33,348
Cockburn City Soccer Club	Installation of floodlighting at Beale and Dalmatinac Parks	100,000

CSRFF grants approved in 2009/2010

Organisation	Project	Amount \$
Como Croquet Club	Installation of lighting	6,569
Coogee Beach Surf Life Saving Club	Construction of a surf life saving clubroom facility at Coogee Beach	700,000
Corinthian Park Tennis Club	Upgrade of two synthetic tennis courts	15,027
Dardanup Equestrian Centre Inc	Installation of a bore and irrigation	17,500
Denmark Country Club Inc	Irrigation of course, renovation and extension of club house and construction of grass greens	580,000
Dudley Park Bowling and Recreation Club Inc	Upgrade of a grass bowling green to a synthetic surface	70,454
Dunsborough Football Club Inc	Installation of lighting at Dunsborough playing fields	45,830
East Kimberley Cricket Association	Upgrade and expansion of the cricket practice nets	16,000
Eastern Goldfields Hockey Association Inc	Development of playing fields at Goldfields Hockey Stadium	49,577
Exmouth Golf Club	Replacement of synthetic tee boxes	6,090
Forrestfield Tennis Club	Resurfacing of six tennis courts	17,400
Gnowangerup Cricket Club	Relocation of cricket pitch	4,723
Gnowangerup Sporting Complex Management Committee	Feasibility study regarding the relocation of hockey and tennis	5,253
Goldfields Tee-Ball Association Inc	Construction of a baseball/tee ball batting cage	4,886
Innaloo Sportsmans Club Inc	Construction of a covering structure for a synthetic green	271,666
Kalgoorlie Bowling Club	Replacement of two existing greens with synthetic greens including landscaping, pathways and shade shelters at Kalgoorlie Bowling Club	215,284
Katanning Equestrian Association Inc	Extension of existing safety fence and upgrade of existing stables	3,339
Kellerberrin Riding & Pony Club	Replacement of 24 horse stalls with 20 new stalls	4,673
Kununurra Motocross Club	Construction of an ablution block, wash down bay and a first aid ambulance station	56,463
Leeming Bowls and Recreation Club	Conversion of two grass greens to a synthetic surface	136,424
Mandurah Netball Association	Installation of floodlighting at Thomson Street Netball Courts	158,666
Mandurah Paddling Club	Construction of a storage area	25,000
Marmion Reserve Sporting Association	Construction of a storage room at Marmion Reserve	9,697
Mosman Park Bowling Club Inc	Replacement of one grass bowling green with a synthetic surface	79,460
Mosman Park Bowling Club Inc	Installation of floodlighting for one green	7,913
Mundaring Marksmen Association Inc	Installation of shooting shelters	22,800

CSRFF grants approved in 2009/2010

Organisation	Project	Amount \$
Nedlands Tennis Club Inc	Redevelopment of three tennis courts at Nedlands Tennis Club	64,000
North Albany Football & Sporting Club Inc	Feasibility study for club infrastructure development	6,000
North Beach Bowling Club Inc	Installation of reticulation to two bowling greens	9,000
North Mandurah Junior Football Club	Upgrade of the existing storage shed to a club facility	20,000
Nyabing Sports Club Inc	Resurfacing of one netball court	5,764
Pingrup Ground Improvement Committee	Reconstruction of multi-purpose courts and fencing	55,000
Pinjarra Football Club	Extension to existing clubhouse facility including changerooms, storage, trainers room and meeting rooms	138,364
Ports Football Club	Installation of synthetic cricket pitch	2,500
Quinns Rock Sports Club	Lighting of an existing bowling green	18,405
Rawa Community School Aboriginal Corporation	Resurfacing and covering of the basketball court including lighting, seating and fencing	340,000
Reabold Tennis Club	Conversion of two grass courts to a synthetic surface and floodlighting of eight courts	71,666
Shire of Augusta-Margaret River	Upgrade to the court and pool areas at Margaret River Recreation Centre	23,383
Shire of Augusta-Margaret River	Installation of grey water irrigation from Gloucester Park to the golf course	263,518
Shire of Bridgetown-Greenbushes	Feasibility study for the redevelopment of the Bridgetown Swimming Pool	15,000
Shire of Brookton	Resurfacing of the pool bowl at Brookton Aquatic Centre	25,166
Shire of Broome	Installation of a retractable shade sail for the BRAC 25m pool	65,000
Shire of Broome	Upgrade of the multi-purpose courts at Frederick Street	66,246
Shire of Capel	Construction of the Dalyellup Sports Pavilion including changerooms, kiosk, meeting room, umpires room, storage, toilets and undercover viewing areas	650,000
Shire of Coolgardie	Needs and feasibility study for the Shire of Coolgardie	25,000
Shire of Corrigin	Feasibility study for the Corrigin Recreation Centre	8,166
Shire of Corrigin	Installation of two pool blankets	9,373
Shire of Cuballing	Construction of an undercover riding arena and relocation of the cross country course in Cuballing	166,379
Shire of Dalwallinu	Replacement of two grass bowling greens with one 8 rink synthetic surface	90,000
Shire of Denmark	Construction of a storage area and multi-purpose fitness area	30,955
Shire of Derby-West Kimberley	Reconstruction of two outdoor multi-purpose courts, two tennis courts and a cricket practice wicket at the Derby Sport and Recreation Precinct	222,000
Shire of Dundas	Recreation needs analysis for Norseman	10,000
Shire of Esperance	Replacement of the backboards at Esperance Basketball Stadium	18,865
Shire of Gingin	Upgrade of the existing grass bowling green with a synthetic surface and lighting at Guilderton Bowling Club	94,504
Shire of Kellerberrin	Construction of one seven-rink bowling green and a clubroom facility including changerooms, gym and a kitchen/kiosk	400,000
Shire of Kojonup	Upgrade of the Kojonup Recreation Complex including changerooms, kitchen and viewing area	330,000

CSRFF grants approved in 2009/2010

Organisation	Project	Amount \$
Shire of Kulin	Replacement of four synthetic grass tennis courts	30,000
Shire of Kulin	Redevelopment of the Kulin aquatic centre including the replacement of the existing pool, treatment and plant equipment and construction of a new leisure pool and shade	700,000
Shire of Kulin	Construction of synthetic tee boxes	8,000
Shire of Leonora	Resurfacing of a multi-purpose court in Leonora	37,366
Shire of Manjimup	Installation of a drainage system at Pemberton Oval	15,200
Shire of Mullewa	Stage two of the Mulla Pool redevelopment including provision of relined balance tank, new centre return line, replacement of all pipework, concourse paving, renovation of main and small pool shells and gutters	321,000
Shire of Mundaring	Construction of a new changeroom facility at Mt Helena Aquatic Centre	147,666
Shire of Murray	Construction of a four block turf wicket and additional reticulation	10,800
Shire of Murray	Construction of a 25m swimming pool in Pinjarra	1,800,000
Shire of Narembeen	Installation of four floodlights for the netball courts	12,857
Shire of Northam	Extension of Henry St Oval with lighting and construction of four outdoor multi-purpose courts at Northam Recreation Centre	260,000
Shire of Ravensthorpe	Upgrade of existing floodlighting at the Ravensthorpe football and hockey ovals	49,798
Shire of Roebourne	Upgrade of the Roebourne Aquatic Centre including the plant room, pool shell, gutters, balance tanks and treatment system	1,000,000
Shire of Serpentine-Jarrahdale	Upgrade of two netball/basketball courts	11,391
Shire of Tammin	Reconstruction of 34 synthetic tee boxes at Tammin Golf Club	7,095
Shire of Wandering	Upgrade of Wandering Oval	49,340
Shire of Westonia	Upgrade to the Westonia Pioneer Memorial Pool and surrounding pool grounds	32,616
Shire of Wongan-Ballidu	Installation of three pool blankets	12,000
Shire of Wyndham East Kimberley	Development of the Kununurra Sports Precinct Master Plan	25,000
Shire of Wyndham East Kimberley	Construction of a BMX track located in the skate park precinct	25,000
Shire of Yalgoo	Construction of new active water playground	139,044
Shire of Yilgarn	Construction of a new synthetic bowling green, reconstruction of three tennis courts and construction of a new clubroom including changerooms, toilets, function room and storage in Southern Cross	500,000
Southern River Hockey Club	Installation of two floodlighting towers at Sutherlands Park D	16,515
Spalding Park Tennis Club Inc	Resurfacing of three acrylic tennis courts on the northern end at the Spalding Park Tennis Club	13,891
Swan Valley Sporting Club	Conversion of a paddock into an active reserve including turfing, reticulation and water storage	25,095
Thornlie Football & Sportsmans Club	Installation of two floodlighting towers at Tom Bateman Reserve 2	23,705
Tom Bateman Sporting Association	Construction of a permanent backing net at Tom Bateman Reserve One	8,063

CSRFF grants approved in 2009/2010

Organisation	Project	Amount \$
Town of Cambridge	Construction of storage and refurbishment of changerooms at Bold Park Aquatic Centre	22,393
Town of Kwinana	Installation of floodlighting at Kwinana Tennis Club	15,000
Town of Narrogin	Installation of lighting for four tennis courts	6,150
Town of Narrogin	Upgrade of disabled facilities at Narrogin Leisure Centre	18,333
Town of Port Hedland	Installation of overhead lights at Gratwick Aquatic Centre	75,000
Town of Port Hedland	Upgrade of the South Hedland Aquatic Centre including filtration, plant room, seating, shade sails and disabled access	600,000
Town of Vincent	Redevelopment of the Beatty Park Leisure Centre	2,500,000
Wagin Golf Club	Installation of 15 synthetic grass tees	2,590
West Australian Endurance Riders Association Inc	Construction of a lockable storage shed	9,087
Willagee Rugby League Football Club	Installation of floodlighting at Webber Reserve	15,444

Key performance indicators

Corporate profile and key performance indicators

The Department of Sport and Recreation's desired outcome is an enhanced quality of life for Western Australians through their participation and achievement in sport and recreation.

Reporting

The department's output structure has undergone considerable review and refinement since 1998/99. One outcome and three services are presented for 2009/10. The key performance indicators consist of five effectiveness indicators and five efficiency indicators.

Sampling

The independent survey of the department's key stakeholders was undertaken in 2009/10 by Research Solutions Pty Ltd who contacted senior personnel from local government and sport and recreation groups responsible for managing sport and recreation in Western Australia and camps users who utilised the department's camps during 2009/10¹.

A total of 93 interviews with sport and recreation groups, 81 interviews with local government officers and 268 interviews with camps users were completed. Lists of contacts for these sample pools were provided by the department² and covered organisations across Western Australia.

For 2010, due to the size of the total client group, survey contact was an attempted census with all clients to meet the response rate (>50%) and sampling error margin (of +/- 5% at the 95% confidence interval) required by the Auditor General.

The response rate was 57.4% for local government, 58.9% for sport and recreation groups and 54.3% for the camps users.

Survey group	Population size	Actual sample	Forecasting accuracy (95% confidence interval)
Sport and recreation groups	158	93	± 6.6%
Local government	141	81	± 7.2%
TOTAL	283	174	± 4.6%³
Camps users	494	268	± 4.1%

¹ In 2010, a change to survey methodology was implemented, moving from telephone to online survey. Questionnaires were refined to ensure improved relevancy of information to support departmental operations and strategic planning. Data comparability has been maintained for key performance indicator monitoring aspects.

² Sources: The Department of Sport and Recreation's Client Management System for sport and recreation groups and local governments (note – locality of Rottnest Island was not included) and the Camp's Database for camps users.

³ This meets with the Auditor General's requirements in relation to sampling error (+ 5.0%) and response rate (>50%).

Key performance indicators

Key performance indicators - Effectiveness

Service 1

Enhanced quality of life of Western Australians through their participation and achievement in sport and recreation.

Effectiveness Indicator No. 1

Satisfaction rating of the department's advisory⁴ services to clients

The department provides advisory services in a wide range of organisational, business, compliance and service delivery matters to help clients run efficient and effective organisations delivering relevant/effective services within their operating resources and budgets.

	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Actual	2009/10 Target	2009/10 Actual
Satisfaction rating of the agency's advisory services to clients	86%	90%	91%	95%	90%	95%	87%

This effectiveness indicator is an average of the satisfaction ratings of stakeholders of the department's advisory services (strategic and operational) and the agency's responsiveness in providing advisory services⁵.

