

# ANNUAL REPORT

23/24



PARKS & LEISURE  
AUSTRALIA

PHOTO BY MARTINS CARDOSO



## NATIONAL BOARD

National President  
Les Munn

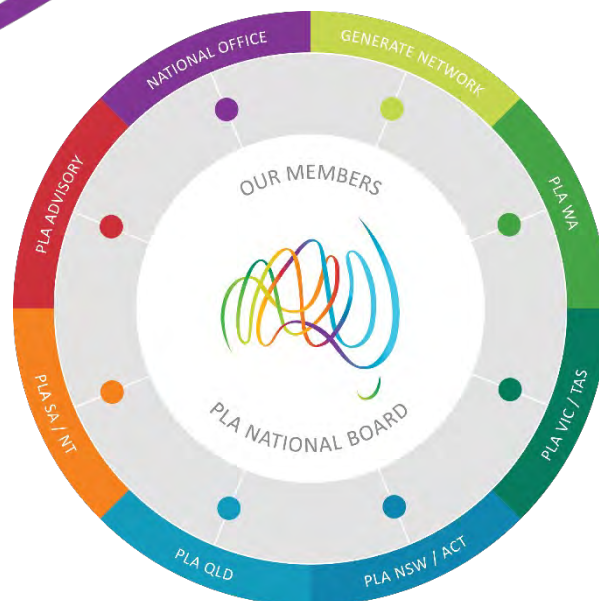
Deputy President  
Kristin Davies

Finance Director  
Stefan Ratnasingham

Immediate Past President  
Paul Jane / Les Munn

Regional Representatives  
Joshua Geraghty (QLD)  
Hayley Ashworth (SA/NT)  
Rachel Thorpe (VIC/TAS)  
Vacant (WA)  
Fiona McColl (NSW/ACT)

Co-opted Directors  
Tara Looby  
Barbra Gaiotto  
Jarrod Hill  
Kristin Davies  
Stefan Ratnasingham



## NATIONAL OFFICE

Office Manager  
Tara McConkey

Finance Officer  
Hayley Duggin

Parks and Leisure Australia National Office  
6/8 Todd Street  
Port Adelaide SA 5015  
Ph: +61 (08) 8332 0130:  
admin@parksleisure.com.au

Marketing and Communications Manager  
Zoe Dunworth

Professional Conference Organiser  
Cathy D'Aloia

Membership Officer  
Tyson Negerman

## REGIONAL OFFICES

### NSW/ACT

Executive Officer  
Michelle Nolland  
plansw@parksleisure.com.au

### QLD

Executive Officer  
Sally Jarvis  
plaql@parksleisure.com.au

### WA

Executive Officer  
Leith Fradd  
Ph: +61 451 993 526  
plawa@parksleisure.com.au

### SA/NT

Executive Officer  
Vacant  
pla.sant@parksleisure.com.au

### VIC/TAS

Executive Officer  
Dan Ferguson  
victas@parksleisure.com.au

## NATIONAL PARTNERS

We sincerely thank our national partners for their support.







Welcome Back Parks and  
Leisure Australia!  
We are PLA – Better Together!.”

- PHOTO BY LACHLAN ROSS





## ACKNOWLEDGEMENT OF COUNTRY



In the spirit of reconciliation, Parks and Leisure Australia acknowledges the Traditional Custodians of country throughout Australia and their connections to land, sea and community.

We pay our respect to their elders past, present and emerging, and extend that respect to all Aboriginal and Torres Strait Islander peoples today.”

- PHOTO BY LEIO MCLAREN

## CONTENTS

NATIONAL PRESIDENT REPORT	6
FINANCE DIRECTOR REPORT	7
QLD REGIONAL REPORT	9
NSW/ACT REGIONAL REPORT	11
SA/NT REGIONAL REPORT	15
VIC/TAS REGIONAL REPORT	15
WA REGIONAL REPORT <i>(no report submitted for 2023/24)</i>	-
PLA ADVISORY REPORT	17
MEMBERSHIP REPORT	19
FINANCIAL REPORT	21



“

Our sponsors, partners and supporters are the lifeblood of PLA and underpin the efforts of all the incredible volunteers across the nation. Without you we wouldn't be able to do what we do.”

- Les Munn, President Parks & Leisure Australia.



- PHOTO BY RACHEL CLAIRE



**Les Munn**  
National President

### NATIONAL PRESIDENT REPORT

What an incredible year of growth and success for Parks and Leisure Australia. Above the waterline and below the waterline, we continue to improve our advocacy, the service offering, connection and events.

The membership is the highest in the organisation's history with over 3,000 members nation-wide and growing and our journey to a new way of working behind the scenes is nearing its completion (refer to the following page).

This year has also seen our regions held successful Regional Conferences in QLD, VIC/TAS, NSW/ACT and SA/NT. Our WA region has planned to have their Regional Conference later in 2024.

I want to express my gratitude to all of you who made our Joint International Congress in Adelaide an enormous success. It was a fantastic gathering of minds, bringing together professionals from around the world who share a common passion for enhancing the parks and leisure industry. The knowledge shared, connections made, and innovative ideas generated during this event are sure to have a great impact on our industry.

We also celebrated the remarkable accomplishments of our industry at the Awards of Excellence Gala, which took place at the Adelaide Oval. It was a night of recognition and inspiration, honouring and connecting with those who have made outstanding contributions to our industry. Congratulations to all the finalists who have been the best in their particular regions and are represented well at the Nationals. A big thank you goes also to the many judges who gave freely of their time to ensure we saw the best of the best in the finals.

As we move towards the end of the year, our team is hard at work ensuring our final events for the year are of great value and look forward to our National Conference – 'Cities at Play' in Brisbane, in October.

I want to take this opportunity to thank the National Board, for their support throughout a busy and transformative period in PLA's history. The expertise and commitment around the table is commendable and we're eagerly looking forward to what the future has in store for us.

Our valued government supporters

We are thankful for the support and investment by our government partners. This support enables the organisation to deliver important localised programs and benefits for members.

The Western Australian State Government through the Department of Local Government, Sport and Cultural Industries is a major supporter of Parks and Leisure Australia. Sport and recreation builds stronger, healthier, happier and safer communities.

In 2021 the Department of Local Government Sport, Cultural Industries (DLGSC) renewed PLAs peak body status for Western Australia and continues to support the WA region through funding to deliver programs and courses, professional development, research, and other special projects, building capacity to grow and support the parks and leisure industry.



