The Western Australian Institute of Sport
2013/2014 Annual Report
FROM THE PREMIER OF WESTERN AUSTRALIA and WAIS PATRON, The Hon Colin Barnett MLA

After reflecting on the achievements of our West Australian athletes over the past 12 months, I am once again truly proud of their contribution to high performance sport supported through the Western Australian Institute of Sport.

It's wonderful to note how many of our home-grown athletes continue to thrive at all levels on the international stage, against the very best in the world.

With the 2014 Glasgow Commonwealth Games on the horizon, I am looking forward to cheering on our WA athletes as they again represent Australia with great distinction. As the patron of WAIS, I wish them every success.

In celebrating recent achievements, it is also important to note the WA State Government's long-term commitment to funding West Australian high performance sport in assisting our athletes to strive towards their sporting goals.

Highlighting the WA State Government's commitment is the $33.7 million WAIS High Performance Service Centre which is currently under construction and on track for completion in early 2015 in time for our WA athletes to benefit ahead of the 2016 Rio de Janeiro Olympic and Paralympic Games.

This facility will provide WAIS with the very latest in sports science technology to continue their success well into the future under the strong leadership of the WAIS Board, led by Chairman Grant Boyce, and Executive Director Steven Lawrence.

I would also like to acknowledge the generous support of WAIS's strategic partners in its high performance endeavours, such as the Department of Sport and Recreation, Lotterywest, the Australian Sports Commission and Venues West. Without them the task of developing high performance athletes would be much more challenging.

In closing, I would like to reiterate my congratulations to the athletes and staff at the Western Australian Institute of Sport, for their achievements over the past 12 months and for the great pride they instil in Western Australia.

Colin Barnett MLA
Premier
Chairman’s Report

The new high performance service centre being constructed for WAIS is now really taking shape and we are anticipating hand over of the facility early next year. The facility will have state of the art research and applied testing capability through which WAIS can enhance its collaboration with UWA and other research institutions to ensure that WA continues to be a leading developer of high performance sports knowledge. The facility will also have hydrotherapy and recovery pools and that will be a first for our athletes. There will also be an indoor runway, specifically designed for pole vault and the throws program and environmental laboratories. The strength and conditioning facilities will be three times the size of the current area and will allow all of our athletes to access the gym. The athlete amenities will include a kitchen, lounge, a study hall and even day beds to enable athletes to enhance the utilisation of their time between training sessions. This will be a truly world class sport facility and we are all excited about the prospect of moving in.

We are as always very grateful to the State Government for the financial support that they provide to WAIS. And of course they have provided the funds to build the new high performance facility that I referred to earlier. We are also very grateful to the Minister for Sport and Recreation The Hon. Terry Waldron and his staff who are always very generous with their time and willingness to assist us. It is always a great pleasure dealing with the Minister and his office.

The Department of Sport and Recreation have again been great assistance, and have had significant input into the planning and design of the new facility. Mr Ron Alexander, Director of the Department of Sport and Recreation, has been on the Board of WAIS for over ten years now and his input and wise counsel is always appreciated.

WAIS is accommodated at HBF Stadium and we are extremely grateful to Mr. Graham Partridge, Chairman of the Venues West, and Mr. David Etherton, Chief Executive Officer, for their continued support.

The athletes receive incredible support from the staff who are very capably lead by The Executive Director, Mr Steven Lawrence and his management team. Steve’s management team during the year comprised of Mr Alan Black, Ramon Falzon, Michael Broadbridge, Simone Fountain, Sharon Foster and Natalie Jones.

During the year we welcomed Clover Maitland and Neil McLean on to the Board. I would like to personally thank all of the Board members who do an excellent job and their commitment to WAIS is outstanding.

Executive Director’s Report

The 2013/14 financial year was both a challenging and exciting one for WAIS. Headlining the challenges has been managing core operations in the final phase of our change management plan into the new operating model. This challenge was amplified by the existing need to work with sports as they managed their own changes brought about through implementation of the AIS Australia's Winning Edge (AWE) strategy. Athlete performances during the year provided highlights along with our new facility taking shape.

The board in crafting its 2013-17 strategic plan, re-confirmed its commitment to WA support of the AWE strategy by setting athlete performance goals aligned to maximising our contribution to the performance targets set within AWE. The results shown within the WAIS strategic scorecard in this report indicates that our contribution to national athlete performance targets has been positive and with significant talent and resources to continue to contribute beyond what our population size suggests.

The WAIS strategic management framework was also revised to ensure it remains relevant to the Institute’s purpose and goals. The status of our strategic intent is summarised below but in overview shows that we continue to have many positive elements to build upon. The strategic and management framework also highlights areas that need to be further developed to ensure we remain capable of providing athlete programs that continue to deliver high quality athletes to national teams and international podiums.

Finance

Our financial position remains strong with significant input from the Sports Lottery Account to ensure we can operate our current programs through to the end of the Rio cycle. Our financial management systems and processes continue to receive positive reviews from the Office of the Auditor General. Various audits during the year have identified several opportunities for improvement. WAIS will therefore invest in a much needed upgrade to our financial management software during 2015 to ensure we can provide more efficient management of our financial systems.

Stakeholders and Partnerships

Our commitment to providing true partnership to sports in pursuit of international sporting excellence remains a core principle. We have reinforced this Key Result Area by highlighting our focus on ensuring that our strategic intent and direction is recognised and monitored as required. This focus is being realised by developing structured systems to actively seek and assess input from key stakeholders groups. The most important of these stakeholders are our athletes and staff who will now seek feedback from as part of our revised performance feedback processes. Feedback from our core partnerships with sport and government continue to determine our approach and delivery meets their expectations.

The following content of this report provides content that celebrates the many operational achievements by both athletes and staff over the past year. My personal congratulations to staff and athletes on what has been achieved and also for their obvious passion and commitment to ensuring we continue to be a vibrant and successful high performance sports institute within our national sports system. Finally, my thanks to the Board, the Chairmanship of Grant Boyce, for their guidance and direction. Without their individual and collective input, the WAIS way forward would not be as clear as it is and our operations not as purposeful as they are.

Athlete Performance Systems

This strategic Key Result Area was formally called Internal Processes and was renewed to provide clearer evidence of our purpose and structure. The Performance Enhancement Division (PED) structure and revised athlete management systems became fully operational during 2013. Our assessment of their capability and capacity to continue to improve is very positive and clear objectives have been set to ensure the athletes in the PED continue to reach another level and is something the PED staff can be very proud of. There are no doubt challenges as well as opportunities in ensuring
### WAIS Board

**Grant** is a chartered accountant with his own practice. Before that he was a partner in Ernst and Young and worked in their Perth and New York offices. He is currently a non-executive director of a listed biotechnology company that is in Plan B. Grant is an Olympian in the sport of hockey and has a very keen interest in high performance sport.

**Rachael Harris** works as a Doctor at the Sonic HealthPlus Docker Park Clinic and also as the Club Doctor for the South Fremantle Football Club. She is an Olympian from the Sydney 2000 Olympics, where she placed 12th in both the 400m freestyle and the 4x00m. Rachael is a gold medallist from the 400m freestyle at the 1991 Kuala Lumpur Commonwealth Games and a close medallist in the 400m freestyle at the 1994 World Short Course Championships in Hong Kong in 1994. She was a WAIS scholarship holder from 1994-2001. She has been on the WAIS Board since 2009 and is also a member of the WA Commonwealth Games Executive Committee.

**Deborah Levy** has spent her career in various media roles here in Australia and in America. She is currently a senior manager with ABC Radio. As a lifelong sport enthusiast—far more successful as a viewer and enthusiast than as an athlete—she was a WAIS Board is a true thrill and honour. She is particularly interested in athlete support and holistic development and good ethical practices within the organisation.

**Richard Pemely** is the Director of Service Learning and Leadership and Assistant Chaplain at CSS. He enjoys taking groups of students and staff to do educationally based service work in Fiji, Cambodia and many remote Indigenous communities in WA. A dual Olympian in the sport of water polo, he has been a WAIS athlete and has been on the board several times over the years. He is particularly interested in athlete support and holistic development and good ethical practices within the organisation.

**Clover Maitland** OAM is currently a PhD candidate and Sessional Lecturer within the School of Sport Science, Exercise and Health at UWA. Prior to this she was a Senior Manager at the Heart Foundation responsible for a range of health promotion programs to address physical inactivity and unhealthy weight in WA. Clover was a part of the Australian Women’s Hockey Team from 1993-2000, and is a dual Olympic gold medallist. She enjoys being part of environments such as WAIS where learning, improvement and excellence are valued, and still loves playing team sports.

**Neil Mcllean** is a clinical psychologist and lecturer in psychology at the University of WA. He has held academic and clinical positions in Australia, Canada, Scotland and England. He is currently Deputy Chairman of the UWA Human Research Ethics Committee and is on the WA/ NT/SA Psychologists Board. He has acted as a consultant psychologist to a range of companies, government departments, elite athletes and sporting teams such as the Eagles, Dockers, Wildcats and Kookaburras. He was a member of the Australian team at the Barcelona, Atlanta, Athens, Beijing and London Olympic Games and the Melbourne and Delhi Commonwealth Games.

### 2013/2014 Annual Report

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**Purpose**

To provide opportunities for talented Western Australian Athletes to achieve excellence in elite sport with support from their home environment.

**Vision**

To Produce Champions

**Guiding Principles**

The philosophies guiding WAIS operations are defined by the following principles:

1. International Focus

WAIS will prioritise resource allocation to support athletic performance at the international level.

2. Western Australian Significance

WAIS will give priority to sports important to the Western Australian community.

3. Partner to Value Add

WAIS will partner sports that provide national leadership and will allocate resources to enhance the support provided by them to their athletes.

**Goals**

1. Maximise Western Australian contribution to Australia’s International Success

2. Maximise Western Australian representation on significant Australian Teams

3. WAIS National representatives reflect the personal values of a champion

**Performance Enhancement Critical Success Factors**

WAIS core operations are focussed on the following critical success factors:

1. Quality Athletes: identifying and engaging athletes with the attributes and attitude for high performance sport.

2. Training environment: providing for each identified athlete a daily training environment appropriate to achieve their performance goals inclusive of, coaching, facilities, specialist service and equipment.

3. Competition opportunities: providing athletes with the required competition opportunities to maximise their competitive skills.

4. Sport and life balance: ensuring identified athletes have the opportunity to engage in the required training and competition plan to meet their sporting and life goals and are supported to develop attitudes and behaviours reflective of community champions.

**Key Performance Indicators**

- Percentage of Australian gold medal athletes from WA
- Percentage of Australian gold medal athletes supported by WAIS
- Percentage of national team representatives from WA
- Percentage of national team representatives supported by WAIS
- Percentage of WAIS national team representatives reflecting the personal values of champions

**Performance Principles**

- WAIS is a performance driven organisation and creates structures and systems aligned with the following two principles:
  1. Athlete focussed
  2. Coach led multidisciplinary approach
The Western Australian Hall of Champions perpetuates the achievements of Western Australia's best athletes. Entrance to the Hall signifies that the athlete has achieved at the highest level of their sport in a manner befitting a champion.

At the 2013 WAIS Annual Dinner, one new inductee was bestowed into the Hall of Champions and an existing member was elevated to Legend status within the Hall. They were:

Danielle Woodhouse (Water Polo)
Ric Charlesworth (Hockey)

Danielle Woodhouse, born in Bentley, WA in 1969, played water polo for Australia during the team's golden era from 1985 through to the historic Sydney Olympics triumph in 2000. Sharing goalkeeping duties for some of that time with NSW's Liz Weekes, Woodhouse, who played alongside her immensely talented sister, Bridgette, was regarded as world-class. A powerhouse with her local club Triton, Woodhouse played 154 games for Australia between 1993 and 2000.

Later known as the Stingers, the women's water polo team won the world cup in Sydney in 1995 before taking silver in the Olympic Year 1996. In 1983 Charlesworth took over the reins as coach of the Australian men's hockey team. His interest was nurtured by a primary school teacher, Alfred Thrope, and his junior coach, Doug McKenzie.

His career highlight came in 1986 when Australia won the World Cup for the first time. He was named the tournament's best player and named in the World XI for the fifth time. He was later known as the Stingers, the women's water polo team won the world cup in Sydney in 1995 before taking silver in the Olympic Year 1996.