Overall stakeholder satisfaction has remained high across the last six years with an average of 90%.

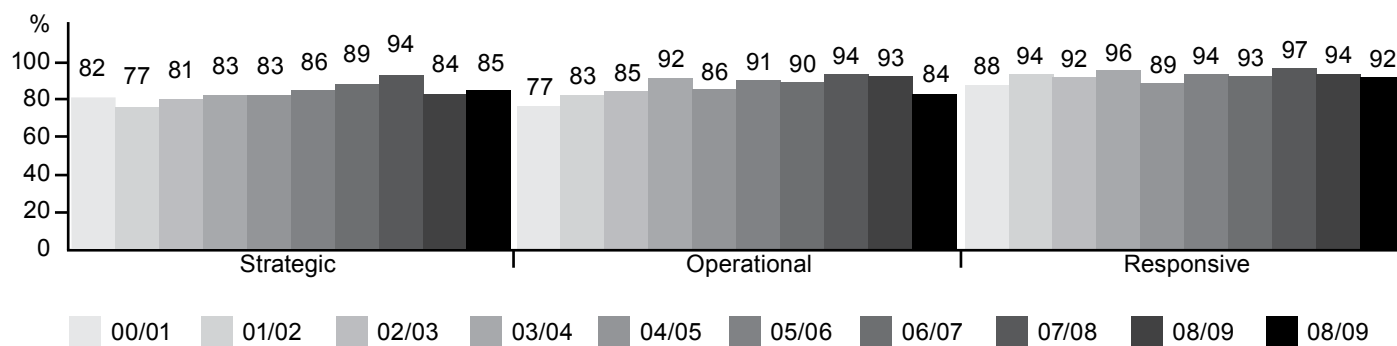


Figure 1: Satisfaction with advisory services for 2000/2001 to 2009/2010

Strategic – refers to advice provided regarding strategic planning, policy development and decision-making (e.g. organisational governance and management, infrastructure planning and design).

Operational – refers to advice provided regarding operational development and delivery (e.g. volunteer management, club development, youth programs).

Responsive – refers to the clients' perceptions of the manner in which the department responds to requests for advisory services (telephone, email, correspondence, follow-up from seminars and workshops) regarding both strategic and operational issues.

Figure 1 illustrates the findings of the department's market research from 2000/01–2009/10⁶ with key stakeholders, i.e. State Sporting Associations, local government and sport and recreation groups, regarding the agency's advisory services at a strategic and operational level as well as the agency's responsiveness in providing advisory services.

Key performance indicators

⁴ Wording change in 2005 from 'consultancy advice' to 'advisory services'.

⁵ In 2010, there was a wording change to the 'advisory services' questions to ensure consistency with current terminology utilised by the department, i.e. to 'long term (strategic) planning' and 'short term (operational) planning'.

⁶ Annual Client Survey 2010, Research Solutions Pty Limited, July 2010;
Annual Client Survey 2009, Research Solutions Pty Limited, July 2009;
Annual Client Survey 2008, Taylor Nelson Sofres Australia Pty Limited, July 2008;
Annual Client Survey 2007, Taylor Nelson Sofres Australia Pty Limited, July 2007;
Annual Client Survey 2006, Taylor Nelson Sofres Australia Pty Limited, July 2006;
Annual Client Survey 2005, Colmar Brunton Research (WA), July 2005;
Key Performance Indicator Study, Research Solutions Pty Ltd, July 2004;
Key Performance Indicator Study, Annual Client Survey, Research Solutions Pty Ltd, July 2003;
Client Satisfaction Survey, Hides Consulting Group Pty Ltd, July 2002;
Stakeholder and Customer Satisfaction – Key Performance Indicators Report, Market Equity Pty Ltd, July 2001; and
Performance Indicator Research, Hides Consulting Group Pty Ltd, June 2000.

Effectiveness Indicator No. 2

Extent to which stakeholders (sporting groups) reflect social policy in their operations

Wider social concerns such as member protection; sustainability; drugs in sport; and inclusiveness (access and equity) need to be addressed by sporting groups to meet legislative requirements and member and community expectations.

	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Actual	2009/10 Target	2009/10 Actual	Variation
Stakeholders reflecting social policy in their operations	87%	97%	99%	99%	97%	98%	96%	-2%

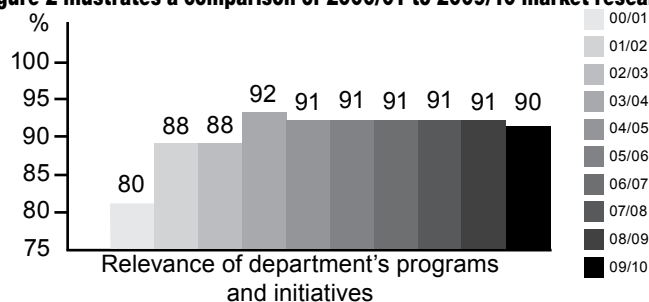
The department's funding programs are utilised, in part, as drivers for social policy implementation. With the increasing sophistication and constant evolution of the sport and recreation industry, the department provides ongoing promotion and support to ensure that sport and recreation organisations are responsive to, and reflective of, legislation and community expectations, and are capable of being agents for social change within communities.

Effectiveness Indicator No. 3

Extent to which the community ranks the department's initiatives as being relevant

The department's initiatives/programs are developed in conjunction with stakeholders responding to critical areas of need covering a wide range of infrastructure and organisational development and capacity-building issues to ensure stakeholders are well resourced and well informed.

Figure 2 illustrates a comparison of 2000/01 to 2009/10 market research responses in this regard.



A comparison of the responses from 2000/01 to 2009/10 on the clients' rating of relevance of the department's program/initiatives⁷

The satisfaction rating of stakeholders of the relevancy of the department's programs/initiatives has remained high, with the majority of stakeholders satisfied with the initiatives/programs developed by the department.

⁷ Refer to footnote 6.

Key performance indicators

Effectiveness Indicator No. 4

Western Australian participation rate in physical activities

The proven social and physical benefits of regular physical activity underlie the State's need to promote and maintain, and ideally increase, the levels of physical activity through sport and recreation in the community.

Figure 3 provides an overview of Western Australian's participation in organised sport and physical activity from 2001 to 2009.

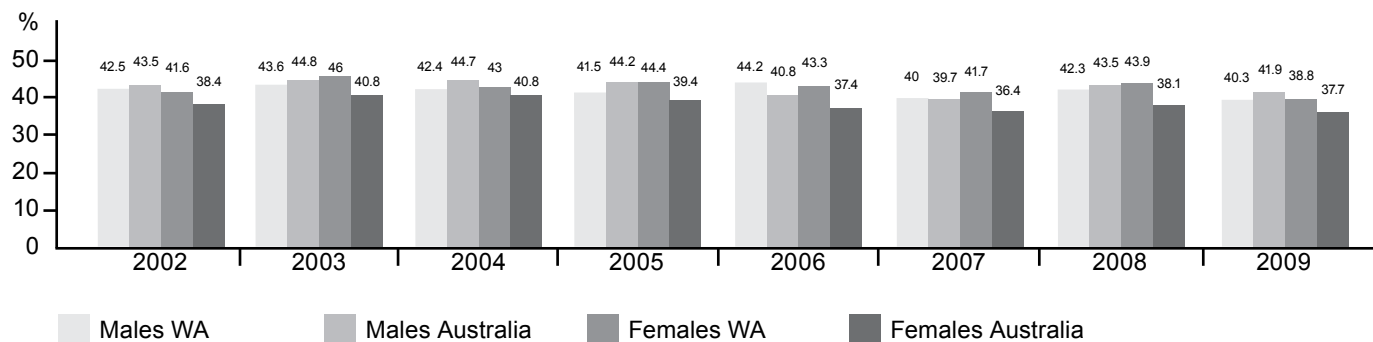


Figure 3: Percentage of participants in organised sport and physical activities 2001–2007⁸ and 2008⁹–2009¹⁰ (ERASS)

Participation in organised sport and physical activity by Western Australian males (aged 15 years and over) has decreased, though the decrease is not statistically significant.

The participation level of Western Australian females has remained consistently higher than the levels for Australian females since 2002, however participation levels for Western Australian females in 2009 has decreased significantly from 43.9% to 38.8%.

Effectiveness Indicator No. 5

Satisfaction rating of camps management and service delivery

This effectiveness measure reflects the satisfaction rating of client's with venue, accommodation, management, program and catering at the camps (Bickley, Ern Halliday, Point Walter and Woodman Point).

Key effectiveness indicator	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Actual	2009/10 Target	2009/10 Actual	Variation
Clients satisfied with venue, accommodation, management, program and catering at the camps	85%	89%	89%	91%	93%	85%	93%	8%

The high levels of client satisfaction of 2008/09 with all aspects of camps management, programs and service delivery post the extensive capital works program has been maintained in 2009/10.

⁸ Data for 2002–2007 sourced from Exercise Recreation and Sport Surveys 2001 to 2007.

⁹ Participation in Exercise Recreation and Sport Survey, 2008 published by the Standing Committee on Recreation and Sport; Table 23, p71.

¹⁰ Participation in Exercise Recreation and Sport Survey, 2009 published by the Standing Committee on Recreation and Sport; Table 22, p74.

Key performance indicators

Key performance indicators - Efficiency

Service 1: Infrastructure and organisational development

Service description

Provide industry leadership and support for infrastructure and organisational development, through funding and advice to sport and recreation organisations State-wide, including State and local government.

Key efficiency indicators	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Actual	2009/10 Target	2009/10 Actual	Variation (to target)
Cost								
Average cost of grants managed	\$1,907	\$1,652	\$2,081	\$3,202	\$2,115	\$2,130	\$1,921	-\$209 ¹¹
Average cost of grants provided	\$32,017	\$12,739	\$22,034	\$23,672	\$52,432	\$72,170	\$42,767	-\$29,403 ¹²
Average cost of advisory services to organisations	\$7,740	\$10,542	\$11,764	\$8,645	\$10,477	\$10,855	\$13,098	\$2,243 ¹³

Service 2: People development in sport and recreation

Service description

Provide information, advice and education support (contact-type services) to personnel involved in sport and recreation service delivery (e.g. coaches, officials, local government, facility and trail managers, administrators and volunteers).

Key efficiency indicators	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Actual	2009/10 Target	2009/10 Actual	Variation (to target)
Cost								
Average cost of providing the contact services	\$587	\$669	\$740	\$745	\$747	\$677	\$749	\$72 ¹⁴

¹¹ Variation from target is due to the increase in the total number of grants managed, refer to footnote 16.

¹² Variation from target is due to the increase in the total number of grants provided, refer to footnote 16.

¹³ Variation from target is due to additional FTE being applied to increase departmental capacity to work more intensely with community organisations to support quality sport and recreation service provision State-wide. Variation also includes a reduction in the number of consultancies provided to budget in addition to increased cost for salaries escalation and service overheads.

¹⁴ Variation from target is due to increased cost for salaries escalation and service overheads being applied to provide contact services to sport and recreation industry groups and individuals.

Key performance indicators

Service 3: Recreation camps management

Service description

The Department of Sport and Recreation is responsible for five recreation camps, of which it operates four. Camp Quararup in Albany is leased to a private operator. Four metropolitan camps offer outdoor recreation programs that are designed to provide experiential learning opportunities to the community and increase physical activity participation in the outdoors.

Key efficiency indicators	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Actual	2009/10 Target	2009/10 Actual	Variation (to target)
Cost								
Average cost per bed night	\$46.87	\$51.68	\$67.00	\$48.42	\$53.06	\$35.83	\$57.41	\$21.58 ¹⁵
Average cost per participation	\$17.00	\$20.24	\$26.77	\$22.48	\$19.75	\$19.59	\$21.49	\$1.90

¹⁵ Variation is due to a change in methodology for the allocation of asset depreciation. A revaluation of the Camps infrastructure resulted in an asset revaluation decrement of \$1.2 million in 2009/10. Including the decrement, the average cost per bed night is \$66.14 and the average cost per participation is \$26.51.