**Department of  
Local Government, Sport  
and Cultural Industries**

The Victorian State Government through the Department of Sport and Recreation is an ongoing supporter of Parks and Leisure Australia in key strategic project and events. Driving Access for All across sport and recreation.

In 2023/24 PLA VIC/TAS received funding to undertake the review and update of the Outdoor Fitness Equipment guidelines.



The South Australian State Government through the Office for Recreation, Sport and Racing is a valued supporter of Parks and Leisure Australia enabling the delivery of events and professional development initiatives. This support has been integral to the success of the region.



**Government of South Australia**  
Office for Recreation, Sport and Racing



# A JOURNEY TO A NEW WAY OF WORKING...

## Our Journey to a new way of working

Over the past five years we have been on a journey to a new way working to improve, mature and reimagine the organisation to better serve our members and the industry. The following page provides a timeline of progress and key initiatives and outlines our next steps on the journey.

### 2019 | STRATEGIC PLAN – PLA TOWARDS 2025

We undertook engagement with our members to devise a new strategic plan for the organisation – PLA Towards 2025.

### 2020 – 2021 | COVID PANDEMIC AND BUSINESS REVIEW

We undertook a comprehensive business and operational review that identified several areas for immediate action and improvement.

This led to a strategic pivot, ensuring that our industry-wide response to COVID-19 was robust while maintaining a strong organisational position.

### 2020 – 2021 | ICT AND SYSTEMS REVIEW

We initiated a thorough an ICT review, resulting in the implementation of new systems, including an upgraded finance system, a more efficient awards system, and significant conference improvements.

### 2022 – 2023 | ESTABLISHED A NEW OPERATING MODEL TO BEST SERVICE MEMBERS

Implemented Operational Enhancements:  
Review and action on our National structure and operating model to better service the members and regions, made with our 2025 Strategy in mind.

Implemented transformation program:  
Developed a new staffing model, centralised services to support regional collaboration, new finance system, CRM systems, website, member portal, CPD program, awards system and program delivery tools.

In 2023, we recommenced the development of our new contemporary constitution (started in 2020), to reflect the contemporary needs of the organisation and contribute to our strategic direction of being more inclusive and our goal of being formally recognised as a not-for-profit organisation.

### 2024 | NEW CONSTITUTION

Completes second phase of business and governance review.

Developed new draft constitution that responds to contemporary requirements and represents the best interests of all members and regions across Australia; ready for member engagement and ratification in October 2024.

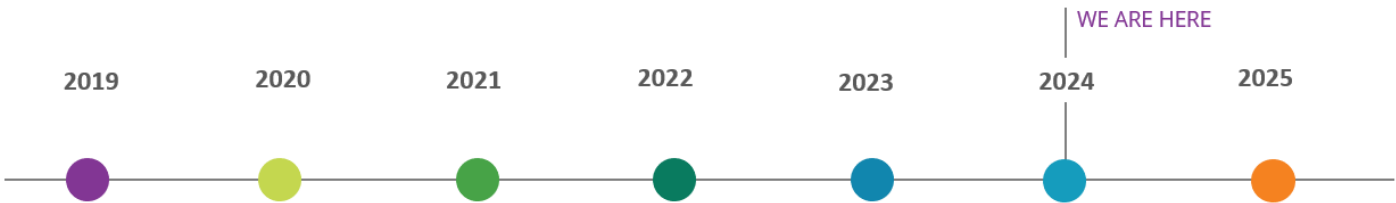
### 2024 - 2025 | NEXT STOP ON THE JOURNEY...

Once endorsed, embed new connotational changes and explore opportunities for PLA to seek charitable status.

Reintroduce the executive level management to PLA with the recruitment of a new CEO, National Executive Officer and other support staff to service the regions.

### 2025 | NEW STRATEGIC PLAN FOR PLA

In 2025, we look to complete the PLA Towards 2025 and develop a new strategic plan with our members. The foundation work has been completed and we have arranged ourselves for success.







Stefan Ratnasingham  
Finance Director

### FINANCE DIRECTOR REPORT

It is with great pleasure to present the financial overview for Parks and Leisure Australia after joining the National Board towards the end of quarter three of the 2024 financial year. The year has seen continued growth in the organisation as noted by the growing revenue and by outperforming the budget set for the year.

The statement of profit or loss shows total revenue for the year is \$2,685,079 which is \$118,119 higher against a budget of \$2,435,363. Further to this we have outperformed last year's total revenue by \$292,904. This is thanks to growth in membership and professional development revenue coming from each of the regions. This highlights the value that Parks & Leisure Australia provides to our members.

Total expenses for the year was \$2,418,109 excluding tax, which is considerably higher than last year but was slightly over the total budgeted expenditure of \$2,411,839 by \$6,270. The primary drivers of this increased expenditure were related to our secretariats and conferences, reflecting the resumption of face-to-face activities and our commitment to delivering key projects and development opportunities for members. The rise in costs, particularly for services such as venue hire and travel, aligns with broader economic trends. Additionally, a portion of the expenditure was directed toward upgrading our online platform to enhance the member experience.

Overall net profit for the financial year is \$206,520 before tax compared to a budget of \$23,523 which means that Parks & Leisure Australia has returned \$182,997 or seven times more to the organisation than originally planned.

While the profit and loss statement is in good shape, it is important not to overlook the balance sheet. The overall equity has naturally increased due to the current year's earnings returned by the organisation. Additionally, following a thorough review of the accounts, some adjustments were made to certain balances on the balance sheet to rectify historical errors. Parks & Leisure Australia has engaged new external accountants to assist in this process, ensuring that such issues are avoided in the future.

Total assets have grown over the year. Cash reserves for the organisation are healthy and will be sufficient to support the organisation in the upcoming year. Receivables have been reviewed and only minimal amounts were written off at the start of the 2025 financial year. A sign that our members want to be engaged with the organisation. Majority of the liabilities for Parks & Leisure Australia is our prepaid income, a sign of all the good things our organisation is to provide.