Charlesworth took up playing hockey at the age of six, his interest nurtured by a primary school teacher, Alfred Thrope, and his junior coach, Doug McKenzie. His career soon blossomed: he was selected in the state junior side (1964-67), made his first division debut at the age of 16 in 1968, represented the States colts from 1968 to 1971 and in 1981 to 1984. Charlesworth played in six Champions' Trophy tournaments from 1980 to 1984, winning gold medals in 1983 and 1985. He also contested four World Cup tournaments from 1975 to 1986.

His career highlight came in 1986 when Australia won the World Cup in London. He was the leading goalscorer of the tournament, voted best player and named in the World XI for the fifth time. He was previously chosen after the 1978 and 1982 World Cups and the 1976 and 1984 Olympics. As a cricketer, Charlesworth was a dogged left-hand batsman and brilliant fields-man, representing WA 47 times from 1972-79 scoring 2307 runs with a highest score of 101 not out. He captained WA four times.

In 1983 Charlesworth took over the reins as coach of the Australian Women's hockey team. His triumphs with the team include the 1996 Olympic gold medal, two World Cup gold medals (1994 & 1998), Champions Trophy titles (1993, 1995, 1997) and the Commonwealth Games gold medal in 1998.

The WAIS Athlete of the Year

Australian athletics star Kim Mickle was named the WAIS Athlete of the Year for the 2013 WAIS Annual Dinner, in recognition of her stellar achievements across the 12 month voting period.

It was a year that saw Mickle win a silver medal at the 2013 IAAF Athletics World Championships in Moscow and extend her personal best (66.60m) to within 20cm of the Australian National record. The popular javelin thrower received the award over fellow finalists Glaucora McGhe (water polo) and Lauren Reynolds (BMX).

Mickle medalled in every competition she competed at across the competition season in a remarkable campaign that highlighted the consistency that has made her one of the world's top ranked javelin throwers.

The WAIS Coach of the Year

Mickle's coach Grant Ward claimed the WAIS Coach of the Year Award in recognition of his achievements in assisting Kim to her significant heights in 2013.

Ward is Mickle's long-standing coach, and overseen a program that assisted the javelin thrower to podium finishes in every competition she entered for the year, most notably a silver medal at the 2013 IAAF Athletics World Championships in Moscow.

The WAIS Program of the Year

The Western Australian Institute of Sport's Canoeing Program was heralded as the WAIS Program of the Year for 2013, with head coach Ramon Andersson accepting the award that reflected the program's success in qualifying four athletes onto the Australian senior World Champion team.

The WAIS Canoeing Program succeeded in assisting Jesse Phillips, Stephen Bird, Brodie Holmes and Alana Nicholls onto the senior Australian team for the World Championships in Germany, whilst also guiding athletes onto under-age national teams and positively engaging with WAIS service provision, to enhance the quality and success of the program.

The WAIS Junior Athlete of the Year

U23 Rowing World Champions Alex Hagan and Hannah Vermersch were named as WAIS Junior Athletes of the Year, after the duo formed part of the Australian women's four squad that won a World title at the U23 World Champs in Austria.

The pair also medalled at the senior World Championships, capping a highly successful campaign for the 2012 London Olympians.

The WAIS Athlete Career and Education Excellence Award

WAIS Canoeing Program athletes Jesse Phillips and Stephen Bird were jointly awarded the WAIS Athlete Career and Education Excellence Award for their efforts in establishing a meaningful sponsorship arrangement with Mining Company, Brioxy.

The pair proactively sought sponsorship assistance with their partner, and did so separate to their achievements in high performance sport and university studies.
# Athlete Performance Scorecard 13/14

## Summer Olympic Sports (benchmark)

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<th>Program</th>
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## Non Olympic Sports

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<td>3</td>
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<td>15%</td>
<td>14</td>
<td>99</td>
<td>14%</td>
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</tbody>
</table>

## Grand Total

|                        | 55      | 54     | 11%    | 20     | 240 | 11%  |
The WAIS Invasion Sports Performance Enhancement Team (PST) has achieved some outstanding results in 2013/14 culminating in some excellent performances by our athletes at Commonwealth Games and throughout the High Performance pathway. There have been record numbers of athletes on National teams in netball and Water Polo and the results of the Hockey athletes have been outstanding.

WAIS Invasion Sport Coaches have had a busy year with WAIS Men’s Water Polo coach Paul O’Sheran continuing his work as assistant National Men’s Water Polo coach and WAIS Women’s Water Polo Coach Georgia Kovacs being involved in State coaching and assistant to the National Junior team. WAIS Netball coach Michelle Williams now holds a role as National Selector and as an assistant coach of the Australian 21/U team whilst both Hockey coaches, Chris O’Reilly and Jeremy Davy continue to work collaboratively with the highly successful National Hockey Program based in Perth.

The Invasion Sport Individual Athlete Program (IASP) scholarship holders had an outstanding year with athletes earning selection for the 2014 Glasgow Commonwealth Games, including six on the hockey teams. Three WAIS athletes won a World Cup title with the Kookaburras in the Netherlands, whilst the Australian Wheelchair Basketball Men teams. Three WAIS athletes won a World Cup title with the Kookaburras in the Netherlands, whilst the Australian Wheelchair Basketball Men teams. Three WAIS athletes won a World Cup title with the Kookaburras in the Netherlands, whilst the Australian Wheelchair Basketball Men teams. Three WAIS athletes won a World Cup title with the Kookaburras in the Netherlands, whilst the Australian Wheelchair Basketball Men teams. Three WAIS athletes won a World Cup title with the Kookaburras in the Netherlands, whilst the Australian Wheelchair Basketball Men teams.

The 2013/14 year was rounded out by the news that Fergus Kavanagh, Aran Zalewski, Trent Mitton and Kiel Brown were all selected for the Kookaburras for the 2014 Commonwealth Games. The major innovation with the athlete performance systems has been the WAIS-wide use of Athlete Performance Enhancement Plans (APEPs). These plans cover all aspects of athlete performance and track their progress in twelve key areas allowing closer monitoring and detailed analysis of athlete tracking. The plans are discussed on a monthly basis by the Invasion Sport PST and interventions are put in place where necessary based on the information provided. The APEPs become the driving force behind the performance planning for the athletes and increasingly provide a link between the National Institute Network and the National Sporting Organisations.

Over the last year the emphasis on ensuring that all athletes have the best chance of training and competing in peak condition and injury free has continued. The Invasion sports have increased the investment in this area and continue to have monthly Medical Meetings with the WAIS Chief Medical Officer Carmel Goodman for Water Polo, Netball and Women’s Hockey with Doctor Peter Steele in charge of Hockey men. This approach has ensured that all athletes get timely Medical support and lessens the likelihood of significant and long term injury.

I would like to thank the members of the Invasion PET for their continued support of the athletes and the collaborative working relationship they have with each other. I would also like to thank all the Corporate Services staff who allow things to run smoothly and particular to Ellie Fazio in the PET meetings and Laura Reid with Scholarships.

There have been a number of additions to the Invasion Sports PET in the last financial year. Shayne Young who has had extensive experience in the corporate world, Team sports and for the Navy has joined the team as the Performance Psychologist. He has done some excellent work with educating athletes in building mental toughness and is driving the evaluation of the Building High Performance Athletes Education Program. Marc Sim a PhD graduate who has previously worked with WAIS on a part time basis replaces Martyn Binnie as the Invasion Sport Physiologist. Marc attended an International Physiology conference in Amsterdam and is using that knowledge in the WAIS Invasion Sports Daily Training Environment. Terren Stevens has come on board as the WAIS nutritionist with extensive experience with the West Coast Eagles among others and Gavin Williams is the new ACE with WAIS on a part time basis replaces Martyn Binnie as the Invasion driver the evaluation of the Building High Performance Athletes work with educating athletes in building mental toughness and is in the corporate World, Team sports and for the Navy has joined the last financial year. Shayne Hanks who has had extensive experience athletes likely to make the team.
Netball

Centre forward athletes. Weekly stability and flexibility sessions were current WA athletes with position specific training and mentoring. Program of inviting former national team representatives to provide championships with WAIS athletes Joshua Zekulich, Alex Bogunovic, George Ford and Luke Pavillard were selected for the 2013 World Junior Championships with Australia.

George Ford, Nicholas Hughes, Fraser Smith and Andrew Ford all scholarship holders; Edward Slade, James Fannon, Nick Redbond, Kazan, Russia with the Australian team finishing fourth. WAIS Seven WA athletes competed at the 2013 World University Games in bronze medal match with Montenegro 12-9 in extra-time.

in Dubai, where the Australians finished fourth, after losing their members of the Australian Sharks team at the 2014 World League Finals to lose to Serbia 13-7 in the seventh place play-off. WAIS coach Paul Oberman – 2013, Australian Men's National Team Assistant Coach, Coaching Achievements:

Major Title Winners

Courtney Bruce also picked up a silver medal at the 2013 World Youth Championships. The team finished seventh.


The Melbourne Vixens defeated the

The West Coast Fever finished the 2014 season in ninth place, with four wins and nine defeats. The Melbourne Vixens defeated the

Verity Simmons

Jessica Penny

Ellie Smart

Kim Shepherd

Sarah East

Andrea Gilmore

Sophie Garbin

Natalie Bright

Natalie Lendich

Nicole Medhurst

Courtney Bruce – 2013, World Youth Championships, Glasgow

Kaylia Stanton – 2013, World Youth Championships, Glasgow

Major Title Winners

The Australian Commonwealth Games team for the 2014 Glasgow Games was announced in May, with Caitlin Bassett and Natalie Medhurst both earning selection.

The WAIS Netball Program engaged in two research projects across a one week competition period along with a research project carried out by WAIS Physiologist Matt Binnie, studying the effects of soft sand as a training surface for rehabilitation and conditioning of athletes in team sports.

WAIS Program Athletes

Caitlin Bassett

Caitlin Bassett

Shae Bolton

Ashleigh Brazill

Kate Beveridge

Kayla Stanton

Courtney Bruce

Josee Jane

Nikki Tomlinson

Ingrid Oller

Amika Lee – Jones

Nicole Lendich

Natalie Medhurst

Chlois Pidman

Jess Anstiss

Natalie Bright

Sophie Garbin

Susan Fahrmann

Andrea Gilmore

Sarah East

Denise Shepley

Kim Sheikh

Ellie Smart

Jessica Cunliffe

Verity Simmons

Alice Jan

WAIS program psychologist Shayne Hanks has led regular team research projects assisted the program by devising tracking systems to measure athlete's performances during matches, as well as data capture of athlete workrate.

WAIS Program Athletes

Aaron Younger – 2013, World Championships, Barcelona / 2013, World University Games, Russia

Zoe Arancini – 2013, World Championships, Barcelona

Major Title Winners

Jessica Zimmerman – 2014, Intercontinental Cup, USA

Lillian Hedges – 2014, Intercontinental Cup, USA

Lillian Hedges – 2014, Intercontinental Cup, USA

Lillian Hedges – 2014, Intercontinental Cup, USA

Coaching Achievements

Georgia Kevaskas – Head Coach Women's National Junior Team, 2013, Tour of Canada and USA

Water Polo Mens

The WAIS men's water polo program had two athletes selected in the Australian men's national team for the 2013 Water Polo World Championships in Barcelona.

Aaron Younger and Joel Swift were members of the Australian Sharks team that finished eighth after narrowly losing their quarter final with Olympic champion Croatia 7-6 in extra-time. The Australians went on to lose to Serbia 13-7 in the seventh place play-off. WAIS coach Paul Oberman was selected as the Sharks’ Assistant Coach for the Championships.

WAIS athletes Aaron Younger, Edward Slade and George Ford were members of the Australian Sharks team at the 2014 World League Finals in Dubai, where the Australians finished fourth, after losing their bronze medal match with Montenegro 12-9 in extra-time.

Seven WA athletes competed at the 2013 World University Games in Kazan, Russia with the Australian team finishing fourth. WAIS scholarship holders, Edward Slade, James Fannon, Nick Redbond, George Ford, Nicholas Hughes, Fraser Smith and Andrew Ford all represented Australia.