Key performance indicators

Performance measures

For each service, agencies are required to report measures of quantity, quality, timeliness and cost.

Service 1: Infrastructure and organisational development

Service description

Provide industry leadership and support for infrastructure and organisational development, through funding and advice to sport and recreation organisations State-wide, including State and local government.

Performance measures	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Actual	2009/10 Target	2009/10 Actual	Variation (to target)
Quantity								
Number of grants managed	1,420	1,679	1,468	1,517	1,329	1,601	2,443	842 ¹⁶
Number of grants provided	1,420	1,679	1,468	1,517	667	652	812	160 ¹⁷
Number of organisations provided advisory services	555	420	504	548	652	550	527	-23
Quality								
Satisfaction rating of recipients regarding the management of grants	84%	78%	92%	93%	93% ¹⁶	90%	91%	1%
Satisfaction rating of organisations provided advisory services	86%	90%	91%	95%	90% ¹⁷	95%	87%	-8%
Timeliness								
Grants managed within time frames	99%	98%	96.5%	100%	100%	98%	94% ¹⁸	-4%
Public perception of department being punctual to meetings, returning phone calls	89%	94%	93%	97%	94% ¹⁸	95%	92%	-3%
Cost								
Average cost of grants managed	\$1,907	\$1,652	\$2,081	\$3,202	\$2,115	\$2,130	\$1,921	-\$209 ¹⁹
Average cost of grants provided	\$32,017	\$12,739	\$22,034	\$23,672	\$52,432	\$72,170	\$42,767	-\$29,403 ²⁰
Average cost of advisory services to organisations	\$7,740	\$10,542	\$11,764	\$8,645	\$10,447	\$10,855	\$13,098	\$2,243 ²¹

¹⁶ Variation from target was due to expansion of the Club Development Officer Program and introduction of new grants programs, namely:

- Community Sporting and Recreation Facilities Fund small grants (additional round);
- Community Participation Funding;
- Volunteer Learning and Development Grants; and
- Organisational Sustainability Program forming a part of Country Package.

¹⁷ Refer to footnote 16.

¹⁸ A change in methodology was introduced in 2010 given the department's largest funding program to sport organisations (the Organisational Sustainability Program) has moved to triennial funding agreements.

¹⁹ Refer to footnote 11.

²⁰ Refer to footnote 12.

²¹ Refer to footnote 13.

Key performance indicators

Service 2: People development in sport and recreation

Service description

Provide information, advice and education support to personnel involved in sport and recreation service delivery (e.g. coaches, officials, local governments, facility and trails managers, administrators and volunteers).

Performance measures	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Actual	2009/10 Target	2009/10 Actual	Variation (to target)
Quantity								
Number of contact type services*	10,733	10,019	11,278	8,894	10,010	9,000	10,278	1,278 ²²
Quality								
Satisfaction rating with forums, seminars and programs	83%	83%	80%	93%	90%	90%	92%	2%
Timeliness								
Clients' rating of service responsiveness	89%	94%	93%	97%	94%	93%	92%	-1%
Cost								
Average cost of providing the contact services	\$587	\$669	\$740	\$745	\$747	\$677	\$749	\$72 ²⁴

* In addition to the 10,278 contacts recorded, a further 850 industry participants were involved in participation-based programs organised by the department in 2009/10 e.g. national basketball games, football carnivals and aged care games.

²² Variation from target is primarily due to an increase in Information Centre contacts as a result of service promotion activities and improved technology enabling greater user accessibility.

²³ The revised measure of the 'Satisfaction rating with programs, initiatives and resources', which replaces the previous 'Satisfaction rating of forums, seminars and programs' better reflects the department's shift away from the direct delivery of forums and seminars toward the focused delivery of quality programs and initiatives that meet industry needs and the provision of accessible, relevant information and resources (written and online) to support personnel involved in sport and recreation service delivery.

²⁴ Refer to footnote 14.

Key performance indicators

Service 3: Recreation camps management

Service description

The Department of Sport and Recreation is responsible for five recreation camps, of which it operates four. Camp Quararup in Albany is leased to a private operator. Four metropolitan camps offer outdoor recreation programs that are designed to provide experiential opportunities to the community and increase physical activity participation in the outdoors.

Key performance measure	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Actual	2009/10 Target	2009/10 Actual	Variation (to target)
Total occupancy in bed nights	57,134	52,675	59,354	71,610	79,108	73,500	76,239	2,739
Average cost per bed night	\$46.87	\$51.68	\$67.00	\$48.42	\$53.06	\$35.83	\$57.41	\$21.58 ²⁵

Note: The number of bed nights is a measure that is derived by individually multiplying the number of persons staying in the camps by the number of nights stayed.

Key performance measure	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Actual	2009/10 Target	2009/10 Actual	Variation (to target)
Total number of program participations	81,136	89,638	99,035	102,807	111,402	110,000	108,529	-1,471
Average cost per participation	\$17.00	\$20.24	\$26.77	\$22.48	\$19.75	\$19.59	\$21.49	\$1.90

Note: Program participations indicate the number of program activities undertaken by a single participant. It does not refer to the number of persons who undertook an activity.

²⁵ Refer to footnote 15.



Auditor General

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

DEPARTMENT OF SPORT AND RECREATION FINANCIAL STATEMENTS AND KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2010

I have audited the accounts, financial statements, controls and key performance indicators of the Department of Sport and Recreation.

The financial statements comprise the Statement of Financial Position as at 30 June 2010, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, Schedule of Income and Expenses by Service, Schedule of Assets and Liabilities by Service, and Summary of Consolidated Account Appropriations and Income Estimates for the year then ended, a summary of significant accounting policies and other explanatory Notes, including Administered transactions and balances.

The key performance indicators consist of key indicators of effectiveness and efficiency.

Director General's Responsibility for the Financial Statements and Key Performance Indicators

The Director General is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the Treasurer's Instructions, and the key performance indicators. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements and key performance indicators that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; making accounting estimates that are reasonable in the circumstances; and complying with the Financial Management Act 2006 and other relevant written law.

Summary of my Role

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements, controls and key performance indicators based on my audit. This was done by testing selected samples of the audit evidence. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. Further information on my audit approach is provided in my audit practice statement. This document is available on the OAG website under "How We Audit".

An audit does not guarantee that every amount and disclosure in the financial statements and key performance indicators is error free. The term "reasonable assurance" recognises that an audit does not examine all evidence and every transaction. However, my audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the financial statements and key performance indicators.

Audit Opinion

In my opinion,

- (i) the financial statements are based on proper accounts and present fairly the financial position of the Department of Sport and Recreation at 30 June 2010 and its financial performance and cash flows for the year ended on that date. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions;
- (ii) the controls exercised by the Department provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions; and
- (iii) the key performance indicators of the Department are relevant and appropriate to help users assess the Department's performance and fairly represent the indicated performance for the year ended 30 June 2010.

GLEN CLARKE
ACTING AUDITOR GENERAL
9 September 2010

Certification of financial statements

for the year ended 30 June 2010

The accompanying financial statements of the Department of Sport and Recreation have been prepared in compliance with the provisions of the Financial Management Act 2006 from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2010 and the financial position as at 30 June 2010.

At the date of signing we are not aware of any circumstances that would render any particulars included in the financial statements misleading or inaccurate.



Damian Rosielle
Chief Financial Officer



Ron Alexander
Accountable Officer

9 September 2010

Report of operations

for the year ended 30 June 2010

	2010 Target ⁽¹⁾	2010 Actual	Variation ⁽²⁾
	\$'000	\$'000	\$'000
Total cost of services (expense limit)	67,815	61,938	(5,877)
<i>(sourced from 'Statement of comprehensive income')</i>			
Explanation of variance			
Reduction reflects diversion of netball funding to capital works and deferral of CSRFF funding into the forward estimates.			
Net cost of services	63,885	56,127	(7,758)
<i>(sourced from 'Statement of comprehensive income')</i>			
Explanation of variance			
Reduction reflects diversion of netball funding to capital works and deferral of CSRFF funding into the forward estimates.			
Total equity	48,713	37,361	(11,352)
<i>(sourced from 'Statement of financial position')</i>			
Explanation of variance			
Reduction reflects revaluation of camps improvements.			
Net increase/(decrease) in cash held	(403)	1,692	2,095
<i>(sourced from 'Statement of cashflow')</i>			
Explanation of variance			
Due to increased Sports Lotteries funding being allocated but unspent at year end and facilities projects being delayed.			
	No.	No.	No.
Approved full-time equivalent (FTE) staff level	173	178	5

(1) As specified in the Government of Western Australia's Budget Statements figures for the 2009/10 financial year.

(2) Further explanations are also contained in Note 32 'Explanatory statement' to the financial statements.

Statement of comprehensive income

for the year ended 30 June 2010

	Note	2010 \$'000	2009 \$'000
COST OF SERVICES			
Expenses			
Employee benefits expense	5	15,030	14,298
Supplies and services	6	6,778	13,443
Depreciation and amortisation expense	7	2,280	2,276
Accommodation expenses	8	1,514	1,715
Grants and subsidies	9	34,727	34,972
Other expenses	10	1,590	387
Loss on disposal of non-current assets	14	19	1,000
Total cost of services		<u>61,938</u>	<u>68,091</u>
Income			
Revenue			
User charges and fees	11	3,092	2,992
Commonwealth grants and contributions	12	873	800
Other revenue	13	1,846	2,443
Total revenue		<u>5,811</u>	<u>6,235</u>
Total income other than income from State Government		<u>5,811</u>	<u>6,235</u>
NET COST OF SERVICES		<u>56,127</u>	<u>61,856</u>
INCOME FROM STATE GOVERNMENT			
Service appropriation	15	54,355	54,143
Resources received free of charge	15	255	33
Total income from State Government		<u>54,610</u>	<u>54,176</u>
(DEFICIT)/SURPLUS FOR THE PERIOD		<u>(1,517)</u>	<u>(7,680)</u>
OTHER COMPREHENSIVE EXPENSES			
Gains/losses recognised directly in equity	27	-	13
Asset revaluation decrement	27	(17,846)	(233)
Total other comprehensive expenses		<u>(17,846)</u>	<u>(220)</u>
TOTAL COMPREHENSIVE EXPENSES FOR THE PERIOD		<u>(19,363)</u>	<u>(7,900)</u>

Refer to the 'Schedule of income and expenses by service'.

The 'Statement of comprehensive income' should be read in conjunction with the accompanying notes.

Statement of financial position

as of 30 June 2010

	Note	2010 \$'000	2009 \$'000
ASSETS			
Current assets			
Cash and cash equivalents	28(a)	7,581	5,403
Restricted cash and cash equivalents	16	7,786	8,337
Inventories	17	11	5
Receivables	18	1,406	3,063
Amounts receivable for services	19	573	386
Other current assets	20	5	3
Total current assets		17,362	17,197
Non-current assets			
Restricted cash and cash equivalents	16	275	210
Amounts receivable for services	19	5,293	3,403
Property, plant and equipment	21	17,946	39,104
Intangible assets	22	270	73
Total non-current assets		23,784	42,790
TOTAL ASSETS		41,146	59,987
LIABILITIES			
Current liabilities			
Payables	24	215	1,032
Provisions	25	2,233	1,915
Other current liabilities	26	695	508
Total current liabilities		3,143	3,455
Non-current liabilities			
Provisions	25	642	477
Total non-current liabilities		642	477
Total liabilities		3,785	3,932
Net assets		37,361	56,055
EQUITY			
Contributed equity	27	25,351	24,682
Reserves	27	160	18,006
Accumulated surplus	27	11,850	13,367
Total equity		37,361	56,055
TOTAL LIABILITIES AND EQUITY		41,146	59,987

Refer to the 'Schedule of assets and liabilities by service'.

The 'Statement of financial position' should be read in conjunction with the accompanying notes.

