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ANNUAL REPORT 2017-18

WESTERN AUSTRALIAN INSTITUTE of SPORT

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Front cover: Courtney Bruce
Inside cover: Brianna Throssell



MESSAGE FROM THE PREMIER

The opportunity to watch as our Western Australian athletes excelled at the 2018 Gold Coast Commonwealth Games provided a timely reminder of the many positive impacts sport has on our community.



I was privileged to lead the official welcome home celebrations for our Commonwealth Games representatives, both at Parliament House and through a civic reception hosted in the heart of our city. The sheer delight on the faces of the hundreds of children who turned out to welcome their heroes is testament to the special place our elite athletes hold in the hearts of Western Australians. The athletes' enthusiasm to sign autographs and pose for photos similarly reflects the appreciation our elite sportspeople feel for the incredible support they receive from the public.

I am proud to be patron of the Western Australian Institute of Sport, a terrific organisation that provides top quality service and training support for these same athletes who proudly represent our State at major sporting competitions. That as many as 20 of our 31 Commonwealth Games athletes returned home with medals underlines the quality of the assistance provided by WAIS.

It is important to remember that long before they're competing for Australia, our athletes' journeys begin at local clubs and facilities that afford them the opportunity to strive for all of which they are capable. The State Government is conscious of how important these quality community sporting facilities are, and will continue to provide strong grassroots support to give our athletes every chance to reach their potential.

The State Government will continue to champion sport in Western Australia, for all the benefits it brings to the health and wellbeing of our communities, and of course the terrific excitement we all enjoy from watching our elite competitors.

I express my thanks to WAIS Chair Peter Abery, WAIS CEO Steven Lawrence and all members of the Board for their work in guiding high performance sport in WA. I also acknowledge the great support WAIS receives from its partners, including the Department of Local Government, Sport and Cultural Industries, Lotterywest, VenuesWest and the Australian Sports Commission.

As patron, I congratulate the West Australian Institute of Sport on a successful year and wish the athletes continued success in their future sporting feats.

Mark McGowan MLA | Premier of Western Australia

CHAIR'S REPORT

Ethical conduct in society has been hugely topical over the past year and in sport this has extended to the importance and value of sportsmanship in Australian society.

This was highlighted by our Prime Minister making a public statement that not playing by the rules in sporting competition being un-Australian. It was also positively reinforced by the public's response to the exemplary manner in which the Australian athletes on the 2018 Commonwealth Games team conducted themselves. The Board was very proud of all 29 WAIS athletes who competed at these Games for they produced both many outstanding performances including 21 medal performances but also in the personal character they displayed in competition, whatever the result.



High performance sport has many inherent risks as does any endeavour in the pursuit of excellence. It is for this reason that WAIS maintains policy and process to ensure that risks are well considered, managed and that our actions are always ethical. The board's role in the governance of these risks includes an appropriate focus on the oversight of management's compliance to policy and review of policy to ensure our athletes and staff operate in a safe and ethical environment.

The Board has been a strong supporter of the AIS intent to transition from service provider to system leader and has been pleased to see their commitment to the necessary changes. It is also pleasing to note the federal government's recently released National Sports Plan Sport 2030 provides continuing commitment to high performance sport and the recognition of the role of the state institutes in this plan. The Board remains committed to its own key strategies which include working with sport to support their plans for future success and collaboration with the National Institute Network to create the most effective and efficient system possible. However, the Board also remains committed to making investment decisions that are first and foremost in the best interests of Western Australian athletes and sport within this national context.

Over the past year WAIS has had the opportunity to work with the Honourable Mick Murray MLA as Minister for Sport and Recreation on several topics and we extend our gratitude to him and his office for the guidance and support provided.

The Board would also like to extend its appreciation to Department of Local Government, Sport and Cultural Industries and its Director General, Mr Duncan Ord, for their ongoing support over the past year. VenuesWest are a key facility partner for WAIS and have continued to provide excellent access to quality facilities for our athletes and coaches and we extend our thanks to their retiring Chair, Mr Richard Muirhead. The creation of the VenuesWest Athlete Ambassador Program is commended and it is very pleasing to see WAIS athletes actively engaged in this initiative.

Board membership has seen several changes over the past year with the retirements of Ms Clover Maitland, Mr Graham Brimage and the Very Reverend Richard Pengelley. All have been outstanding contributors to the board during their terms and we thank them for their services and contributions. Richard Pengelley has in fact served several different terms on the WAIS Board over the past 30 years and has kindly accepted to remain associated with the institute by accepting the role of WAIS Chaplin.

The Minister has appointed Ms Fiona Landers, Dr Fiona Pixley and Mr Nick Sloan as new board members, and reappointed myself as chair and Ms Maryanne Wilson, Dr Rachel Harris, Mr Mathew Beevers for further terms. These appointments ensure we retain a highly skilled, knowledgeable and passionate board. The board has also appointed Dr Richard Charlesworth as an advisor to the board. Dr Charlesworth has had a highly distinguished career in coaching at an elite level.

I look forward to continuing to work with my board colleagues and the WAIS management team in providing the guidance and governance required to ensure WAIS can best serve its athletes and sport, and would like to express my appreciation of their ongoing commitment and contributions.

Our management team lead by CEO Steve Lawrence have had another successful year and achieved most of the KPIs set for them. Together with our coaches and staff they have provided the best possible training environment and opportunities for our athletes to achieve their full potential, while remaining committed to WAIS's values and goals. The board recognises and applauds their ongoing efforts.

A handwritten signature in black ink that reads "Peter Abery". The signature is fluid and cursive.

Peter Abery | WAIS Chair

CEO'S REPORT

Champions

The WAIS vision to *produce sporting champions* reflects the desire of the Institute to enable high performance sport to inspire and motivate people and generate community pride.

It is for this reason that WAIS does not only measure its success by competition results but as importantly by the personal character of the athletes in preparing for, during and following competition.

The major multi-sport competition for Australia during the reporting period was the 2018 Gold Coast Commonwealth Games. The Games were an outstanding example of the value and importance of sport to Australia. WAIS athlete representation at the 2018 Commonwealth Games was in line with the Institute's forecast and consistent with WA's historical representation at Commonwealth Games. Most pleasing was the fact that 21 of our 29 representatives returned home with one or more medals, significantly higher than we forecast due to outstanding performances by our swimmers and members of the men's hockey team. Even more pleasing was that all 29 athletes were role models for the very best values of Australian sportsmanship and we are proud to call them *champions*.

However, the results were below the Institute's goal of representation being equal to or better than WA's proportion of the national population. WAIS results in sports where we operate a sport program, show that we exceeded our target whereas in the sports where athletes are supported by our Individual Athlete Program, the results are well below target. These results reinforce the major factor limiting higher levels of overall state representation lies in the lack of breadth of Commonwealth Games sports producing talent within WA. WA athlete contributions to Australian podiums displayed a similar trend to the representation results.

WAIS athletes were also members of Australian teams that competed in 11 of 24 World Championships in Olympic sports and 3 of 10 World Championships held in Paralympic sports. The sport specific representation and podium results at each of these World Championships was, against our forecasts, considered overall to be very good. However, further work needs to be done to achieve our overall targets due to challenges of meeting representation and podium targets in sports that do not favour WA's sporting strengths. The current strategy to meet the organisational targets is additional investment in sports with the assessed ability to develop the capacity to attract a significant athletic talent pool.

The implementation of this strategy is providing early positive signs with increasing depth of talent evident in the swimming, rowing, sailing and newly formed wheelchair basketball programs being highlights.

The detail of the Institute's performance against our KPIs at the 2018 Commonwealth Games and Olympic and Para sport World Championships during the reporting period are presented within the Key Performance Indicator section (pages 67-73) of this report. More specific details of the operational performance outcomes of our athlete support programs can be found within the Performance Enhancement Teams Reports presented on pages 12-17.

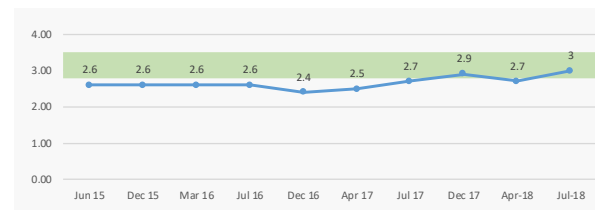
While Western Australia is void of snow and has little ice four athletes from the state represented Australia at the 2018 Winter Olympics and one at the 2018 Paralympics. WAIS is very proud of our contribution to their campaigns and even more proud of their performances at these Games. Further details on the WAIS winter Olympians with the National Performance Enhancement Team report on page 14.

Key Result Areas

No change was made to the Institute's Key Result Area (KRA) strategic goals or KPIs during the year with good progress made to achieving or maintaining our goal status through specific projects or actions. There were minor changes to prioritisation of identified business improvement projects as the result of routine reviews of our operational environment and KRA status. In particular the transition of the AIS away from its previous performance service focus to system leadership across various strategic priorities has provided WAIS the opportunity to reconsider how best to achieve some of its own priorities for operational improvement.

An overview of achievements and status of our KRAs are highlighted below with further detail provided in various department reports within this annual report.

KRA: Athlete Performance Systems



Performance Enhancement:

The reallocation of sports to Performance Enhancement Teams based on their WAIS program role within a sports national plan has been very successful with greater clarity for both the staff and improved relationship management with our sport partners. This change has also allowed us to provide better operational accountability to both the board and to the national sporting organisations.

During the past year work has continued to focus on bedding down our athlete planning and management approach. This work has necessarily identified further opportunities for improvement as we strive to remain at the forefront of athlete performance development. A significant milestone was reached in June when compliance with our athlete planning and management guidelines met our target for the first time since creation of the revised policy.

Athlete Availability:

Improving athlete availability continues to be an area of focus for the performance enhancement teams. Significant additional resources were allocated to providing increased access to physiotherapy and massage for injury prevention purposes supported by the development of a project to improve data collection and analysis on factors relating to this goal. The national leadership of the AIS in this area has been highly valuable and an excellent example of a nationally collaborative institute network. Work to transition our clinical data management processes into the national athlete management system has also been successfully completed. With the success of this transition work has now commenced to move other athlete data management legacy systems across to the new national platform.

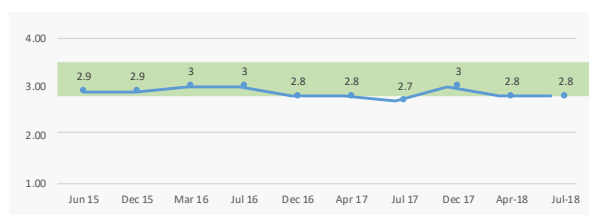
Athlete Health and Wellness:

WAIS has long taken a holistic approach to athlete health and wellbeing with the assessment and management of mental health considered in policy and process the equal of athlete physical health. We are therefore excited by the opportunities that may exist in the AIS prioritising Athlete Wellness in their revised strategic approach. During the past year WAIS undertook a review of athlete transition processes and identified several areas to improve its support of athletes in transition from scholarship support to another stage of their life whether this be due to retirement, deselection or graduation to a national training centre.

Future Performance Research:

The WAIS/UWA collaborative WA High Performance Research Centre (HPSRC) has now reached its current operational capacity and the outputs are meeting the expectation of both founding partners. Further detail of HPSRC operations can be found on pages 18-19.

KRA: Staff

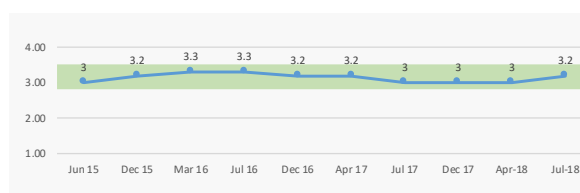


A project was undertaken to refresh and rejuvenate our organisational values to ensure they remain contemporary and relevant to our roles. These revised values and modified

assessment systems have been incorporated into our Staff Performance Excellence management framework.

However, the project to implement a HR information system to support our staff performance excellence system was delayed due to the need to prioritise implementation of the transition to a national athlete management system and implementation of a new finance management system.

KRA: Stakeholders



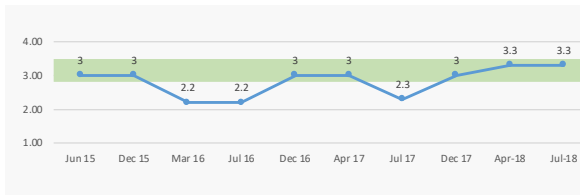
After 33 years of hosting the annual inductions to the WA Hall of Champions (HOC) at the WAIS Annual Dinner the decision was made to enhance both the HOC inductions and WAIS awards by separating them into two functions. The outcome was a great success with the HOC hosting an event focussed solely on its recognition of our states sporting heroes at a black tie dinner. WAIS was also, for the first time in its history, able to invite all of its current scholarship holders and active graduates to a WAIS athletes and awards function. The success of both dinners is a tribute to many but mostly to the depth of sporting talent both past and present that exists within our state.

The 2018 WAIS stakeholder survey results indicates we have maintained strong support from all our key stakeholder groups. Of note was the feedback from our athletes indicating that the quality and availability of our staff and the systems we have in place to assist them met their expectations. The survey has also provided us feedback which we will use to further refine various aspects of our operations to assist us to remain an organisation respected and valued by our stakeholders.

We continue to utilise a broad range of stakeholder engagement tools to ensure all our stakeholders are able to celebrate the outcomes of the performances and work of our athletes and staff. Social media tools continue to show increasing levels of engagement with our growth targets for the year being exceeded. Further details can be found on page 24 of this report.

WAIS retains strong and positive relationships with our sister state agencies in the Department of Local Government Sport and Cultural Industries and VenuesWest. Recent meetings of the sport and recreation portfolio agencies with the minister have indicated that further opportunities exist for further collaborative work in pursuit of our purposes.

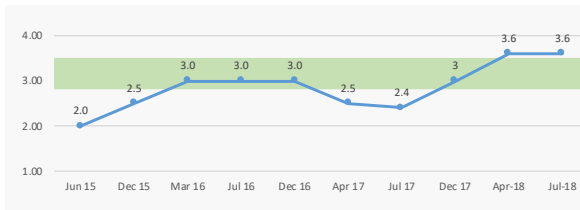
KRA: Finance



The goal of upgrading our financial system was achieved successfully during the first half of the financial year. The implementation of the new system is already realising benefits in both efficiency and effectiveness with potential for further gains over the coming year.

The decision was also made during the year to move from a July to June financial year to a calendar financial year as of 1 January 2019. This move will allow us to improve workload management of both senior managers and coaches by taking the financial planning out of our busiest operational time - February to April. The change will also improve alignment of annual reporting as our competition performance KPIs are more naturally assessed by calendar year competitions.

KRA: Facilities and Equipment



The HPSC provides a great space in which to coordinate and deliver our core business. The facility has also provided increased opportunity for us to support numerous other stakeholders within the sport sector. These include talent development programs run by state association, hosting of various national and international teams and professional sport teams from both local and interstate. Further detail of facility access by various groups can be found on pages 20-21.

Venues West remain our main provider of sport specific training facilities and these continue to be provided in good order and at the times required to meet our needs. We are also extremely fortunate to have an excellent partnership with the University of WA which provides WAIS access to their sporting grounds and UWA sport programs to our facility.

High performance sport is a pursuit for perfection and therefore requires as the foundation of an organisation committed to this pursuit passionate and highly capable people. WAIS remains fortunate to have people of these qualities throughout the Institute and it is a privilege for us to be able to contribute to supporting our quest to produce *champions*.



Steven Lawrence
WAIS Chief Executive Officer



Shaun Norris

WAIS Purpose & Vision

Purpose

To enable Western Australian athletes to achieve international sporting success.

Vision

Sporting Champions: Western Australian athletes achieve international success and are admired for their character.

Guiding Principles

WAIS will pursue its Purpose and develop strategy guided by the following principles:

1. **International Focus**
WAIS will prioritise resource allocation to support athlete performance at the international level.
2. **Partner to Value Add**
WAIS will invest in and partner National Sports Organisations (NSOs) that provide high calibre national leadership; it will allocate its resources to enhance the support provided by them to WA athletes.
3. **Western Australian Significance**
WAIS will give priority to sports important to the Western Australian community.
4. **Community Values**
High performance athletes are role models for the community and their behaviour should reflect an understanding of this responsibility.
5. **Athlete Wellbeing and Safety**
WAIS will make decisions and take actions that are at all times considerate of athlete mental and physical wellbeing and safety.
6. **Government Policy Alignment**
WAIS will align with Western Australian Government policy and be responsive to Federal Government sports policy.



Madison de Rozario

WAIS Goals & Strategies

ATHLETE PERFORMANCE GOALS

WAIS Purpose Goals measure the achievement of organisational purpose and vision.

PURPOSE GOALS

The Western Australian contribution to Australia's international success is equal to or greater than its proportion of the national population.

The Western Australian contribution to significant Australian teams is equal to or greater than its proportion of the national population.