George Ford and Luke Pavillard were selected for the 2013 World Junior Championships in Hungary with the Australian team finishing eighth overall.

Western Australia – coached by Paul Oberman won the 18/U national championships with WAIS athletes Joshua Zekulich, Alex Bogunovic, Lachlan Pettich and Luke Pavillard all involved in the title win.

The WAIS men's water polo program undertook a specialised training program of inviting former national team representatives to provide current WA athletes with position specific training and mentoring. These innovations were partly successful with centre back and centre forward athletes. Weekly stability and flexibility sessions were introduced to increase core-strength and prevent injuries, whilst

research
**Performance Enhancement Team – Racing Sports**

I would like to acknowledge the efforts of the staff and athletes within the Racing PET. Their commitment to achieving excellence is outstanding. This extends to the Administration and Finance teams who provide fantastic support to all of our staff and athletes.

The Racing Sports PET staff is to be commended for their collaborative approach to providing support to our athletes within the Daily Training Environment. The staff is embedded into the programs delivering key support services to the athletes on a day to day basis. WAIS staff regularly travel with teams to ensure that they are exposed to the competition environments and this approach has provided consistency with the service delivery and the opportunity for the staff to see the full picture of the athletes’ training-performance cycle.

The introduction and application of the Athlete Performance Enhancement Plan has provided great improvements in tracking athletes’ progress. This style of reporting has been embraced by the staff and drives discussion and actions to ensure that athletes are provided the best opportunity to meet their performance goals.

An excellent showing of all of our coaches’ capabilities has this year been rewarded, with the opportunity to assist their National Sporting Organisations with international duties, touring with national teams for their respective sports.

In an exciting announcement earlier this year, Clayton Worthington (Head Coach – Cycling) was awarded Cycling Australia’s Coach of the Year. Clayton together with Belinda Swallow (Head Coach – Sailing) were both accepted to join the ASK Coach Leadership program which will provide an opportunity for them to continue to grow and develop.

Ramon Anderson’s (Head Coach – Canoe Sprint) contribution to the Canoeing Program was recognised when he accepted the award for WAIS Program of the Year at last year’s Annual Dinner. Lincoln Handley (Head Coach – Rowing) completed a fantastic domestic season for the Rowing Program of the Year at the inaugural Junior and U23 World Championships to be held in South Korea, whilst his WAIS training partner Michael Storer earned selection for the Australian team to compete at the 2014 Junior and U23 World Championships in Germany.

The 2013/14 WAIS Coaching Achievements:

- **Program Summary**
  - The WAIS Canoeing Program had four athletes competing at the 2013 World Championships in Germany and a further five athletes competing at the inaugural Junior and U23 World Championships in Canada.
  - Olympians Jesse Phillips and Stephen Bird combined in the men’s K2 200m at the World Championships in Germany, setting a personal best time to win the B Final, 10th overall.
  - Alana Nicholls qualified for two finals at the World Championships, finishing ninth in the A Final of the women’s K1 500m, and seventh in the Australian women’s K4 500m crew.
  - Brodie Holmes made his world championship debut, competing in the men’s K1 200m relay, alongside Bird and Luckhurst (Canoe Sprint).
  - The team finished fourth in their heat, missing out on a spot in the final.
  - At the Junior and U23 World Championships hosted in Canada, Shannon Reynolds qualified for the final of the junior women’s K1 500m with the Australian team finishing eighth. Reynolds also contested the K1 200m, but didn’t progress past the semi final stage.
  - Todd Brewer – competing in his first Australian representative team raced in the U23 men’s K1 200m event, but missed a finals berth, after being eliminated at the semi final stage.
  - Jaymee Lee Martin and Phoebe George combined to compete in the women’s U23 K2 500m event but like Brewer and Reynolds in the K1 200m, bowed out at the semi-final stage.
  - Jesse Phillips and Stephen Bird won a fifth national championship, winning gold in the men’s K2 200m at the 2014 Australian National Sprint Championships in Adelaide. Alana Nicholls won a fourth women’s K1 500m title, and also claimed a women’s K4 500m title as a member of a composite boat.
  - The results earned Phillips, Bird and Nicholls selection for the 2014 World Championships, with fellow WAIS kayaker Jaimie Roberts also earning selection in what will be her world championship debut.
  - Four WAIS athletes earned selection for the Junior and U23 World Championships, with Alex Graham, Nick Pond, Sam McTigue and Shannon Reynolds all receiving national team call ups.

- **WAIS Program Athletes**
  - Stephen Bird
  - Alana Nicholls
  - Jesse Phillips
  - Elissa Wundersitz
  - Alex Rendell
  - Niken Jefferies
  - Reece Tucknott
  - Sam Welsford
  - Daniel Bowker
  - Brodie Holmes
  - Todd Brewer
  - Travis Meyer
  - Scott Sunderland
  - Shannon Reynolds
  - Alexander Graham
  - Jaimie Roberts
  - Phoebe George

- **Australian Representatives**
  - Jesse Phillips – 2013, World Championships, Germany
  - Stephen Bird – 2013, World Championships, Germany
  - Alana Nicholls – 2013, World Championships, Germany
  - Brodie Holmes – 2013, World Championships, Germany

**Cycling**

The 2013 Junior, U23 and Elite Road World Championships were held in Italy with Emily McRae, Brad Lindfield and Cameron Meyer representing Australia in their respective categories.

At the 2014 World Track Cycling Championships in Columbia, Isabella King and Melissa Hoskins claimed bronze as members of the Australian women’s team pursuit. Australia defeated Poland for third place.

Luke Durbridge was selected for ORICA-GreenEDGE to follow in Cameron Meyer’s footsteps and compete at 2014 Tour de France. He is set to become only the third Western Australian to achieve the feat.

WAIS cyclists Scott Sunderland, Melissa Hoskins and Luke Durbridge were named in the Australian team for the 2014 Glasgow Commonwealth Games. Sunderland was named in the track squad, whilst Durbridge will ride road, and Hoskins will contest both track and road events.

**Program Summary**

- The WAIS Cycling Program had four athletes competing at the 2013 World Championships in Germany and a further five athletes competing at the inaugural Junior and U23 World Championships in Canada.
- Olympians Jesse Phillips and Stephen Bird combined in the men’s K2 200m at the World Championships in Germany, setting a personal best time to win the B Final, 10th overall.
- Alana Nicholls qualified for two finals at the World Championships, finishing ninth in the A Final of the women’s K1 500m, and seventh in the Australian women’s K4 500m crew.
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- Jesse Phillips
- Elissa Wundersitz
- Alex Rendell
- Niken Jefferies
- Reece Tucknott
- Sam Welsford

**Australian Representatives**
- Jesse Phillips – 2013, World Championships, Germany
- Stephen Bird – 2013, World Championships, Germany
- Alana Nicholls – 2013, World Championships, Germany
- Brodie Holmes – 2013, World Championships, Germany

**Cycling**
- Isabella King
- Melissa Hoskins
- Alex Rendell
- Niken Jefferies
- Reece Tucknott
- Sam Welsford
- Daniel Bowker
- Brodie Holmes
- Todd Brewer
- Travis Meyer
- Scott Sunderland
- Shannon Reynolds
- Alexander Graham
- Jaimie Roberts
- Phoebe George

**Australian Representatives**
- Melissa Hoskins – 2014, Track World Championships, Columbia
- Isabella King – 2014, Track World Championships, Columbia
- Cameron Meyer – 2013, Road World Championships, Italy
- Emily McRae – 2013, Junior Road World Championships, Italy
- Sam Welsford – 2013, Junior Track World Championships, Scotland
- Elissa Wundersitz – 2013, Junior Track World Championships, Scotland
- Kelsey Robson – 2013, Junior Track World Championships, Scotland
- Daniel Bowker
- Jesse Phillips
- Cameron Meyer
- Emily McRae
- Darcy Pirrota

**Coaching Achievements**
- Clay Worthington – 2013, Head Coach, Junior Track World Championships, Scotland / 2013, Cycling Australia Coach of the Year

**Program Partners**
- Canoeing
- Cycling
- Rowing

**Coaching Achievements**
- Clay Worthington – 2013, Head Coach, Junior Track World Championships, Scotland / 2013, Cycling Australia Coach of the Year
The establishment of the Northern High Performance Training Centre (NHPTC) in the sport of swimming was a major initiative during 2013/14. The recruitment of international coach Bud McAllister (formerly Janet Evans’ coach) was a coup for WAIS and Swimming Western Australia. This is the second NHPTC now operating with the additional two centres to be established as a result of the 2016-20 quadrennial.

The Challenge High Performance Training Centre was awarded Podium Performance Centre status by Swimming Australia (SAS) in December 2013. This resulted from extensive consultation and partnership with underpinning clubs West Coast and University of Western Australia as well as VenuesWest. The Challenge program has a direct pathway of athletes flowing from below which will provide sustainability to the High Performance squad.

The replacement of the athletics track was completed in February 2014 and has provided a world class Athletics training venue.

Negotiations for the expansion of the Women’s Gymnastics Program into Arena 2 at Challenge Stadium were concluded and a new floor purchased. This has resulted in an enhanced training environment for the Rio 2016 targeted athletes in the current Training Centre.

Coaches from within the Technical Team continue to perform at an outstanding level. Grant Ward was awarded Athletics Australia and WAIS Coach of the Year in recognition of the outstanding results by athlete Kim Mickie at the 2013 World Championships. Swimming Senior Coach Michael Palfrey was awarded National Youth Coach of the Year by ASCA in recognition of the performances of his athletes at the National Age Championships. Maritime George was chosen as a coach for the Women’s Artistic Gymnastics Team at the Glasgow Commonwealth Games.

The highlight of the year for the Technical Team was the Silver medal from Kim Mickie at the 2013 Athletics World Championships. Kim then followed this with a new Australian record in the domestic season.

Competing at the 2013 IPC Swimming World Championships in Montreal, Canada, Kat Dennie won a silver medal in the Women’s 200m Individual Medley S10 and bronze medal in the Women’s 100 m Backstroke S10. [14] [15]. She was also awarded an Order of Australia Medal in the 2014 Australia Day Honours.

15 athletes from the WAIS Technical Team Sports earned qualification for the 2014 Glasgow Commonwealth Games.

Kaji Honda and Trenton Warburton continue to complete their PhD studies in the sport programs of Swimming and Athletics. Kaji’s research will provide valuable insight into compounded flow dynamics relative to swimming while Trenton’s project is aimed at analysis of force relative to thecostality of a pole vault.

The Technical Sports Performance Team meets on a monthly basis to analyse the performance of athletes in each sport program. Individual Performance Enhancement Plans are the key tool used to track improvement. These plans encompass a holistic approach towards development with critical success factors identified and addressed.

I would like to thank the dedicated team for the tremendous work they have delivered during 2013/14 and look forward to more success in 2015.

Michael Broadbridge – Performance Team Director
Athletics

Program Summary
WA Javelin Thrower Kim Mickle won a world championship silver medal at the 2013 IAAF World Championships in Moscow.

In a career best performance, Mickle threw 66.60m to take second place in the women's javelin final in a competition that saw her enter personal best three times. Mickle's Moscow heroics earned her top honours at three prestigious award ceremonies, winning the WAIS Athlete of the Year, Athletics Australia's Athlete of the Year and the WA Sports Star of the Year Award all within the space of five weeks.

Grant Ward – who led Kim Mickle to her world championship silver medal – was also recognised, winning the WAIS Coach of the Year, Athletics Australia Coach of the Year and WA Sports Star Coach of the Year Award.

In March, Mickle set a new Australian women’s javelin national record, when she threw 66.63m for victory at the Melbourne World Challenge, before claiming a ninth national title at the Australian Athletics Championships in Melbourne. In the Championships, which doubled as selection trials, qualified Mickle for the 2014 Commonwealth Games.

Vicky Parson earned a Glasgow Commonwealth Games call up in June after a domestic season that saw her clear a B Qualifying height.

WAIS throws coach Grant Ward and WAIS pole vault coach Alex Parnov were selected onto the Australian Track and Field coaching team to travel to the 2014 Glasgow Commonwealth Games, for their work in guiding athletes onto the Australian team.