Statement of changes in equity

for the year ended 30 June 2010

	Note	Contributed equity	Reserves	Accumulated surplus/(deficit)	Total equity
		\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2008	27	24,020	18,239	21,034	63,293
Total comprehensive expenses for the year			(233)	(7,680)	(7,913)
Correction of prior period error				13	13
Transactions with owners in their capacity as owners:					
Capital appropriations		47			47
Transfer of net assets from other agencies		615			615
Total		662	(233)	(7,667)	(7,238)
Balance at 30 June 2009		<u>24,682</u>	<u>18,006</u>	<u>13,367</u>	<u>56,055</u>
Balance at 1 July 2009	27	24,682	18,006	13,367	56,055
Total comprehensive expenses for the year			(17,846)	(1,517)	(19,363)
Transactions with owners in their capacity as owners:					
Capital appropriations		669			669
Total		669	(17,846)	(1,517)	(18,694)
Balance at 30 June 2010		<u>25,351</u>	<u>160</u>	<u>11,850</u>	<u>37,361</u>

The 'Statement of changes in equity' should be read in conjunction with the accompanying notes.

Statement of cash flow

for the year ended 30 June 2010

	Note	2010 \$'000	2009 \$'000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		51,892	52,951
Capital contributions		669	7,547
Distribution to owners		-	(7,500)
Holding account drawdowns		386	354
Net cash provided by State Government		<u>52,947</u>	<u>53,352</u>
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(14,606)	(14,301)
Supplies and services		(6,560)	(13,278)
Grants and subsidies		(35,348)	(34,949)
Accommodation		(1,526)	(1,720)
GST payments on purchases		(5,502)	(9,985)
Other payments		(420)	(331)
Receipts			
User fees and charges		3,166	3,003
Commonwealth grants and contributions		873	800
GST receipts on sales		581	616
GST receipts from taxation authority		6,664	7,745
Other receipts		1,807	6,639
Net cash used in operating activities	28(b)	<u>(50,871)</u>	<u>(55,761)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Repayments of loans and advances		10	60
Proceeds from sale of non-current physical assets		1	-
Purchase of non-current physical assets		(395)	(532)
Net cash used in investing activities		<u>(384)</u>	<u>(472)</u>
Net decrease (increase) in cash and cash equivalents		1,692	(2,881)
Cash and cash equivalents at the beginning of period		<u>13,950</u>	<u>16,831</u>
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	28(a)	<u>15,642</u>	<u>13,950</u>

The 'Statement of cash flow' should be read in conjunction with the accompanying notes.

Schedule of income and expenses by service

for the year ended 30 June 2010

	Infrastructure and organisational development		People development in sport and recreation		Recreation camps management		Total	
	2010	2009	2010	2009	2010	2009	2010	2009
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES								
Expenses from ordinary activities								
Employee expenses	6,840	6,735	4,687	4,305	3,503	3,258	15,030	14,298
Supplies and services	3,695	10,395	2,132	2,287	951	761	6,778	13,443
Depreciation and amortisation expenses	175	189	142	149	1,963	1,938	2,280	2,276
Accommodation expenses	684	729	583	571	247	415	1,514	1,715
Grants and subsidies	32,572	33,856	2,155	1,116	-	-	34,727	34,972
Other expenses	197	207	143	155	1,250	25	1,590	387
Cost of disposal of non-current assets	7	996	6	4	6	-	19	1,000
Total cost of services	44,170	53,107	9,848	8,587	7,920	6,397	61,938	68,091
Income from ordinary activities								
User charges and fees	91	66	19	6	2,982	2,920	3,092	2,992
Commonwealth grants and contributions	-	-	873	800	-	-	873	800
Other revenues from ordinary activities	673	1,653	1,014	436	159	354	1,846	2,443
Total income from ordinary activities	764	1,719	1,906	1,242	3,141	3,274	5,811	6,235
NET COST OF SERVICES	43,406	51,388	7,942	7,345	4,779	3,123	56,127	61,856
INCOME FROM STATE GOVERNMENT								
Service appropriation	42,952	44,308	7,970	7,535	3,433	2,300	54,355	54,143
Resources received free of charge	69	18	68	12	118	3	255	33
Total income from State Government	43,021	44,326	8,038	7,547	3,551	2,303	54,610	54,176
(DEFICIT)/SURPLUS FOR THE PERIOD	(385)	(7,062)	96	202	(1,228)	(820)	(1,517)	(7,680)
OTHER COMPREHENSIVE EXPENSES								
Gains/losses recognised directly in equity	-	-	-	-	-	13	-	13
Asset revaluation decrement	-	-	-	-	(17,846)	(233)	(17,846)	(233)
Total other comprehensive expenses	-	-	-	-	(17,846)	(220)	(17,846)	(220)
TOTAL COMPREHENSIVE EXPENSES FOR THE PERIOD	(385)	(7,062)	96	202	(19,074)	(1,040)	(19,363)	(7,900)

The 'Schedule of income and expenses by service' should be read in conjunction with the accompanying notes.

The three key services of the department are:

Service 1: Infrastructure and organisational development

This service provides industry leadership and support for infrastructure and organisational development, through funding and advice to sport and recreation organisations State-wide, including State and local governments

Service 2: People development in sport and recreation

This service provides information, advice and education support to personnel involved in sport and recreation service delivery (e.g. coaches, officials, local governments, facility and trails managers, administrators and volunteers).

Service 3: Recreation camps management

This service provides recreation camp programming opportunities (with associated catering and accommodation services) through a camp network.

Schedule of assets and liabilities by service

as at 30 June 2010

	Infrastructure and organisational development		People development in sport and recreation		Recreation camps management		Total	
	2010	2009	2010	2009	2010	2009	2010	2009
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS								
Current assets	15,716	15,664	1,238	1,443	408	90	17,362	17,197
Non-current assets	1,941	1,723	1,607	916	20,236	40,151	23,784	42,790
Total assets	17,657	17,387	2,845	2,359	20,644	40,241	41,146	59,987
LIABILITIES								
Current liabilities	1,245	1,868	867	807	1,031	780	3,143	3,455
Non-current liabilities	293	238	201	141	148	98	642	477
Total liabilities	1,538	2,106	1,068	948	1,179	878	3,785	3,932
NET ASSETS	16,119	15,281	1,777	1,411	19,465	39,363	37,361	56,055

The 'Schedule of assets and liabilities by service' should be read in conjunction with the accompanying notes.

The three key services of the department are:

Service 1: Infrastructure and organisational development

This service provides industry leadership and support for infrastructure and organisational development, through funding and advice to sport and recreation organisations State-wide, including State and local government.

Service 2: People development in sport and recreation

This service provides information, advice and education support to personnel involved in sport and recreation service delivery (e.g. coaches, officials, local governments, facility and trails managers, administrators and volunteers).

Service 3: Recreation camps management

This service provides recreation camp programming opportunities (with associated catering and accommodation services) through a camp network.

Summary of consolidated account appropriations and income estimates

for the year ended 30 June 2010

	2010 Estimate \$'000	2010 Actual \$'000	Variance \$'000	2010 Actual \$'000	2009 Actual \$'000	Variance \$'000
DELIVERY OF SERVICES						
Item 60 Net amount appropriated to deliver services	30,592	25,641	(4,951)	25,641	31,436	(5,795)
Item 61 Contribution to Community Sporting and Recreation Facilities Fund	20,000	15,000	(5,000)	15,000	10,000	5,000
Amount authorised by other statutes:						
<i>Lotteries Commission Act 1990</i>	12,648	13,500	852	13,500	12,500	1,000
<i>Salaries and Allowances Act 1975</i>	213	214	1	214	207	7
Total appropriations provided to deliver services	63,453	54,355	(9,098)	54,355	54,143	212
CAPITAL						
Capital appropriations	669	669	-	669	47	622
GRAND TOTAL	64,122	55,024	(9,098)	55,024	54,190	834
Details of expenses by service						
Infrastructure and organisational development	56,934	44,170	(12,764)	44,170	53,107	(8,937)
People development in sport and recreation	6,093	9,848	3,755	9,848	8,587	1,261
Recreation camps management	4,788	7,920	3,132	7,920	6,397	1,523
Total costs of services	67,815	61,938	(5,877)	61,938	68,091	(6,153)
Less total revenues from ordinary activities	(3,930)	(5,811)	(1,881)	(5,811)	(6,235)	424
	63,885	56,127	(7,758)	56,127	61,856	(5,729)
Adjustments (i)	(432)	(1,772)	(1,340)	(1,772)	(7,713)	5,941
Total appropriations provided to deliver services	63,453	54,355	(9,098)	54,355	54,143	212
Capital expenditure						
Purchase of non-current physical assets	1,055	395	(660)	395	532	(137)
Grants provided for capital purposes	-	-	-	-	-	-
Adjustments for other funding sources	(386)	274	660	274	(485)	759
Capital appropriations	669	669	-	669	47	622

(i) Adjustments comprise of movements in cash balances and other accrual items such as receivables, payables and superannuation.

Note 32 'Explanatory statement' provides details of any significant variations between estimates and actual results for 2010 and between actual results for 2009 and 2010.

Notes to the financial statements

for the year ended 30 June 2010

1 Australian Accounting Standards

General

The department's financial statements for the year ended 30 June 2010 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' refers to standards and interpretations issued by the Australian Accounting Standard Board (AASB).

The department has adopted any applicable, new and revised Australian Accounting Standards from their operative dates.

Early adoption of standards

The department cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. No Australian Accounting Standards that have been issued or amended, but not operative, have been early adopted by the department for the annual reporting period ended 30 June 2010.

2 Summary of significant accounting policies

(a) General statement

The financial statements constitute general purpose financial statements that have been prepared in accordance with Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board, as applied by the Treasurer's Instructions. Several of these are modified by the Treasurer's Instructions to vary application, disclosure, format and wording.

The Financial Management Act and the Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over the Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board.

Where modification is required and has a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

(b) Basis of preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, modified by the revaluation of land and buildings which have been measured at fair value.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars and all values are rounded to the nearest thousand dollars (\$'000).

The key assumptions made concerning the future, and other key sources of estimation uncertainty at the end of the reporting period that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are disclosed at note 3 'Key sources of estimation uncertainty'.

(c) Reporting entity

The reporting entity is the department. There are no related bodies.

Mission

The department's mission is to enhance the quality of life of Western Australians through their participation and achievement in sport and recreation.

The department is predominantly funded by Parliamentary appropriation supplemented by user charges levied for use of camp facilities on a fee-for-service basis. The financial statements encompass all funds through which the department controls resources to carry on its functions.

Notes to the financial statements

for the year ended 30 June 2010

Services

The department provides the following services:

Service 1: Infrastructure and organisational development

Provides industry leadership and support for infrastructure and organisational development, through funding and advice to sport and recreation organisations State-Wide, including State and local government.

Service 2: People development in sport and recreation

Provides information, advice and education support to personnel involved in sport and recreation service delivery (e.g. coaches, officials, local governments, facility and trails managers, administrators and volunteers).

Service 3: Recreation camps management

Provides recreation camp programming opportunities (with associated catering and accommodation services) through a camp network.

The department administers assets, liabilities, income and expenses on behalf of Government which are not controlled by, nor integral to the function of the department. These administered balances and transactions are not recognised in the principal financial statements of the department, but schedules are prepared using the same basis as the financial statements and are presented at Note 39 and Note 40.

(d) Contributed equity

AASB Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities' requires transfers, other than as a result of a restructure of administrative arrangements, in the nature of equity contributions to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital contributions have been designated as contributions by owners by Treasurer's instruction (TI) 955 'Contributions by Owners made to Wholly Owned Public Sector Entities' and have been credited directly to contributed equity.

Transfer of net assets to/from other agencies, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non discretionary and non reciprocal. See note 27 'Equity'.

(e) Income

Revenue recognition

Revenue is measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

Sale of goods

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership transfer to the purchaser and can be measured reliably.

Provision of services

Revenue is recognised upon delivery of the service to the client or by reference to the stage of completion of the transaction.

Interest

Revenue is recognised as the interest accrues.

Service appropriations

Service appropriations are recognised as revenues at nominal value in the period in which the department gains control of the appropriated funds. The department gains control of appropriated funds at the time those funds are deposited to the bank account or credited to the 'Amount receivable for services' (holding account) held at the Department of Treasury and Finance. See note 15 'Income from State Government' for further detail.

Income due under the *Lotteries Commission Act 1990* is recognised as revenue when appropriated to the department.