WAIS scholarship national team representatives are admired for their character and values.

KPI

Percentage of Australian athlete podium performances from WA athletes and supported by WAIS.

Percentage of national team representatives from WA and supported by WAIS.

Percentage of WAIS scholarship national team representatives reflecting the personal values of a champion.

Our Strategy

WAIS Operations for this plan will be structured to deliver the following key strategies:

Athlete Focussed

Provide specialist high performance knowledge and resources to enhance the performance capability of identified athletes.

Sport Partnerships

Support and add value to sport pathways which have the capability of producing sustainable results.

WAIS BOARD



Peter Abery FAICD (Chair)

Joined WAIS Board: 30/06/2012

Peter is a business and strategy consultant, a professional director and an accredited mediator. He is also an executive business coach and provides advice to boards. He has held numerous Managing Director and CEO positions in a variety of industries, both locally and internationally, has chaired both listed and unlisted companies and currently serves as a non executive director on three not for profit boards. He is also a senior educational facilitator for the Australian Institute of Company Directors of which he is a Fellow. He has a strong interest in sport and sporting organisations, and has consulted to the WA Government and the West Australian Football Commission.



Matthew Beevers

Joined WAIS Board: 01/07/2015

Matthew is a chartered accountant and partner in KPMG. Matthew specialises in the provision of audit, assurance and advisory services to public, private, government and not for profit clients. Matthew held a hockey scholarship with the AIS from 1990-1993 and represented Australia in the 1993 Hockey Junior World Cup. He continues to enjoy participating in sport and is passionate about assisting athletes to achieve their high performance aspirations.



Rachel Harris

Joined WAIS Board: 30/06/2009

Rachel works as a Sport and Exercise Medicine Doctor at Canberra Orthopaedics and Sports Medicine, is the team Doctor for the Australian Water Polo Team and in the last 12 months was Doctor for the Australian Commonwealth Games Team in Team Headquarters, and Doctor for the Australian Womens Cricket team Ashes tour. She is an Olympian from the Sydney 2000 Olympics, where she placed 12th in both the 800m freestyle and the 400m IM. Rachel is a gold medallist from the 800m freestyle at the 1998 Kuala Lumpur Commonwealth Games and a silver medallist in the 800m freestyle at the 1999 World Short Course Championships in Hong Kong. Rachel is also on the Australasian College of Sport and Exercise Physicians Womens Advisory Group and Work Force Planning Group.



Neil McLean

Deputy Chair as of 1/07/2016
Joined WAIS Board: 30/06/2013

Neil is a clinical psychologist and lecturer in psychology at the University of Western Australia. He has held academic and clinical positions in Australia, Canada, Scotland and England and is currently Deputy Chairman of the UWA Human Research Ethics Committee. 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, Force and the 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.



Todd Pearson OAM

Joined WAIS Board: 30/06/2015

Todd Pearson is the current Managing Director of Statewide Oil Distributors who are the strategic distributors of ExxonMobil lubricants to Western Australia and South Australia.

Todd has a Commerce Degree from Curtin University and is a Graduate of the Australian Institute of Company Director's program. He is a dual Olympic swimming gold medallist from the Sydney 2000 Games and is a past WAIS scholarship holder. He has maintained a strong interest in sport and particularly enjoys watching young elite athletes reach their full potential.



Maryanne Wilson

Joined WAIS Board: 30/06/2015

Maryanne is currently the Executive Manager of Finance at Richmond Wellbeing a mental health service provider. She was the inaugural Finance Manager for VenuesLive Management Services (WA) the operator of Optus Stadium and was previously the Financial Controller at Clontarf Foundation, a Western Australian-based national organisation which exists to improve the education, self-esteem, life skills and employment prospects of young aboriginal men, using sport as the vehicle. Prior to this she was the Chief Financial Officer of Western Australian Rugby Union Inc. which included responsibility for finance and governance across the organisation from community rugby

through to the Western Force Super Rugby team. She holds a Bachelor of Commerce from Curtin University, is a CPA and a Graduate of the Australian Institute of Company Directors. She is also a member of WA Women for Sport.



Fiona Lander

Joined WAIS Board: 01/05/2018

Fiona has a unique combination of public, private and non-government experience in both Executive and Non-Executive Director roles across a range of portfolios.

Most recently, Fiona was a Consulting Partner with international professional services firm Deloitte.

She was previously an Executive General Manager with Perth Airport Pty Ltd, where she had responsibility for a range of functions including policy, government relations, stakeholder engagement, communications and media management, customer complaints, marketing, business systems and risk management, human resources and information technology.

Prior to joining Perth Airport, Fiona held a range of Senior Executive roles in human service portfolios in the State Government for 15 years, including as Executive Director, Department for Child Protection.

Fiona holds a Bachelor of Arts (Social Science), an Executive Master of Public Administration and is a Graduate of the Australian Institute of Company Directors.

She holds a number of Non-Executive Director positions including Vice President - Meerilinga Young Children's Foundation, Board Member & Nominations Committee Member - Youth Focus and Board Member - Asthma WA. She held previous Directorships with South Metropolitan TAFE, Fremantle Port Authority, Women's Advisory Council and Healthway.



Nick Sloan

Joined WAIS Board: 01/07/2018

Nick is the Executive Director, Planning and Service Delivery; Sport and Recreation, at the Department of Local Government, Sport and Cultural Industries. Nick has held Executive positions in the Department of Sport and Recreation and has extensive experience in Executive Government having worked in both

Policy and Chief of Staff roles across a range of portfolio responsibilities. Nick is passionate about removing the barriers to participation in sport and recreation having previously worked in research positions at the Telethon Kids Institute. Nick has previous board experience serving on the Combat Sports Commission and is currently Deputy Chair on the Western Australian Local Government Grants Commission.



Fiona Pixley

Joined WAIS Board: 01/05/2018

Fiona is an Associate Professor in Cancer Biology in the Faculty of Health and Medical Sciences at the University of Western Australia. She is medically trained but now runs a research laboratory investigating immune mechanisms that promote breast cancer metastasis. Fiona played for the Australian women's B water polo team in 1981 before heading to Oxford as a Rhodes Scholar in 1982. She captained the England women's water polo team in 1984 then coached the Great Britain women's team at the inaugural women's World Championships in Madrid in 1986. She continues to play and coach water polo and participates in the World Masters Games every two years with the four-time world champion team, the Pink Pointers. Fiona is a strong supporter of equal and fair access for all athletes with the determination to perform their chosen sport to the highest level.

Graham Brimage

Joined WAIS Board: 31/10/2014
Resigned: 31/05/2018

Richard Pengelley

Joined WAIS Board: 13/12/2010
Resigned: 31/05/2018

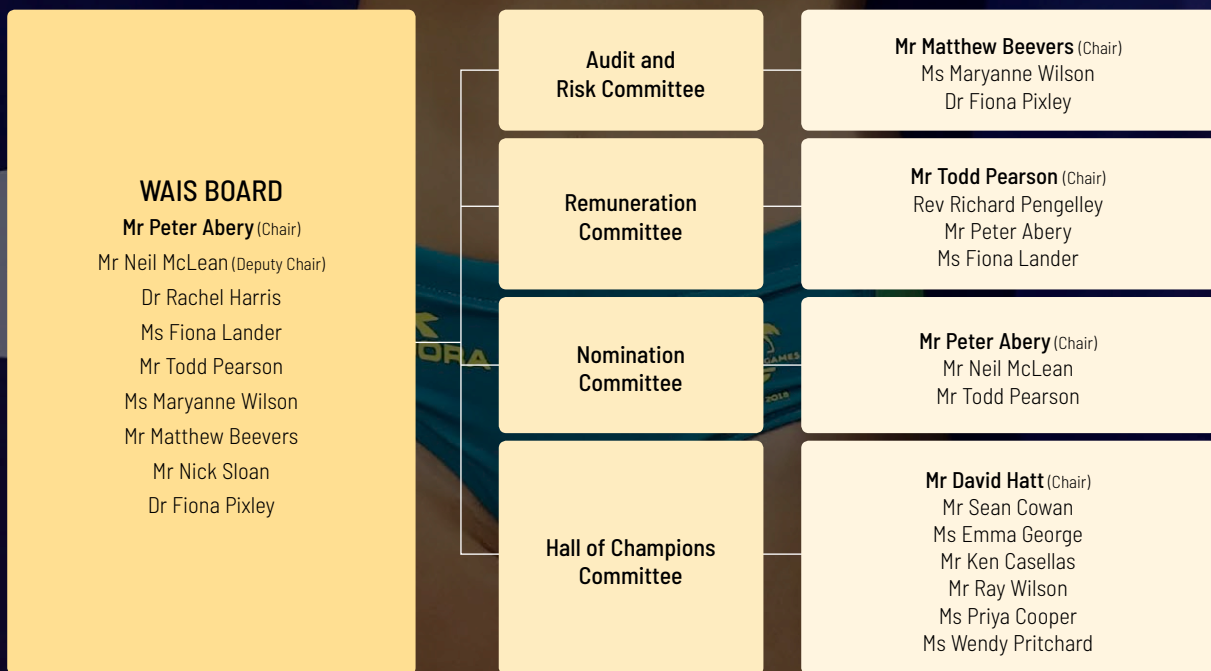
Clover Maitland OAM

Joined WAIS Board: 30/06/2013
Resigned: 18/12/2017

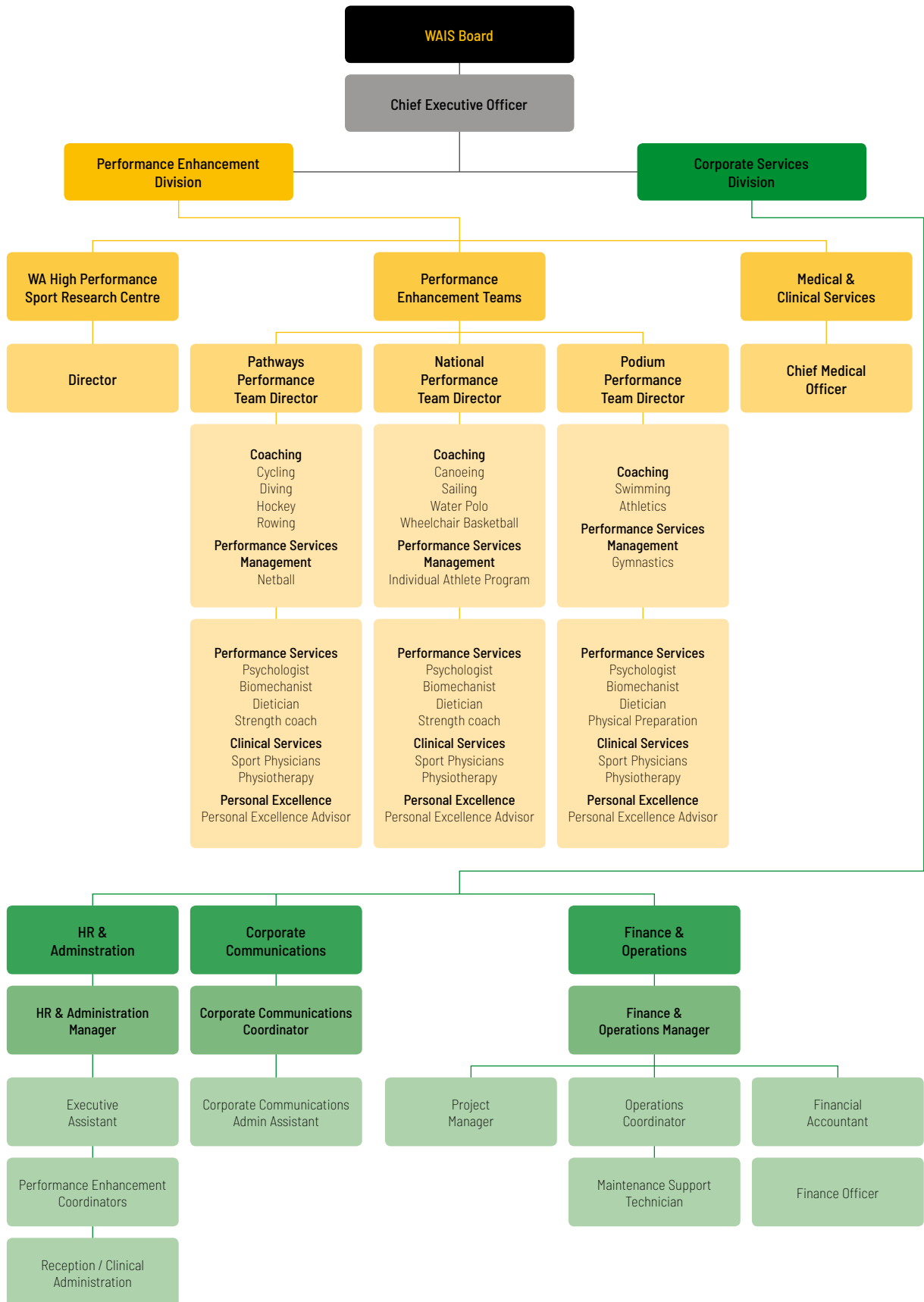
Nina Kennedy



WAIS BOARD STRUCTURE



WAIS ORGANISATIONAL CHART



PERFORMANCE ENHANCEMENT TEAM PODIUM

Luke Cann

The role of the Podium Performance Enhancement Team is to develop athletes across all athlete categorisation levels, ultimately resulting in Podium Performances at significant events.

Sports within the Podium Team include Swimming, Athletics and Gymnastics. Within the Swimming Program WAIS manages three High Performance Training Centres (HPTC), which contain scholarship swimmers, as well as supporting individual scholarship swimmers from various other clubs. Within Athletics, WAIS manages a Pole Vault and Javelin Program, which contain scholarship athletes, as well as providing support for individual scholarship athletes (via scholarship or WA Connect Grant) from a variety of other athletic disciplines. Within Gymnastics, WAIS provides performance service support for the Perth National Centre of Excellence for Women's Artistic Gymnastics (WAG), which contains WAIS scholarship holders, as well as providing individual support for scholarship level athletes from other gymnastics disciplines.

In 2017/18 the Podium Performance Team achieved the annual Podium Performance target and exceeded the National Representation target for World Championships, details shown on page 13. For the Commonwealth Games, the Podium team exceeded the Podium Performance target, with six medals compared to a target of four. The National Team Representation target of 12 for the Commonwealth Games was not achieved, with three swimmers failing to gain selection, resulting in a total of nine athletes selected for the Games.

Competition Performance was assessed as 77% of all Podium Team athletes achieving their annual targets. This result was slightly lower than acceptable, primarily due to five of 19 swimmers failing to meet their annual targets. Despite the Competition Performance result, the assessed overall Potential to Progress and Talent Supply for the Podium team is considered healthy.

Swimming

The impact of the Swimming High Performance Training Centre (HPTC) strategy continues to grow. Challenge HPTC swimmers Brianna Throssell and Zac Incerti were selected for the 2017 Swimming World Championships in Budapest, with Brianna winning a silver medal as part of the Women's 4x100m Medley relay team. Holly Barratt, from the newly created Southern HPTC, was also selected and won a silver medal in the same event.

The Podium team then contributed six swimmers towards the 2018 Commonwealth Games Swimming team. Blair Evans and George Harley from the Northern HPTC, along with para swimmer Kat Downie from Perth City, joined the above mentioned swimmers on the team. A Gold Medal to Brianna Throssell (4 x 200m Freestyle relay) was the peak performance by a WAIS swimmer at this event. This medal

was complimented by additional podium performances by Holly Barratt (Silver, 50m Butterfly), Zac Incerti (Bronze, 50m Backstroke), Kat Downie (Bronze 200m IM SM10) and Brianna Throssell (100m Butterfly).

Towards the end of 2017/18 Olympic Silver Medallist swimmer Tamsin Cook made a decision to take an indefinite break from swimming. While this was disappointing, and a difficult decision for her to make, WAIS was understanding and will continue to provide the required support for her to ensure her transition from elite swimming is a positive experience.

Athletics - Pole Vault

The Pole Vault Program initially had two athletes chosen for the 2017 World Championships team. Unfortunately Nina Kennedy was a late withdrawal due to injury. Two Emerging International categorised athletics athletes failed to reach their annual competition performance targets due to injury and performance psychology respectively. Both of these athletes are, however, assessed as having the required potential to progress.

Athletics - Javelin

The Javelin Program has shown significant regeneration during the year. Luke Cann finished 6th at the Commonwealth Games while Cruz Hogan finished 3rd at the 2018 National Championships. Both of these athletes are now in realistic contention for selection at Tokyo 2020. The underpinning athlete cohort has also grown, with one athlete chosen for the 2018 Junior World Championships team.

Athletics - IAS

Several Athletics Individual Athlete Support (IAS) athletes have progressed during the year. Sam McEntee and Peter Bol were selected for the 2017 World Championships. Para athlete Sarah Edmiston (Discus) returned a Bronze medal in the 2017 Para World Championships, her first major International competition.