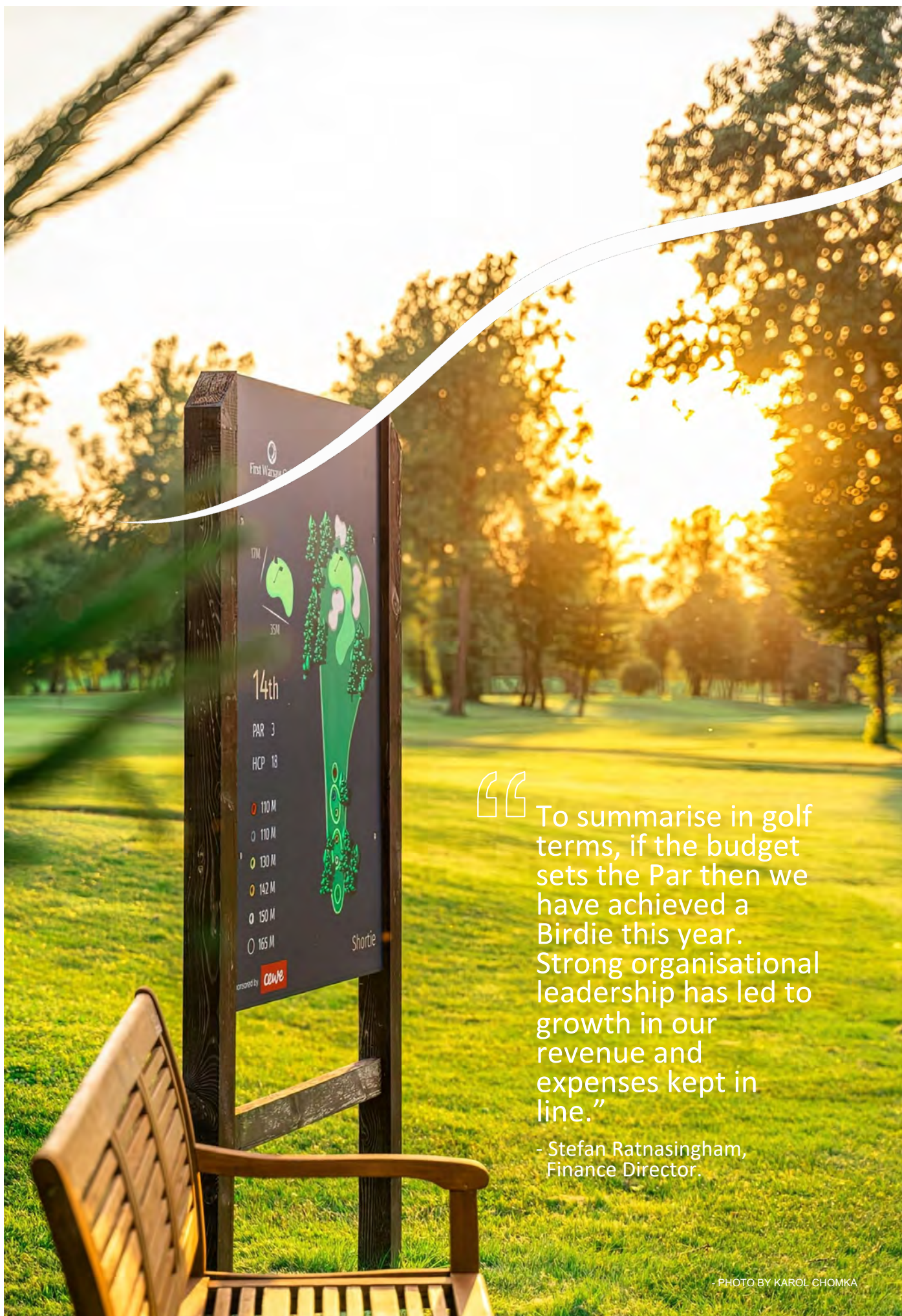
To summarise in golf terms, if the budget sets the par then we have achieved a birdie this year. Just a bit ahead of expectations. Strong organisational leadership has led to growth in our revenue and expenses kept in line.

In the 2025 financial year we will continue to face rising costs however if we continue to stay the course, reimagine professional development for our members to drive value and build on our current base we will continue to achieve great things.

It is a pleasure to serve on the National Board and work with some great people in our industry. I look forward to helping to create a financial vision for the organisation, so that we can continue to grow and better serve our industry as we start to focus on our strategic plan.

2023-24 Financial Statements are provided from page 21.





“To summarise in golf terms, if the budget sets the Par then we have achieved a Birdie this year. Strong organisational leadership has led to growth in our revenue and expenses kept in line.”

- Stefan Ratnasingham,  
Finance Director.

PHOTO BY KAROL CHOMKA





Tony Butler  
President QLD

### QLD REGIONAL PRESIDENT REPORT

PLA QLD had another outstanding year, offering members various opportunities to connect and learn from sector leaders and peers. Our nine committed volunteers on the Regional Council have worked tirelessly to expand membership in QLD and facilitate connections and learning. I'm deeply thankful for their dedication and support.

In the past year, our professional development initiatives have been busy with activities such as webinars, forums, technical tours, and our Annual Conference and Awards for Excellence. In August, we organised an industry forum on the Gold Coast focusing on Sustainable Open Spaces. The event featured notable speakers, including Professor Catherine Pickering from Griffith University, Desiree McLean from the City of Gold Coast, Tobias Volbert from Urban Play, and Justin Edwards from Kompan. The forum delved into the rich biodiversity of the Gold Coast's ecosystems and the efforts by the City of Gold Coast to protect them. We also discussed sustainability in play spaces and how designers and suppliers work together to create well-designed sustainable play environments for our communities.

PLA QLD collaborated with the sports tech team at the Department of Tourism, Innovation, and Sport to organise two webinars. One webinar showcased advanced sports technologies from Queensland companies gaining global attention, while the other provided insights from the Australian Sports Technology Network. Both webinars were well-attended and offered valuable information on market offerings and how these technologies can support all levels of sport.

After the Sustainable Open Spaces forum, we invited Professor Pickering to lead a webinar on balancing active recreation and conservation, specifically focusing on mountain biking. This event attracted over 100 participants from across Australia eager to learn about Griffith University's research. The topic sparked considerable thought and lively discussion, prompting us to include it in the QLD Regional Conference for deeper exploration and comprehension of the research and its impacts.

In November, we collaborated with PLA NSW, the Australian Institute of Landscape Architects, and Atlantis Liquid Dynamics to organise the Aquatics Forum. The event occurred at Victoria Park, Barrambin, and included a diverse group of expert speakers who shared their knowledge on design, community engagement, collaboration, and the latest technologies impacting the aquatics industry. The forum provided valuable insights that could be pivotal in shaping a Local Government's Aquatics strategy.