Net appropriation determination

The Treasurer may make a determination providing for prescribed revenues to be retained for services under the control of the department. In accordance with the determination specified in the 2009-2010 Budget Statements, the department retained \$5.81 million in 2010 (\$6.23 million in 2009) from the following:

- Proceeds from fees and charges.
- Commonwealth specific purpose grants and contributions.
- One-off gains with a value of less than \$10,000 derived from the sale of property other than real property.
- Other departmental revenue.

Notes to the financial statements

for the year ended 30 June 2010

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the department obtains control over the assets comprising the contributions which is usually when cash is received.

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Gains

Gains may be realised or unrealised and are usually recognised on a net basis. These include gains arising on the disposal of non current assets and some revaluations of non current assets.

(f) Property, plant and equipment

Capitalisation/expensing of assets

Items of property, plant and equipment costing more than \$5,000 are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment costing less than \$5,000 are immediately expensed direct to the 'Statement of comprehensive income' (other than where they form part of a group of similar items which are significant in total).

Initial recognition and measurement

All items of property, plant and equipment are initially recognised at cost.

For items of property, plant and equipment acquired at no cost or for nominal cost, the cost is the fair value at the date of acquisition.

Subsequent measurement

Subsequent to initial recognition as an asset, the revaluation model is used for the measurement of land and buildings, and the cost model for all other property, plant and equipment. Land and buildings are carried at fair value less accumulated depreciation (buildings only) and accumulated impairment losses. All other items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Where market evidence is available, the fair value of land and buildings is determined on the basis of current market buying values determined by reference to recent market transactions. When buildings are revalued by reference to recent market transactions, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

Where market evidence is not available, the fair value of land and buildings is determined on the basis of existing use. This normally applies where buildings are specialised or where land use is restricted. Fair value for existing use assets is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the depreciated replacement cost. Where the fair value of buildings is dependent on using the depreciated replacement cost basis, the gross carrying amount and the accumulated depreciation are restated proportionately.

The revaluation of land is an independent valuation usually provided on an annual basis by the Western Australian Land Information Authority (Valuation Services) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period. A valuation of departmental buildings assets (improvements) was also undertaken by Valuation Services in 2009/10.

The most significant assumptions in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated useful life. Professional judgment by the valuer is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

Refer to note 21 'Property, plant and equipment' for further information on revaluations.

Derecognition

Upon disposal or derecognition of an item of property and plant and equipment, any revaluation surplus relating to that asset is retained in the asset revaluation surplus.

Asset revaluation surplus

The asset revaluation surplus is used to record increments and decrements on the revaluation of non-current assets as described in note 21 'Property, plant and equipment'.

Depreciation

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

Notes to the financial statements

for the year ended 30 June 2010

Land is not depreciated. Depreciation on other assets is calculated using the straight line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable asset are:

Buildings	Up to 20 years
Plant and equipment	3–10 years
Office equipment	3 years

Motor vehicles used by the department are leased. See note 2(i).

(g) Intangible assets

Capitalisation/expensing of assets

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$5,000 or more are capitalised. The cost of utilising the assets is expensed (amortised) over their useful life. Costs incurred below these thresholds are immediately expensed directly to the 'Statement of comprehensive income'.

All acquired and internally developed intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

The cost model is applied for subsequent measurement requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life) on the straight line basis using rates which are reviewed annually. All intangible assets controlled by the department have a finite useful life and zero residual value. The expected useful lives for each class of intangible asset are:

Software	3 years
Website costs	3 years

Computer software

Software that is an integral part of the related hardware is treated as property, plant and equipment. Software that is not an integral part of the related hardware is treated as an intangible asset. Software costing less than \$5,000 is expensed in the year of acquisition.

Website costs

Website costs are charged as expenses when they are incurred unless they relate to the acquisition or development of an asset, when they may be capitalised and amortised. Generally, costs in relation to feasibility studies during the planning phase of a website and ongoing costs of maintenance during the operating phase are expensed. Costs incurred in building or enhancing a website, to the extent that they represent probable future economic benefits controlled by the department that can be reliably measured, are capitalised.

(h) Impairment of assets

Property, plant and equipment and intangible assets are tested for any indication of impairment at the end of each reporting period. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised. As the department is a not for profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value, have no risk of material impairment where fair value is determined by reference to market-based evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indication of impairment at the end of each reporting period.

See note 23 'Impairment of assets' for the outcome of impairment reviews and testing.

See note 2(o) 'Receivables' and note 18 'Receivables' for impairment of receivables.

Notes to the financial statements

for the year ended 30 June 2010

(i) Leases

The department holds operating leases for head office, a number of branch office buildings and motor vehicles. Lease payments are expensed on a straight line basis over the lease term as this represents the pattern of benefits derived from the leased properties and vehicles.

(j) Financial instruments

In addition to cash, the department has two categories of financial instrument:

- Loans and receivables; and
- Financial liabilities measured at amortised cost.

These have been disaggregated into the following classes:

Financial assets

- Cash and cash equivalents
- Restricted cash and cash equivalents
- Receivables
- Amounts receivable for services

Financial liabilities

- Payables

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or face value. Usually the transaction cost or face value is equivalent to the fair value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

(k) Cash and cash equivalents

For the purpose of the 'Statement of cash flow', cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value, and bank overdrafts.

(l) Accrued salaries

Accrued salaries (refer note 26) represent the amount due to staff but unpaid at the end of the financial year, as the pay date for the last pay period for that financial year does not coincide with the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The department considers the carrying amount of accrued salaries to be equivalent to its net fair value.

The accrued salaries suspense account (see note 16) consists of amounts paid annually into a suspense account over a period of 10 financial years to largely meet the additional cash outflow in each eleventh year when 27 pay days occur instead of the normal 26. No interest is received on this account.

(m) Amounts receivable for services (holding account)

The department receives funding on an accrual basis that recognises the full annual cash and non-cash cost of services. The appropriations are paid in the form of cash and partly as an asset (holding account receivable) that is accessible on the emergence of the cash funding requirement to cover leave entitlements and asset replacement.

See also note 15 'Income from State Government' and note 19 'Amounts receivable for services'.

(n) Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned by the method most appropriate to each particular class of inventory, with the majority being valued on a first in first out basis.

Inventories not held for resale are valued at cost unless they are no longer required, in which case they are valued at net realisable value. See also note 17 'Inventories'.

Notes to the financial statements

for the year ended 30 June 2010

(o) Receivables

Receivables are recognised and carried at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the department will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days. See note 2(j) 'Financial instruments' and note 18 'Receivables'.

(p) Payables

Payables are recognised at the amounts payable when the department becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as they are generally settled within 30 days. See note 2(j) 'Financial instruments' and note 24 'Payables'.

(q) Provisions

Provisions are liabilities of uncertain timing or amount. The department recognises a provision where there is a present legal or constructive obligation as a result of a past event, and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at the end of each reporting period. See note 25 'Provisions'.

Provisions – employee benefits

Annual leave and long service leave

The liability for annual and long service leave expected to be settled within 12 months after the end of the reporting date is recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Annual and long service leave expected to be settled more than 12 months after the end of the reporting date is measured at the present value of amounts expected to be paid when the liabilities are settled. Leave liabilities are in respect of services provided by employees up to the end of the reporting date.

When assessing expected future payments, consideration is given to expected future wage and salary levels, including non salary components such as employer superannuation contributions. In addition, the long service leave liability also considers the experience of employee departures and periods of service.

A liability for long service leave is recognised as soon as an employee commences service. Annual leave and long service leave liabilities have been measured using the long hand method. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with term to maturity that match, as closely as possible, the estimated future cash outflows.

All annual leave and unconditional long service leave provisions are classified as current liabilities as the department does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

Superannuation

The Government Employees Superannuation Board (GESB) in accordance with legislative requirements administers public sector superannuation arrangements in Western Australia.

Employees may contribute to the Pension Scheme, a defined benefit pension scheme now closed to new members or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme also closed to new members.

The department has no liabilities for superannuation charges under the Pension or the GSS schemes. The liabilities for the unfunded Pension Scheme and the unfunded GSS Scheme transfer benefits due to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS Scheme obligations are funded by concurrent contributions made by the department to the GESB. The concurrently funded part of the GSS Scheme is a defined contribution scheme as these contributions extinguish all liabilities in respect of the concurrently funded GSS Scheme obligations.

Employees commencing employment prior to 16 April 2007 who were not members of either the Pension or the GSS Schemes became non-contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). Both of these schemes are accumulation schemes. The department makes concurrent contributions to GESB on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. These contributions extinguish the liability for superannuation charges in respect of the WSS and GESBS schemes.

The GESB makes all benefit payments in respect of the Pension and GSS schemes, and is recouped by the Treasurer for the employer's share. See also Note 2(r) 'Superannuation expense'.

Notes to the financial statements

for the year ended 30 June 2010

Provisions – other

Employment on-costs

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses' and are not included as part of the department's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

(r) Superannuation expense

The superannuation expense in the 'Statement of comprehensive income' comprises of employer contributions paid to the GSS (concurrent contributions), the West State Superannuation Scheme (WSS), and the GESB Super Scheme (GESBS).

The GSS Scheme is a defined benefit scheme for the purposes of employees and whole of government reporting. However, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the agency to GESB extinguishes the agency's obligations to the related superannuation liability.

(s) Resources received free of charge or for nominal cost

Resources received free of charge or for nominal cost that can be reliably measured, are recognised as income and as assets or expenses as appropriate at fair value.

Where assets or services are received from another State Government agency, these are separately disclosed under Income from State Government in the 'Statement of comprehensive income'.

3 Key sources of estimation uncertainty

The department makes key estimates and assumptions concerning the future. These estimates and assumptions are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Long service leave

In calculating the department's long service leave provision, several estimations and assumptions have been made. These include expected future salary rates, salary inflation, discount rates, employee retention rates and expected future payments. Any changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

4 Disclosure of changes in accounting policy and estimates

Initial application of an Australian Accounting Standard

The department has applied the following Australian Accounting Standards effective for annual reporting periods beginning on or after 1 July 2009 that impacted on the department.

AASB 101	Presentation of Financial Statements (September 2007).
	This Standard has been revised and introduces a number of terminology changes as well as changes to the structure of the Statement of Changes in Equity and the Statement of Comprehensive Income. It is now a requirement that owner changes in equity be presented separately from non-owner changes in equity. There is no financial impact resulting from the application of this revised Standard.
AASB 2007-10	Further Amendments to Australian Accounting Standards arising from AASB 101.
	This Standard changes the term 'general purpose financial report' to 'general purpose financial statements', where appropriate in Australian Accounting Standards and the Framework to better align with IFRS terminology. There is no financial impact resulting from the application of this Standard.

Notes to the financial statements

for the year ended 30 June 2010

AASB 2008-13	<p>Amendments to Australian Accounting Standards arising from AASB Interpretation 17 – Distributions of Non-cash Assets to Owners (AASB 5 and AASB 110).</p> <p>This Standard amends AASB 5 Non-current Assets Held for Sale and Discontinued Operations in respect of the classification, presentation and measurement of non-current assets held for distribution to owners in their capacity as owners. This may impact on the presentation and classification of Crown land held by the department where the Crown land is to be sold by the Department of Regional Development and Lands (formerly Department for Planning and Infrastructure). The department does not expect any financial impact when the Standard is first applied prospectively.</p>
AASB 2009-2	<p>Amendments to Australian Accounting Standards – Improving Disclosures about Financial Instruments (AASBs 4, 7, 1023 and 1038).</p> <p>This Standard amends AASB7 Financial Instruments: Disclosures and will require enhanced disclosures about fair value measurements and liquidity risk with respect to financial instruments. There is no financial impact resulting from the application of this Standard.</p>

Future impact of Australian Accounting Standards not yet operative

The department cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 Application of Australian Accounting Standards and Other Pronouncements. Consequently, the department has not applied early any of the following Australian Accounting Standards that have been issued that may impact the department. Where applicable, the department plans to apply these Australian Accounting Standards from their application date.