Gymnastics - IAS Trampoline

Congratulations to WAG athlete Sidney Stephens, who was chosen for the 2018 Pacific Rim team, and to Eva Kierath who was selected to represent Australia at the 2017 Trampoline World Championships, finishing a credible 17th in the individual event.

With two years to go before Tokyo 2020, the focus for the Podium team in 2018/19 will be firmly on identifying further performance improvement opportunities for those athletes identified as realistic team members and podium athletes. Whether it be consolidation of already implemented long-term strategies or new initiatives aligned to agreed athlete priority areas the Podium team will be working tirelessly to place our athletes in the best possible position for selection and success.

Michael Broadbridge | Performance Team Director

ATHLETE PERFORMANCE KPI'S

2017-18 WORLD CHAMPIONSHIPS

	Podium Performances		National Representation	
	ACTUAL	TARGET	ACTUAL	TARGET
Athletics	0	0	3	2
Gymnastics	0	0	1	0
Swimming	2	2	3	3
TOTAL	2	2	7	5

2018 COMMONWEALTH GAMES

	Podium Performances		National Representation	
	ACTUAL	TARGET	ACTUAL	TARGET
Athletics	1	1	4	4
Swimming	5	3	5	8
TOTAL	6	4	9	12

ATHLETE TALENT PIPELINE STATUS

COMPETITION PERFORMANCE	POTENTIAL TO PROGRESS
77%	90%
CHAMPION BEHAVIOURS	TALENT SUPPLY
100%	108%

PERFORMANCE ENHANCEMENT TEAM NATIONAL

Zoe Arancini

The role of the National Performance Enhancement Team is to develop athletes with the aim of selection to Senior National Teams and assist in the preparation for international competition.

Sports within the National PET include Canoeing, Sailing, Water polo Men and Women and Wheelchair Basketball. The National PET also includes the Individual Athlete Support Program (IAP). The function of the IAP is to provide quality performance services to selected athletes in sports not supported by a WAIS sport program.

The PET national team representation result was slightly below target in 2017/2018 as indicated in the table above. The talent pipeline supply status is lower than ideal due athlete numbers in the canoeing program and is being addressed by a talent identification program. All other measures of the PET athlete talent pipeline are within the acceptable range.

Canoeing

The Canoeing program did not meet its target with no WAIS athletes at the Canoe Sprint World Championships in 2017. The lack of athletes coming into the system has seen the establishment of a new talent identification program called the WA Sprint/Slalom Pathway squad or WASPS. Canoeing Western Australia and Canoeing Australia has worked together with WAIS on this initiative that, focuses on rebuilding WA's pipeline of talent after a drop in the number of WA athletes transferring from Surf Clubs.

Sailing

The Sport Program operational Target for Sailing at the 2017 Class World Championships was 15 athletes representing. The program under Head Coach Belinda Stowell was support 14 athletes to gain national selection. The stand out result was by laser sailor Matt Wearn in his Bronze medal performance.

The WAIS Sailing program has continued this success with numerous podium finishes in the first half of 2018, with the youth athletes showing particular promise. Western Australian athlete Rome Featherstone and his partner Otto Henry put in a consistently high level performance to win a gold medal in the 420 class at the Youth World Sailing Championships in China.

The program has seen the successful implementation of an innovative performance enhancement tool developed by biomechanics specialist Matthew Doyle. To solve the challenge of a lack of quantitate data around dry-land hiking performance Matthew developed a tool to measure real-time hiking forces on a land-based laser boat. Athletes and coaches can now receive data and video feedback to help compare the impact of technical changes at different intervals, information that was not previously possible. This revolutionary tool demonstrates the benefit of a multi-disciplinary approach to athlete performance enhancement.

Men's Water polo

Men's Water polo exceeded its target with six athletes on the national team at the World Championships. This is the highest number of WA athletes ever to be selected on the National Team and almost half the Aussie Sharks squad. The team posted its best result in nearly 14 years, finishing 7th overall. WAIS Coach Paul Oberman in his 8th year as Assistant National Coach was again a significant contributor to this outcome.

Women's Water polo

The Australian women's water polo World Championship campaign was not as successful as the men, notwithstanding this, the program target of three athlete's on the team was achieved. The Stingers reached the quarter-finals with a final ranking of 8th place, their lowest results in a decade. For two WAIS athletes - Jessica Zimmerman and Lilian Hedges this was their first senior World Championships while Zoe Arancini celebrated her 200th international representative game at the championships. The achievement of these three WA athletes demonstrates the commitment and skill of coach Georgina Kovcas-Muller in developing and supporting athletes playing at a national level.

Individual Athlete Program

There were many outstanding performances from the 38 scholarship and graduate athletes supported by the program in 2017/2018.

Four athletes with connection to WAIS were selected for the 2018 Winter Olympic Games in PyeongChang. Lucas Mata piloted both the four-man and two-man bobsled crews and the dual Olympian was joined in both events by debutant David Mari. Mata and Mari achieved a personal best time in the two-man sled in finishing 22nd overall. WAIS graduate, alpine skier Greta Small, returned for a second Olympic campaign after recovering from an ACL injury and showed her courage, skill and diversity by competing successfully in multiple events. Jessica Yeaton made her Olympic debut in South Korea, competing across a range of cross-country events with a 12th place in the Team Sprint being her highlight.

The 2018 Commonwealth Games saw skeet shooter Laura Coles, a graduate athlete of the WAIS IAP, place 9th in the Women's Skeet qualification. Fellow graduate, Caitlin Parker stepped up by dominating in the women's boxing, to win a silver medal in the Women's 75kg final.

The IAP now has categorised athletes in Surfing, Karate, Para Badminton and Wheelchair Rugby, Baseball and Softball as a result of these sports inclusion in the Tokyo Olympics, Paralympics and 2022 Commonwealth Games. Additional resources have been allocated to support the program in the 2018/19 financial year based on both its expanded scope of sports and the potential of the athletes.

Wheelchair Basketball

The New Year brought with it the commencement of the first dedicated Paralympic program at WAIS, with WAIS now the proud home of a Wheelchair Basketball sport program.

Five-time Paralympian Brad Ness brings years of experience, a strong reputation and plenty of passion for the sport to his position as Head Coach. Brad will fulfil his duties as WAIS Coach whilst also working as Assistant Coach to the men's National Team. The establishment of the program is due to a strong partnership between WAIS, Basketball Australia and Basketball WA. Basketball WA has established a Wheelchair Basketball Talent Identification and Development Co-Ordinator position to develop an athlete development pathway which will underpin the WAIS program.

The continuous improvement in process and services supporting the Performance Enhancement Team athletes has been a key driver supporting the athlete successes. All National PET staff can take great satisfaction from the outcomes achieved.

Teagan Colgan | Performance Team Director

ATHLETE PERFORMANCE KPI'S		
2017-18 WORLD CHAMPIONSHIPS		
	National Representation	
	ACTUAL	TARGET
Canoeing	0	1
Sailing	14	15
Water Polo M	6	5
Water Polo W	3	3
IAP	2	4
TOTAL	25	28

ATHLETE TALENT PIPELINE STATUS	
COMPETITION PERFORMANCE	POTENTIAL TO PROGRESS
83%	83%
CHAMPION BEHAVIOURS	TALENT SUPPLY
96%	71%



PERFORMANCE ENHANCEMENT TEAM PATHWAYS

Trent Mitton

The role of the Pathways Performance Enhancement Team is to provide identified emerging and developing athletes support with the aim of progressing the athletes into a National Training Centre or into a Professional Sport Team.

Athletes who are selected to move to a training environment higher up their sport's athlete pathway are known as Graduates. Sports within the Pathway PET include Cycling, Diving, Hockey, Rowing and Partnership program, Netball.

Six graduations in total occurred in the second half of 2017 coming from diving, netball, men's hockey and rowing. These six added to two earlier in the year exceeded the annual target for 2017 (2017 target was six graduations, with eight occurring.) No graduations have occurred in 2018, though one each for women's hockey, cycling and rowing are predicted. Athlete Graduations are now celebrated with an afternoon tea as appreciation to the coaching staff and service providers for their contribution to the graduate's career thus far and to wish the athlete all the best as they move to the National Training Centre. A close connection to our graduating athletes is maintained by them receiving the "WA Connect Grant" which enables them to return home to WA whilst WAIS closely tracks the results of their ongoing performances, performances can be viewed in the individual sport reports below.

The PET athlete Competition Performance and Potential to Progress assessment at 80% is very positive and indicates that the majority of athletes are meeting competition targets are continuing to show potential for further improvement. It was also pleasing to see that all athletes consistently displayed champion behaviours during the year. The PET

athlete talent supply (percent of actual verses ideal volume of athletes) sits low at 63%. A plan is in place to rectify this situation which involves a review of the current state of WAIS's access to quality talent and the procedures by which we select talent.

Cycling

After seven years at WAIS, Head Cycling Coach Clay Worthington resigned in May 2018 to move onto new challenges. The WAIS Cycling program, with the support of CycleSport WA and Cycling Australia, is building athletes who will follow in the footsteps of Meyer and Welsford. WAIS scholarship holder Matthew Richardson continues to show great promise in the Sprints along with fellow WAIS athlete, Conor Leahy, in the endurance events.

WAIS Cycling Graduates

WAIS graduate Cyclist, Cameron Meyer was named WAIS athlete of the year for 2017, following his outstanding performance at the World Track Championships in 2017 where he secured two gold medals. Meyer was part of a four person World Championships team in April 2018 where he won gold in the Points race (non-Olympic event) and bronze in the Madison. Meyer teamed with fellow WAIS graduate Sam Welsford to represent at the Commonwealth Games. Meyer came away with gold in the Road Time Trial, whilst Welsford earned gold in the Team Pursuit and Scratch Race.

Diving

It was a credit to coach Mathew Helm's meticulous preparation that diver Teju Williamson joined WAIS Graduate Maddison Keeney in progressing to the Brisbane Pillar Diving Program in August 2017. The WAIS Diving program has a strong relationship with both Diving WA and Diving Australia, which along with significant investment from Venues West, has enabled the program to benefit from refurbishments to the diving tower and the diving dry land area in the past year. Locally, Nikita Hains has performed admirably throughout the year and is building her international reputation having competed at multiple International events during the year.

WAIS Diving Graduates

Keeney won Australia's only gold medal at the 2017 Diving World Championships in July in the 1m Springboard. Teju went on to join Maddison and make her Commonwealth Games debut at the Gold Coast in April 2018. It was the first time that WA fielded two representatives on the Australian Diving Team in recent times. Maddison overcame injury to win a silver medal in the 3m event.

Hockey

In July 2017, WAIS implemented a new Performance Service Partnership with Hockey Australia in the provision of shared service staff to the National training centre here in Perth. David Veli joined WAIS as joint strength coach to HA and the WAIS Hockey Programs while Personal Excellence Advisor (PEA) Garry Moss and Sports Dietitian Terreen Stenvers also began providing service across both programs. With multiple opportunities to impress throughout the year, WAIS Hockey scholarship holders Jake Harvie and Matthew Bird joined the HA Program in the latter half of 2017, a credit to the hard work of Men's Hockey Coach Chris O'Reilly. The HA/WAIS/HWA relationship has been refreshed and operationally are aligned and working effectively in the athlete developmental pathway.

WAIS Hockey Graduates

Graduate Jake Harvie went on to be part of the 28% Western Australian contingent in the gold medal winning Kookaburras team at the Commonwealth Games. On the Women's side, coach Jeremy Davy, has made progress with his young group highlighted by goal keeper Aleisha Power making her debut with the Hockeyroos in November 2017.

Rowing

Representing the Pathway PET were WAIS Junior Athletes of the Year, Bronwyn Cox and Annabelle McIntyre; following their silver medal performance at the 2017 U23 World Rowing Championships. In 2017, six WAIS Rowing scholarship holders were selected to National teams. It was a satisfying moment for coach Rhett Ayliffe when Olympian Hannah Vermeersch was able to overcome obstacles and join teammate Annabelle McIntyre to gain selection to the National Rowing Centre in November 2017. A credit to the multi-disciplined team including clinical support team, Dr Carmel Goodman and Leon Vogels along with strength coach Geish Hori in managing her

preparation. Excellent progress has been made by Rowing Coach Jamie Hewlett to strengthen and build talent depth in the Rowing pathway. Following many school visits, a Talent Identification day was held to establish the inaugural Talent rowing squad with athletes from non-rowing schools. During 2017, in collaboration with Rowing Australia and Rowing WA, pathway Rowing Club MOUs were established to assure alignment and to assist building the club capacity and capability to deliver Rowing talent pathway results. Matt Doyle has been impactful in delivering live biomechanical feedback to athletes to assist in improving the technique to our crews.

WAIS Rowing Graduates

Both Josh Hicks and David Watts were selected to the senior National Rowing team in 2017, with Josh Hicks producing a podium performance.

Netball

July 2017 successfully saw the WAIS Netball program move to be managed by Netball WA, supported by Netball Australia and with service provision and athlete support provided by WAIS.

WAIS Netball Graduates

Gaining Diamonds selection in the year were WAIS graduates Caitlin Bassett and Courtney Bruce, with both competing in the silver medal winning team at the Commonwealth Games.

I would like to thank the all of the service professionals in the Pathway PET for their continued support of the athletes and for their dedication towards the pursuit of excellence.

Joanne Richards | Performance Team Director

ATHLETE PERFORMANCE KPI'S		
2017-18 Scholarship Graduations		
	ACTUAL	TARGET
Graduations	6	9

ATHLETE TALENT PIPELINE STATUS	
COMPETITION PERFORMANCE	POTENTIAL TO PROGRESS
80%	80%
CHAMPION BEHAVIOURS	TALENT SUPPLY
100%	63%

HIGH PERFORMANCE SPORT RESEARCH CENTRE

Zac Incerti

The High Performance Sport Research Centre (HPSRC) is a collaborative partnership between WAIS and the University of Western Australia (UWA).

The centre aims to provide WAIS sport programs with evidence-based, innovative solutions to performance-driven questions via uncompromised high quality research. The key intent of the Centre is to produce practical and applied research outcomes, which can subsequently be translated into the daily training environment of WAIS sport programs in order to optimise current practice and athlete success.

Coming to the end of its third year in operation, the HPSRC has had a productive 12 months, with numerous successes in student research scholarship, research project completion and scientific communication.

Current Activity

The current activity of the HPSRC during 2018 includes six PhD and two honours scholars based at the WAIS High Performance Service Centre. Currently, all eight students are based in the areas of physiology and nutrition. When considering the collaborative approach to this work, seven of these students are linked to UWA, and one is linked to ECU; furthermore, three of these students have joint external links to the AIS and one with Murdoch University. A summary of the current students, their research theme, the research priority area and the WAIS sport programs that they impact can be seen in Table 1.

Table 1: Current (2018) research activity in the HPSRC

	Project Theme	Student	Research Theme	Sport Impacted
1	Training prescription methods in flatwater sprint kayaking	Cruz Hogan	Training & Testing	Kayak
2	Timing of iron consumption for optimal absorption: defining best practice	Rachel McCormick	Injury & Illness	ALL
3	Ischemic pre-conditioning prior to competition	Henry Brown	Competition & Performance	Kayak
4	Dietary manipulation, iron metabolism and immune responses	Alannah McKay	Injury & Illness	ALL
5	Optimising load monitoring in cycling	Shannon Connolly	Training & Testing	Cycling
6	Intermittent hypoxic training and altitude exposure	Myles Dennis	Training & Testing	Swimming (widely applicable)
7	Gelatin and collagen synthesis	Theodore Kenworthy-Groen	Injury & Illness	Hockey (widely applicable)
8	Load monitoring in training and competition	Sophie Watt	Training & Testing	Hockey

Impact on WAIS Operations

Since the commencement of the HPSRC (January 2016), the completion of one PhD, one Masters, and three Honours students has been realised (Total of six projects: Table 2).

Table 2: Research activity recently completed

	Project Theme	Researcher	Research Theme	Sport Impacted
1	Athletes, information and medications survey (AIMS): the how, when, where	UWA Masters of Pharmacy group	Injury & Illness	ALL
2	Reliability and validity of a field hockey specific dribbling speed test	Liam Tapsell (UWA Honours)	Training & Testing	Hockey
3	Development and validation of an on-water kayak step-test	Chelsie Winchcombe (UWA Honours)	Training & Testing	Kayak
4	Body composition assessment in athletes: comparison of a novel	Allister Gommers (UWA Honours)	Training & Testing	ALL
5	Current sleep & electronic device habits in elite Australian athletes	Maddison Jones (UWA PhD)	Training & Testing	ALL
6	Evening electronic device use: The effects on pre-sleep variables, sleep	Maddison Jones (UWA PhD)	Training & Testing	ALL

A notable immediate outcome of the work produced by the HPSRC has been the additional assistance to WAIS service staff for day-to-day operations within the daily training environment. This is a real positive of the HPSRC, providing research students much sought-after industry experience, whilst also providing WAIS with valuable new knowledge from the research project for implementation into the various sport programs.