WAIS Program Athletes
Morgan Ward
Emma Philippe
Cruz Hogan
Nina Kennedy
Vicky Parson
Liz Parson
Kim Mickle
Henri Brown

Australian Representatives
Kim Mickle – 2013, Athletics World Championships, Russia

Coaching Achievements
Grant Ward – 2013, Javelin Coach, Athletics World Championships, Russia

2013/2014 annual report

Gymnastics

Program Summary
Western Australian Institute of Sport gymnast Lauren Mitchell and Olivia Vivian earned selection onto the Australian team for the 2014 Glasgow Commonwealth Games.

Selection for the pair represented successful comebacks, with Mitchell returning after a long injury lay-off through a shoulder reconstruction, whilst Vivian had been hampered by a stress fracture in her back. Glasgow will be Vivian’s Commonwealth debut, whilst for Mitchell, she will compete in her second campaign, having won four gold in Delhi.

Their gymnasts competed at the Nadia Comaneci Invitational event in the USA in 2016, with Yasmin Collier, Aya Meggs and Darcy Norman all representing Australia. Collier claimed first place on vault, Norman was first on bars and Meggs was second on vault and bars. The same three athletes competed at the Jesolo Invitational competition in Italy during March.

Despite suffering a badly bruised hand, Olivia Vivian travelled and competed at the Korea Cup, winning her first world cup medal, a bronze on bars. Lauren Mitchell also competed at the tournament.

The WAIS Gymnastics Program undertook a significant innovation in 2014 to expand the surface training space on floor, which consisted of purchasing a new floor and installing it within the Gymnastics Training Centre in Mt Claremont. The new floor provides the program with access to a world class training facility and brings the apparatus equipment in line with top international standards.

An increased initiative into athlete medical training was engaged in 2013/14 which has allowed crucial training modifications to be made. The project has also better mapped the percentage of time athletes are

WAIS Program Athletes
Lauren Mitchell
Olivia Vivian
Gillian Chan
Francesca Salo
Aya Meggs
Darcy Norman
Yasmin Collier
Patra
Lily Gouveia
Amy Mackay
Sarah Stanley
Dayna Salaman
Niamh Collins

Program Summary
US Open winner reviewer Rhys Mainstein represented Australia at the 2013 World Championships in Barcelona, finishing 13th in the men's 10km open water event.

WAIS’s Holly Barratt competed at the World University Games in Russia, featuring in three finals and Meggs was second on vault and bars. The same three athletes competed at the Jesolo Invitational competition in Italy during March.

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An increased initiative into athlete medical training was engaged in 2013/14 which has allowed crucial training modifications to be made. The project has also better mapped the percentage of time athletes are

WAIS Program Athletes
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Olivia Vivian
Gillian Chan
Francesca Salo
Aya Meggs
Darcy Norman
Yasmin Collier
Patra
Lily Gouveia
Amy Mackay
Sarah Stanley
Dayna Salaman
Niamh Collins

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STAFF

Throughout the year, there was a shift in the Administration Department employees, with Administration Manager, Mrs Natalie Jones, leaving the organisation, which saw Mrs Sharon Foster appointed to fulfil the role.

Ms Julie Areva resigned from her position as Personal Assistant, and Ms Rebecca Robertson was appointed to fulfil this role.

The position of Resource Administration Officer was restructured to include additional support to the Performance Enhancement Teams and Ms Eleonora Faro’s position title of Resource Administration Officer was re-named to Performance Enhancement Team Administrator to reflect the additional support provided to the Performance Enhancement Division.

Furthermore, Ms Rachel Mazza was appointed as a Finance Officer, moving on from her role as Receptionist. The Reception position was re-named to include additional Clinical Services Administration relevant to athlete scholarship services and thus the position title became Receptionist/Clinical Services Administrator. Ms Chrisse Banwell was appointed to fulfil this role upon the transition of Ms Rachel Mazza to the newly created Finance Officer Role.

At 30 June 2014, WAIS employed a total of forty-five permanent full-time and seven permanent part-time staff.

ACCOMODATION COSTS

Accommodation costs during the year were managed within the budgetary framework for WAIS premises although the improving general economic condition started pushing prices up. Due to the age of the building it is anticipated that the level of ongoing maintenance required will continue to increase.

The current WAIS facilities do not meet the standards for scope or size for preparing international athletes and as is required in the WAIS strategic plan. WAIS submitted requests to the State Government on the requirement for a new state of the art facility which will enhance the development of future WA high performance athletes. In May 2012 the State Government announced that WAIS has been allocated $32m towards the construction of a new facility. The planning process and architectural design was executed and managed by the Department of Sport and Recreation and Venues West in conjunction with WAIS. Excavation at the site commenced in July 2013 and construction started in the fourth quarter of 2013. Construction practical completion of the facility is estimated to be late December 2014 or January 2015.

FINANCIAL SYSTEMS

The budgeting model was updated during the year in order to improve the financial management processes and reporting. Financial control was exercised throughout the year as the organisation continuously seeks to improve its internal processes, particularly in regard to effectiveness and efficiency. The payroll system was also successfully updated.

HUMAN RESOURCES

There has been an increased emphasis on Human Resource functions in the organisation over the course of the year. An additional focus on employee personal and professional development was introduced. All organisational policies were reviewed and updated to reflect legislative compliance and industry best practice. A number of new administration and human resource policies were introduced, including those that form the recently implemented WAIS Safe & Ethical Practice Policy Framework.

In developing this policy framework WAIS acknowledges the AIS Sports Science/Sports Medicine Best Practice Principles of:

• Education,
• Detection and enforcement, and,
• Oversight and Monitoring.

Additionally, a review of the current Human Resources Information Management has also occurred, which will allow for improved practices and information management in the year ahead.

ADMINISTRATION

The Performance Management Information System - Performax has undergone significant development throughout the year. This has seen a greater emphasis on scholarship administration and athlete data management throughout WAIS, with further development a strong focus for the year ahead. Recent development has increased the quality of information both distributed and captured, and allowed for presentation of this information in dashboard format for compliance reporting.

The introduction of new clinical service administration processes has seen that additional relevant athlete information is now captured and reported. This information can ensure policy compliance and manage medico-legal risk within the organisation.

INFORMATION TECHNOLOGY

Minor server infrastructure upgrades were performed to improve performance and stability for files and documents, emails and network services. A partial upgrade of the IT hardware held by the WAIS staff members also occurred. The objective of the infrastructure and system enhancements is to streamline workflow and information processing so as to continuously improve efficiency while making available or accessible the latest technologies to WAIS staff members.
GO FOR 2&5 WAIS COMMUNITY DEVELOPMENT PROGRAM

The 2013/14 period was one of growth for the Go for 2&5 WAIS Community Development Program with new ideas and initiatives leveraged in partnership with Healthway to improve delivery of the program. Such innovations included a stronger social media presence, with school and club visits receiving strong promotion via WAIS Facebook and Twitter accounts. The success of Fruit and Month was again a particular highlight as the schools’ competition continues to be very popular throughout Western Australia. A new line of athlete ambassador clothing also aided to the appeal of the program.

The three aspects of the program continue to be:-
• Primary school visits
• Sporting club visits
• WAIS Tours

Each part of the program sees athletes sharing aspects of their journey from budding young athletes to world class performers, hopefully inspiring the next generation to strive to follow a similar path whilst focusing on the importance of eating healthy and being active in everyday life.

Schools across Western Australia have been benefactors of the program, with tours of the WAIS facility also hosted by WAIS athletes.

A large number of athletes have been involved in the program in the past 12 months as either tour guides, club speakers or school presenters. Sports that have been represented include athletics, canoeing, gymnastics and water polo. The athletes’ stories continue to resonate with audiences. Outside the Go for 2&5 WAIS Community Development Program WAIS athletes have once again been involved in appearances for a number of charities and not for profit groups.

The 2013/14 period saw the presentation for the Go for 2&5 WAIS Community Development Program with new ideas and initiatives leveraged in partnership with Healthway to improve delivery of the program. Such innovations included a stronger social media presence, with school and club visits receiving strong promotion via WAIS Facebook and Twitter accounts. The success of Fruit and Month was again a particular highlight as the schools’ competition continues to be very popular throughout Western Australia. A new line of athlete ambassador clothing also aided to the appeal of the program.

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WAIS WOULD LIKE TO THANK:

Principal Partner

Strategic Partners

Corporate Sponsors

Program Sponsors

Supplier/Provider

Training Centre Status

ENDORSED NATIONAL TRAINING CENTRE

INDEPENDENT AUDITOR’S REPORT

To the Parliament of Western Australia

WESTERN AUSTRALIAN INSTITUTE OF SPORT

Report on the Financial Statements

I have audited the accounts and financial statements of the Western Australian Institute of Sport.

The financial statements comprise the Statement of Financial Position as at 30 June 2014, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

Board’s Responsibility for the Financial Statements

The Board 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 for such internal control as the Board determines necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

As required by the Auditor General Act 2000, my responsibility is to express an opinion on the financial statements based on my audit. The audit was conducted in accordance with Australian Auditing Standards. Those Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of the Western Australian Institute of Sport at 30 June 2014 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the Treasurer’s Instructions.
Report on Controls
I have audited the controls exercised by the Western Australian Institute of Sport during the year ended 30 June 2014.

Controls exercised by the Western Australian Institute of Sport are those policies and procedures established by the Board to ensure 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.

Board’s Responsibility for Controls
The Board is responsible for maintaining an adequate system of internal control to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of public and other property, and the incurring of liabilities are in accordance with the Financial Management Act 2006 and the Treasurer’s Instructions, and other relevant written law.

Auditor’s Responsibility
As required by the Auditor General Act 2006, my responsibility is to express an opinion on the controls exercised by the Western Australian Institute of Sport based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the adequacy of controls to ensure that the Institute complies with the legislative provisions. The procedures selected depend on the auditor’s judgement and include an evaluation of the design and implementation of relevant controls.

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

Opinion
In my opinion, the controls exercised by the Western Australian Institute of Sport are sufficiently adequate to 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 during the year ended 30 June 2014.

Report on the Key Performance Indicators
I have audited the key performance indicators of the Western Australian Institute of Sport for the year ended 30 June 2014.

The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide information on outcome achievement and service provision.

Board’s Responsibility for the Key Performance Indicators
The Board is responsible for the preparation and fair presentation of the key performance indicators in accordance with the Financial Management Act 2006 and the Treasurer’s Instructions and for such controls as the Board determines necessary to ensure that the key performance indicators fairly represent indicated performance.

Auditor’s Responsibility
As required by the Auditor General Act 2006, my responsibility is to express an opinion on the key performance indicators based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the key performance indicators. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments the auditor considers internal control relevant to the Board’s preparation and fair presentation of the key performance indicators in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the relevance and appropriateness of the key performance indicators for measuring the extent of outcome achievement and service provision.

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

Opinion
In my opinion, the key performance indicators of the Western Australian Institute of Sport are relevant and appropriate to assist users to assess the Institute’s performance and fairly represent indicated performance for the year ended 30 June 2014.

Independence
In conducting this audit, I have complied with the independence requirements of the Auditor General Act 2006 and Australian Auditing and Assurance Standards, and other relevant ethical requirements.

Matters Relating to the Electronic Publication of the Audited Financial Statements and Key Performance Indicators
This audit’s report relates to the financial statements and key performance indicators of the Western Australian Institute of Sport for the year ended 30 June 2014 included on the Institute’s website. The Institute’s management is responsible for the integrity of the Institute’s website. This audit does not provide assurance on the integrity of the Institute’s website. The auditor’s report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to from these financial statements or key performance indicators. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.

GLEN CLARKE
DEPUTY AUDITOR GENERAL
Delegate of the Auditor General for Western Australia
Perth, Western Australia
29 August 2014
Certification of Financial Statements

The accompanying financial statements of the Western Australian Institute of Sport (Inc.) 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 2014 and the financial position as at 30 June 2014.

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

Dated this 22nd of August 2014

Mr Grant Boyce
Chairman
Board Member
Western Australian Institute of Sport (Inc.)

Mr Steven Lawrence
Executive Director
Board Member
Western Australian Institute of Sport (Inc.)