		Operative for reporting periods beginning on/after
AASB 2009-11	<p>Amendments to Australian Accounting Standards arising from AASB 9 (AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10&12)</p> <p>The amendment to AASB 7 requires modification to the disclosure of categories of financial assets. The department does not expect any financial impact when the Standard is first applied. The disclosure of categories of financial assets in the notes will change.</p>	1 Jan 2013
AASB 1053	<p>Application of Tiers of Australian Accounting Standards</p> <p>This Standard establishes a differential financial reporting framework consisting of two tiers of reporting requirements for preparing general purpose financial statements.</p> <p>The Standard does not have any financial impact on the department. However it may affect disclosures in the financial statements of the department if the reduced disclosure requirements apply. DTF has not yet determined the application or the potential impact of the new Standard for agencies.</p>	1 Jul 2013
AASB 2010-2	<p>Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements.</p> <p>This Standard makes amendments to many Australian Accounting Standards, including Interpretations, to introduce reduced disclosure requirements into these pronouncements for application by certain types of entities.</p> <p>The Standard is not expected to have any financial impact on the department. However, this Standard may reduce some note disclosures in financial statements of the department. DTF has not yet determined the application or the potential impact of the amendments to these Standards for agencies.</p>	1 Jul 2013

Notes to the financial statements

for the year ended 30 June 2010

	2010 \$'000	2009 \$'000
5 Employee benefits expense		
Wages and salaries	11,530	11,045
Superannuation – defined contribution plans (i)	1,205	1,139
Long service leave (ii)	468	418
Annual leave (ii)	1,165	1,082
Other related expenses (iii)	662	614
	15,030	14,298

(i) Defined contributions plans include West State, Gold State and GESB Super Scheme (contributions paid).

(ii) Includes a superannuation contribution component.

(iii) Includes the value of the fringe benefit to the employee plus the fringe benefits tax component.

Employment on-costs such as workers compensation insurance is included at Note 10 'Other expenses'. The employment on-costs liability is included in Note 25 'Provisions'.

6 Supplies and services

Communications	509	597
Consultants and contractors	2,581	8,939
Materials	1,216	1,490
Motor vehicles	593	542
Travel	351	380
Other	1,528	1,495
	6,778	13,443

7 Depreciation and amortisation expense

Depreciation

Plant and equipment	193	192
Buildings	1,954	1,943
Computer equipment	69	79
Total depreciation	2,216	2,214

Amortisation

Intangible assets	64	62
Total amortisation	64	62
Total depreciation and amortisation	2,280	2,276

8 Accommodation expenses

Lease rentals	1,098	1,133
Repairs and maintenance	234	413
Cleaning	182	169
	1,514	1,715

Notes to the financial statements

for the year ended 30 June 2010

9 Grants and subsidies

Recurrent

	2010 \$'000	2009 \$'000
Sports financial grants	3,727	3,613
Advances (i)	-	600
Sports Lotteries Account	12,170	11,462
Logue Brook Trust Fund (ii)	-	10,000
	15,897	25,675

Capital

Sports financial grants	3,798	1,113
Community Sporting and Recreational Funds	15,032	8,184
	18,830	9,297
	34,727	34,972

(i) Amounts totalling \$600,000 were advanced to the Western Australian Cricket Association ('WACA') in the previous financial year to assist in the repayment of external finance. Under the Financial Assistance Agreement proposed between the department and the WACA, the payment advances will become repayable to the department in the event that undertakings given by the WACA are not met.

(ii) \$10 million in funds relating to Logue Brook was returned to the Water Corporation in 2008/09.

10 Other expenses

Equipment repairs and maintenance	263	331
Employment on-costs (i)	110	56
Doubtful/bad debts	5	-
Write offs	2	-
Asset revaluation decrement (ii)	1,210	-
	1,590	387

(i) Includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liability is included at note 25 'Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

(ii) Due to the revaluation in improvements which devalued the assets by more than the balance of the Asset Revaluation Reserve for buildings. See also note 21 'Property, plant and equipment' and note 27 'Equity'.

11 User charges and fees

Accommodation	1,536	1,513
Fees from seminars	110	100
Meals	149	157
Programs	1,297	1,222
	3,092	2,992

12 Commonwealth grants and contributions

Australian Sports Commission Indigenous Sport Program	692	611
Australian Sports Commission	181	189
	873	800

Notes to the financial statements

for the year ended 30 June 2010

	2010 \$'000	2009 \$'000
13 Other revenue		
Healthway	2	162
Expenditure recoups	725	571
Logue Brook Trust	16	694
Other revenues	1,103	1,016
	1,846	2,443

14 Net (loss)/gain on disposal of non-current assets

Costs of disposal of non-current assets

Works in progress (Major Stadia)	-	991
Improvements	7	-
Plant and equipment	13	9

Proceeds from disposal of non-current assets

Plant and equipment	1	-
Net (loss)/gain	(19)	(1,000)

15 Income from State Government

Appropriation revenue received during the year:

Service appropriations (i)	54,355	54,143
	54,355	54,143

Resources received free of charge (ii)

Determined on the basis of the following estimates provided by agencies:

Western Australian Land Information Authority (Landgate)	110	-
Crown Solicitors Office	96	33
Department of Treasury and Finance	49	-
	255	33
	54,610	54,176

(i) Service appropriations are accrual amounts reflecting the full cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year.

(ii) Where assets or services have been received free of charge or for nominal consideration, the department recognises revenues equivalent to the fair value of the assets and/or the fair value of those services that can be reliably determined and which would have been purchased if not donated, and those fair values shall be recognised as assets or expenses, as applicable. Where the contributions of assets or services are in the nature of contributions by owners, the department makes an adjustment direct to equity.

Notes to the financial statements

for the year ended 30 June 2010

	2010 \$'000	2009 \$'000
16 Restricted cash and cash equivalents		
Current		
Community Sporting and Recreation Facilities Fund (i)	1,777	2,483
Sports Lotteries Account (iii)	5,375	4,824
Australian Sports Commission Indigenous Sport Program (iv)	21	87
Australian Sports Commission (iv)	82	53
Healthway (iv)	44	228
RIO (iv)	53	56
Logue Brook Trust (ii)	278	403
Sports Wagering (iv)	156	203
	7,786	8,337
Non current		
Accrued salaries suspense account (v)	275	210
	275	210
Total	8,061	8,547

Refer note 28 (a)

The purposes of these accounts are set out below.

In accordance with section 16 (1) of the Financial Management Act 2006, the department is required to report additional information about the Community Sporting and Recreation Facilities Fund (CSRFF) and the Logue Brook Trust Fund (LBTF). See (i) and (ii) below.

(i) The purpose of the CSRFF account is to hold monies appropriated for the purpose of making grants for the development of public sporting and recreation facilities, and for the management and administration of those grants.

CSRFF

Opening balance of CSRFF account	2,483	966
Receipts	15,001	10,000
Payments	15,707	8,483
Closing balance of CSRFF account	1,777	2,483

(ii) The purpose of the LBTF account is to hold monies appropriated for the purpose of funding the identification and re-establishment of recreation amenities, where practical, within the localities of nearby dams and inland water bodies following cessation of recreational access to Logue Brook. The money was received from Water Corporation in the 2007/08 financial year and after a change in government policy was repaid to Water Corporation in 2008/09. The balance of the account reflects interest earned on the amount.

LBTF

Opening balance of LBTF account	403	10,000
Receipts	-	-
Interest	15	691
Payments	140	10,288
Closing balance of LBTF account	278	403

Notes to the financial statements

for the year ended 30 June 2010

(iii) The purpose of the Sports Lotteries Account is to hold funds received by the Department of Sport and Recreation from Lotterywest pursuant to Section 22(2)(c) of the Lotteries Commission Amendment Act 1993.

(iv) Funds are being held on behalf of a number of organisations for a variety of sport development programs and initiatives ranging from work with specific target groups such as Indigenous Australians, women and youth, to coaching, officiating and sport management initiatives and reviews.

(v) Amount held in the suspense account is only to be used for the purpose of meeting the 27th pay in a financial year that occurs every 11 years. AASB 101.57(d) requires cash and cash equivalents to be classified as current assets unless it is restricted in its use beyond 12 months. Accordingly, this suspense account will be non-current for 10 out of 11 years.

2010	2009
\$'000	\$'000

17 Inventories

Current

Inventories held for resale

Saleable publications and merchandise (at cost)

11	5
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18 Receivables

Current

Receivables

281	183
-----	-----

GST receivable

977	2,785
-----	-------

1,258	2,968
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Prepayments

118	55
-----	----

Loans and advances (i)

30	40
----	----

Total current

1,406	3,063
--------------	--------------

Credit risk

Ageing of receivables past due but not impaired based on the information provided to senior management, at the balance sheet date:

Not more than 3 months

17	35
----	----

More than 3 months but less than 6 months

3	21
---	----

More than 6 months but less than 1 year

-	2
---	---

More than 1 year

-	4
---	---

20	62
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The department does not hold any collateral as security or other credit enhancements relating to receivables.

(i) Loan to WA Rugby League

Financial assistance of \$100,000 was provided to WA Rugby League in 2007/08 for costs associated with the establishment of the WA Reds team. Both parties can agree to vary the manner, amount and times of any repayment of the loan amount. There is currently \$30,000 outstanding.

Whilst the nature of the loan is non-interest bearing, the State has the authority within the loan agreement to charge interest on any late payments at a rate equivalent to the 'Official Cash Rate' set by the Reserve Bank of Australia.

If an 'Event of Default' occurs there is no additional security on the loan other than the power to deduct any amounts payable by the State on any account.

See also note 2(o) 'Receivables' and note 33 'Financial instruments'.

Notes to the financial statements

for the year ended 30 June 2010

	2010 \$'000	2009 \$'000
19 Amounts receivable for services		
Current	573	386
Non-current	5,293	3,403
	5,866	3,789

Represents the non-cash component of service appropriations (see note 2(m) 'Amounts receivable for services (holding account)'). It is restricted in that it can only be used for asset replacement or payment of leave liability.

20 Other assets

Current

Accrued income (i)	5	3
	5	3

(i) The amount represents the accrued interest in the offset account (see Note 13).

21 Property, plant and equipment

Freehold land		
At fair value	1,341	1,394
	1,341	1,394
Buildings		
At fair value	15,864	38,720
Accumulated depreciation	-	(1,943)
	15,864	36,777
Plant and equipment		
At cost	1,609	1,635
Accumulated depreciation	(984)	(847)
	625	788
Office equipment		
At cost	383	380
Accumulated depreciation	(287)	(235)
	96	145
Works in progress	20	
	17,946	39,104

Freehold land and buildings was revalued as at 1 July 2009 by the Western Australian Land Information Department (Valuation Services). The valuations were performed during the year ended 30 June 2010 and recognised at 30 June 2010. In undertaking the revaluation, fair value was determined in accordance with existing use and by reference to market values for land and buildings. For the remaining balance, fair value of land and buildings was determined on the basis of depreciated replacement cost. See note 2(f) 'Property, plant and equipment'.

Notes to the financial statements

for the year ended 30 June 2010

Reconciliations

Reconciliations of the carrying amounts of property, plant and equipment at the beginning and end of the current financial year are set out below.

	Freehold land	Buildings	Buildings under construction	Plant and equipment	Office equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2010						
Carrying amount at start of year	1,394	36,777	-	788	145	39,104
Additions		51	20	44	19	134
Revaluation increments	33	-	-	-	-	33
Revaluation decrements (i)	(86)	(19,003)	-	-	-	(19,089)
Disposals	-	(7)	-	(13)	-	(20)
Transfer	-	-	-	-	-	-
Depreciation	-	(1,954)	-	(194)	(68)	(2,216)
Carrying amount at end of year	1,341	15,864	20	625	96	17,946

	Freehold land	Buildings	Buildings under construction	Plant and equipment	Office equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2009						
Carrying amount at start of year	716	38,740	998	940	35	41,429
Additions	915	276	-	112	106	1,409
Revaluation increments	63	(660)	-	-	-	(597)
Disposals	(300)	-	-	(10)	-	(310)
Transfer	-	-	(998)	-	-	(998)
Depreciation	-	(1,943)	-	(192)	(79)	(2,214)
Adjustment (ii)	-	364	-	(62)	83	385
Carrying amount at end of year	1,394	36,777	-	788	145	39,104

(i) The revaluation decrement for buildings was \$19 million. As this figure exceeded the existing asset revaluation reserve for buildings (\$17.8 million), the balance (\$1.2 million) is reported as an asset revaluation decrement in Other expenses. See note 10 'Other expenses' and note 27 'Equity'.