Research Centre Contributions to the Scientific Community

In 2018, members of the HPSRC have been busy producing work that has been communicated directly to the global applied sports science community through their collaboration and contribution to the following peer-review publications:

- IOC consensus on supplement use in sport. Dietary supplements and the high-performance athlete. *British Journal of Sports Medicine*. 52(7):439-455, 2018.
- Jones MJ, Dunican IC, Murray K, Peeling P, Dawson B, Halson S, Miller J, Eastwood PR. The Psychomotor Vigilance Test: A comparison of different test durations in elite athletes. *Journal of Sports Sciences*. Accepted and In Press, 2018.
- Burke LM, Peeling P. Methodologies for investigating performance changes with supplement use. *International Journal of Sport Nutrition & Exercise Metabolism*. 28(2):159-169, 2018.

- Peeling P, Binnie MJ, Goods PSR, Sim M, Burke LM. Evidence-based supplements for the enhancement of athletic performance. *International Journal of Sport Nutrition & Exercise Metabolism*. 28(2):178-187, 2018.
- Jones MJ, Peeling P, Dawson B, Halson S, Miller J, Dunican I, Clarke M, Goodman C, Eastwood P. Evening electronic device use: The effects on alertness, sleep and next-day physical performance in athletes. *Journal of Sports Sciences*. 36(2): 162-170, 2018.
- Brown H, Binnie MJ, Dawson B, Bullock N, Scott BR, Peeling P. Factors affecting occlusion pressure and ischemic preconditioning. *European Journal of Sport Science*. 18(3):387-396, 2018.

Moving Forward

Moving into the next 12 months, the HPSRC will look to expand in more diversified areas through increases in collaborations with the disciplines of biomechanics, skill acquisition strength and conditioning, sports medicine and psychology. Additionally, the development of a national agenda for research within the National Institute Network needs attention and the HPSRC will be looking to see how it can best contribute to that effort.

Peter Peeling | High Performance Sport Research Centre Director



Clara Kolm

FINANCE & OPERATIONS

Overview

2017/18 saw the successful delivery of a new financial management system, improving financial controls and reporting within WAIS. Continued improvements within the WAIS High Performance Service Centre are ensuring that Western Australian athletes have access to world standard facilities to help them achieve their goals within their sports.

Finance

The delivery of a new financial management system has ensured that WAIS continues to have robust financial governance and accurate and timely reporting to ensure that financial resources are managed effectively and efficiently. The system was delivered on time and on budget, having successfully undergone a pre go-live audit by PWC during November, and commencing operation 1st December 2017. Since go-live the finance team continues to refine the system to improve accuracy and efficiency.

ICT

WAIS is in the process of reviewing its ICT systems with an emphasis on assessing the feasibility of cloud based systems, as it transitions away from legacy systems towards the national Athlete Management System, as well as other core business systems.

Project Management

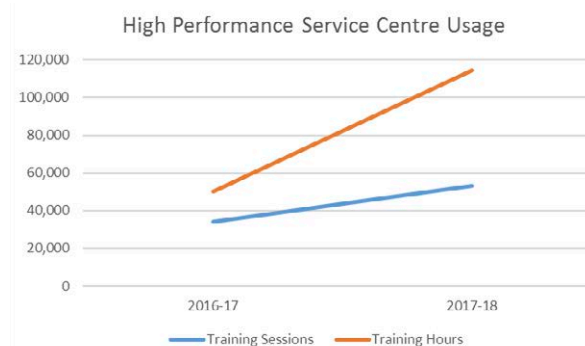
During the year WAIS introduced a formal project management framework to bring structure to project management within the Institute, the year also saw the employment of a dedicated project manager to guide the implementation of major projects. These changes have already delivered significant value to the Institute, with the new finance system and the first modules of the new Athlete Management System being successfully delivered using the new framework.

Facilities and Equipment

WAIS and its strategic partners particularly VenuesWest continue to work closely together to ensure that Western Australian elite athletes have access to world class training facilities within their home state, enabling them to achieve their sporting goals.

The investment made by State Government in the WAIS High Performance Service continues to be put to good use, seeing high usage number by WAIS athletes and partners, as well as external users.

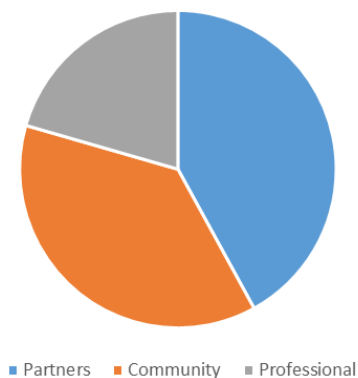
The investment in the WAIS High Performance Service Centre (HPSC) continues to provide athletes and staff with a world class facility in which to train and work. Over 53,000 individual training sessions were conducted providing more than 114,000 hours of training to athletes, this is a significant jump year on year, and demonstrates the value of the HPSC to sport in Western Australia.



During the year the standard of Western Australian facilities were recognised with WAIS hosting a number of domestic training camps, including a national camp for Women's Water Polo, and the Italian national team, a national training camp for javelin, as well as regular visits by professional sports teams including Perth Glory, and the Western Force, and national teams; England Rugby League, French Rugby League, and the Australian Wallabies. This year also saw the first industrial

usage of the facility, with the WAIS Environmental Chamber being used to test the performance of a piece of prototype mining equipment under extreme temperature conditions before being sent to the Pilbara. The biggest external user group is made up of WAIS partners, such as Hockey Australia. Community groups, primarily school groups touring the HPSC is the next largest user group, followed by professional teams.

External Users



Occupational Health and Safety

	Lost Time Injury	Restricted Work Injury	Medical Treatment Injury	First Aid Injury	Property Damage
YTD Jun-18	-	-	1	-	\$ 1,400
YTD Jun-17	-	-	-	-	-

Reportable occupational health and safety incidents are up on 2016-17 when no reportable incidents were recorded, though overall incidents are still considered to be low. During the past year the Institute has bedded down a new operational risk management procedure, introducing formal operational risk reviews conducted quarterly, and formal documentation

of all operational risks, and their management strategies. During the past year work has been completed, particularly with recovery centre access to ensure that all risks relating to staff and athlete health and safety remain rated as low.

Unauthorised use of credit cards

Officers of the Institute hold corporate credit cards where their functions warrant usage of this facility. All cardholders are annually reminded of their obligations under the Institutes credit card policy. However, two employees mistakenly utilised their corporate credit card for personal purposes for a total of \$81. Misuse of corporate credit cards is trending downwards, per the following table. The matters were not referred for disciplinary action as the Chief Financial Officer noted immediate advice of the inappropriate use, prompt settlement of the personal use amount and that the nature of the expenditure was immaterial and characteristic of an honest mistake.

	2018	2017
Aggregate amount of personal use expenditure for the reporting period	\$81	\$272
Aggregate amount of personal use expenditure settled by the due date (within 5 working days)	\$81	\$272
Aggregate amount of personal use expenditure settled after the period (after 5 working days)	-	-
Aggregate amount of personal use expenditure outstanding at balance date	-	-

Damien Fitzpatrick | Finance and Operations Manager

Cameron Meyer



HUMAN RESOURCES & ADMINISTRATION

KRA: Staff

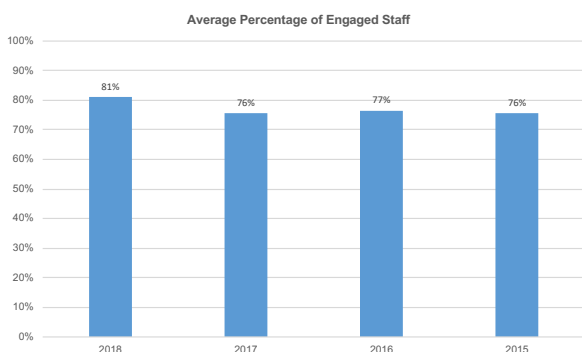
Organisational climate

WAIS are extremely proud that in the lead up to the Commonwealth Games in April this year, we maintained a highly engaged workforce.

Our metric to monitor engagement is through a bi-annual survey developed by the Gallup Organisation. An engaged employee has an overall positive attitude to their involvement with WAIS and the Senior Management Team has set a target of an engagement rate of 80% or greater of all staff, so that we can be confident that we have the climate required to achieve our organisational objectives.

Historically, engagement typically declines in the lead up to milestone events such as the Olympics and the Commonwealth Games due to the pressures associated with performance and outcomes at those events. However, over the last cycle, an emphasis was placed on improving and maintaining staff engagement.

A comparison of the average overall percentage of engaged staff over the last cycle is as follows;



Staff Performance Excellence

From a staff performance perspective, Senior Management continued to implement and further refine the Staff Performance Excellence Framework introduced last year;

a framework designed to ensure a robust and transparent performance and development management direction, for staff within WAIS.

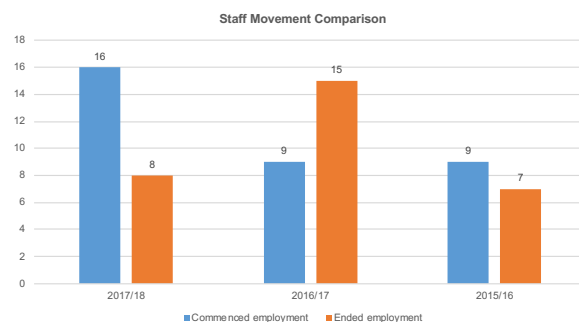
Performance reviews conducted within this new framework displayed a much clearer direction in the capture of performance related KPI's and outcomes, as well as the identification of the high performance behavioural competencies required to deliver on these outcomes. As a result of this, Professional Development planning for the year ahead has been more closely linked to the enhancement of staff strengths and the development of areas of improvement across both areas of results and competencies.

A large emphasis was placed on the confirmation and understanding of the new WAIS values, (Passion, Quality, Integrity, Teamwork) our 'How things are done at WAIS' centrality concept, that were finalised as a part of the revised Framework last year.

Staff Movement

Staff movement during the year included us saying farewell some long standing staff members. Clayton Worthington, Head Coach of our Cycling Program departed after seven years at WAIS. Clay's diligence and commitment to the growth of both himself and his athletes saw him progress from Senior Coach to Head Coach during his tenure here.

Matt Burgin left behind some big shoes to fill after a huge 17 years at WAIS in his Psychologist role.



Gilman Barnitt was a difficult farewell to make after his 12 years' service here as Strength & Conditioning Coach.

Staff movement statistics over the year, in comparison to previous years in this Olympic Cycle are as follows;

At 30 June 2017, WAIS employed a total of forty one full-time staff and eleven part-time staff.

Remuneration

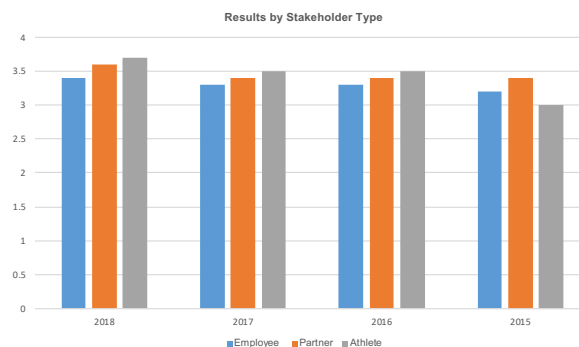
Early 2018 saw the review of our salary scale, ensuring we remain a competitive and attractive workforce. The outcome of this review is pending Remuneration committee Approval and will be implemented following this.

KRA: Athlete Performance Systems

Work continued over the year to transition the WAIS athlete management to AMS. The implementation of AMS will assist in alignment of athlete data management nationally. The Clinical Services module was implemented in phases over the year with completion of this component of the transition achieved when all WAIS clinical processes and data have been migrated to AMS and paper based athlete files can be retired. Chrissie Banwell, Performance Enhancement Team Coordinator has been a large contributor to the facilitation of the people and systems supporting the transition that has occurred and is planned for the future.

KRA: Stakeholders

The results from the 2018 WAIS stakeholder survey results show that our relationships with our key stakeholder groups remain strong, with feedback from the survey allowing us to continually improve our operations. By stakeholder type, the trend over the years is as below;



The increase in athlete satisfaction is primarily due to the move into the new facility in 2015. The score for staff and partners remains consistent with previous years.

Closing

I would like to thank my team for consistently continuing to provide ongoing high quality support to not only the organisation as whole, but to each other.

Sharon Foster | Human Resources & Administration Manager



CORPORATE COMMUNICATIONS

The WAIS Corporate Communications Department provided strategic communication services across 2017/18 which included coordination of the organisation's media/communications plans, management of WAIS stakeholder engagement projects, control of brand identity management and administration of the organisation's internal communications channels.

Media/Communications

With WA sending 31 athletes for the 2018 Gold Coast Commonwealth Games, the WAIS Corporate Communications Department coordinated a large volume of media activations over the reporting year. Over the entire financial year, WAIS Corporate Communications either directly created or assisted significantly with 76 media opportunities related to WAIS athletes, staff or brand.

KPI targets for media coverage set out in the Corporate Communications Operational Plan for 2017/18 had identified an objective of five promotional opportunities each month, equating to 60 for the operational year. The achieved total of 76 media activations represented a greater than 25% increase on the original targets.

Of the 76 media incursions, 39 were achieved through print media, 10 were television productions and 27 were achieved through radio.

Aside from interest in the Commonwealth Games, an official program launch of the WAIS Wheelchair Basketball Program also garnered wide-spread media attention.

Stakeholder Engagement

In 2017, following a recommendation made in a department review paper in the 16/17 financial year, WAIS hosted two separate functions in place of its traditional Annual Dinner.

A WAIS Awards cocktail function was followed by a formal dinner, marking the WA Hall of Champions celebrations.

Both functions were hosted at the Pan Pacific Hotel in the city. The two functions combined, operated within a targeted budget that realised a 43% saving on prior year costs.

The WAIS Corporate Communications Department provided internal project management services for both engagement projects, with further logistical event management provided by Impact Communications.

WAIS Sport Program Launch

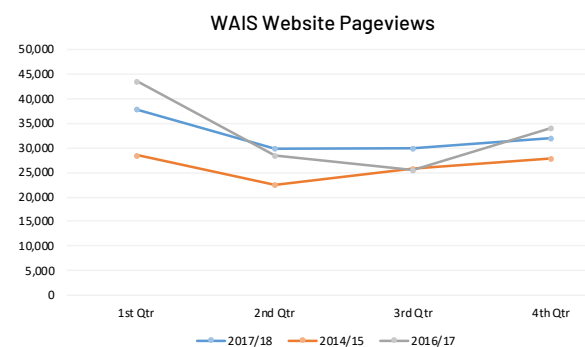
In December 2017, WAIS launched its first dedicated Paralympic sports program with the addition of the WAIS Wheelchair Basketball Program.

WAIS Corporate Communications led the communication strategy around the launch, which included an official function at WAIS, which was attended by the Minister for Sport the Hon. Mick Murray MLA, Basketball Australia's General Manager of High Performance Jan Stirling and WAIS CEO Steve Lawrence.

The launch included a media call involving members of the WAIS Wheelchair Basketball program, whilst a training session was also arranged as demonstration opportunity for the attending VIPs, staff and guests.

Communication Channels

Over the 2017/18 financial year, the WAIS website (wais.org.au) attracted 129,622 page views from 32,164 users.



Targets set in the Corporate Communications Operational Plan had identified for the website to evidence a gain in web traffic from the previous Commonwealth Games year, which

was 2014/15. In comparison, the WAIS website experienced a 23.7% spike in website traffic from 12% more users across 2017/18 than evidenced across 14/15 year. The ability to link website content through Facebook and Twitter has influenced this increase.

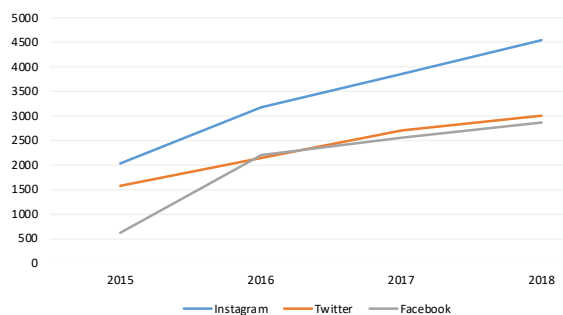
2017/18 figures however, were down on the 2016/17 numbers which were influenced by the Olympic Games. Page views dropped by 1.96% and user numbers reduced by 1.25% this year.

The 25-34 year-old age range bracket represented the highest proportion of visitors to the WAIS website, whilst the gender breakdown evidenced a 54% bias towards male users over female users.

Social Media

The organisation's three primary social media channels; Instagram, Twitter and Facebook all achieved growth trends above 10% which was in keeping with the anticipated target range set out in the 2017/18 Corporate Communications Operational Plan.