Mr Remon Falzon
Finance Manager
Chief Financial Officer
Western Australian Institute of Sport (Inc.)
Western Australian Institute of Sport (Inc.)
Statement of Comprehensive Income for the year ended 30 June 2014

<table>
<thead>
<tr>
<th>Note</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>COST OF SERVICES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee benefits expense</td>
<td>6</td>
<td>4,734,200</td>
</tr>
<tr>
<td>Supplies and services</td>
<td>7</td>
<td>3,071,640</td>
</tr>
<tr>
<td>Depreciation and amortisation expenses</td>
<td>8</td>
<td>315,055</td>
</tr>
<tr>
<td>Amortisation expenses</td>
<td>9</td>
<td>400,022</td>
</tr>
<tr>
<td>Other expenses</td>
<td>10</td>
<td>944,068</td>
</tr>
<tr>
<td>Total cost of services</td>
<td></td>
<td>9,465,545</td>
</tr>
<tr>
<td>Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commonwealth grants and contributions</td>
<td>11</td>
<td>46,000</td>
</tr>
<tr>
<td>Interest revenue</td>
<td>12</td>
<td>127,404</td>
</tr>
<tr>
<td>Contribution from sporting bodies</td>
<td>13</td>
<td>1,520,337</td>
</tr>
<tr>
<td>Other revenue</td>
<td>14</td>
<td>234,401</td>
</tr>
<tr>
<td>Total Revenue</td>
<td></td>
<td>1,938,142</td>
</tr>
<tr>
<td>Gains</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gain on disposal of non-current assets</td>
<td>15</td>
<td>4,661</td>
</tr>
<tr>
<td>Total Gains</td>
<td></td>
<td>4,661</td>
</tr>
<tr>
<td>Total income other than income from State Government</td>
<td></td>
<td>1,940,803</td>
</tr>
<tr>
<td>NET COST OF SERVICES</td>
<td></td>
<td>7,625,142</td>
</tr>
<tr>
<td>INCOME FROM STATE GOVERNMENT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>State grants</td>
<td>16</td>
<td>6,524,341</td>
</tr>
<tr>
<td>Services received free of charge</td>
<td>16</td>
<td>1,055,168</td>
</tr>
<tr>
<td>Total income from State Government</td>
<td></td>
<td>7,580,510</td>
</tr>
<tr>
<td>SURPLUS / (DEFICIT) FOR THE PERIOD</td>
<td></td>
<td>35,368</td>
</tr>
<tr>
<td>TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE PERIOD</td>
<td></td>
<td>35,368</td>
</tr>
</tbody>
</table>

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.
Western Australian Institute of Sport (Inc.)

Statement of Changes in Equity for the year ended 30 June 2014

<table>
<thead>
<tr>
<th>Note</th>
<th>Accumulated surplus</th>
<th>Total equity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Balance at 1 July 2012</td>
<td>2,106,831</td>
<td>2,106,831</td>
</tr>
<tr>
<td>Total comprehensive income for the year</td>
<td>124,639</td>
<td>124,639</td>
</tr>
<tr>
<td>Balance at 30 June 2013</td>
<td>2,231,570</td>
<td>2,231,570</td>
</tr>
<tr>
<td>Balance at 1 July 2013</td>
<td>2,231,570</td>
<td>2,231,570</td>
</tr>
<tr>
<td>Total comprehensive income for the year</td>
<td>35,368</td>
<td>35,368</td>
</tr>
<tr>
<td>Balance at 30 June 2014</td>
<td>2,266,938</td>
<td>2,266,938</td>
</tr>
</tbody>
</table>

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Western Australian Institute of Sport (Inc.)

Statement of Cash Flows for the year ended 30 June 2014

<table>
<thead>
<tr>
<th>Note</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>CASH FLOWS FROM STATE GOVERNMENT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>State grants</td>
<td>5,524,341</td>
<td>6,145,546</td>
</tr>
<tr>
<td>Net cash provided by State Government</td>
<td>5,524,341</td>
<td>6,145,546</td>
</tr>
</tbody>
</table>

Utilised as follows:

CASH FLOWS FROM OPERATING ACTIVITIES

Payments
- Employee benefits | (4,676,685) | (4,494,769) |
- Supplies and services | (2,591,378) | (1,825,749) |
- Accommodation | (52,306) | (51,840) |
- GST payments on purchases | (271,778) | (154,930) |
- Other payments | (657,226) | (830,861) |
- GST payments to the ATO | (601,462) | (622,599) |
| Receipts |
- Commonwealth grants and contributions | 46,000 | 41,100 |
- Interest received | 137,404 | 143,116 |
- GST receipts on sales | 869,002 | 739,493 |
- Other receipts | 1,729,469 | 1,700,695 |
| Net cash used in operating activities | (6,358,833) | (5,446,340) |

CASH FLOWS FROM INVESTING ACTIVITIES

Payments
- Purchase of non-current physical assets | (83,396) | (167,466) |
| Receipts |
| Proceeds from the sale of non-current physical assets | 6000 | 29,142 |
| Net cash used in investing activities | (77,396) | (196,324) |

Net increase/(decrease) in cash and cash equivalents | 88,112 | 540,881 |
Cash and cash equivalents at the beginning of the financial year | 2,888,874 | 2,347,983 |
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR | 2,976,986 | 2,888,874 |

The Statement of Cash Flows should be read in conjunction with the accompanying notes.
Western Australian Institute of Sport (Inc.)
Notes to the Financial Statements
For the year ended 30 June 2014

1 Australian Accounting Standards

General

The Western Australian Institute of Sport (Inc.)'s (the Institute) financial statements for the year ended 30 June 2014 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' includes Standards and Interpretations issued by the Australian Accounting Standard Board (AASB).

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

Early adoption of standards

The Institute cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 Application of Australian Accounting Standards and Other Pronouncements. There has been no early adoption of Australian Accounting Standards that have been issued or amended (but not operative) by the Institute for the annual reporting period ended 30 June 2014.

2 Summary of significant accounting policies

a. General Statement

The Institute is a not-for-profit reporting entity that prepares general purpose financial statements in accordance with Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB as applied by the Treasurer's instructions. Several of these are modified by the Treasurer's instructions to very explicit, disclosure, format and wording.

The Financial Management Act 2006 and the Treasurer's instructions impose legislative provisions that govern the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB.

Where modification is required and has had 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.

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 dollar ($).

Note 3: Judgements made in management in applying accounting policies, disclose judgements that have been made in the process of applying the Institute's accounting policies resulting in the most significant effect on amounts recognised in the financial statements.

Note 4: Key sources of estimation uncertainty disclose 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.

Western Australian Institute of Sport (Inc.)
Notes to the Financial Statements
For the year ended 30 June 2014

c. Reporting Entity

The reporting entity comprises the Western Australian Institute of Sport Inc. (the Institute).

d. Income

Revenue recognition

Revenue is recognised and 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 by reference to the stage of completion of the transaction.

Interest

Revenue is recognised as the interest accrues.

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the Institute obtains control over the assets comprising the contributions, 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

Realised or unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non-current assets.

e. Property, Plant and Equipment

Capitalisation/Expenditure of assets

Items of property, plant and equipment costing $5,000 or more 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 directly 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

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.

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.

Leased improvements are depreciated over the shorter of the asset's useful life and the lease term.
Financial Statement For The Year Ended 30 June 2014

Western Australian Institute of Sport (Inc.)
Notes to the Financial Statements
For the year ended 30 June 2014

Depreciation is calculated using the straight line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable asset are:

- Plant, equipment and vehicles: 3-10 years
- Office equipment: 3-10 years
- Leased improvements: 20-40 years estimated useful lives till the end of April 2012. As from May 2012, upon announcement that the State Government has committed $32m for the construction of the new WAIS High Performance Centre, the estimated useful life has been accelerated to be fully depreciated by November 2014 which is the expected month of delivery of the facility.

f. Impairment of Assets

Property, plant and equipment 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. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit or loss. As the Institute 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 the assets' 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 are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairment at the end of each reporting period.

There were no indicators of impairment as at 30 June 2014.

g. Leases

The Institute holds operating leases for the office building and for two multifunctional office printers. Lease payments are expensed on a straight line basis over the lease term as this represents the pattern of benefits derived from the leased property and equipment.

h. Financial Instruments

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

- Receivables; and
- Financial liabilities measured at amortised cost.

Financial instruments have been disaggregated into the following classes:

- Financial Assets:
  - Cash and cash equivalents
  - Receivables

- Financial Liabilities:
  - Payables

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

Western Australian Institute of Sport (Inc.)
Notes to the Financial Statements
For the year ended 30 June 2014

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

i. Cash and Cash Equivalents

For the purpose of the Statement of Cash Flows, 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.

j. Accrued salaries

Accrued salaries (see note 25 ‘Other current liabilities’) represent the amount due to staff but unpaid at the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The Institute considers the carrying amount of accrued salaries to be equivalent to its fair value.

k. Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned by the method most appropriate for each particular class of inventory, with the majority being measured 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 measured at net realisable value.

l. Receivables

Receivables are recognised at original invoice amount less an allowance for any uncollectible amounts (ie. 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 uncollectable amounts (doubtful debts) is raised when there is objective evidence that the institute 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.

Refer to note 32 ‘Financial Instruments’ and note 19 ‘Receivables’.

m. Payables

Payables are recognised at the amounts payable when the Institute 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 settlement is generally within 30 days.

Refer to note 32 ‘Financial Instruments’ and note 23 ‘Payables’.

n. Provisions

Provisions are liabilities of uncertain timing or amount and are recognised 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. Refer to note 24 ‘Provisions’.

i. Provisions - Employee Benefits

All annual leave and long service leave provisions are in respect of employees' services up to the end of the reporting period.

Annual Leave

Annual leave that is not expected to be settled wholly within 12 months after the end of the reporting period is therefore considered to be 'other long-term employee benefits'. The annual leave liability is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.
Western Australian Institute of Sport (Inc.)
Notes to the Financial Statements
For the year ended 30 June 2014

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

The provision for annual leave is classified as a current liability as the Institute does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Long Service Leave
Long service leave is not expected to be settled wholly within 12 months after the end of the reporting period and is therefore recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Unconditional long service leave provisions are classified as current liabilities as the Institute does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Institute has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

Superannuation
An external Superannuation Institution administers the superannuation schemes.

Employees may contribute to the Pension Scheme. The Institute has no liabilities under the Pension Schemes.

Refer also to note 5(b) ‘Superannuation expense’.

II. 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 Institute’s ‘Employee benefits expense’. The related liability is included in ‘Employment on-costs provision’. Refer to note 10 ‘Other expenses’ and note 24 ‘Provisions’.

o. Assets and Services Received Free of Charge or for Nominal Cost

Assets or services received free of charge or for nominal cost are recognised as income at the fair value of the assets and/or the fair value of those services that can be reliably measured and the Institute would otherwise pay for. A corresponding expense is recognised for services received. Receipts of assets are recognised in the Statement of Financial Position.

Assets or services received from other State Government agencies are separately disclosed under.

Western Australian Institute of Sport (Inc.)
Notes to the Financial Statements
For the year ended 30 June 2014


p. Comparative Figures

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

3 Judgements made by management in applying accounting policies

The preparation of financial statements requires management to make judgements about the application of accounting policies that have a significant effect on the amounts recognised in the financial statements. The Institute evaluates these judgements regularly.

Operating lease commitments
The Institute has a lease for a building for office accommodation. It has been determined that the lessor retains substantially all the risks and rewards incidental to ownership. Accordingly, this lease has been classified as an operating lease.

4 Key sources of estimation uncertainty

The Institute makes key estimations 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 material adjustment to the carrying amount of assets and liabilities within the next financial year.

Long Service Leave
Several estimations and assumptions used in calculating the Institute’s long service leave provision include expected future salary rates, salary inflation, discount rates, employee retention rates and expected future payments. Changes in those estimations and assumptions may impact on the carrying amount of the long service leave provision.

5 Disclosure of changes in accounting policy and estimates

Initial application of an Australian Accounting Standards

The Institute has applied the following Australian Accounting Standards effective for annual reporting periods beginning on or after 1 July 2013 that impacted on the Institute.

AASB 15
Fair Value Measurement
This Standard defines fair value, sets out a framework for measuring fair value and requires additional disclosures for assets and liabilities measured at fair value. There is no financial impact.
Western Australian Institute of Sport (Inc.)