In March, we again partnered with the Australian Institute of Landscape Architects (AILA) for the 2024 Parks Forum. This year's event coincided with International Women's Day, and it celebrated inspirational women in the Parks, Leisure, and Built Environment sectors. Around 100 people attended the forum, which offered valuable leadership insights from individuals at different career stages.

We teamed up with SportENG and Green by Nature to organise a webinar on sports field design and maintenance. The webinar featured top experts sharing their insights on key considerations for design and maintenance while emphasising the importance of including maintenance planning during the design phase. The webinar received positive feedback and was highly engaging. Many local government representatives found it valuable, as it helped them shape their future open space planning strategies.

In May, we attended the 2024 QLD Regional Conference and Awards of Excellence in Mooloolaba on the Sunshine Coast. The event was a success, with 118 delegates participating, who also had the opportunity to explore the Mooloolaba foreshore and surrounding areas. The conference featured a single stream of sessions, an informal awards ceremony, a breakfast with a keynote "in conversation" speaker, and two technical tours showcasing the development of the Mooloolaba foreshore and the Sunshine Coast Stadium and sporting precincts in preparation for the Brisbane 2032 Olympic and Paralympic Games.



## QLD REGIONAL PRESIDENT REPORT

Participants travelled from various parts of the Sunshine State, ranging from the northwest region of Mount Isa through the Central Highlands to coastal areas such as Mackay, Rockhampton, and Bundaberg. They also came from Toowoomba, Ipswich, and extended to the Sunshine Coast, Redlands, Brisbane, and the Gold Coast. The event began with a captivating "Welcome to Country" from Udjee Tais, an Undumbi Family Elder of the Kabi Kabi nation. This set a reflective tone for the following two days of discussions.

At the beginning of the conference, we held the QLD Regional Awards of Excellence on the first evening. We were honoured to have Australian Wheelchair Rugby legend and local Sunshine Coast resident Ryley Batt as a speaker. He provided an insightful look into the intense world of wheelchair rugby as he prepares for his sixth Paralympic Games. His talk captivated everyone in attendance, who will undoubtedly support the Aussie Steelers in Paris this year.

The next day, Green by Nature sponsored the conference breakfast. Sarah Chalkley from Sunshine Coast Council spoke about place-based design prioritising people and the environment. She showcased their "yellow design book," highlighting opportunities for other Australian Councils to adopt similar practices for healthier, more connected communities.

Our technical tour took us to the Mooloolaba Foreshore, where Sasha Tieleman from Play Design Group guided us through its various iconic areas that are currently being redeveloped. We concluded our visit at the Sunshine Coast Stadium, where we had the opportunity to explore the venue and learn about the ongoing sports facility developments for the 2032 Brisbane Olympic and Paralympic Games. The Sunshine Coast is poised to set a high standard for future PLA QLD conferences!

In the upcoming year, we will say goodbye to our Executive Officer, Sally Jarvis, after an eventful two-year tenure. I sincerely thank her for contributing to Parks and Leisure Australia, especially in Queensland. Sally's professionalism, creativity, industry contacts, and collaborative spirit have been invaluable, leaving us with many great achievements. The entire Regional Council will miss her, and we wish her all the best in her future endeavours.

I am looking forward to our region hosting the 2024 PLA National Conference and welcoming new members throughout the year. I am excited about the opportunities for professional development, networking, and celebrating with the 'people behind the places' in Queensland.

Photos from top to bottom:

- Tony Butler interviewing Paralympian Ryley Batt.
- Award winners of the Community Based Initiative of the Year Award at the QLD Region Awards of Excellence 2024.
- Award Winners of the QLD Region Awards of Excellence 2024.
- Conference delegates enjoying the QLD Region Awards of Excellence 2024.
- Jarrod Hill, CEO SportENG presenting on sports field design.
- Rob Woodhouse CEO Swimming Australia presenting on the 'future of the 50m pool'.







**Simon James**  
President NSW / ACT

### NSW/ACT REGIONAL PRESIDENT REPORT

As we reflect on the year just passed, NSW/ACT is proud to see growth. We are growing in our advocacy for our members and the broader industry, growing in our connection to the communities and fields we are involved in, and growing our partnerships.

Our annual NSW/ACT Conference for 2024 “CONNECT” in Campbelltown, Sydney was a massive success with 159 conference registrations and a large trade show with over 24 stalls. The Conference kicked off with a very successful Arboriculture Masterclass “all about trees”. Seventy-one participants spent the day delving into the value and management of trees.

Over the next two days, participants enjoyed two plenary sessions presented by well-known speakers Costa Georgiadis and Jerry Colby Williams, who not only spoke about gardens and gardening but also spoke about wellbeing, sustainability, inclusivity, keeping good records and encouraged us all to look upstream to solve problems and to design for the future. The streams sessions incorporated over forty-two presentations across three streams:

1. Parks + Gardens
2. Sports + Leisure + Aquatics
3. Social + Play + Wellbeing.

The NSW/ACT Awards of Excellence were also celebrated at the conference with over 160 in attendance. We had a high standard of nominations and some excellent winners. We are so excited to see our region grow in its achievements and the manner in which our members are contributing to healthier and active communities.

We’ve had some great events this year, such as playground tours with sponsors, tours of new facilities such as the Parramatta Aquatic Centre, International Women’s Day with AFL, and many more.

We’ve also been able to take partnerships with some fantastic organisations to a new level by opening further opportunities to our members via partner events, such as The Landscape Association with their Landscape Expo, and Outdoors NSW/ACT with their Mountain Biking Symposium. We can’t wait to see what other partnerships form over the next year.

We had an excellent Region Council this year, who were so dedicated to keeping our region growing. A big thank you to Mark Taylor (vice-president), Fiona MacColl (vice-president), John Siemon (treasurer), Les Munn, Fiona Tucker, Debbie Sibbick, Tony Duffy, Ian McAlister, Brad Billet, Heather Nesbitt, Abinaya Rajavelu (generate), Mark Bruhn (co-opted).

Thank you to our generous region sponsors: SPORTENG, BlueFit, AFL NSW/ACT, and Atlantis Liquid Dynamics for their support, we can’t achieve what we do without them.

We look forward to 2025, with a combined NSW/ACT & QLD Conference and some fantastic training opportunities already being planned.



“We’ve also been able to take partnerships with some fantastic organisations to a new level by opening further opportunities to our members.