WAIS Social Media Followers



The InsideWAIS channels allow the department to provide behind the scenes insights and access into WAIS operations and provide a direct outlet to engaged stakeholders for latest news and reports.

Chris Abbott | Corporate Communications Coordinator





Sam Welsford

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2018-19 ESTIMATES

STATEMENT OF COMPREHENSIVE INCOME

	Estimate (\$) 2018-19
Income from State Government	
State grants	(7,978,493)
Services received free of charge	(1,573,490)
Total income from State Government	(9,551,983)
Income from other sources	
Commonwealth grants and contributions	-
Interest revenue	(85,553)
Contribution from sporting bodies	(1,199,962)
Other revenue	(96,103)
Gain on disposal of non-current assets	-
Total income from other sources	(1,381,619)
Total Income	(10,933,601)
COST OF SERVICES	
Employee benefits - management and operations	5,590,476
Coaching - non staff	231,344
Performance services - non staff	642,338
Travel	643,344
Training venue hire / rent	170,049
Equipment	507,703
Clothing	117,703
Other athlete expenses	72,400
Accommodation	2,103,561
Other expenses	1,211,526
Total cost of services	11,290,445
(SURPLUS) / DEFICIT FOR THE PERIOD	356,844

2018-19 ESTIMATES

STATEMENT OF FINANCIAL POSITION

	Estimate (\$) 2018-19
ASSETS	
Current Assets	
Cash and cash equivalents	1,496,390
Receivables	85,000
Other current assets	58,259
Inventories	73,288
Total Current Assets	1,712,937
Non-Current Assets	
Property, plant and equipment	916,624
Total Non-Current Assets	916,624
Total Assets	2,629,561
LIABILITIES	
Current Liabilities	
Payables	309,549
Provisions	1,079,858
Other current liabilities	52,207
Total Current Liabilities	1,441,614
Non-Current Liabilities	
Provisions	270,269
Total Non-Current Liabilities	270,269
Total Liabilities	1,711,883
NET ASSETS	917,678
Equity	
Accumulated surplus	(356,844)
Retained earnings	1,274,522
TOTAL EQUITY	917,677

2018-19 ESTIMATES

STATEMENT OF CASH FLOWS

	Estimate (\$) 2018-19
Forecast opening cash balance	1,599,181
Cash flows from State Government	
State grants	7,978,493
Net cash provided by State Government	7,978,493
Utilised as follows:	
Cash flows from operating activities	
Payments	
Employee benefits - management and operations	(1,821,260)
Employee benefits - coaching	(1,857,202)
Employee benefits - performance services	(1,624,557)
Coaching - non staff	(231,344)
Performance services - non staff	(642,338)
Travel	(643,344)
Training venue hire / rent	(170,049)
Equipment	(248,108)
Clothing	(117,703)
Other athlete expenses	(72,400)
Accommodation	(530,071)
Contracts	0
Insurance	0
Other expenses	(1,211,526)
	(9,169,903)
Receipts	
Commonwealth grants and contributions	0
Interest received	85,553
Receipts from sporting bodies	1,199,962
Other receipts	96,103
	1,381,619
Net cash used in operating activities	(7,788,284)
Cash flows from investing activities	
Payments	
Purchase of non-current physical assets	(293,000)
Receipts	
Proceeds from the sale of non-current physical assets	0
Net cash used in investing activities	(293,000)
Net increase in cash and cash equivalents	(102,791)
Cash and cash equivalents at the end of the period	1,496,390

INDEPENDENT AUDITOR'S REPORT



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

WESTERN AUSTRALIAN INSTITUTE OF SPORT

Report on the Financial Statements

Opinion

I have audited the financial statements of the Western Australian Institute of Sport which comprise the Statement of Financial Position as at 30 June 2018, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Western Australian Institute of Sport for the year ended 30 June 2018 and the financial position at the end of that period. They are in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for Opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Institute in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibility of the Board 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, the *Financial Management Act 2006* and the Treasurer's Instructions, and for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing the agency's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Institute.

Auditor's Responsibility for the Audit of the Financial Statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

INDEPENDENT AUDITOR'S REPORT

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the agency's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the agency's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Western Australian Institute of Sport. The controls exercised by the Institute 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 (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, 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 2018.

The Board's Responsibilities

The Board is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's Responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and the controls, necessary to achieve the overall control objectives, were implemented as designed.

An assurance engagement to report on the design and implementation of controls involves performing procedures to obtain evidence about the suitability of the design of controls to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including the assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and implemented as designed, once the controls are in operation, the overall control objectives may not be achieved so that fraud, error, or noncompliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the Key Performance Indicators**Opinion**

I have undertaken a reasonable assurance engagement on the key performance indicators of the Western Australian Institute of Sport for the year ended 30 June 2018. The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, 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 2018.

The 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 internal control as the Board determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Board is responsible for identifying key performance indicators that are relevant and appropriate having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

Auditor General's Responsibility

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the agency's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

INDEPENDENT AUDITOR'S REPORT

I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My Independence and Quality Control Relating to the Reports on Controls and Key Performance Indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters Relating to the Electronic Publication of the Audited Financial Statements and Key Performance Indicators

This auditor's report relates to the financial statements and key performance indicators of the Western Australian Institute of Sport for the year ended 30 June 2018 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.



DON CUNNINGHAME
ASSISTANT AUDITOR GENERAL FINANCIAL AUDIT
Delegate of the Auditor General for Western Australia
Perth, Western Australia
10 September 2018

WESTERN AUSTRALIAN INSTITUTE OF SPORT (INC) ANNUAL FINANCIAL STATEMENTS

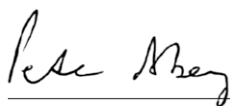
Year Ended 30 June 2018

CERTIFICATION OF FINANCIAL STATEMENTS

The accompanying financial statements of the Western Australian Institute of Sport 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 2018 and the financial position as at 30 June 2018.

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 6th of September 2018



Mr Peter Abery
Chair
Western Australian Institute of Sport



Mr Steven Lawrence
Chief Executive Officer
Western Australian Institute of Sport



Mr Damien Fitzpatrick
Chief Financial Officer
Western Australian Institute of Sport



FINANCIAL STATEMENTS

STATEMENT OF COMPREHENSIVE INCOME

	Notes	2018 \$	2017 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	6	4,916,685	5,014,029
Supplies and services	8	3,615,917	3,245,917
Depreciation and amortisation expense	9	316,666	292,750
Accommodation expenses	10	1,760,172	1,711,207
Other expenses	11	1,367,322	1,264,956
Loss on disposal of non-current assets	16	2,728	-
Total cost of services		11,979,490	11,528,859
Income			
Revenue			
Interest revenue	13	89,459	82,781
Contribution from sporting bodies	14	1,198,732	1,317,282
Other revenue	15	96,522	78,511
Gain on disposal of non-current assets	16	-	31,672
Total Revenue		1,384,713	1,510,246
Total income other than income from State Government		1,384,713	1,510,246
NET COST OF SERVICES		10,594,777	10,018,613
INCOME FROM STATE GOVERNMENT			
State grants	17	7,730,033	8,106,100
Services received free of charge	17	2,507,889	2,311,430
Total income from State Government		10,237,922	10,417,530
(DEFICIT) / SURPLUS FOR THE PERIOD		(356,855)	398,917
TOTAL COMPREHENSIVE (LOSS) / INCOME FOR THE PERIOD		(356,855)	398,917

For the year ended 30 June 2018.
The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.



FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION

	Notes	2018 \$	2017 \$
ASSETS			
Current Assets			
Cash and cash equivalents	18	1,309,467	1,442,206
Receivables	20	146,791	157,468
Other current assets	21	230,803	189,155
Inventories	19	76,572	78,288
Total Current Assets		1,763,633	1,867,117
Non-Current Assets			
Property, plant and equipment	22A	917,221	1,145,420
Intangibles	22B	88,743	-
Total Non-Current Assets		1,005,964	1,145,420
Total Assets		2,769,597	3,012,537
LIABILITIES			
Current Liabilities			
Payables	24	502,765	405,562
Provisions	25	786,745	805,101
Other current liabilities	26	66,709	76,562
Total Current Liabilities		1,356,219	1,287,225
Non-Current Liabilities			
Provisions	25	222,752	177,831
Total Non-Current Liabilities		222,752	177,831
Total Liabilities		1,578,971	1,465,056
NET ASSETS			
Equity			
Accumulated surplus	27	1,190,626	1,547,481
TOTAL EQUITY		1,190,626	1,547,481

For the year ended 30 June 2018.
The Statement of Financial Position should be read in conjunction with the accompanying notes.



FINANCIAL STATEMENTS

STATEMENT OF CHANGES IN EQUITY

	Notes	Accumulated surplus \$	Total equity \$
Balance at 1 July 2016	27	1,148,564	1,148,564
Total comprehensive income / (loss) for the year		398,917	398,917
Balance at 30 June 2017		1,547,481	1,547,481
Balance at 1 July 2017		1,547,481	1,547,481
Total comprehensive income for the year		(356,855)	(356,855)
Balance at 30 June 2018		1,190,626	1,190,626

For the year ended 30 June 2018.
The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

FINANCIAL STATEMENTS

STATEMENT OF CASH FLOWS

	Notes	2018 \$	2017 \$
CASH FLOWS FROM STATE GOVERNMENT			
State grants		7,730,033	8,106,100
Net cash provided by State Government		7,730,033	8,106,100
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(4,785,606)	(5,122,555)
Supplies and services		(2,919,822)	(2,611,051)
Accommodation		(149,210)	(174,398)
GST payments on purchases		(307,568)	(209,518)
Other payments		(1,179,397)	(1,068,760)
GST payments to the ATO		(621,507)	(783,983)
		(9,963,110)	(9,970,265)
Receipts			
Interest received		89,459	76,171
GST receipts on sales		918,547	930,151
Other receipts		1,268,597	1,433,651
		2,276,603	2,439,973
Net cash used in operating activities	28	(7,686,507)	(7,530,292)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current physical assets		(176,265)	(174,257)
Receipts			
Proceeds from the sale of non-current physical assets		-	29,590
Net cash used in investing activities		(176,265)	(144,667)
Net (decrease) / increase in cash and cash equivalents		(132,739)	431,141
Cash and cash equivalents at the beginning of the financial year		1,442,206	1,011,065
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR	18	1,309,467	1,442,206

For the year ended 30 June 2018.

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

1. Australian Accounting Standards

General

The Western Australian Institute of Sport's ('the Institute's') financial statements for the year ended 30 June 2018 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 2018.

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 vary application, 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. WAIS Objectives

Purpose

WAIS' purpose is to enable Western Australian athletes to achieve international sporting success.

Service

WAIS provides the following service:

High Performance Athlete Training: WAIS provides coaching and specialist performance support services, access to world class facilities and competition financial support to identified Western Australian athletes.

c. 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 by management in applying accounting policies' discloses 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' discloses 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.

d. Reporting Entity

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

NOTES TO THE FINANCIAL STATEMENTS

e. 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:

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.

f. Property, Plant and Equipment and Intangibles**Capitalisation/expensing of assets**

Items of property, plant and equipment and intangibles costing \$5,000 or more with an estimated useful life of 2 years or greater are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment and intangibles costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total).

Initial recognition and measurement

Property, plant and equipment and intangibles are initially recognised at cost.

For items of property, plant and equipment and intangibles 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.

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

Property, plant and equipment and intangibles and vehicles	3 - 15 years
Office equipment	3 - 10 years
Leased improvements	20 - 40 years
Software	3 - 5 years

g. Impairment of Assets

Property, plant and equipment and intangibles 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 a specialised 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.

NOTES TO THE FINANCIAL STATEMENTS

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 asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market-based evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets 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 at 30 June 2018.

h. 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 or the assets useful life as this represents the pattern of benefits derived from the leased property and equipment.

i. 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.

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.

j. 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.

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 measured at cost unless they are no longer required, in which case they are measured at net realisable value.

NOTES TO THE FINANCIAL STATEMENTS

l. Receivables

Receivables are recognised at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the 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 33 'Financial Instruments' and note 20 '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 33 'Financial Instruments' and note 24 '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 25 '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 and 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.

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.

NOTES TO THE FINANCIAL STATEMENTS

Superannuation

Superannuation contributions are made to the employee's fund provider on behalf of employees of the Institute in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. Contributions to these accumulation schemes extinguishes liability for superannuation charges in respect of employees who are not members of the Pension Scheme or GSS.

The Institute has no liabilities under the Pension Scheme or the GSS.

Refer also to note 6(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 11 'Other expenses' and note 25 'Provisions'.

o. Superannuation expense

Superannuation expense is recognised in the profit or loss of the Statement of Comprehensive Income and comprises employer contributions paid to employees superannuation funds.

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

Assets or services received free of charge or for nominal cost that the Institute would otherwise purchase if not donated, are recognised as income at the fair value of the assets or services where they can be reliably measured. 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 Income from State Government in the Statement of Comprehensive Income. Refer to note 17 'Income from State Government'.

q. 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 a 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 these estimations and assumptions may impact on the carrying amount of the long service leave provision.

5. Disclosure of changes in accounting policy and estimates

Future impact of Australian Accounting Standards not yet operative

The Institute cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements* or by an exemption from TI 1101. 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

AASB 9	Financial Instruments	1 Jan 2018
	<p>This Standard supersedes AASB 139 <i>Financial Instruments: Recognition and Measurement</i>, introducing a number of changes to accounting treatments.</p> <p>WAIS has assessed that recognition of expected credit losses will not increase the amount of impairment losses recognised as Other expenses in the Statement of Comprehensive Income, and will not impact the Institute's Surplus/(Deficit) for the period.</p>	
AASB 15	Revenue from Contracts with Customers	1 Jan 2019
	<p>This Standard establishes the principles that the Institute shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The Institute's income is principally derived from state government and sporting bodies and is measured under AASB 1058 and will be unaffected by this standard. However, the Institute has not yet determined the potential impact of the Standard on other revenue. In broad terms, it is anticipated that the terms and conditions attached to these revenues will defer revenue recognition until the Institute has discharged its performance obligations.</p>	
AASB 16	Leases	1 Jan 2019
	<p>This Standard introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value.</p> <p>Whilst the impact of AASB 16 has not yet been quantified, the entity currently has commitments for \$556,613 worth of non cancellable operating leases which will mostly be brought onto the Statement of Financial Position. Interest and amortisation expense will increase and rental expense will decrease.</p>	
AASB 1058	Income of Not-for-Profit Entities	1 Jan 2019
	<p>This Standard clarifies and simplifies the income recognition requirements that apply to not for profit (NFP) entities, more closely reflecting the economic reality of NFP entity transactions that are not contracts with customers. Timing of income recognition is dependent on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service), or a contribution by owners, related to an asset (such as cash or another asset) received by an agency. The Institute anticipates that the application will not materially impact appropriations or untied grant revenues.</p>	

NOTES TO THE FINANCIAL STATEMENTS

AASB 2014-5	Amendments to Australian Accounting Standards arising from AASB 15	1 Jan 2018
	This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 15. The Institute has not yet determined the application or the potential impact of the Standard.	
AASB 2015-8	Amendments to Australian Accounting Standards - Effective Date of AASB 15	1 Jan 2018
	This Standard amends the mandatory application date of AASB 15 to 1 January 2018 (instead of 1 January 2017). It also defers the consequential amendments that were originally set out in AASB 2014-5. There is no financial impact arising from this Standard.	
AASB 2010-7	Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Int 2, 5, 10, 12, 19 & 127]	1 Jan 2018
	This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010.	
	The mandatory application date of this Standard has been amended by AASB 2012-6 and AASB 2014-1 to 1 January 2018. <i>[Other than the exposures to AASB 9 noted above, the institute is only insignificantly impacted by the application of the Standard.]</i>	
AASB 2014-1	Amendments to Australian Accounting Standards	1 Jan 2018
	Part E of this Standard makes amendments to AASB 9 and consequential amendments to other Standards. <i>[These changes have no impact as Appendix E has been superseded and the Institute was not permitted to early adopt AASB 9].</i>	
AASB 2014-7	Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)	1 Jan 2018
	This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 9 (December 2014). <i>[The Institute has not yet determined the application or the potential impact of the Standard.]</i>	
AASB 2016 3	Amendments to Australian Accounting Standards - Clarifications to AASB 15	1 Jan 2018
	This Standard clarifies identifying performance obligations, principal versus agent considerations, timing of recognising revenue from granting a licence, and, provides further transitional provisions to AASB 15. <i>[The Institute has not yet determined the application or the potential impact when the deferred AASB 15 becomes effective from 1 January 2019].</i>	
AASB 2016-7	Amendments to Australian Accounting Standards - Deferral of AASB 15 for Not for Profit Entities	1 Jan 2018
	This Standard defers, for not for profit entities, the mandatory application date of AASB 15 to 1 January 2019, and the consequential amendments that were originally set out in AASB 2014 5. There is no financial impact arising from this standard.	
AASB 2016-8	Amendments to Australian Accounting Standards Australian Implementation Guidance for Not for Profit Entities	1 Jan 2019
	This Standard inserts Australian requirements and authoritative implementation guidance for not-for-profit entities into AASB 9 and AASB 15. This guidance assists not-for-profit entities in applying those Standards to particular transactions and other events. There is no financial impact.	