Notes to the Financial Statements
For the year ended 30 June 2014

AASB 119

Employee Benefits

The Standard supersedes AASB 119 (October 2010), making changes to the recognition, presentation and disclosure requirements.

The Institute assessed employee leave patterns to determine whether annual leave is a short-term or other long-term employee benefit. The resultant discounting of annual leave liabilities that were previously measured at the undiscounted amounts is not material.

AASB 1048

Interpretation of Standards

This Standard supersedes AASB 1046 (June 2012), enabling references to the Interpretations in all other Standards to be updated by releasing the service Standard. There is no financial impact.

AASB 2011-8

Amendments to Australian Accounting Standards arising from AASB 13 (AASB 2011-8, 2010-7, 101, 103, 106, 110, 116, 118 & 132 & Int 1038 and Int 2, 4, 12, 13, 14, 16, 16, 17, 17, 18, 19, 19, 21, 22 & 132)

This Standard replaces the existing definition and fair value guidance in other Australian Accounting Standards and Interpretations as a result of issuing AASB 13 in September 2011. There is no financial impact.

AASB 2011-10

Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) [AASB 1, 6, 101, 124, 134, 1046 & 2011-8 and Int 14]

This Standard makes amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 119 in September 2011. The resultant discounting of annual leave liabilities that were previously measured at the undiscounted amounts is not material.

AASB 2012-2

Amendments to Australian Accounting Standards - Disclosures - Omitting Financial Assets and Financial Liabilities [AASB 7 & Int 12]

This Standard amends the required disclosures in AASB 7 to include information that will enable users of an entity’s financial statements to evaluate the effect or potential effect of netting arrangements, including rights of set-off associated with the entity’s recognised financial assets and recognised financial liabilities, on the entity’s financial position. There is no financial impact.

AASB 2012-5

Amendments to Australian Accounting Standards arising from Annual Improvements 2009-10 Cycle [AASB 1, 101, 116, 132 & 134 and Int 2]

This Standard makes amendments to the Australian Accounting Standards and Interpretations as a consequence of the annual improvements process. There is no financial impact.

Western Australian Institute of Sport (Inc.)

Notes to the Financial Statements
For the year ended 30 June 2014

AASB 2012-6

Amendments to Australian Accounting Standards – Mandatory Effective Date of AASB 9 and Transition Disclosures [AASB 9, 2008-11, 2010-7, 2011-7 & 2011-8]

This Standard amends the mandatory effective date of AASB 9 Financial Instruments to 1 January 2015 (instead of 1 January 2013). Further amendments are also made to numerous consequential amendments arising from AASB 9 that will now apply from 1 January 2015. There is no financial impact.

AASB 2012-9

Amendment to AASB 1048 arising from the Withdrawal of Australian Int 1038

The withdrawal of Int 1038 Substantive Enactment of Major Tax Bills in Australia has no financial impact for the Institute during the reporting period and at balance date. Measurement of tax assets and liabilities continues to be measured in accordance with enacted or substantively enacted tax law pursuant to AASB 112:46-47.

AASB 2012-10

Amendments to Australian Accounting Standards - Transition Guidance and Other Amendments [AASB 1, 5, 7, 8, 10, 11, 12, 13, 101, 102, 106, 118, 119, 127, 128, 132, 133, 134, 137, 1023, 1038, 1039, 1046 & 2011-7 and Int 19]

The Standard introduces a number of editorial alterations and amends the mandatory application date of Standards for not-for-profit entities accounting for interests in other entities. There is no financial impact.

AASB 2013-8

Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments

Part A of this omnibus Standard makes amendments to other Standards arising from revisions to the Australian Accounting Conceptual Framework for periods ending on or after 20 December 2013. Other Parts of this Standard become operative in later periods. There is no financial impact for Part A of the Standard.

Future impact of Australian Accounting Standards not yet operative

The Institute cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 110:1 Application of Australian Accounting Standards and Other pronouncements. Consequently, the Institute has not applied early any of the following Australian Accounting Standards that have been issued that may impact the Institute. Where applicable, the Institute plans to apply these Australian Accounting Standards from their application date.

Operative for reporting periods beginning on/after

Int 21: 1 Jan 2014

This interpretation clarifies the circumstances under which a liability to pay a government levy imposed should be recognised. There is no financial impact for the Authority at reporting date.
Western Australian Institute of Sport (Inc.)

Notes to the Financial Statements
For the year ended 30 June 2014

AASB 9

Financial Instruments

This Standard supersedes AASB 139 Financial Instruments: Recognition and Measurement, introducing a number of changes to accounting treatments.

The mandatory application date of this Standard was amended to 1 January 2017. The Authority has not yet determined the application or the potential impact of the Standard.

AASB 10

Consolidated Financial Statements

This Standard, issued in August 2011, supersedes AASB 127 Consolidated and Separate Financial Statements and Int 112 Consolidation – Special Purpose Entities, introducing a number of changes to accounting treatments.

Mandatory application of this Standard was deferred for not-for-profit entities by AASB 2012-10 Amendments to Australian Accounting Standards – Transitions Guidance and Other Amendments. The adoption of the new Standard has no financial impact for the Model Statutory Authority as it does not impact accounting for related bodies and the Authority has no interests in other entities.

AASB 11

Joint Arrangements

This Standard, issued in August 2011, supersedes AASB 131 Interests in Joint Ventures, introduces new principles for determining the type of joint arrangement that exists, which are more aligned to the actual rights and obligations of the parties to the arrangement.

Mandatory application of this Standard was deferred for not-for-profit entities by AASB 2012-10. There is no financial impact for the Model Statutory Authority as the new standard continues to require the recognition of the Authority's share of assets and share of liabilities for the unincorporated joint operation.

AASB 12

Disclosure of Interests in Other Entities

This Standard, issued in August 2011, supersedes disclosure requirements under AASB 127 Consolidated and Separate Financial Statements, AASB 129 Investments in Associates and AASB 131 Interests in Joint Ventures. Mandatory application was deferred for not-for-profit entities by AASB 2012-10. There is no financial impact.

AASB 14

Regulatory Deferred Accounts

The Authority has not yet determined the application or the potential impact of the Standard.

Western Australian Institute of Sport (Inc.)

Notes to the Financial Statements
For the year ended 30 June 2014

AASB 127

Separate Financial Statements

This Standard, issued in August 2011, supersedes AASB 127 Consolidated and Separate Financial Statements, removing the consolidation requirements of the earlier standard whilst retaining accounting and disclosure requirements for the preparation of separate financial statements. Mandatory application was deferred for not-for-profit entities by AASB 2012-10. There is no financial impact.

AASB 128

Investments In Associates and Joint Ventures

This Standard issued in August 2011 supersedes AASB 128 Investments in Associates, introducing a number of clarifications for the accounting treatments of changed ownership interest.

Mandatory application was deferred for not-for-profit entities by AASB 2012-10. The adoption of the new Standard has no financial impact for the Model Statutory Authority as it does not hold investments in associates and the accounting treatments for joint operations is consistent with current practice.

AASB 1031

Materiality

This Standard supersedes AASB 1031 (February 2010), removing Australian guidance on materiality not available in IFRSs and refers to guidance on materiality in other Australian pronouncements. There is no financial impact.

AASB 1055

Budgetary Reporting

This Standard requires specific budgetary disclosures in the financial statements of not-for-profit entities within the General Government Sector. The Authority will be required to disclose additional budgetary information and explanations of major variances between actual and budgeted amounts, although there is no financial impact.

AASB 2009-11

Amendments To Australian Accounting Standards Arising From AASB 9 (AASB 1, 3, 4, 5, 7, 101, 102, 106, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Int 10 & 12)

[modified by AASB 2010-7]

AASB 2010-7

Amendments To Australian Accounting Standards Arising From AASB 9 (December 2010) (AASB 1, 3, 4, 5, 7, 101, 102, 106, 112, 116, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Int 2, 6, 10, 12, 19 & 127)

This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of amending AASB 9 in December 2010. The Authority has not yet determined the application or the potential impact of the Standard.
Western Australian Institute of Sport (Inc.)
Notes to the Financial Statements
For the year ended 30 June 2014

Financial Statement For The Year Ended 30 June 2014

AASB 2011-7
Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASB 1, 2, 3, 5, 7, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 143, 149 & 153 & Int 5, 6, 16 & 17]

This Standard gives effect to consequential changes arising from the issuance of AASB 10, AASB 11, AASB 127 Separate Financial Statements and AASB 128 Investments in Associates and Joint Ventures. Mandatory application was deferred for not-for-profit entities by AASB 2012-10. The Model Statutory Authority has analysed the suite of Consolidation and Joint Arrangements Standards and determined that no material financial impact arises from adopting the various Standards.

AASB 2012-3
Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132]

This Standard adds application guidance to AASB 720 to address inconsistencies identified in applying some of the offsetting criteria, including clarifying the meaning of "current" has a legally enforceable right of set-off" and that some gross settlement systems may be considered equivalent to net settlement.

The model Authority does not routinely hold financial assets and financial liabilities that it intends to settle on a net basis, therefore there is no financial impact.

AASB 2013-3

This Standard introduces editorial and disclosure changes. There is no financial impact.

AASB 2013-4
Amendments to Australian Accounting Standards – Nickel of Derivatives and Combination of Hedge Accounting [AASB 139]

This Standard permits the continuation of hedge accounting in circumstances where a derivative, which has been designated as a hedging instrument, is rolled over from one counterparty to a central counterparty as a consequence of laws or regulations. The model Authority does not routinely enter into derivatives or hedges, therefore there is no financial impact.

AASB 2014-8
Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities – Control and Structured Entities [AASB 10, 12 & 169]

The amendments, issued in October 2013, provide significant guidance in determining whether a not-for-profit entity controls another entity when financial returns are not a key attribute of the investor's relationship. The Standard has no financial impact in its own right, rather the impact results from the adoption of the amended AASB 10.

6 Employee benefits expense

<table>
<thead>
<tr>
<th>Description</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages and salaries (a)</td>
<td>3,601,698</td>
<td>3,609,732</td>
</tr>
<tr>
<td>Annual leave</td>
<td>200,679</td>
<td>316,417</td>
</tr>
<tr>
<td>Long service leave</td>
<td>91,648</td>
<td>269,394</td>
</tr>
<tr>
<td>Superannuation (b)</td>
<td>390,139</td>
<td>354,846</td>
</tr>
<tr>
<td>Total</td>
<td>4,734,000</td>
<td>4,533,085</td>
</tr>
</tbody>
</table>

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

(b) External Superannuation institutions administer the superannuation schemes.

Employment on-costs expenses, such as workers' compensation insurance, are included at note 10 'Other expenses'.

Employment on-costs liability is included at note 24 'Provisions'.
Western Australian Institute of Sport (Inc.)
Notes to the Financial Statements
For the year ended 30 June 2014

7 Supplies and services
Travel
Consultants and contractors
Communication
Venue and sports related repairs and maintenance
Events
Training and development
Other
Total

8 Depreciation expense
Leasedhold improvements
Plant, equipment and vehicles
Office equipment
Total

9 Accommodation expense
Lease rentals
Total

10 Other expenses
Equipment repairs & maintenance
General administration expenses
Sport programs
Scholarships
Sport science
Marketing & promotion
Employment on-costs (e)
Total

(e) 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 24 'Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

11 Commonwealth grants and contributions
Australian Sports Commission / AIS funding
Total

The fundings include non-reciprocal grants from the Australian Sports Commission grant and the Australian Institute of Sport grant. The terms of the grant are that it must be used to fund athlete career education. The grant has been recognised in its entirety upon receipt as the only condition set by the grantor relative to how the grant can be expended and there are no performance measures in terms of service delivery.

12 Interest revenue
Interest received from deposits
Total

13 Contributions from sporting bodies
Contributions from sporting bodies
Total

14 Other revenue
Sponsorship
Other
Total

15 Net gain on disposal of non-current assets
Costs of Disposal of Non-Current Assets
Plant, equipment and vehicles
Proceeds from Disposal of Non-Current Assets
Plant, equipment and vehicles
Net gain

16 Income from State Government
Sports Lotteries Funding grant
Consolidated Funding grant
Total

(a) Services received free of charge from other State Government Agencies (h)

Determined on the basis of the following estimates provided by agencies:
VenuesWest – Accommodation
VenuesWest – Venue hire
Total

Assets or services received free of charge or for nominal cost are recognised as revenue at fair value of the assets and/or services that can be reliably measured and which would have been purchased if they were not donated. Contributions of assets or services in the nature of contributions by owners are recognised direct to equity.
### Western Australian Institute of Sport (Inc.)