We can’t wait to see what other partnerships form over the next year.”

- Simon James  
NSW/ACT President



- PHOTO BY KAROL CHOMKA





**Hayley Ashworth**  
President SA/NT

### SA/NT REGIONAL PRESIDENT REPORT

As my first year as President of Parks and Leisure SA/NT, I am delighted to present our annual report. This year has been one of growth, change, and exciting developments for our Region and I am incredibly proud of what we have achieved and excited about what comes next.

#### Regional Council Changes

Firstly, I would like to extend my heartfelt gratitude to our outgoing Regional Council members. Kevin Lowe, Bob Fleming, Jason Taylor and Annie Charlton who have all stepped down from Regional Council this year. I would like to take a moment to personally thank our previous President Kevin Lowe, for his invaluable knowledge, guidance and expertise.

Additionally, I would like to thank Bob Fleming for his years of dedicated service as our only representative from the Northern Territory, and express my appreciation to Annie Charlton, our former Vice President, who stepped down to spend time with her growing family. Her's and Jason's significant contributions, particularly in conference planning, have left a lasting impact on our group. Their dedication, expertise, and contributions have been invaluable in shaping PLA SA/NT. We wish them all the best in their future endeavours.

We are thrilled to welcome new faces to our Regional Council. Clare Black from Darwin City Council has joined our team, bringing her fresh perspectives and knowledge of our Northern Territory members. We have also welcomed Alex Giakoumis from iugo, Matthew Sexton from Adelaide City Council and Monina Gilbey from Glenelg Golf Club. Their contributions have already proven invaluable.

#### Events and Professional Development

Our 2023-2024 calendar was light on however the events we did hold were huge successes. The highlight of our year was undoubtedly the PLA SA/NT State Conference and Awards of Excellence held on May 9, 2024, at the National Wine Centre in Adelaide.

The conference, centered around the theme of Inclusive Facilities and Places, featured Former Australian Tennis Player Rodger Rasheed and former Paralympian Blake Cochrane as our keynote speakers. We were also fortunate enough to have Commonwealth Games Gold Medalist, Jessica Stenson as our guest speaker for the Awards night.

We held our first series of webinars in partnership with Kelledy Jones Lawyers, which were well-attended and received excellent feedback from our members. Our Playspace tour held in conjunction with Kompan was a sold-out success and our annual Christmas Gathering, featuring Bruce Djite as a special guest speaker was a great way to end the calendar year.

#### Executive Officer Transition

I would like to thank Danielle Gevers for her service as our Executive Officer for the past two years. Her dedication and hard work was instrumental in our Conference and Awards nights successes. We are excited to now welcome Dan Ferguson as our new Executive Officer. Dan will bring his experience in the Vic/Tas role over to SA/NT focusing on setting us up for future success in areas such as sponsorship, membership, event promotion, and assisting with annual planning.

#### Looking Ahead

As we move forward, our priorities include developing ongoing regional sponsorship agreements, expanding our presence in the Northern Territory, and continuing to offer valuable professional development opportunities to our members. We are committed to building on our successes and addressing challenges, such as improving our financial position and increasing event attendance. In conclusion, I would like to thank our members, sponsors, and partners for their continued support. Your engagement and participation are the driving force behind our region. I look forward to another year of growth, learning, and community building in the parks and leisure sector across South Australia and the Northern Territory.

## SA/NT REGIONAL PRESIDENT REPORT

Photos from top to bottom:

- SA/NT Region Council
- Kevin Lowe (former SA/NT President) interviewing Bruce Djite (Property Council of Australia)
- Jess Stenson and Steph Frick at the SA/NT Region Awards of Excellence 2024.
- Play space tour
- Roger Rasheed, Founder of Roger Rasheed Sports Foundation

“ I would like to thank our members, sponsors, and partners for their continued support. Your engagement and participation are the driving force behind our region. ”







Rachel Thorpe  
President VIC/TAS

### VIC/TAS REGIONAL PRESIDENT REPORT

Looking back on the past year, it's remarkable to see the breadth of our achievements and the impact we've had. I am extremely proud of our achievements and impacts in the parks and leisure sector in Victoria and Tasmania over the past year. The past year has seen incredible progress, engagement, and leadership for our members and sector.

#### Building Capacity and Capability

Our events and activities have advanced professional standards and promoted sector collaboration this year, with over 1,100 attendees participating in various events throughout the year, with over 56% of them women, reflecting our commitment to diversity. With workshops, seminars, and webinars, we keep our members abreast of industry trends and leading practices, including:

- Lark Industries and National Ageing Research Institute: Seniors Exercise Parks
- Tasmania Sector Seminars were held in Launceston and Hobart. Our speakers included Active Tasmania, SPORTENG, The Baker Group, and the AFL
- Outdoors Victoria hosted two forums with Tim Gill on active spaces for youth
- The ever-popular Leadership Program
- As part of Parks Week, we hosted a Parks Forum exploring La Trobe Sports Park's design and development
- The Playspace Award Bus Tour explored our 2024 Playspace Award nominees in collaboration with Lark Industries.

As part of our commitment to providing FREE online webinars for members, we have hosted several webinars on 'Industry Talk' topics, including Urban Forest Strategy, BMX and MTB Strategy, Data in the Park, Innovative Engagement with CaLD, Westerfield Drive Sensory Playspace, Growing Natural Turf from Recycled Sand, Brimbank Aquatic and Wellness Centre, and managing fire risks in our urban reserves.

Our 'Rec+ Research' webinars were back, bringing academic research to practitioners.

Many thanks to those who joined us for the Open Space Planners Network relaunch and supported the Melbourne Park Managers Forum through online and in-person events.

#### Celebrating Excellence

Professionals from across the region gathered at Marvel Stadium for keynote speakers, panels, and interactive sessions, including a stadium tour and welcome reception. We honoured our outstanding achievements by individuals and organisations at the Awards of Excellence. Thank you to Christie Barbecues, as well as each award category sponsor and congratulations to all nominees and winners and good luck to our national finalist!

#### Partners in Our Journey

We are thrilled to announce the extension of our region partnership agreement with both Green by Nature and SPORTENG for another year, a renewed partnership means a shared commitment and vision for the future.