NOTES TO THE FINANCIAL STATEMENTS

	2018 \$	2017 \$
6. Employee benefits expense		
Wages and salaries (a)	4,087,392	4,320,207
Annual leave	339,379	291,507
Long service leave	76,774	(27,094)
Superannuation (b)	413,140	429,409
	4,916,685	5,014,029
(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 11 'Other expenses'.		
Employment on-costs liability is included at note 25 'Provisions'.		
7. Compensation of Key Management Personnel		
The Institute has determined that key management personnel include board members, and, senior officers of the Institute.		
<u>Compensation of Members of the Institute including the Executive Director</u>		
The number of members of the Institute, whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year, fall within the following bands are:		
Remuneration Band (\$)		
0 - 10,000	9	10
240,001 - 250,000	-	1
250,001 - 260,000	1	-
Short term benefits	259,469	243,929
Other long term benefits	5,206	4,841
Total remuneration of members of the accountable authority	264,675	248,770
Total remuneration includes the superannuation expense incurred by the Institute.		

NOTES TO THE FINANCIAL STATEMENTS

	2018 \$	2017 \$
<u>Compensation of other key management personnel</u>		
The number of senior officers, other than senior officers reported as members of the accountable authority, whose total fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year fall within the following bands are:		
Remuneration Band (\$)		
50,001 - 60,000	-	1
110,001 - 120,000	1	-
120,001 - 130,000	1	1
130,001 - 140,000	2	2
150,001 - 160,000	1	-
160,001 - 170,000	-	1
Short term benefits	653,567	608,014
Other long term benefits	15,016	13,482
Total remuneration of other key management personnel	668,583	621,496
The total remuneration includes the superannuation expense incurred by the Institute.		
8. Supplies and services		
Travel	582,615	653,905
Consultants and contractors	744,657	620,007
Communication	48,165	43,758
Venue hire, sports related repairs and maintenance (a)	1,757,799	1,517,044
Events	49,285	94,632
Training and development	46,343	76,714
Other	387,053	239,857
	3,615,917	3,245,917
(a) Venue hire is inclusive of Services Received Free of Charge amounting to \$926,504 for 2017/18 and \$774,621 for 2016/17.		
9. Depreciation and amortisation expense		
Leasehold improvements	11,964	6,349
Plant, equipment and vehicles	292,817	277,255
Office equipment	11,885	9,146
	316,666	292,750
10. Accommodation expense		
Lease rentals (a)	1,760,172	1,711,207
	1,760,172	1,711,207
(a) Lease rentals is inclusive of Services Received Free of Charge amounting to \$1,581,385 for 2017/18 and \$1,536,809 for 2016/17.		

NOTES TO THE FINANCIAL STATEMENTS

	2018 \$	2017 \$
11. Other expenses		
Equipment repairs & maintenance	77,514	61,337
General administration expenses	16,536	21,115
Sport programs	845,147	659,246
Scholarships	-	6,829
Sport science	70,545	122,866
Marketing & promotion	22,878	53,225
Employment on-costs(a)	334,702	340,338
	1,367,322	1,264,956
(a) Includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liability is included at note 25 'Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.		
12. Related party transactions		
The Institute is an incorporated association. In conducting its activities, the Institute is required to pay various taxes and levies based on the standard terms and conditions that apply to all tax and levy payers to the State and entities related to State.		
Related parties of the Institute include:		
<ul style="list-style-type: none"> ■ all Ministers and their close family members, and their controlled or jointly controlled entities; ■ all Members of the Institute, and their close family members, and their controlled or jointly controlled entities; ■ all senior officers and their close family members, and their controlled or jointly controlled entities; ■ other departments and public sector entities, including related bodies included in the whole of government consolidated financial statements; 		
Significant transactions with government related entities		
Significant transactions include:		
<ul style="list-style-type: none"> ■ Income from State Government, including State Grants and Services Received Free of Charge (Note 17 'Income from State Government'); ■ Accommodation expenses (Note 10 'Accommodation expense'); ■ Venue hire, sports related repairs and maintenance (Note 8 'Supplies and services'); ■ Commitments to Venues West (Note 29 'Commitments'); ■ Remuneration for services by the Office of the Auditor General (Note 34 'Remuneration of the auditor'). 		
Material transactions with related parties		
Outside of normal citizen type transactions with the Institute, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.		

NOTES TO THE FINANCIAL STATEMENTS

	2018 \$	2017 \$
13. Interest revenue		
Interest received from deposits	89,459	82,781
	89,459	82,781
14. Contributions from sporting bodies		
Contributions from sporting bodies	1,198,732	1,317,282
15. Other revenue		
Sponsorship	-	25,892
Other	96,522	52,619
	96,522	78,511
16. Net gain / (loss) on disposal of non-current assets		
<u>Costs of Disposal of Non-Current Assets</u>		
Plant, equipment and vehicles	2,728	646
<u>Proceeds from Disposal of Non-Current Assets</u>		
Plant, equipment and vehicles	-	32,318
Net gain / (loss)	(2,728)	31,672
17. Income from State Government		
Sports Lotteries Funding grant	5,457,720	5,160,010
Consolidated Funding grant	2,272,313	2,946,090
	7,730,033	8,106,100
Services received free of charge from other State Government Agencies Determined on the basis of the following estimates provided by agencies:		
VenuesWest - Accommodation	1,581,385	1,536,809
VenuesWest - Venue hire	926,504	774,621
	2,507,889	2,311,430
	10,237,922	10,417,530
18. Cash and cash equivalents		
Deposits	-	709,160
Cash at Bank	1,308,767	732,346
Cash on hand	700	700
	11,309,467	1,442,206

NOTES TO THE FINANCIAL STATEMENTS

	2018 \$	2017 \$
19. Inventories		
Current		
Inventories held:		
- Finished goods		
At cost or net realisable value	76,572	78,288
Total Current	76,572	78,288
20. Receivables		
Current		
Receivables	146,791	157,468
Allowance for impairment of receivables	-	-
Total Current	146,791	157,468
21. Other assets		
Current	5,749	12,471
Prepayments	208,804	170,074
Accrued income	16,250	6,610
Total Current	230,803	189,155
22. A) Property, plant and equipment		
Leasehold Improvements		
At cost	64,707	64,707
Accumulated Depreciation	(24,321)	(12,357)
	40,386	52,350
Plant, equipment and vehicles		
At cost	2,996,499	2,925,524
Accumulated Depreciation	(2,171,362)	(1,886,613)
	825,137	1,038,911
Office Equipment		
At cost	94,203	84,779
Accumulated Depreciation	(42,505)	(30,620)
	51,698	54,159
	917,221	1,145,420

NOTES TO THE FINANCIAL STATEMENTS

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.

	Leasehold Improvements	Plant, Equipment & Vehicles	Office Equipment	Total
	\$	\$	\$	\$
2018				
Carrying amount at start of year	52,350	1,038,911	54,159	1,145,420
Additions	-	70,975	9,424	80,399
Disposals	-	-	-	-
Depreciation	(11,964)	(284,749)	(11,885)	(308,598)
Carrying amount at end of year	40,386	825,137	51,698	917,221
2017				
Carrying amount at start of year	14,992	1,186,555	57,284	1,258,831
Additions	43,707	130,257	6,021	179,985
Disposals	-	(646)	-	(646)
Depreciation	(6,349)	(277,255)	(9,146)	(292,750)
Carrying amount at end of year	52,350	1,038,911	54,159	1,145,420

	2018 \$	2017 \$
22. B) Intangibles		
Software		
At Cost	96,811	-
Accumulated Depreciation	(8,068)	-
	88,743	-

NOTES TO THE FINANCIAL STATEMENTS

Reconciliations of the carrying amounts of intangibles at the beginning and end of the reporting period are set out in the table below.

	Software	Total
	\$	\$
2018		
Carrying amount at start of year	-	-
Additions	96,811	96,811
Disposals	-	-
Depreciation	(8,068)	(8,068)
Carrying amount at end of year	88,743	88,743
2017		
Carrying amount at start of year	-	-
Additions	-	-
Disposals	-	-
Depreciation	-	-
Carrying amount at end of year	-	-

	2018 \$	2017 \$
23. Impairment of assets		
There were no indications of impairment to property, plant and equipment, and intangibles at 30 June 2018.		
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.		
24. Payables		
Current		
Trade Payables	252,978	276,953
Other Payables	249,787	128,609
	502,765	405,562
25. Provisions		
Current		
Employee benefits provision		
Annual leave (a)	344,062	317,104
Long service leave (b)	397,897	444,253
	741,959	761,357
Other provisions		
Employment on-costs (c)	44,786	43,744
	44,786	43,744
	786,745	805,101

NOTES TO THE FINANCIAL STATEMENTS

	2018 \$	2017 \$
Non-current		
Employee benefits provision		
Long service leave (b)	208,350	163,628
Other provisions		
Employment on-costs (c)	14,402	14,203
	222,752	177,831
	1,009,497	982,932
(a) Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after the reporting period. Assessments indicate that actual settlement of the liabilities will occur as follows:		
Within 12 months of reporting date	272,692	268,779
More than 12 months after reporting date	71,370	48,324
	344,062	317,103
(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after the reporting period. Assessments indicate that actual settlement of the liabilities will occur as follows:		
Within 12 months of reporting date	128,795	118,048
More than 12 months after reporting date	477,450	489,832
	606,246	607,880
(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 11 'Other expenses'.		
Movements in Other Provisions		
Movements in each class of provisions during the financial year, other than employee benefits, are set out below.		
<u>Employment on-cost provision</u>		
Carrying amount at start of period	57,947	69,194
Movements during period	1,241	(11,247)
Carrying amount at end of period	59,188	57,947
26. Other current liabilities		
Accrued salaries	-	-
Accrued expenses	66,709	76,562
Total	66,709	76,562

NOTES TO THE FINANCIAL STATEMENTS

	2018 \$	2017 \$
27. Equity		
Balance at start of year	1,547,481	1,148,564
Result for the period	(356,855)	398,917
Balance at end of year	1,190,626	1,547,481
28. Notes to the statement of cash flows		
<u>Reconciliation of Cash</u>		
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	1,309,467	1,442,206
	1,309,467	1,442,206
Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities		
Net cost of services	(10,594,777)	(10,018,613)
<u>Non-cash items:</u>		
Depreciation and amortisation expense	316,666	292,750
Resources received free of charge	2,507,889	2,311,430
Net (gain)/loss on sale of property, plant and equipment	2,728	(31,672)
<u>(Increase)/decrease in assets:</u>		
Current receivables(a)	10,677	(92,033)
Current inventories	1,716	(74,047)
Other current assets	(41,648)	233,577
<u>Increase/(decrease) in liabilities:</u>		
Current payables(a)	97,201	(69,656)
Current provisions	(18,356)	(153,757)
Other current liabilities	9,853	25,701
Non-current provisions	44,921	46,027
Net GST payments(b)	(24,779)	(63,350)
Changes in GST receivables/payables	1,402	63,351
Net cash (used in) operating activities	(7,686,507)	(7,530,292)
(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 do not form part of the reconciling items.		
(b) This is the net GST paid/received, i.e. cash transactions.		

NOTES TO THE FINANCIAL STATEMENTS

	2018 \$	2017 \$
29. Commitments		
Non-cancellable operating lease commitments		
Within 1 year	202,806	196,794
Later than 1 year and not later than 5 years	170,027	393,644
Later than 5 years	-	-
	372,833	590,438
The Institute has entered into a property lease, for the WAIS High Performance Service Centre, which is a non-cancellable lease with four terms of five years each, with rent payable monthly in advance. Contingent rent provisions within the lease agreement require that the minimum lease payments shall be increased by the higher of CPI or 3% annually (rent is increased by 3% annually for the first term) and by a current market rent valuation in the final year of each term.		
Other Expense Commitments		
Commitments in relation to leases contracted for at the reporting date but not recognised in the financial statements are payable as follows:		
Within 1 year	150,306	155,910
Later than 1 year and not later than 5 years	9,663	164,969
Later than 5 years	-	-
	159,969	320,879
Representing:		
Cancellable operating leases	159,969	320,879
	159,969	320,879
30. Events occurring after the end of the reporting period		
There are no significant events after the end of the reporting period.		
31. Contingent liabilities and contingent assets		
<i>Contingent liabilities</i>		
In addition to the liabilities included in the financial statements, there are no more contingent liabilities.		
<i>Contingent assets</i>		
In addition to the assets included in the financial statements, there are no more contingent assets.		
32. Explanatory statement		
All variances between the actual results for 2018 and Estiamtes are shown below. Narratives are provided for selected major variances, which are greater than 5% and \$239,535 for the Statement of Comprehensive Income and Statement of Cash Flows, and 5% and \$55,392 for the Statement of Financial Position.		

NOTES TO THE FINANCIAL STATEMENTS

	Variance Note	Actual 2018 \$	Actual 2017 \$	Variance between actual results for 2018 & 2017 \$
Statement of Comprehensive Income				
Expenses				
Employee benefits expense		4,916,685	5,014,029	(97,344)
Supplies and services	1	3,615,917	3,245,917	370,001
Depreciation and amortisation expense		316,666	292,750	23,916
Accommodation expense		1,760,172	1,711,207	48,965
Other expenses		1,367,322	1,264,956	102,367
Loss on disposal of non-current assets		2,728	-	2,728
Total Cost of Services		11,979,490	11,528,859	450,633
Income				
Revenue				
Interest revenue		89,459	82,781	6,678
Contribution from sporting bodies		1,198,732	1,317,282	(118,550)
Other revenue		96,522	78,511	18,012
Gain/(loss) on disposal of non-current assets		-	31,672	(31,672)
Total income other than income from State Government		1,384,713	1,510,246	(125,533)
NET COST OF SERVICES		10,594,777	10,018,613	576,164
INCOME FROM STATE GOVERNMENT				
State Grants	2	7,730,033	8,106,100	(376,067)
Services received free of charge		2,507,889	2,311,430	196,459
Total Income from State Government		10,417,530	8,944,878	1,472,652
(DEFICIT) / SURPLUS FOR THE PERIOD		(356,855)	398,917	(755,772)
TOTAL COMPREHENSIVE (LOSS) / INCOME FOR THE PERIOD		(356,855)	398,917	(755,772)

Major Actual (2018) and Comparative (2017) Variance Narratives

- Supplies and services up \$370,001 (11%) over 2017 actuals due to increased expenditure associated with increased service provision to athletes, and to WAIS partners Rowing Australia and Hockey Australia, above originally planned levels.
- Due to a one off grant payment for the current olympic cycle received in full during 2016-17 Income from State Government is lower than the 2016-17 by \$376,067 (4.6%) partially offset by cpi increases for the current year grant.

NOTES TO THE FINANCIAL STATEMENTS

	Variance Note	Actual 2018 \$	Estimate 2018 \$	Variance between actual results for Estimate & Actuals \$
Statement of Comprehensive Income				
Expenses				
Employee benefits expense		4,916,685	4,954,624	(37,938)
Supplies and services	1	3,615,917	2,598,009	1,017,908
Depreciation and amortisation expense		316,666	308,558	8,108
Accommodation expense	2	1,760,172	1,192,891	567,281
Other expenses		1,367,322	1,181,463	185,859
Loss on disposal of non-current assets		2,728	-	2,728
Total Cost of Services		11,979,490	10,235,545	1,743,946
Income				
Revenue				
Interest revenue		89,459	77,000	12,459
Contribution from sporting bodies		1,198,732	1,219,800	(21,068)
Other revenue		96,522	17,250	79,272
Gain/(loss) on disposal of non-current assets		-	-	-
Total income other than income from State Government		1,384,713	1,314,050	70,663
NET COST OF SERVICES		10,594,777	8,921,495	1,673,283
INCOME FROM STATE GOVERNMENT				
State Grants		7,730,033	7,845,733	(115,700)
Services received free of charge	3	2,507,889	699,329	1,808,560
Total Income from State Government		10,237,922	8,545,062	1,692,860
(DEFICIT) / SURPLUS FOR THE PERIOD		(356,855)	(376,433)	19,578
TOTAL COMPREHENSIVE (LOSS) / INCOME FOR THE PERIOD		(356,855)	(376,433)	19,578

Major Actual (2018) and Estimates (2018) Variance Narratives

- Supplies and services up \$1,017,908 (39.2%) over 2018 estimates due to services free of charge for venue hire and rent being calculated at using 80% for estimates and, whereas the correct contracted subsidy of 90% for actuals, increased expenditure associated with increased income from State Government and due to a one off grant received in 2016-17 financial year, resulting in increased service provision to athletes, and to WAIS partners Rowing Australia and Hockey Australia, above originally planned levels.
- Accommodation was \$567,281 (47.6%) higher than Estimates as the rental component was calculated using services free of charge component of 80%, compared to actual of 90%.
- Services received free of charge is increased by \$1,808,560 (259%), as the figure was calculated based on 80% of the commercial rate for rent only, when actual is calculated based on 90%, and also applies to venue hire.