#### Notes to the Financial Statements

For the year ended 30 June 2014

<table>
<thead>
<tr>
<th>17</th>
<th>Cash and cash equivalents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2014</td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td>Deposits</td>
<td>2,082,160</td>
</tr>
<tr>
<td>Cash at Bank</td>
<td>914,136</td>
</tr>
<tr>
<td>Cash on hand</td>
<td>700</td>
</tr>
<tr>
<td>Total</td>
<td>2,966,996</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>18</th>
<th>Inventories</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current - Inventories held for resale:</td>
<td></td>
</tr>
<tr>
<td>- Finished goods</td>
<td>8,260</td>
</tr>
<tr>
<td>At cost or net realisable value</td>
<td>8,260</td>
</tr>
<tr>
<td>Total Current</td>
<td>131,040</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>19</th>
<th>Receivables</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Receivables</td>
<td>136,471</td>
</tr>
<tr>
<td>Allowance for impairment of receivables (1)</td>
<td>(8,901)</td>
</tr>
<tr>
<td>Total Current</td>
<td>127,560</td>
</tr>
</tbody>
</table>

#### Reconciliation of changes in the allowance for impairment of receivables:

- Balance at start of period: 3,474
- Doubtful debts expense: 6,931
- Amounts recovered during the period: (3,474)
- Total Current: 6,931

(1) Receivables aged over 3 months are impaired. Hence an adequate provision has been made.

<table>
<thead>
<tr>
<th>20</th>
<th>Other assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Prepayments</td>
<td>88,067</td>
</tr>
<tr>
<td>Accrued Income</td>
<td>6,985</td>
</tr>
<tr>
<td>Total Current</td>
<td>95,052</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>21</th>
<th>Property, plant and equipment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Leasehold Improvements At cost</td>
<td>400,130</td>
</tr>
<tr>
<td>Accumulated Depreciation</td>
<td>(340,942)</td>
</tr>
<tr>
<td>Plant, equipment and vehicles</td>
<td>1,761,161</td>
</tr>
<tr>
<td>At cost</td>
<td>1,761,161</td>
</tr>
<tr>
<td>Accumulated Depreciation</td>
<td>(1,364,345)</td>
</tr>
<tr>
<td>Office Equipment</td>
<td>396,804</td>
</tr>
<tr>
<td>At cost</td>
<td>24,601</td>
</tr>
<tr>
<td>Accumulated Depreciation</td>
<td>(22,059)</td>
</tr>
<tr>
<td>Total</td>
<td>440,854</td>
</tr>
</tbody>
</table>

#### Reconciliations of the carrying amounts of property, plant and equipment at the beginning and end of the reporting period are set out in the table below.

<table>
<thead>
<tr>
<th>22</th>
<th>Impairment of assets</th>
</tr>
</thead>
</table>

There were no indications of impairment to property, plant and equipment at 30 June 2014.

The Institute held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

All surplus assets at 30 June 2014 have either been classified as assets held for sale or written-off.

<table>
<thead>
<tr>
<th>23</th>
<th>Payables</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Trade payables</td>
<td>123,678</td>
</tr>
<tr>
<td>Other payables</td>
<td>187,743</td>
</tr>
<tr>
<td>Total Current</td>
<td>311,421</td>
</tr>
</tbody>
</table>
### Western Australian Institute of Sport (Inc.)
#### Notes to the Financial Statements
For the year ended 30 June 2014

#### 24 Provisions

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee benefits provision</td>
<td>318,205</td>
<td>304,954</td>
</tr>
<tr>
<td>Annual leave</td>
<td>390,215</td>
<td>392,794</td>
</tr>
<tr>
<td>Long service leave</td>
<td>708,618</td>
<td>637,445</td>
</tr>
<tr>
<td>Other provisions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employment on-costs</td>
<td>46,745</td>
<td>45,816</td>
</tr>
<tr>
<td>Non-current</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee benefits provision</td>
<td>130,513</td>
<td>108,608</td>
</tr>
<tr>
<td>Long service leave</td>
<td>8,266</td>
<td>7,499</td>
</tr>
<tr>
<td>Other provisions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employment on-costs</td>
<td>8,266</td>
<td>7,499</td>
</tr>
</tbody>
</table>

(a) Annual leave liabilities have been classified as current as it is an unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

- **Within 12 months of the end of the reporting period**
  - 190,641
- **More than 12 months after the end of the reporting period**
  - 127,684

(b) Long service leave liabilities have been classified as current where there is an unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

- **Within 12 months of the end of the reporting period**
  - 142,916
- **More than 12 months after the end of the reporting period**
  - 328,318

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

#### 25 Other current liabilities

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accrued salaries</td>
<td>111,238</td>
<td>118,506</td>
</tr>
<tr>
<td>Accrued expenses</td>
<td>84,233</td>
<td>74,046</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>195,471</strong></td>
<td><strong>192,552</strong></td>
</tr>
</tbody>
</table>

#### 26 Equity

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accumulated surplus</td>
<td><strong>2,231,570</strong></td>
<td><strong>2,109,931</strong></td>
</tr>
<tr>
<td><strong>Result for the period</strong></td>
<td><strong>36,358</strong></td>
<td><strong>124,638</strong></td>
</tr>
<tr>
<td><strong>Balance at end of year</strong></td>
<td><strong>2,267,928</strong></td>
<td><strong>2,234,570</strong></td>
</tr>
</tbody>
</table>

(a) Refer to Statement of Changes in Equity on page 54

#### 27 Notes to the Statement of Cash Flows

**Reconciliation of Cash**

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

- **Cash and cash equivalents**
  - 2,870,886
  - 2,888,674

Reconciliation of net cost of services to net cash flows provided by / (used in) operating activities:

- **Net cost of services**
  - (7,625,142)
  - (8,800,380)
- **Non-current assets**
  - Depreciation and amortisation expense
    - 315,085
    - 318,038
  - Services received free of charge
    - 1,039,169
    - 865,848
  - Net gain on sale of property, plant and equipment
    - (4,981)
    - (22,501)
  - (Increase)/decrease in assets:
    - **Current receivables**
      - (46,733)
      - 51,620
    - **Current inventories**
      - 15,307
      - (7,175)
    - Other current assets
      - 13,490
      - 73,049
  - (Increase)/decrease in liabilities:
    - **Current payables**
      - (228,610)
      - 239,785
    - **Current provisions**
      - 36,002
      - 82,446
    - **Other current liabilities**
      - 5,916
      - (75,561)
    - **Non-current provisions**
      - 21,074
      - (14,169)
    - **Net GST payments**
      - (6,842)
      - 3,722
    - **Changes in GST receivables/payables**
      - 9,446
      - (75,214)
    - **Net cash (used in) operating activities**
      - (8,918,889)
      - (6,448,360)

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

(b) This is the net GST paid/received, i.e. cash transactions.
Western Australian Institute of Sport (Inc.)

Notes to the Financial Statements
For the year ended 30 June 2014

28 Commitments

Non-cancellable operating lease commitments

Commitments for minimum lease payments are payable as follows:

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Within 1 year</td>
<td>55,111</td>
<td>53,542</td>
</tr>
<tr>
<td>Later than 1 year and not later than 5 years</td>
<td>236,133</td>
<td>227,380</td>
</tr>
<tr>
<td>Later than 5 years</td>
<td>783,712</td>
<td>997,079</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,074,956</td>
<td>1,187,981</td>
</tr>
</tbody>
</table>

The Institute has entered into a property lease which is a non-cancellable lease for four terms of five years each, with rent payable in advance. Contingent rent provisions within the lease agreement require that the minimum lease payments shall be increased by CPI annually and by a current market rent valuation in the final year of each term.

The new WAIS High Performance Centre is expected to be delivered on December 2014 and a new operating lease will be drafted between WAIS and the current landlord. The new agreement is expected to maintain the current existing terms and the financial commitments will not be of a lesser amount than stated above.

As from May 2012, upon announcement that the State Government has committed $32m for the construction of the new WAIS High Performance Centre, the estimated useful life of state funded improvements in the current building has been accelerated to be fully depreciated by December 2014 which is the month of delivery of the facility.

The commitments below are exclusive of GST.

<table>
<thead>
<tr>
<th>Capital expenditure commitments</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Within 1 year</td>
<td>17,654</td>
<td></td>
</tr>
<tr>
<td>Later than 1 year and not later than 5 years</td>
<td>17,654</td>
<td></td>
</tr>
</tbody>
</table>

29 Events occurring after the end of the reporting period

There are no significant events after the end of the reporting period.

30 Contingent liabilities and contingent assets

Contingent liabilities

In addition to the liabilities included in the financial statements, there are no more contingent liabilities.

Contingent assets

In addition to the assets included in the financial statements, there are no more contingent assets.

Western Australian Institute of Sport (Inc.)

Notes to the Financial Statements
For the year ended 30 June 2014

31 Explanatory statement

Significant variations between estimates and actual results for income and expense are shown below. Significant variations are considered to be those greater than 10% or $20,000.

<table>
<thead>
<tr>
<th></th>
<th>2014 Estimate</th>
<th>2014 Actual</th>
<th>Variation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest revenue</td>
<td>110,001</td>
<td>127,404</td>
<td>17,403</td>
</tr>
<tr>
<td>Other revenue</td>
<td>165,140</td>
<td>234,401</td>
<td>69,261</td>
</tr>
<tr>
<td>Gain on disposal of non-current assets</td>
<td>24,750</td>
<td>4,661</td>
<td>(20,089)</td>
</tr>
<tr>
<td>Income from State Government</td>
<td>7,953,890</td>
<td>7,990,610</td>
<td>36,720</td>
</tr>
<tr>
<td>Expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee benefits expense</td>
<td>5,290,059</td>
<td>4,734,260</td>
<td>465,799</td>
</tr>
<tr>
<td>Supplies and services</td>
<td>3,257,444</td>
<td>3,071,640</td>
<td>185,804</td>
</tr>
</tbody>
</table>

Interest revenue

Increase mainly due to extended tenure for which the deposits were kept and higher rates.

Other revenue

Higher revenue is represented by receipts covering more than one financial year arising from renewal of a sponsorship agreement.

Gain on disposal of non-current assets

The variance is mainly due to lower actual units sold as compared to the forecasted units for disposal.

Income from State Government

The increase represents a growth in funding as per amended service level agreement.

Employee benefits expense

The variance is mainly due to the full implementation of the 2013 organisational restructure.

Supplies and services

The variance in Supplies and services is arising from efficiency cost savings in travelling expenditure and from staff training and development foregone during the year.
Financial Statement For The Year Ended 30 June 2014

Western Australian Institute of Sport (Inc.)
Notes to the Financial Statements
For the year ended 30 June 2014

Significant variances between actual results for income and expense during 2014 and 2013 are shown below. Significant variances are considered to be those greater than 15% or $20,000.

Significant variances between actual results for 2013 and 2014

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commonwealth grants and contributions</td>
<td>45,000</td>
<td>41,100</td>
<td>3,900</td>
</tr>
<tr>
<td>Interest revenue</td>
<td>137,404</td>
<td>143,116</td>
<td>(5,712)</td>
</tr>
<tr>
<td>Contribution from sporting bodies</td>
<td>1,528,337</td>
<td>1,454,223</td>
<td>74,114</td>
</tr>
<tr>
<td>Other revenue</td>
<td>234,401</td>
<td>141,402</td>
<td>93,000</td>
</tr>
<tr>
<td>Gain on disposal of non-current assets</td>
<td>4,681</td>
<td>22,631</td>
<td>(17,950)</td>
</tr>
<tr>
<td>From State Government</td>
<td>7,500,510</td>
<td>7,015,029</td>
<td>485,481</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee benefits expense</td>
<td>4,734,290</td>
<td>4,653,088</td>
<td>81,202</td>
</tr>
<tr>
<td>Supplies and services</td>
<td>3,071,840</td>
<td>2,546,883</td>
<td>524,957</td>
</tr>
<tr>
<td>Accommodation expenses</td>
<td>400,023</td>
<td>427,513</td>
<td>(27,490)</td>
</tr>
<tr>
<td>Other expenses</td>
<td>944,968</td>
<td>977,249</td>
<td>(32,281)</td>
</tr>
</tbody>
</table>

Commonwealth grants and contributions
The variance is mainly due to an increase in Australian Sports Commission funding relating to service delivery.