#### Championing Our Cause

This year, we have focused heavily on advocating for our members' interests with policymakers and stakeholders. A review of the Outdoor Fitness Equipment Guidelines was led by us with funding from Sport and Recreation Victoria. Various campaigns and initiatives have advocated for increased investment and support in our sector, highlighting the value of parks and leisure in contributing to community wellbeing, environmental sustainability, and social inclusion.

### A Team Effort

None of these achievements would have been possible without the dedication and hard work of our regional council members. Their passion, expertise, and commitment have been the driving force behind our success. I extend my deepest gratitude to each council member for their invaluable contributions. It is their collaborative effort that has enabled us to achieve our goals and set new benchmarks for the future.

### Building on Our Success

As we look ahead, we are excited about the opportunities and challenges that lie before us. We remain committed to fostering a vibrant, inclusive, and innovative parks and leisure sector. Our focus will continue to be on delivering high-quality professional development opportunities, advocating for our sector, and celebrating the achievements of our members.

Photos from top to bottom:

- Alicia McKay Keynote Speaker
- VIC/TAS Leadership Program 2024
- VIC/TAS Region Council



## Championing Our Cause:

This year, we have focused heavily on advocating for our members' interests with policymakers and stakeholders.

Various campaigns and initiatives have advocated for increased investment and support in our sector, highlighting the value of parks and leisure in contributing to community wellbeing, environmental sustainability, and social inclusion.”







**DR. John Tower**  
Chair, PLA Advisory

## PLA ADVISORY REPORT

The 2023 – 2024 year has been a period of consolidation for the Advisory team. Advisory has a stable membership with a good spread of new members and the stalwarts from Advisory's inception. Advisory's dedicated volunteers are Neal Ames, Cathy Kiss, Wendy Holland, Anand Pillay, John Senior, Steph McCallum-Keily, Lucilla Marshall, John Tower (Chair), and Laura Shaw, who joined Advisory in April 2024. It is pleasing to report that PLA Advisory is maintaining gender equity with our membership.

Advisory reflected on its past activities at the 2023 Adelaide Conference and had a new direction endorsed at the PLA Board's December 2023 meeting. Advisory has categorised its initiatives into Advocacy, Collaboration, and Knowledge & Research. Advisory has also broadened its attention to focus on PLA stakeholders to include National Board, National Office, Regional Councils and Generate Network and ultimately working across the PLA member network as well as the broader park and leisure sector.

### Our Achievements

PLA Advisory's contributions include preparing position papers on critical issues, initiating research and advocating for the benefit of the PLA members and our overall industry. The following list itemises Advisory's activities.

### Advocacy

Adelaide Statement & Pledge Commentaries – Advisory collaborated with World Urban Parks, Green Adelaide, and PLA members to prepare the Adelaide Statement. The Statement was endorsed at the 2023 International Congress. Since the Statement's endorsement Advisory has:

- Prepared Adelaide Statement Pledge Commentaries that were distributed via the monthly PLA News. Copies of the Adelaide Statement and Commentaries are available from <https://parksleisure.com.au/adelaide-statement/>.
- Included the Adelaide Statement and Pledge Commentaries as a poster at the Vic/Tas Regional Conference.
- Conducted an Adelaide Statement and Pledge Commentaries session at the NSW / ACT Regional Conference.
- Australian Sport Commission Act Review – Advisory submitted a proposal to update the Australian Sport Commission Act 1989.
- Liaised with Regional Council Executive Officers and engaged with the PLA Regions to be better informed and share Advisory's insights about critical issues.

- Engaged with National Office and PaRC Inc. to support the Park and Recreation Collection (PaRC) and further develop this valuable resource.
- Contributed to the Australian Sport Commission National Sport Research Advisory Group activities.

### Projects

Global issues – increasing costs of construction impact. Advisory completed preliminary preparation to deliver a workshop on this topic at the 2024 National Conference.

Park & leisure and university collaboration project – Advisory conducted a workshop on this topic at the 2023 International Congress. Advisory has continued this project's development via:

Establishment of a working group to guide the project's development with the intention to provide resources to stakeholders interested to establish better collaboration.

Conducted sessions on this topic at the Vic / Tas and NSW / ACT regional conferences.

PLA Commitment to Aboriginal and Torres Strait Islander Peoples – Advisory prepared a statement endorsed by PLA Board regarding PLA's commitment to Aboriginal and Torres Strait Islander Peoples. A recommendation from this project was for PLA to pursue a Reconciliation Action Plan.

### Research and Knowledge Initiatives

- Preparation of the Research Connections section of PLA's Journal.
- Provision of a quarterly Advisory article for PLA's Journal.
- Regular contributions to the monthly PLA News emails.
- Contribution to the National Office's conduct of the PLA Members Survey.
- Clearinghouse of Sport liaison.
- Contributions to the delivery of the 2024 National Conference.

“

We are excited about advertising for new members of PLA Advisory within the next 6 months. Our new recruits will broaden our reach across Australia and across our diverse industry.”

#### Priorities for next year

PLA Advisory is dedicated to contribute as PLA's critical analysis and discussion forum. Our newest priority is to provide guidance about how to cope with the increasing costs of building and maintaining park and leisure infrastructure. This initiative is a direct outcome for the 2023 Global Issues Impact Report. We will also continue to pursue the other projects listed above, e.g., park & leisure and university collaboration project and Commitment to Aboriginal and Torres Strait Islander Peoples.

Advisory will continue to collaborate with PLA Regions, Generate Network, National Office and PLA Board to make sure we are aware of issues and contributing our expertise when possible. We will also attempt to be more engaged with the Regional Conferences to contribute our insights and listen to members' needs and issues. We will use this collaboration to guide Advisory's activities and contribute to the park and leisure sector's development.