(ii) Adjustment to 2008/09 figures due to reconciling the asset register with the general ledger, previously unreconciled. For improvements the revaluation in 2007/08 had not included asset items which had been listed in the asset register. The general ledger has been adjusted in 2008/09 to reflect the full asset register.

Notes to the financial statements

for the year ended 30 June 2010

	2010 \$'000	2009 \$'000
22 Intangible assets		
Computer software		
At cost	420	279
Accumulated amortisation	(150)	(206)
	270	73
Reconciliation		
Carrying amount at start of year	73	103
Additions	261	32
Amortisation expense	(64)	(62)
Carrying amount at end of year	270	73

23 Impairment of assets

There was no indication of impairment to property, plant and equipment, or intangible assets at 30 June 2010.

The department held no goodwill or intangible assets with an indefinite useful life during the reporting period and at the reporting date there were no intangible assets not yet available for use.

24 Payables

Current

Sports Lotteries Account grants	-	21
Trade and other payables	215	1,011
	215	1,032

Included in the 'Trade and other payables' line are the unspent funds associated with Indian Ocean Territories service delivery arrangements as per the following:

Opening balance from previous year	-	(15)
Receipts from Commonwealth	64	124
Revenue raised	39	-
Expenditure	103	109
Balance carried forward	-	-

See also note 2(p) 'Payables' and note 33 'Financial instruments'.

25 Provisions

Current

Employee benefits provision:

Annual leave (i)	977	762
Long service leave (ii)	1,230	1,139
Other provisions:		
Employment on-costs (iii)	26	14
	2,233	1,915

Notes to the financial statements

for the year ended 30 June 2010

	2010 \$'000	2009 \$'000
Non-current		
Employee benefits provision:		
Long service leave (ii)	634	472
Other provisions:		
Employment on-costs (iii)	8	5
	642	477

(i) Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after reporting date. Assessments indicate that actual settlements of all annual leave liabilities will occur within 12 months of the reporting date.

(ii) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after the reporting period. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of reporting date	1,230	1,139
More than 12 months after reporting date	634	472
	1,864	1,611

(iii) The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation premiums. The provision is the present value of expected future payments. The associated expense, apart from the unwinding of the discount (finance cost), is included at note 10 'Other expenses'.

Employment on-cost provision

Carrying amount at start of year	54	54
Payments/other sacrifices of economic benefits	(20)	-
Carrying amount at end of year	34	54

26 Other liabilities

Current

Accrued salaries	224	151
Deposits	467	357
Income received in advance	4	-
	695	508

27 Equity

Equity represents the residual interest in the net assets of the department. The Government holds the equity interest in the department on behalf of the community. The asset revaluation surplus represents that portion of equity resulting from the revaluation of non-current assets.

Contributed equity

Balance at the start of period	24,682	24,020
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Contributions by owners

Capital appropriation	669	47
Transfer of net assets from other agencies (i)	-	615
Total contributions by owners	25,351	24,682

Balance at end of period	25,351	24,682
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Notes to the financial statements

for the year ended 30 June 2010

	2010 \$'000	2009 \$'000
Reserves		
Asset revaluation reserve:		
Balance at the start of the year	18,006	18,239
Land	(55)	63
Buildings	(17,791)	(296)
Balance at the end of the year	160	18,006
Accumulated surplus:		
Balance at the start of the year	13,367	21,034
Result for the period	(1,517)	(7,680)
Adjustment (ii)	-	13
Balance at the end of the year	11,850	13,367

(i) Transfer in 2009 largely relates to departmental land at Woodman Point and Point Peron, previously not included in the reported land portfolio. Furthermore, two properties at AK Reserve have been transferred to the department in 2008/09 and land at Tone River transferred out.

(ii) The adjustment to 2009 has arisen as a result of reconciling the previous year's asset register with the general ledger, previously unreconciled.

28 Notes to the statement of cash flow

(a) Reconciliation of cash

Cash at the end of the financial year as shown in the 'Statement of cash flow' is reconciled to the related items in the Statement of Financial Position as follows:

Cash and cash equivalents	7,581	5,403
Restricted cash and cash equivalents (refer to note 16)	8,061	8,547
	15,642	13,950

(b) Reconciliation of net cost of services to net cash flows used in operating activities:

Net cost of services	(56,127)	(61,856)
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Non-cash items:

Depreciation and amortisation expense	2,280	2,276
Resources received free of charge	255	33
Net loss on sale of property, plant and equipment	19	1,000
Asset revaluation decrement	1,210	-

(Increase)/decrease in assets:

Current receivables (i)	(100)	64
Other current assets	(69)	4,203

Increase/(decrease) in liabilities:

Current payables (i)	(752)	(128)
Current provisions	318	737
Other current liabilities	187	(105)
Non-current provisions	165	(357)

Change in GST in receivables/payables (iii)	1,743	(1,628)
Net cash used in operating activities	(50,871)	(55,761)

Notes to the financial statements

for the year ended 30 June 2010

(i) Note that ATO receivable/payable in respect of GST and receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

(ii) This reverses out the GST in receivables and payables.

2010	2009
\$'000	\$'000

29 Commitments

(a) Capital expenditure commitments

The department does not have capital expenditure commitments to report.

(b) Non-cancellable operating lease commitments

Commitments for minimum lease payments are payable as follows:

Within 1 year	1,034	1,019
Later than 1 year and not later than 5 years	2,293	2,250
Later than 5 years	2,149	2,335
	5,476	5,604

The property and motor vehicle leases are non-cancellable leases. Terms differ for property leases (2 to 15 years) and motor vehicles (up to 5 years). Contingent property rental provisions within these lease agreements consist of annual rent reviews or annual CPI increases. A variety of options exist to renew the property leases at the end of their current term for an additional term of between two and five years. The 2008/09 lease commitments 'later than 5 years' for the Leederville Office has been adjusted to reflect the correct expiry of the current lease term (21 December 2019).

(c) Grants committed but not reflected in the financial statements

Within 1 year	33,345	25,669
Later than 1 year and not later than 5 years	14,992	24,221
	48,337	49,890

Grant commitments are primarily funded from future years' revenue and arise when a funding application has been approved.

These commitments are all exclusive of GST.

30 Contingent liabilities and contingent assets

In addition to the liabilities included in the financial statements, there is the following contingent liability:

Litigation in progress

A District Court Writ has been issued against the department by Unified Pty Ltd in relation to a contract dispute. The department will vigorously defend this claim.

31 Events occurring after the balance sheet date

The department is not aware of any other matters or circumstances that have arisen since the end of the financial year to the date of this report which has significantly affected or may significantly affect the activities of the department, the results of those activities or the state of affairs of the department in the ensuing or any subsequent years.

Notes to the financial statements

for the year ended 30 June 2010

32 Explanatory statement

Significant variations between estimates and actual results for income and expense as presented in the financial statement titled 'Summary of consolidated account appropriations and income estimates' are shown below.

Significant variations are considered to be those greater than 10% or \$250,000.

Total appropriations provided to deliver services

Significant variances between estimate and actual for 2010

There was a significant variation in the total appropriation, which was due to the following:

	2010 Estimate	2010 Actual	Variance
	\$'000	\$'000	\$'000
Net amount appropriated to deliver services (i)	30,592	25,641	4,951
Contribution to Community Sporting and Recreation Facilities Fund (ii)	20,000	15,000	5,000
Amount Authorised by other statutes:			
– Lotteries Commission Act 1990 (iii)	12,648	13,500	(852)
– Salaries and Allowances Act 1975	213	214	(1)

(i) Net amount appropriated to deliver services

The variance is mainly due to the transfer of funds for the State Netball Centre (\$4.5 million) to the Asset Investment Program (capital) from 2010/11.

(ii) Contribution to Community Sporting and Recreation Facilities Fund

CSRFF funds are allocated over a three year period with funds being payable upon achievement of agreed milestones. Due to additional funding provided over four years, the timing of payments will result in savings in the initial years with additional commitments in the forward estimates.

(iii) Amount Authorised by Other Statutes: Lotteries Commission Act 1990

Under this Act, the Department receives 5% of net subscriptions received by Lotterywest paid into the Sports Lotteries Account. The amount received during the year exceeded the original estimates provided by Lotterywest during development of the 2009/10 estimates.

	2010 Estimate	2010 Actual	Variance
	\$'000	\$'000	\$'000
Service expenditure			
Infrastructure and organisational development (i)	56,934	44,170	12,764
People development in sport and recreation (ii)	6,093	9,848	(3,755)
Recreation camps management (iii)	4,788	7,920	(3,132)
Retained revenues from ordinary activities (iv)	3,930	5,811	1,881

Notes to the financial statements

for the year ended 30 June 2010

(i) Infrastructure and organisational development

The reduction in actual expenditure mainly represents underspending in grants for major facilities including the State Netball Centre (\$4.5 million), Barbagallo Raceway (\$3.2 million) and CSRFF (\$4.3 million). Delays in facilities planning and construction impacts the timeframe in which funds are paid out.

(ii) People development in sport and recreation

The increased expenditure mainly reflects grants allocated during the year (\$2.2 million) which were estimated against infrastructure and organisational development when the budget was constructed.

(iii) Recreation camps management

In 2009/10 a revaluation of the camps infrastructure resulted in a reduction in the valuation of the improvements assets. An asset revaluation decrement of \$1.2 million has been expensed in 2009/10. The increased expenditure also includes increased depreciation that was not budgeted for at the estimates stage. Increases in staff costs offset by additional revenue and expensed capital works items that were budgeted against assets at the estimates stage also contribute to the expense increases.

(iv) Retained revenues from ordinary activities

Other revenue received that was not included at the estimates stage includes expenditure recoups from the Australian Sports Commission and Professional Combat Sports Commission and revenue received from other government agencies including contributions made to the Physical Activity Taskforce and Sports Wagering Funds received from the Department of Racing, Gaming and Liquor.

Significant variances between actual results for 2009 and 2010

	2010 \$'000	2009 \$'000	Variance \$'000
Net amount appropriated to deliver services (i)	25,641	31,436	(5,795)
Contribution to Community Sporting and Recreation Facilities Fund (ii)	15,000	10,000	5,000
Amount authorised by other statutes			
- <i>Lotteries Commission Act 1990</i> (iii):	13,500	12,500	1,000
- Salaries and Allowances Act 1975	214	207	7

The increase in 2008/09 partly relates to funding associated with AK Reserve (\$3.8 million) and Major Infrastructure Investment contractual commitments (\$1.6 million).

(i) Net amount appropriated to deliver services

The appropriation was greater in 2009 partly due to funding associated with AK Reserve (\$3.8 million) and Major Infrastructure Investment contractual commitments (\$1.6 million).

(ii) Contribution to Community Sporting and Recreation Facilities Fund

The increased appropriation in 2010 reflects increasing commitments resulting from additional allocations provided to the CSRFF over a four year period.

(iii) Amount authorised by other statutes: *Lotteries Commission Act 1990*

The increase in *Lotteries Commission Act 1990* funding reflects increased revenue received from lottery sales. The Department receives 5% of net subscriptions received by Lotterywest.

Notes to the financial statements

for the year ended 30 June 2010

	2010 \$'000	2009 \$'000	Variance \$'000
Service expenditure			
Infrastructure and organisational development (i)	44,170	53,107	(8,937)
People development in sport and recreation (ii)	9,848	8,587	1,261
Recreation camps management (iii)	7,920	6,397	1,523

(i) Infrastructure and organisational development

The reduction in 2010 mainly reflects the return of \$10 million paid to the Water Corporation in 2009 from the Logue Brook trust fund.

(ii) People development in sport and recreation

The increase in 2010 mainly reflects additional grants provided for people development of \$1 million.

(iii) Recreation camps management

The increase in 2010 mainly reflects the asset revaluation decrement resulting from a revaluation of the camps infrastructure undertaken during the year.

Capital contribution

Significant variances between estimate and actual for 2010

	2009/10 Estimate \$'000	2009/10 Actual \$'000	Variance \$'000
Capital contribution	669	669	-
Capital expenditure			
Purchase of non-current physical assets	1,055	395	660

Capital expenditure

At the estimates stage the purchase of non-current physical assets are budgeted against assets, whereas for actual reporting the items may be expensed due to the nature of the expenditure relating to the item. In addition, the actual purchase of non-current physical assets has been less than estimated due to delays in projects.