Interest revenue
A decrease mainly due to lower interest rates.

Contribution from sporting bodies
The variance is mainly due to an increase in Sporting Organisations funding.

Other revenue
Higher revenue is represented by receipts covering more than one financial year arising from the renewal of a sponsorship agreement.

Gain on disposal of non-current assets
The variance is arising from a lower number of assets, mainly canoing boats, being sold during 2014.

Income from State Government
The variance is due to growth in funding as per amended service level agreement and an increase in the services received free of charge.

Employee benefits expense
The variance is mainly due to increases in wages and salaries during the year due to CPI Increases, bonus payments and the full implementation of the 2013 organisational restructure.

Supplies and services
The variance reflects an increase in venue hire (including the portion of services received free of charge), travelling expenditure, medical and recruitment costs. The hike in costs directly relate to additional benefits being provided to athletes.

Accommodation expenses
The variance is mainly due to a reduction in the annual amount of the services received free of charge.

Other expenses
The variance is mainly due to higher employment on-costs and an increase in services delivered to athletes reflected by greater Sport Program expenses.

32 Financial Instruments

(a) Financial risk management objectives and policies

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

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

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

The Institute trades only with recognised, creditworthy third parties. The Institute 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 Institute’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 Institute is unable to meet its financial obligations as they fall due.

The Institute is exposed to liquidity risk through its trading in the normal course of business.

The Institute has appropriate procedures to manage cash flows 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 Institute’s income or the value of its holdings of financial instruments. The Institute does not trade in foreign currency and is not materially exposed to other price risks (for example, equity securities or commodity price changes). The Institute does not hold any long-term debt obligations, thus the Institute does not have exposure to market risk for changes in interest rates.

(b) Categories of Financial Instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of each reporting period are:

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>2,976,086</td>
<td>2,868,674</td>
</tr>
<tr>
<td>Restricted cash and cash equivalents</td>
<td>131,140</td>
<td>84,868</td>
</tr>
<tr>
<td>Loans and receivables(a)</td>
<td>392,006</td>
<td>621,017</td>
</tr>
<tr>
<td>Financial Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank overdraft</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial liabilities measured at amortised cost</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

(c) Financial Instrument Disclosures

Credit risk
The following table disclose the Institute’s maximum exposure to credit risk and the ageing analysis of financial assets. The Institute’s maximum exposure to credit risk at the end of the reporting period is
Financial Statement For The Year Ended 30 June 2014

Notes to the Financial Statements
For the year ended 30 June 2014

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 Institute.

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

### Ageing analysis of financial assets

<table>
<thead>
<tr>
<th></th>
<th>Carrying Amount</th>
<th>Not past due and not impaired</th>
<th>Past due but not impaired</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CMC</td>
<td>Up to 1 month</td>
<td>1 - 3 months</td>
</tr>
<tr>
<td><strong>2014</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>2,976,986</td>
<td>2,976,986</td>
<td>-</td>
</tr>
<tr>
<td>Receivables (a)</td>
<td>131,540</td>
<td>126,699</td>
<td>532</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>3,108,526</td>
<td>3,102,675</td>
<td>532</td>
</tr>
</tbody>
</table>

| **2013**       |     |                |              |        |            |                  |                           |
| Cash and cash equivalents | 2,888,874 | 2,888,874 | - | - | - | - | - |
| Receivables (a)   | 84,938 | 77,695 | 1,204 | 2,583 | 3,246 | - | - |
| **Total**         | 2,973,812 | 2,966,569 | 1,204 | 2,583 | 3,246 | - | - |

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

**Liquidity risk and interest rate exposure**

The following table details the Institute's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amounts of each item.
### Financial Statement For The Year Ended 30 June 2014

#### Notes to the Financial Statements

For the year ended 30 June 2014

#### Interest rate exposure and maturity analysis of financial assets and financial liabilities

<table>
<thead>
<tr>
<th>Year</th>
<th>Weighted Average Effective Interest Rate</th>
<th>Carrying Amount</th>
<th>Fixed Interest Rate</th>
<th>Variable Interest Rate</th>
<th>Non-interest bearing</th>
<th>Nominal Amount</th>
<th>Maturity dates</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>%</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>2013</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Financial Assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cash and cash equivalents</td>
<td>4.78%</td>
<td>2,888,874</td>
<td>810,699</td>
<td>2,069,478</td>
<td>700</td>
<td>2,888,874</td>
</tr>
<tr>
<td></td>
<td>Receivables (a)</td>
<td>64,008</td>
<td>-</td>
<td>-</td>
<td>64,008</td>
<td>-</td>
<td>64,008</td>
</tr>
</tbody>
</table>

#### Financial Liabilities

|      | Payables                                 | -621,017        | -                   | -621,017              | -621,017            | -              | -621,017      | -             | -       | -       | -621,017        | -                   | -             | -              | -             | -       | -             | -       | -       |

(a) The amount of receivables excludes the GST recoverable from the ATO (statutory receivable).
### 33 Remuneration of members of the accountable authority and senior officers

#### Remuneration of Members of the Institute

The number of members of the Institute, whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year, fell within the following bands are:

<table>
<thead>
<tr>
<th>Band</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 - $10,000</td>
<td>8</td>
<td>8</td>
</tr>
<tr>
<td>$210,001 - $220,000</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>$210,162</td>
<td></td>
<td>197,064</td>
</tr>
<tr>
<td>Annual leave and long service leave accruals</td>
<td>5,282</td>
<td>6,046</td>
</tr>
<tr>
<td>Other benefits</td>
<td>20,961</td>
<td>17,180</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>224,931</strong></td>
<td><strong>220,890</strong></td>
</tr>
</tbody>
</table>

The total remuneration includes the superannuation expense incurred by the Institute in respect of members of the accountable authority.

#### Remuneration of senior officers

The number of senior officers, other than senior officers reported as members of the Institute, whose total fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year, fell within the following bands are:

<table>
<thead>
<tr>
<th>Band</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1 - $10,000</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>$10,001 - $20,000</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>$30,001 - $40,000</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>$80,001 - $90,000</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>$90,001 - $100,000</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>$100,001 - $110,000</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>$120,001 - $130,000</td>
<td>2</td>
<td>-</td>
</tr>
<tr>
<td>$130,001 - $140,000</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>$140,001 - $150,000</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>Base remuneration and superannuation</td>
<td>613,113</td>
<td>591,041</td>
</tr>
<tr>
<td>Annual leave and long service leave accruals</td>
<td>(3,050)</td>
<td>36,761</td>
</tr>
<tr>
<td>Other benefits</td>
<td>751</td>
<td>38,009</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>605,808</strong></td>
<td><strong>628,811</strong></td>
</tr>
</tbody>
</table>

Two termination payments representing the settlement of annual leave and long service leave balances was paid in 2014 amounting to $751 (2013: $38,009).

The total remuneration includes the superannuation expense incurred by the Institute in respect of senior officers other than senior officers reported as members of the accountable authority.

### 34 Remuneration of Auditor

<table>
<thead>
<tr>
<th>Year</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>50,500</td>
<td>54,400</td>
</tr>
</tbody>
</table>

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 key performance indicators

### 35 Schedule of income and expenses by service

The Institute only has one service therefore a separate statement of service is not required.

### 36 Supplementary financial information

#### (a) Write-offs

During the financial year, $0 (2013: $0) was written off the Institute's receivables under the authority of:

<table>
<thead>
<tr>
<th>Year</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>900</td>
<td></td>
</tr>
</tbody>
</table>
Certification of Key Performance Indicators

We hereby certify that the accompanying key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the performance of the Western Australian Institute of Sport (Inc.), and fairly represent the performance of the Western Australian Institute of Sport (Inc.) for the financial year ended 30 June 2014.

Dated this 22nd of August 2014

Mr Grant Boyce
Chairman
Western Australian Institute of Sport (Inc)

Mr Steven Lawrence
Executive Director
Board Member
Western Australian Institute of Sport (Inc)
International Success

In the previous Olympic cycles, WAIS used to assess its contribution to Australia’s international competitiveness by measuring World Class performances (top 8 individual or top 4 team/multiple athletes event performance at a World Championship or Olympic Games) recorded by Western Australians. As from 2013/14, WAIS changed this KPI to align its outcomes with Australia’s Winning Edge strategy. Therefore, WAIS will assess its contribution to Australia’s international success by measuring the number of Podium Performances (top three performances) and the number of Gold Medal Athletes at the Australia’s Winning Edge defined list of World Championship, Summer Olympic or Paralympic Games and the Commonwealth Games.

1.2 Percentage of Australian Podium Performances from WA and supported by WAIS

The quantification of Podium Performances is determined by the number of total gold, silver and bronze medals. The Institute’s aim is for athletes supported by WAIS to achieve a percentage of Australian Podium Performances across sports identified by Australia’s Winning Edge strategy. In 2013/14, twelve WAIS sports programs had an event (2013 or 2014 World Championships) at which this indicator could be assessed. Australia recorded Podium Performances in ten WAIS sport programs and in these, all WAIS programs met their target. The combined WAIS athlete Podium Performance results equaled 7.7% (4.1% in 2013) of Australian Podium Performances. Therefore, the target for this measure was partially met during the current financial year. Again a major factor impacting this result was the lack of WAIS programs in the sports of Cricket and Rugby League.

1.3 Percentage of Australian Gold Medal Athletes from WA and supported by WAIS

The Institute’s aim is for athletes supported by WAIS to achieve ten percent of Australian Gold Medals. In 2013/14 Australia recorded Gold Medal performances in six WAIS sport programs. The combined number of WAIS Gold Medalists equaled 4.0% (0% in 2013) of Australian Gold Medals. Therefore, the result for this KPI was well below the acceptable range however, if the non-WAIS sport Gold Medalists (Cricket and Rugby League) are excluded then it can be seen that WAIS strongly contributed to the Australian Gold Medal total.

1.4 Percentage of WAIS national team representatives reflecting the personal values of champions

As from 2013/14, WAIS introduced another Key Effectiveness Indicator to measure the WAIS national representatives that reflect the personal values of champions. Athletes who represented the Institute on significant national teams are internally assessed on the ‘Personal Values’ they exhibit in competition and within the community in general. The Institute’s aim is for all WAIS national representatives behaviour to meet the defined expectations of a Champion. In 2013/14 WAIS had 45 WAIS athletes represented Australia; of these athletes, 42 reflected the personal values of champions, while the remaining athlete partially met expectations. Therefore, the target for this measure was partially met during the current financial year.
2. **Efficiency Indicators**

The indicator used is the average cost of providing services to athletes. It assesses the extent to which WAIS is responding to its responsibility to provide opportunities for talented Western Australian athletes through cost efficient management of support systems to meet the high performance requirements of our talented athletes.

The number of athletes at the Western Australian Institute of Sport comprises athletes in sport programs and those supported through the Individual Athlete Support Program. Athlete Scholarships are awarded in one of five categories based upon current and prognostic competition performance. The number of athletes within a sport program remains relatively consistent, however the athletes making up those particular squads may change during the year. The actual cost per athlete for the year ending 30 June 2014 was $30,934, which is 5.4% lower than the target for the year which was established at $32,696. The cost per athlete increased by 10.6% from the previous year. The sport programs focussed their efforts and resources towards athletes capable of representing Australia at the 2013/14 World Championships and 2014 Commonwealth Games. Employment benefits, travelling expenses and direct sport program costs have increased steadily in absolute terms when compared to the previous year. The total number of athletes is similar to the financial year 2012/13, which ultimately resulted in a slightly higher cost per athlete, since most of the main base overheads are of a fixed nature.

The cost per athlete is determined on the total operating expenditure of the Western Australian Institute of Sport.

![WAIS Efficiency as Indicated by Financial Cost per Athlete Supported](image-url)