NOTES TO THE FINANCIAL STATEMENTS

	Variance Note	Actual 2018 \$	Actual 2017 \$	Variance between actual results for 2018 & 2017 \$
Statement of Financial Position				
ASSETS				
Current Assets				
Cash and cash equivalents	1	1,309,467	1,442,206	(132,739)
Receivables		146,791	157,468	(10,677)
Other current assets		230,803	189,155	41,648
Inventories		76,572	78,288	(1,716)
Total Current Assets		1,763,633	1,867,117	(103,484)
Non-Current Assets				
Property, plant and equipment		917,221	1,145,420	(228,199)
Intangibles		88,743	-	88,743
Total Non-Current Assets	2	1,005,964	1,145,420	(139,456)
Total Assets		2,769,597	3,012,537	(242,940)
LIABILITIES				
Current Liabilities				
Payables	3	502,765	405,562	97,202
Provisions		786,745	805,101	(18,356)
Other current liabilities		66,709	76,562	(9,852)
Total Current Liabilities		1,356,219	1,287,225	68,994
Non-Current Liabilities				
Provisions		222,752	177,831	44,920
Total Non-Current Liabilities		222,752	177,831	44,920
Total Liabilities		1,578,971	1,465,056	113,914
NET ASSETS		1,190,626	1,547,481	(356,855)
Equity				
Accumulated surplus		1,190,626	1,547,481	(356,855)
TOTAL EQUITY		1,190,626	1,547,481	(356,855)

Major Actual (2018) and Comparative (2017) Variance Narratives

- Cash balance at year-end decreased by \$132,739 (10%) due to the consumption of cash carried forward from prior year.
- Property plant and equipment and intangibles decreased by \$139,456 (12%) due to lower than average capital expenditure during the period.
- Payables increased \$97,202 (24%) compared to 2017 due to the timing of creditor payments.

NOTES TO THE FINANCIAL STATEMENTS

	Variance Note	Actual 2018 \$	Estimate 2018 \$	Variance between actual results for Estimate & Actuals \$
Statement of Financial Position				
ASSETS				
Current Assets				
Cash and cash equivalents	1	1,309,467	1,380,333	(70,867)
Receivables	2	146,791	250,000	(103,209)
Other current assets	3	230,803	150,000	80,803
Inventories	4	76,573	5,987	70,586
Total Current Assets		1,763,633	1,786,320	(22,687)
Non-Current Assets				
Property, plant and equipment		917,221	1,163,541	(246,320)
Intangibles		88,743	-	88,743
Total Non-Current Assets	5	1,005,964	1,163,541	(157,577)
Total Assets		2,769,597	2,949,860	(180,264)
LIABILITIES				
Current Liabilities				
Payables	6	502,765	100,000	402,765
Provisions	7	786,745	350,000	436,746
Other current liabilities		66,709	16,748	49,962
Total Current Liabilities		1,356,219	466,748	889,471
Non-Current Liabilities				
Provisions	8	222,752	132,735	90,017
Total Non-Current Liabilities		222,752	132,735	90,017
Total Liabilities		1,578,971	599,483	979,488
NET ASSETS		1,190,626	2,350,377	(1,159,751)
Equity				
Accumulated surplus		1,190,626	2,350,377	(1,159,751)
TOTAL EQUITY		1,190,626	2,350,377	(1,159,751)

Major Actual (2018) and Estimates (2018) Variance Narratives

- Cash balance at year-end decreased by \$70,867(5%) compared to estimates due to timing of year end payments.
- Receivables decreased by \$103,209(41%) compared to Estimates due to funding invoices being paid earlier than planned.
- Other current assets were \$80,803(54%) higher than Estimates due to higher than expected prepayments.
- Inventories were \$70,586(92%) higher due to higher than expected inventory on hand, and timing of purchases.
- Property, plant and equipment and intangibles were \$157,577(13%) lower than Estimates due fewer asset acquisitions than the long term average.
- Payables were \$402,764(80%) higher than estimates due to an under estimation during the estimates process, and misjudged timing of creditor payments.
- Provisions Current were \$436,746(125%) higher than Estimates due to an over estimation of the number of staff taking annual and long service leave over the period.
- Provisions non current \$90,016(68%) higher than estimates mainly due to fewer staff taking long service leave than planned.

NOTES TO THE FINANCIAL STATEMENTS

	Variance Note	Actual 2018 \$	Actual 2017 \$	Variance between actual results for 2018 & 2017 \$
Statement of Cash Flows				
CASH FLOWS FROM STATE GOVERNMENT				
State grants	1	7,730,033	8,106,100	(376,067)
Net cash provided by State Government		7,730,033	8,106,100	(376,067)
Utilised as follows:				
CASH FLOWS FROM OPERATING ACTIVITIES				
Payments				
Employee benefits	2	(4,785,606)	(5,122,555)	336,949
Supplies and services	3	(2,919,822)	(2,611,051)	(308,771)
Accommodation		(149,210)	(174,398)	25,188
GST payments on purchases		(307,568)	(209,518)	(98,049)
Other payments		(1,179,397)	(1,068,760)	(110,637)
GST payments to the ATO		(621,507)	(783,983)	162,475
		(9,963,110)	(9,970,265)	7,155
Receipts				
Interest received		89,459	76,171	13,288
GST receipts on sales		918,547	930,151	(11,604)
Other receipts		1,268,597	1,433,651	(165,053)
		2,276,603	2,439,973	(163,370)
Net cash used in operating activities		(7,686,507)	(7,530,292)	(156,215)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments				
Purchase of non-current physical assets		(176,265)	(174,257)	(2,008)
Receipts				
Proceeds from the sale of non-current physical assets		-	29,590	(29,590)
Net cash used in investing activities		(176,265)	(144,667)	(31,598)
Net increase in cash and cash equivalents		(132,739)	431,141	(563,880)
Cash and cash equivalents at the beginning of the financial year		1,442,206	1,011,065	431,141
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR		1,309,467	1,442,206	(132,739)

Major Actual (2018) and Comparative (2017) Variance Narratives

1. Due to a one off grant payment for the current olympic cycle received in full during 2016-17 income from State Government is lower than the 2016-17 financial year by \$376,067 (5%) partially offset by cpi increases for the current year grant.
2. Employee benefits expense decreased by \$336,949 (7%) due to the full year effect of prior year reductions to FTE.
3. Supplies and services were \$308,771 (11%) higher mainly due to increased spend on athletes associated with CPI increases, and increased services to WAIS partners, particularly Rowing Australia and Hockey Australia.

NOTES TO THE FINANCIAL STATEMENTS

	Variance Note	Actual 2018 \$	Estimate 2018 \$	Variance between actual results for Estimate & Actuals \$
Statement of Cash Flows				
CASH FLOWS FROM STATE GOVERNMENT				
State grants		7,730,033	7,845,733	(115,700)
Net cash provided by State Government		7,730,033	7,845,733	(115,700)
Utilised as follows:				
CASH FLOWS FROM OPERATING ACTIVITIES				
Payments				
Employee benefits		(4,785,606)	(4,990,775)	205,169
Supplies and services	1	(2,919,822)	(2,655,820)	(264,002)
Accommodation		(149,210)	(178,020)	28,810
GST payments on purchases		(307,568)	(283,998)	(23,570)
Other payments		(1,179,397)	(1,286,435)	107,038
GST payments to the ATO		(621,507)	(595,367)	(26,141)
		(9,963,110)	(9,990,414)	27,304
Receipts				
Interest received		89,459	77,000	12,459
GST receipts on sales		918,547	908,278	10,268
Other receipts		1,268,597	1,237,050	31,547
		2,276,603	2,222,328	54,274
Net cash used in operating activities		(7,686,507)	(7,768,086)	81,579
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments				
Purchase of non-current physical assets		(176,265)	(267,400)	91,135
Receipts				
Proceeds from the sale of non-current physical assets		-	-	-
Net cash used in investing activities		(176,265)	(267,400)	91,135
Net increase in cash and cash equivalents		(132,739)	(189,753)	57,014
Cash and cash equivalents at the beginning of the financial year		1,442,206	1,599,000	(156,794)
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR		1,309,467	1,409,247	(99,780)

Major Actual (2018) and Estimates (2018) Variance Narratives

- Supplies and services increased by \$264,002 (9%) due to increased service provision to athletes associated with contracted services to Hockey Australia and Rowing Australia.

33. 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.

The Institute only holds funds with major Australian financial institutions and when investing splits funds across at least two institutions when invested funds exceed \$500,000.

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 prices 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:

	2018 \$	2017 \$
Financial Assets		
Cash and cash equivalents	1,309,467	1,442,206
Loans and receivables (a)	67,213	59,205
Financial Liabilities		
Financial liabilities measured at amortised cost	569,474	449,917
(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 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.

NOTES TO THE FINANCIAL STATEMENTS

	Carrying Amount \$	Not past due and not impaired \$	Past due but not impaired					Impaired financial assets \$
			Up to 1 month \$	1-3 months \$	3 months to 1 year \$	1-5 years \$	More than 5 years \$	
2018								
Cash and cash equivalents	1,309,467	1,309,467	-	-	-	-	-	-
Receivables (a)	67,213	21,198	10,995	3,671	14,521	-	-	-
	1,376,680	1,330,665	10,995	3,671	14,521	-	-	-
2017								
Cash and cash equivalents	1,442,206	1,442,206	-	-	-	-	-	-
Receivables (a)	59,205	21,530	27,500	-	-	-	-	-
	1,501,411	1,463,736	27,500	-	-	-	-	-

(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.

NOTES TO THE FINANCIAL STATEMENTS

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

	Weighted Average Effective Interest Rate %	Carrying Amount \$	Interest rate exposure			Nominal Amount \$	Maturity dates											
			Fixed Interest Rate \$	Variable Interest Rate \$	Non-Interest Bearing \$		Up to 1 month \$	1-3 months \$	3 months to 1 year \$	1-5 years \$	More than 5 years \$							
2018																		
<u>Financial Assets</u>																		
Cash and cash equivalents	1.44%	1,309,467	-	1,308,767	700.00	1,309,467	-	-	-	-	-	-	-	-	-	-	-	-
Receivables (a)	-	67,213	-	-	67,213	67,213	-	-	-	-	-	-	-	-	-	-	-	-
		1,376,680	-	1,308,767	67,913	1,376,680	-	-	-	-	-	-	-	-	-	-	-	-
<u>Financial Liabilities</u>																		
Payables	-	552,404	-	-	552,404	552,404	-	-	-	-	-	-	-	-	-	-	-	-
		552,404	-	-	552,404	552,404	-	-	-	-	-	-	-	-	-	-	-	-
2017																		
<u>Financial Assets</u>																		
Cash and cash equivalents	1.71%	1,442,206	709,160	732,346	700	1,442,206	709,160	732,346	700	936,326	505,880	-	-	-	-	-	-	-
Receivables (a)	-	59,205	-	-	59,205	59,205	-	-	59,205	59,205	-	-	-	-	-	-	-	-
		1,501,411	709,160	732,346	59,905	1,501,411	709,160	732,346	59,905	995,531	505,880	-	-	-	-	-	-	-
<u>Financial Liabilities</u>																		
Payables	-	449,917	-	-	449,917	449,917	-	-	449,917	449,917	-	-	-	-	-	-	-	-
		449,917	-	-	449,917	449,917	-	-	449,917	449,917	-	-	-	-	-	-	-	-

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

NOTES TO THE FINANCIAL STATEMENTS

Interest rate sensitivity analysis

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

	Carrying Amount \$	-100 basis points		+100 basis points	
		Surplus \$	Equity \$	Surplus \$	Equity \$
2018					
Financial assets					
Cash and cash equivalents	1,309,467	(13,095)	(13,095)	13,095	(13,095)
Receivables	67,213	-	-	-	-
Payables	552,404	-	-	-	-
Total increase/(decrease)		(13,095)	(13,095)	13,095	(13,095)
2017					
Financial assets					
Cash and cash equivalents	1,442,206	(14,422)	(14,422)	14,422	(14,422)
Receivables	59,205	-	-	-	-
Payables	449,917	-	-	-	-
Total increase/(decrease)		(14,422)	(14,422)	14,422	14,422

	2018 \$	2017 \$
34. Remuneration of Auditor		
Remuneration paid or 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	55,000	53,800
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 the institute made no write-offs, compared to 2017 when \$646 was written off the Institute's assets under the authority.		
The Institute	-	646

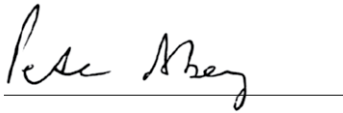
KEY PERFORMANCE INDICATORS

30 June 2018

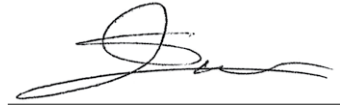
CERTIFICATION OF KEY PERFORMANCE INDICATORS

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, and fairly represent the performance of the Western Australian Institute of Sport for the financial year ended 30 June 2018.

Dated this 6th of September 2018



Mr Peter Abery
Chair
Western Australian Institute of Sport



Mr Steven Lawrence
Chief Executive Officer
Western Australian Institute of Sport



By providing services that enable Western Australian athletes to achieve sporting success and by producing champions that inspire and motivate our communities the WAIS purpose supports the government goal of: *Better Places - a quality environment with liveable and affordable communities and vibrant regions*. The table below defines the desired outcomes of the institute's operations and the key indicators of achievement.

Agency level desired outcomes	Key Effectiveness Indicators
Maximise Western Australian representation on significant Australian Teams	Representation: Percentage of national team representatives from WA and supported by WAIS
Maximise Western Australian Contribution to Australia's International Success	Podiums: Percentage of Australian podium performances from WA and supported by WAIS
WAIS National representatives reflect the personal values of a champion	Champions: Percentage of WAIS scholarship holder national team representatives reflecting the personal values of a champion
Key Efficiency Indicators	
The average cost of service provision per WAIS athlete	
Corporate Service costs as a percentage of WAIS total operating costs	

The following Performance Indicators demonstrate the extent to which the Western Australian Institute of Sport's outcome has been achieved.

1. Effectiveness Indicators

The WAIS purpose and vision is to enable Western Australian Athletes to achieve international sporting success and for them to be admired for their character.

The National Institute Network has approved a national high performance athlete categorisation framework. For an athlete to be awarded a WAIS scholarship they must be formally categorised against this framework.

KEY PERFORMANCE INDICATORS

Australia aims to be an internationally competitive sporting nation and the Australian Sports Commission has defined goals and targets to measure our international success within its 2013 strategy 'Australia's Winning Edge'. WAIS is committed to supporting Australia's international competitiveness and has aligned its goals to supporting the targets (excluding the Winter Olympic and Winter Paralympic targets) set within Australia's Winning Edge.

Three Key Performance Indicators (KPIs) are used to measure the extent to which WAIS is meeting its purpose and vision. These KPIs include two competition performance KPIs and a KPI to assess athlete personal behaviour.

The target for the two competition performance indicators is set to achieve an aim of Western Australian's contributing to Australia's international success at a level proportional to our states population as a percentage of the national. The target for each of these KPIs up to and including the 2016 Olympic and Paralympic Games was set at 10% with an acceptable range considered between 9-11%. Based on a 2016 Australian populations statistics the target for 2016/17 World Championships has been increased to 11% with an acceptable range of 10-12%.

The national system for sports are designed to suit the specific circumstances of each sport and the manner in which WAIS will support a sport is also dependent upon the quality and capability of the sports pathway within Western Australia. In sports that are nationally highly prioritised and WA has a strong athlete development pathway WAIS, subject to funding, will operate a Sport Program. A WAIS sport program can play one of several different roles within a sport's national system. In some sports this will require WAIS to prepare developing level athletes to ultimately move to a higher level or different training location (professional athletes or athletes based in a national program supported by another sports institute). National categorised athletes in sports where WAIS could not justify investment in a Sport Program are provided support through the WAIS Individual Athlete Program. Therefore, the influence of WAIS operations to support achievement of the current Effectiveness Indicators is also variable across sports. The trend for sports to move towards more nationally managed international competition preparation programs has escalated over the past four years and hence reduced the value of the current indicators to measure WAIS operational effectiveness. To accommodate for these changes and ensure we can assess our operational effectiveness WAIS now also defines its current relationship with each athlete using the following categories:

- *Sport Program Scholarship holder*: athlete who is currently supported by a WAIS Sport Program.
- *Individual Athlete Scholarship holder*: athlete who is currently receiving support from WAIS but trains in an externally coached program.
- *Graduate*: a scholarship holder who has been selected to a national sport operated program.