Significant variances between actual results for 2009 and 2010

	2010 \$'000	2009 \$'000	Variance \$'000
Capital contribution (i)	669	47	622
Capital expenditure (ii)			
Purchase of non-current physical assets	395	532	(137)
Retained revenues from ordinary activities (iii)	5,811	6,235	(424)

(i) Capital contribution

The increase relates to funding for hardware/software, office equipment and camps plant and equipment to meet the ongoing replacement program, consistent with industry standards.

(ii) Capital expenditure

Increase in 2009 due to the Leederville office fit-out relating to the Major Stadia.

(iii) Retained revenues from ordinary activities

The revenue was greater in 2009 due to interest revenue on the Logue Brook Trust Fund.

Notes to the financial statements

for the year ended 30 June 2010

33 Financial instruments

(a) Financial risk management objectives and policies

Financial instruments held by the department are cash and cash equivalents, restricted cash and cash equivalents, Treasurer's advances, receivables and payables. The department has limited exposure to financial risks. The department's overall risk management program focuses on managing the risks identified below.

Credit risk

Credit risk arises when there is the possibility of the department's receivables defaulting on their contractual obligations resulting in financial loss to the department.

The maximum exposure to credit risk at end of reporting period in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any provisions for impairment, as shown in the table at note 33(b).

Credit risk associated with the department's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than government, the department trades only with recognised, creditworthy third parties. The department has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the department's exposure to bad debts is minimal. At the end of the reporting period there were no significant concentrations of credit risk.

Liquidity risk

Liquidity risk arises when the department is unable to meet its financial obligations as they fall due. The department is exposed to liquidity risk through its trading in the normal course of business. The department has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates and interest rates will affect the department's income or the value of its holdings of financial instruments. The department does not trade in foreign currency and is not materially exposed to other price risks (for example, equity securities or commodity price changes). The department is not exposed to interest rate risk because all other cash and cash equivalents and restricted cash are non-interest bearing, and have no borrowings.

Notes to the financial statements

for the year ended 30 June 2010

(b) Categories of financial instruments

The department does not hold any financial assets that had to have their terms renegotiated that would have otherwise resulted in them being past due or impaired.

	2010 \$'000	2009 \$'000
Financial assets		
Cash and cash equivalents	7,581	5,606
Restricted cash and cash equivalents	8,061	8,344
Receivables	311	223
Total financial assets	15,953	14,173
Financial liabilities		
Payables	215	1,032
Accrued expenses	695	508
Total financial liabilities	910	1,540

Notes to the financial statements

for the year ended 30 June 2010

(c) Financial instrument disclosures

Credit risk and interest rate risk exposures

The following tables disclose the department's maximum exposure to credit risk, interest rate exposures and the ageing analysis of financial assets. The department's maximum exposure to credit risk at the end of the reporting period is the carrying amount of financial assets as shown below. The table discloses the ageing of financial assets that are past due but not impaired and impaired financial assets. The table is based on information provided to senior management of the department.

The department does not hold any collateral as security or other credit enhancements relating to the financial assets it holds.

The department does not hold any financial assets that had to have their terms renegotiated that would have otherwise resulted in them being past due or impaired.

Interest rate exposures and ageing analysis of financial assets (a)

	Weighted average effective interest rate %	Carrying amount \$'000	Interest rate exposure		Past due but not impaired								Impaired financial assets \$'000
			Variable interest rate \$'000	Non- interest Bearing \$'000	Up to 3 months \$'000	3–12 months \$'000	1–2 years \$'000	2–3 years \$'000	3–4 years \$'000	4–5 years \$'000	More than 5 years \$'000		
Financial assets													
2010													
Cash and cash equivalents	-	7,581	-	7,581	-	-	-	-	-	-	-	-	
Restricted cash and cash equivalents	4.0	8,061	278	7,783	-	-	-	-	-	-	-	-	
Receivables (a)	-	311	-	311	281	30	-	-	-	-	-	-	
Amounts receivable for services	-	5,866	-	5,866	-	-	-	-	-	-	-	-	
		21,819	278	21,541	281	30	-	-	-	-	-	-	
2009													
Cash and cash equivalents	-	5,606	-	5,606	-	-	-	-	-	-	-	-	
Restricted cash and cash equivalents	6.1	8,344	403	7,941	-	-	-	-	-	-	-	-	
Receivables (a)	-	223	-	223	183	40	-	-	-	-	-	-	
Amounts receivable for services	-	3,789	-	3,789	-	-	-	-	-	-	-	-	
		17,962	403	17,559	183	40	-	-	-	-	-	-	

(a) The amount of receivables excludes the GST recoverable from the ATO (statutory receivable)

Notes to the financial statements

for the year ended 30 June 2010

Liquidity risk

The following table details the contractual maturity analysis for financial liabilities. The contractual maturity amounts are representative of the undiscounted amounts at the end of the reporting period. The table includes interest and principal cash flows. An adjustment has been made where material.

Interest rate exposure and maturity analysis of financial liabilities

	Weighted average effective interest rate %	Carrying Amount \$'000	Interest rate exposure			Total nominal account \$'000	Maturity dates						
			Variable interest rate	Non-interest bearing	Adjustment for discounting		Up to 3 months	3–12 months	1–2 years	2–3 years	3–4 years	4–5 years	More than 5 years
			\$'000	\$'000	\$'000		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial liabilities													
2010													
Payables	-	910	-	910	-	-	910	-	-	-	-	-	-
	-	910	-	910	-	-	910	-	-	-	-	-	-
2009													
Payables	-	1,540	-	1,540	-	-	1,540	-	-	-	-	-	-
	-	1,540	-	1,540	-	-	1,540	-	-	-	-	-	-

The amounts disclosed are the contractual undiscounted cash flows of each class of financial liabilities.

Interest rate sensitivity analysis

The following table represents a summary of the interest rate sensitivity of the department's financial assets and liabilities at the end of the reporting period on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

	Carrying amount \$'000	-100 basis points		-100 basis points	
		Surplus \$'000	Equity \$'000	Surplus \$'000	Equity \$'000
2010					
Financial assets					
Restricted cash and cash equivalents	278	(2.8)	(2.8)	2.8	2.8
Total (decrease)/increase		(2.8)	(2.8)	2.8	2.8
2009					
Financial assets					
Restricted cash and cash equivalents	403	(4.0)	(4.0)	4.0	4.0
Total (decrease)/increase		(4.0)	(4.0)	4.0	4.0

Notes to the financial statements

for the year ended 30 June 2010

34 Remuneration of senior officers

Remuneration

The number of senior officers (Level 7 and above in 2010), whose total of fees, salaries, superannuation and other benefits for the financial year, fall within the following bands are:

	2010	2009
\$	No.	No.
80,001–90,000	1	-
90,001–100,000	-	4
100,001–110,000	5	4
110,001–120,000	4	3
120,001–130,000	4	5
130,001–140,000	1	-
140,001–150,000	3	2
150,001–160,000	1	-
160,001–170,000	1	-
170,001–180,000	-	-
180,001–190,000	-	-
190,001–200,000	-	-
200,001–210,000	-	-
210,001–220,000	-	-
220,001–230,000	-	-
230,001–240,000	-	1
240,001–250,000	1	-

2010	2009
\$'000	\$'000
2,690	2,297

The total remuneration of senior officers is:

The total remuneration includes the superannuation expense incurred by the department in respect of senior officers.

No senior officers are members of the Pension Scheme.

35 Remuneration of auditor

Remuneration payable to the Auditor General in respect of the audit for the current financial year is as follows:

Auditing the accounts, financial statements and performance indicators.

68	78
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Notes to the financial statements

for the year ended 30 June 2010

2010	2009
\$'000	\$'000

36 Affiliated bodies

During the year the department transferred or spent the following funds on behalf of organisations which represented at least 50% of those organisations' operational funding:

Professional Combat Sports Commission	322	171
Western Australian Institute of Sport	5,381	5,946
	5,703	6,117

The organisations listed above are not subject to operational control by the department.

37 Supplementary financial information

Write-offs

During the financial year the following amounts were written off the department's asset register under the authority of:

The Accountable Officer	7	-
This includes assets and bad debts written off during the financial year.		

38 Resources provided free of charge

During the financial year the following resources were provided to other agencies free of charge for functions outside the normal operations of the department:

Department of Training and Workforce Development		
Schools network mailout of School Sport Programs directory	2	-

39 Administered assets and liabilities

Current assets

Cash	60	-
Loan receivable (i)	60	-
Total administered current assets	120	-

Non-current assets

Loan receivable	1,880	-
Total administered non-current assets	1,880	-

TOTAL ADMINISTERED ASSETS

2,000	-
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Current liabilities

Treasurer's Advance	2,000	-
Total administered current liabilities	2,000	-

TOTAL ADMINISTERED LIABILITIES

2,000	-
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An amount of \$2 million was provided by a Treasurer's Advance to the department in 2009/10. The Treasurer's Advance was paid to the Western Australian Rugby Union (Inc) as an interest free loan and is to be repayable over eight years. The Treasurer's Advance is reported as a current liability as the department is required to apply to the Treasurer for this funding annually.

Notes to the financial statements

for the year ended 30 June 2010

	2010 \$'000	2009 \$'000
40 Administered payments and receipts		
<u>Payments</u>	2,000	-
Grants paid	2,000	-
<u>Receipts</u>		
Treasurer's Advance	2,000	-
Repayable grant	60	-
	2,060	-
Net increase/(decrease) in cash and cash equivalents	60	-
Cash and cash equivalents at the beginning of period	-	-
Cash and cash equivalents at the end of period	60	-

50 things you can do to build social capital

1. Organise a social gathering to welcome a new neighbour.
2. Volunteer your special skills to an organisation.
3. Donate blood (with a friend!).
4. Start a community garden.
5. Mentor someone of a different ethnic or religious group.
6. Organise or participate in a sports club.
7. Become an organ or blood marrow donor.
8. Attend your children's athletic contests, plays and recitals.
9. Join the local Rotary, Lions, CWA or Zonta club.
10. Start a Family Nature Club.
11. Get to know the salespeople at your local stores.
12. Give your local park a weatherproof chess board set.
13. Walk or bike to support a cause and meet others.
14. Employers: Encourage volunteer/community groups to hold meetings on your site.
15. Businesses: Invite local government officials to speak at your workplace.
16. Attend ANZAC Day parades and express appreciation for others.
17. Form a computer group for local senior citizens.
18. Help coach tee-ball or other youth sports – even if you don't have a kid playing.
19. Form a tool-lending library with neighbours and share ladders, blowers etc.
20. Start a lunch gathering or a discussion group with co-workers.
21. Offer to rake a neighbour's yard.
22. Start or join a car pool.
23. Employers: Give employees time (e.g. three days per year) to work on civic projects.
24. Have family dinners and read to your children.
25. Start a fix-it group – friends willing to help each other clean, paint, garden, etc.
26. Become a volunteer firefighter or join the SES.
27. If you grow tomatoes, plant extra for a lonely elderly neighbour – better yet, ask him/her to teach you and others how to jar/can the extras.
28. Say 'thanks' to public servants – police, firefighters, sport and recreation bureaucrats, etc.
29. Turn off the TV and talk with friends or family.
30. Hold a neighbourhood barbecue.
31. Return a lost wallet or mobile phone.
32. Use public transportation and start talking with those you regularly see.
33. Log off and go to the park.
34. Ask a new person to join a group for a dinner or an evening.
35. Volunteer to drive someone.
36. Exercise together or take walks with friends or family.
37. Join a book club discussion or get the group to discuss local issues.
38. Tell friends and family about social capital and why it matters.
39. Cut back on television.
40. Read the local news faithfully.
41. Start a tradition.
42. Help jump-start someone's car.
43. Be nice when you drive.
44. Make gifts of time.
45. Send a 'thank you' letter to the Editor about a person or event that helped build community.
46. Join or start a local mall-walking group and have coffee together afterwards.
47. Open the door for someone who has his/her hands full.
48. Offer to watch your neighbour's home or apartment while they are away.
49. Organise a fitness/health group with your friends or co-workers.
50. See if your neighbour needs anything when you run to the store.