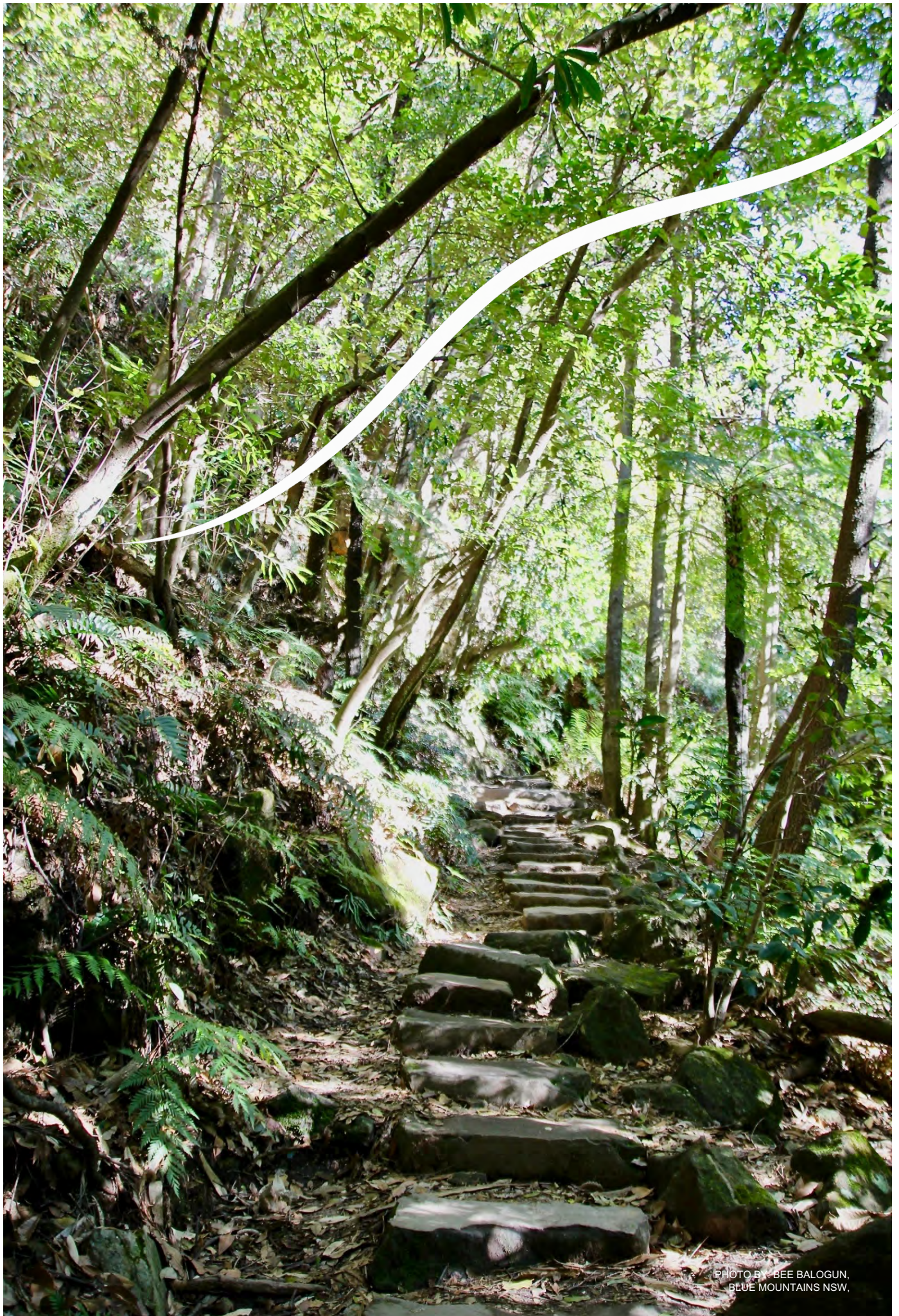


PHOTO BY BEE BALOGUN,  
BLUE MOUNTAINS NSW,





Kristin Davies  
Vice President  
National Board Parks and  
Leisure Australia

Membership Report

Parks and Leisure Australia exists to represent, advocate, support, connect and empower our members, stakeholders and the wider industry involved in parks, leisure, recreation, sport, open space, community places and the environment. We are the sum of all our parts across the regions and all the sectors that make up our wonderful industry.

Parks and Leisure Australia recorded a 4% increase in membership in 2023/24 with a total of 3,043 members for the year, an additional 119 members on last year's position, and we look forward to continued growth in 2024/25.

Our strong commitment to gender equity remains and we are seeing greater representation of women across the membership profile with approximately 43% of all members being female, (56% male and 1% not stated) and improvement on the previous year.

Our new professional and emerging leader cohort is sustaining with 172 members affiliated with the Generate network and the transition through the this into PLA full memberships is coming through. The program also celebrated its first pathway from Generate to Executive with two Generate alumni being appointed to the PLA National Board. The integration of emerging leaders into events, programs and industry volunteering is also increasing with participation on Advisory and other region Council's in most states.

The PLA Towards 2025 Strategic Plan is being implemented with a strong focus on Membership and Member Services and a commitment to better understanding member needs and responding with diverse and valued services.

Parks and Leisure Australia conducted a member survey in March and April 2024. The aim was to gather responses from members and identify key statistics in membership satisfaction, engagement levels, barriers to engagement and industry challenges. The purpose of these statistics is to find focus points for strategic planning moving forward.

A total of 148 members responded to the survey over the duration of the period, which gave a response rate of approximately 5%, an increase on last year.

The survey results indicate an overall positive satisfaction of PLA membership with an average rating of 7.39 out of 10 (satisfaction score).

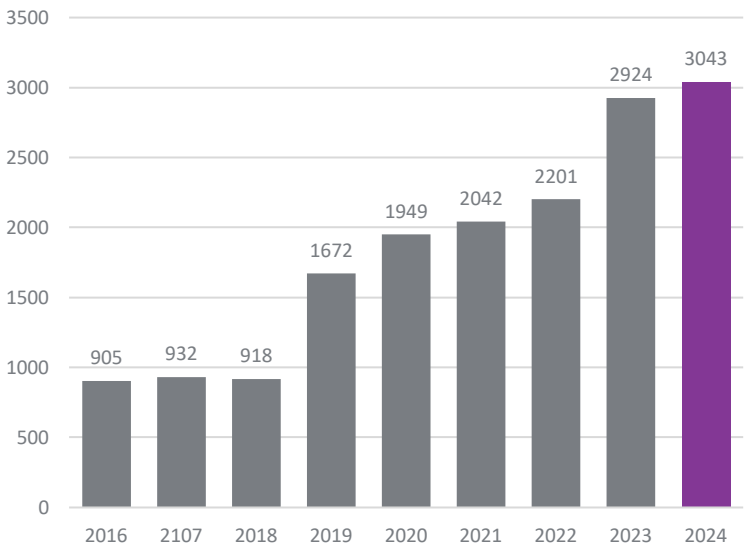
75% (112) of responses were in the 7-10 range indicating a significant portion of members find value in their membership benefits.

5% (7) of responses were in the 0-4 rating, highlighting there is still room for improvement to increase membership benefits.