Those Western Australian born or registered athletes who contribute to Australia's international success but have not been supported by WAIS are not included in KPI score calculation. This means that the KPI score assessing the WAIS contribution to Australia's international success in any year will potentially underestimate the true WA athlete achievements.

The primary factor required to achieve WAIS Effectiveness Indicator targets is the availability of athletic talent. As this talent is the output of WA State sporting association athlete development pathway WAIS sets KPI forecasts to assess WAIS achievement relative to potential. Therefore analysis of each indicator includes assessment against both target and forecast.

The third KPI assesses the personal values of WAIS scholarship holder national team representatives. This KPI is aligned to achieving our vision of producing athletes who are not only successful on the sporting field but also reflect community values in the way they act both on and off the sporting field. Athletes are internally assessed on WAIS defined personal values as part of our routine athlete planning and monitoring process. The Institute's aim is for the behaviour of all WAIS national representatives to meet the defined expectations of a Champion. The behaviour of each athlete is assessed against the WAIS Athlete Code of Behaviour.

In 2017/18 there were three competition targets, 2017/18 World Championships in Olympic and Paralympic sports (Para Sports) and events and the 2018 Commonwealth Games. The WAIS KPI results for each of these competition targets are presented in the table opposite.

KEY PERFORMANCE INDICATORS

Key Effectiveness Indicator	2017/18 Olympic Sports World Championships	2017/18 Para Sports World Championships	2018 Commonwealth Games
Podiums	7.5%	15.0%	6.1%
Representation	10.5%	9.0%	6.2%
Champions	96.7%	100%	Not re-measured as assesment made under World Championship Representation

On the following pages the 2017/18 and historical KPI results for each competition target are presented. The data presented shows the WAIS overall score for each KPI and for the two WAIS scholarship program categories, These categories are:

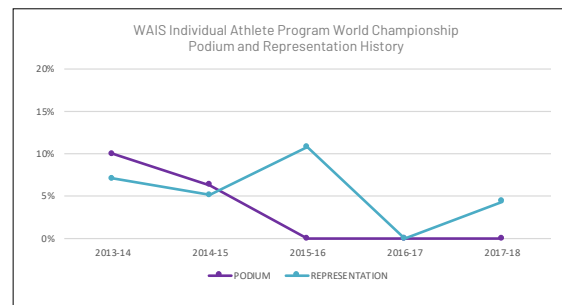
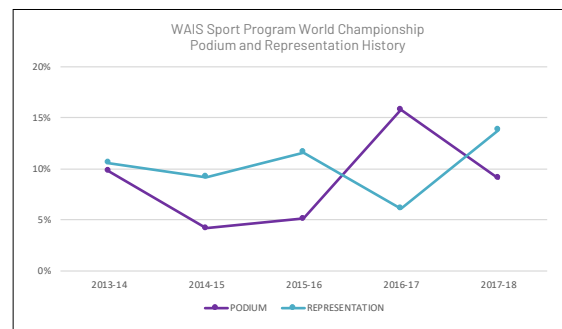
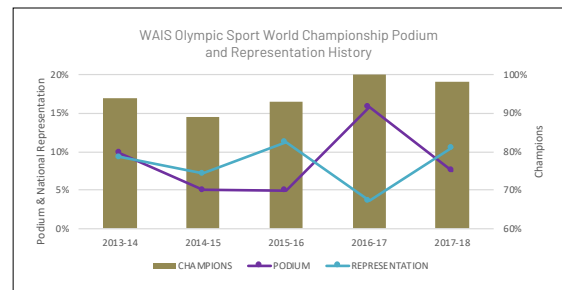
- *Sport Programs*: these are programs where WAIS manages and controls the training program for athletes, and,
- *Individual Athlete Program*: A performance services based program for athletes who train in an externally coached environments.

2017-18 Olympic Sport World Championships

During the reporting period there were 25 Olympic sport World Championships (WCs) with Australia competing in 24 of them and WAIS athletes being members of 11 of these teams. WAIS athletes competed in seven of the eight WCs held in Sport Program sports and four of the 14 WCs held in Individual Athlete Program sports that Australia competed in. Australia had podium success at 10 of these WCs with WAIS athletes contributing to these podiums in four sports, all of which were in WAIS sport program sports.

The WAIS overall 2017-18 results for the Podiums, National Representation and Champions KPIs are presented in the graph.

The 2017-18 results for the WAIS Sport Programs and the Individual Athlete Program are presented in the two graphs below. The results are presented as a percentage of Australian (podiums and national team size) within sports supported by each program.



Podiums

The overall result of 7.5% is below target as was the five podiums relative to our forecast of 10. All WAIS podiums were forecast to and did come from Sport Program sports as has become the trend for the past few years. The achievement of international podium success from outside of a structured and professionally managed high performance program relies primarily on the quality of the talent alone whereas talent supported by well managed services can be significantly enhanced and produce higher quality and more consistent results. We therefore see this result as becoming the norm due to the continuing rise in international competitiveness in Olympic sports.

The WAIS Sport Program podium result was 9.1% of all Australian podiums in these sports with athletes currently being within a WAIS sport program contributing three of the five podiums achieved by WAIS athletes. WAIS sport program graduates were expected to achieve six of the 10 forecast podiums. The below forecast graduate outcome of two podiums was directly influenced by the Cycling Australia decision to not send the normal team size to the World Track Cycling Championship (due to Commonwealth Games prioritisation) which meant Australia could not defend several world titles

KEY PERFORMANCE INDICATORS

in which WAIS athletes were slated to compete. The graduate outcome was further impacted by an acute injury to a diver that reduced their ability to perform to expected levels. Sport program scholarship holders achieved three of the four podiums forecast with the miss being in sailing where the athlete and her teammate did not perform to expectations.

Representation

The overall result of 10.5% was within the acceptable range with the 41 athletes gaining representation being slightly below the forecast of 43. The forecast was for 37 athletes from Sport Programs and 6 from the Individual Athlete Program with the actual result being 35 and 6, respectively. The Sport Program lower than forecast result was due to a combination of acute athlete injuries and decisions by Cycling Australia and Canoeing Australia to take smaller teams to the World Championships.

WAIS Sport Program athletes accounted for 85.4% of all WAIS national team athletes and were 13.8% of all Australian representatives in sport program sports. WAIS Sport Program Scholarship holders accounted for 77% of these athletes indicating the continued positive return from investment in sport programs. The lack of talent in the WA pathways for the 17 sports supported by the Individual Athlete Program who held World Championships in 2017/18 is highlighted by the fact WAIS athletes only accounted for 4.4% of all Australian representatives in these sports.

Champions

Of the 41 WAIS National team representatives 32 were current scholarship holders with 31 (96.7%) maintaining behaviours throughout the year that reflected those of a sporting champion. The result indicates continuing high levels of acceptance by the athletes to being community role models.

2017-18 Para Sport World Championships

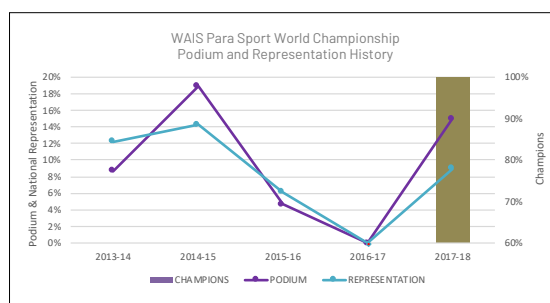
During the reporting period there were 10 Para Sport World Championships with Australia competing in all and WAIS athletes being members of three of these teams. WAIS athletes competed in one of the four Para Sport WCs held in Sport Program sports and two of the six Para Sport WCs held in Individual Athlete Program sports that Australia competed in. Australia had podium success at five of these WCs with WAIS athletes contributing to podiums in two sports (Athletics and Triathlon).

The 2017-18 WAIS overall results for the Podiums, National Representation and Champions KPIs are presented in the graph.

The 2017-18 results for the WAIS Sport Programs and Individual Athlete Program are presented in the graphs below. The results are presented as a percentage of Australian (podiums and national team size) within sports supported by each program.

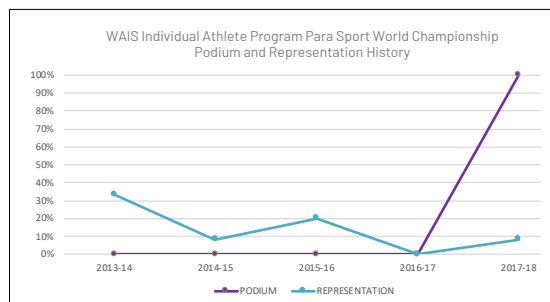
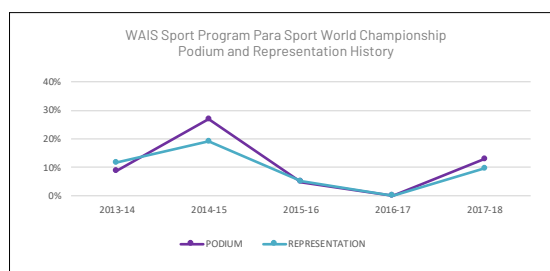
Podiums

The Para Sport WC overall podium result of 15.0% was well above target as was the six podiums achieved relative to our forecast of three. The positive result was due to outstanding performances of para athletics athletes and a better than expected competition performance of one para triathlete. WAIS Sport Program sports athletes contributed 12.8% of all podiums in these sports while the para triathlete podium was the only Australian podium result in sports supported by the Individual Athlete Program. The results are an improvement on the past two years and better than at this time in the last Paralympic cycle (2013-14). However, due to the small number and the variable composition of annual Para sport WCs the value of prior year comparisons is limited.



WAIS had no athletes in sports conducting Para Sport World Championships in 2016/17

Note: Champions data not collected prior to 2017/18



KEY PERFORMANCE INDICATORS

Representation

The Para Sport WC overall representation result of 9.0% was slightly below target but better than forecast (9 v 7). This result was due to the rapid improvement during the year of two para athletics athletes. WAIS Sport Program athlete sport representation was 9.5% of Australian and better than forecast with the Individual Athlete Program result being 8.1% and meeting forecast. It is noted that WA had six other athletes represent Australia in Para Sport World Championships during the reporting period. Due to the depth of competition in some Para Sports it is possible for athletes to be selected to some national teams without having received the support of a sports institute.

Champions

Of the nine WAIS Para Sport National team representatives five were current scholarship holders with all (100%) maintaining behaviours throughout the year that reflected those of a sporting champion. No prior year results are available but the result is consistent with the results from our able bodied scholarship holders and support the view that there is a high level of acceptance by the athletes to being community role models.

2018 Commonwealth Games

The Commonwealth Games is a unique multi-sport Games in that since 2002 it has combined both able and para sport events on the competition schedule. It is also unique in that the events at any given Games are made up of core sports and a series of optional sports that the host of the Games may select from. This results in a greater level of variability in the actual sport composition from Games to Games than is seen in the Olympic or Paralympic Games. As the 2018 Commonwealth Games was a home Games Australia competed in all 20 sports on the event list with WAIS athletes competing in nine sports.

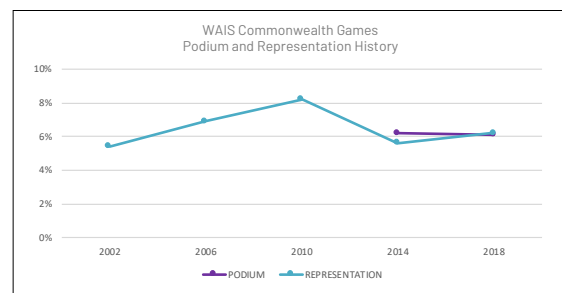
WA is traditionally not strong in 5 of the 11 core sports (badminton, boxing, lawn bowls, Rugby 7s, squash) which is reflected in their non-WAIS Sport Program status. This makes achievement of the organisational KPI target of 11% of Australian podiums and national team representation at a Commonwealth Games difficult.

The WAIS overall results for the Commonwealth Games Podiums and National Representation KPIs are presented in the graph below. The Champions KPI is not assessed for the Commonwealth Games as the scholarship holders competing are in the main a subset of those already assessed under the Olympic World Championship and Para Sport World Championship events.

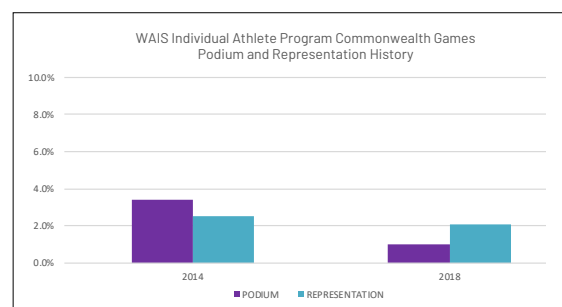
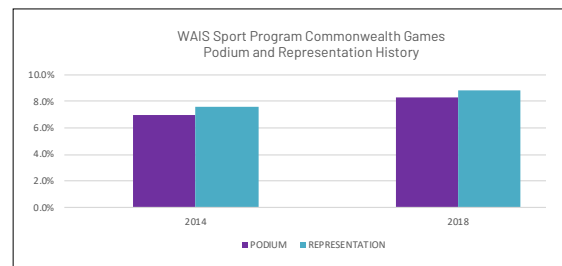
The 2018 Commonwealth Games results for the WAIS Sport Programs and Individual Athlete Program are present in the graphs below. The results are presented as a percentage of Australian (podiums and national team size) within sports supported by each program.

Podiums

WAIS Podium Performances accounted for 6.1% of the overall Australian total. This result was below target but significantly better than forecast with the 21 actual podium performances being six greater than the forecast of 15. Swimming and hockey were the sports that had a better than expected podium level performances. WAIS only commenced formal assessment of podium outcomes at the Commonwealth Games in 2014 and therefore there is limited comparative data. However, the 2018 results are consistent with that recorded in 2014 (6.2%).



Note: Podium KPI data not collected prior to 2014



KEY PERFORMANCE INDICATORS

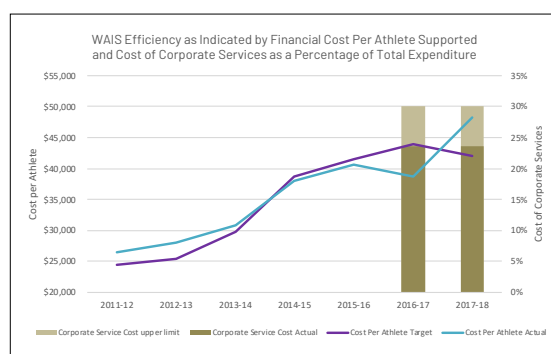
Athletes from Sport Program sports provided 20 of the 21 total medals and 8.3% of all Australian podiums in these sports whereas WAIS secured only 1% of podiums in sports supported by the Individual Athlete Program. WAIS graduates were the strongest contributors to podium result which is primarily a reflection of successes in the sports of cycling, diving, para athletics and hockey.

Representation

The 29 WAIS athletes on the 2018 Commonwealth Games team comprised 6.2% of the team size which was below target but consistent with our historical performance and our forecast of 30. Twenty three of the WAIS athletes (79.3%) participated in sports aligned with Sport Programs. Therefore, while the result is below forecast it is a result that positively reflects WAIS' investment into sport programs and is consistent with previous results (28 out of 32 athletes selected for the 2014 Games were also from Sport Program sports). The Sport Program representation result was 8.8% while the athletes from the Individual Athlete Program represented only 2.1% of all athletes in sports supported by this program again highlighting the difficulty in achieving the current organisational target for the Commonwealth Games.

2. Efficiency Indicators

For the 2017-18 Financial Year the Institute introduced a second efficiency indicator; the Cost of Corporate Services as a Percentage of Total Expenditure. This addition is intended to provide context to WAIS' existing indicator, the average cost of providing services to athletes by assessing the extent to which WAIS is responding to its responsibility to provide cost efficient management of support systems to meet the high performance requirements of our talented athletes. The cost per athlete is determined on the total operating expenditure of the Western Australian Institute of Sport.



Cost per Athlete

The number of athletes at the Western Australian Institute of Sport comprises athletes in sport programs and those supported through the IAP. Athlete Scholarships are awarded in one of five categories based upon current and forecast competition performance. The actual cost per athlete for the year ending 30 June 2018 was \$48,250 which represents a 25% increase from prior year and a 13% increase on target. This is largely as a result of increased service provision targeted to reduce athlete training time lost to injuries and a reduced turnover in athletes on scholarship.

Corporate Service Cost

The cost of delivering corporate services as a percentage of total expenditure at 24% is well below the targeted upper limit of 30% set by the WAIS Board. The target is based on the average cost of corporate services at similar organisations, the New South Wales Institute of Sport and the Victorian Institute of Sport. A comparison to the 2016-17 results indicates that although the cost of service delivery to athletes has risen, this is being managed with existing corporate services resources and is therefore being delivered in a cost efficient manner.

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