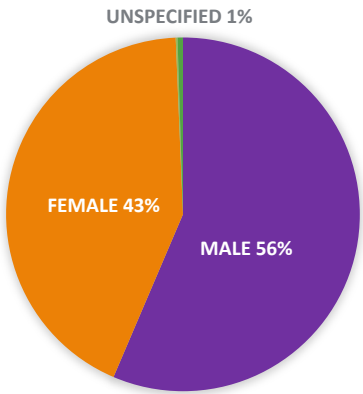
A summary of findings is provided over the page.

“We would like to thank our members for their continued support and for the role our members and volunteers play in supporting and promoting the values of PLA throughout the industry.”

Change in Membership (2016 – 2024)



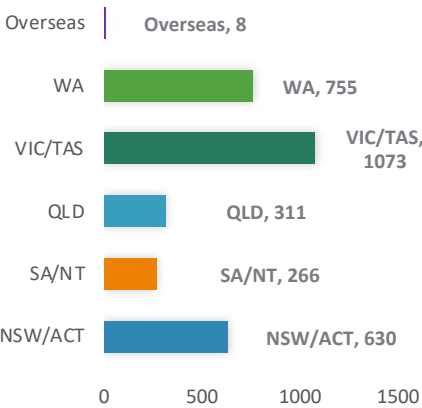
Members by Region and Gender (2023/24)





MEMBERSHIP REPORT

Membership by Region (2024)



Improve Membership Services:

While satisfaction with PLA events is generally positive, there are notable areas needing improvement. Members have highlighted a demand for more rural events and expressed low satisfaction with features like the jobs board, PaRC library, and AP&L Journal. To enhance perceived membership value, PLA should address these weaknesses and introduce new, relevant services.

2. Increase Event Accessibility:

Time, location, and budget constraints are significant barriers to member participation in PLA activities. To overcome these obstacles, PLA should increase rural events and invest in recording and streaming activities for broader access. This approach would allow members to engage with resources at their convenience. Additionally, reviewing event pricing and offering discounts could enhance membership attractiveness and attendance.

3. Target Local Governments and Businesses:

Statistical analysis indicates that corporate accounts contribute significantly to membership numbers. PLA should focus on attracting local councils and businesses not currently enrolled, maximizing potential membership growth and enhancing the organisation’s reach.

4. Prioritise Membership Engagement:

The survey shows that members are mostly active and engage with PLA monthly. To maintain this engagement, PLA should enhance its services and utilise targeted marketing campaigns to raise awareness about membership features. Encouraging corporate members to access their accounts will also increase resource utilisation.

5. Create More Member Connections:

Members desire greater opportunities to connect with the industry at a national level. Implementing an online forum could facilitate discussions and strengthen community ties, encouraging further member engagement and collaboration.

6. Focus on Communication Channels:

Members prefer emails and E-Newsletters for updates over social media and other platforms. PLA should tailor content to include industry news, event information, and improved membership features. While social media isn’t favoured, maintaining a presence can enhance brand awareness.

7. Continue Event Variety:

Members appreciate the diversity of PLA activities. Maintaining and expanding this variety is essential, with a focus on improving workshops and training sessions. Developing a long-term event schedule that includes both national and regional activities will ensure relevant content and increased member satisfaction.

8. Provide Professional Development Opportunities:

Skill shortages pose a significant challenge in the industry. PLA can address this by enhancing the CPLP program and raising awareness of professional certification opportunities. Identifying skill gaps through industry research will enable PLA to offer targeted training sessions, benefiting both members and the organisation.

9. Enhance Advocacy and Strategic Vision:

Increased advocacy and stakeholder engagement are crucial for addressing industry challenges. PLA should conduct more industry research to educate members and actively engage with State and Federal Governments to address pressing issues. Demonstrating a strategic vision aligned with member needs will reinforce PLA’s role as the peak body in the industry.

By focusing on these key areas, Parks and Leisure Australia will continue to enhance member satisfaction and engagement, ultimately strengthening its position within the industry.







KAKADU, NORTHERN TERRITORY  
PHOTO BY NICK DUNN



PARKS & LEISURE

National Office 6/8 Todd Street  
Port Adelaide SA 5015  
Ph: +61 (08) 8332 0130:  
[admin@parksleisure.com.au](mailto:admin@parksleisure.com.au)  
[PARKSLEISURE.COM.AU](http://PARKSLEISURE.COM.AU)



# **Parks & Leisure Australia Ltd**

**ABN: 23 083 489 463**

## **Financial Statements**

**For the Year Ended 30 June 2024**



**Parks & Leisure Australia Ltd**  
**Directors' report**  
**For the year ended 30 June 2024**

The directors present their report, together with the financial statements, of Parks & Leisure Australia Ltd referred to hereafter as the 'company' for the year ended 30 June 2024.

**Objectives**

**Short Term Objectives**

The Company's short term objectives are to:

- Develop a user-friendly web-based platform to support all products and services for the organisation and membership.
- Review and restructure membership to be inclusive of Parks and Leisure agencies, individuals and emerging leaders in Australia.
- Continue to deliver regional and national conferences led by the industry, for the industry.
- Develop and deliver key advocacy messages to all levels of government and the broader industry relating to relevant topics and issues.
- Expand the use of PLA's social media profile to support greater interaction and discussion.

**Long Term Objectives**

The Company's long term objectives are to:

- Work towards building current and future priorities around the key areas of governance, leadership, research, development, connections and services.
- Ensure the organisation remains viable and responsive to member and sector needs.

To achieve these objectives, the Company has adopted the following strategies:

- Implement a strategic plan that will guide the organisation's focus for the next 2 years and identify our purpose, values, goals and actions.

**Principal activities**

The principal activity of Parks & Leisure Australia during the financial year was to provide the parks and leisure profession with information, communications, professional development and representation.

**Performance Measures**

A performance management review is undertaken at National Board on a regular basis which include a financial assessment.

**Review of operations**

The profit for the Company after providing for income tax amounted to \$206,520 (30 June 2023: \$353,845).

**Significant changes in the state of affairs**

There were no significant changes in the state of affairs of the Company during the financial year.

**Matters subsequent to the end of the financial year**

No matter or circumstance has arisen since 30 June 2024 that has significantly affected, or may significantly affect the Company's operations, the results of those operations, or the Company's state of affairs in future financial years.

**Members' Guarantee**

Parks & Leisure Australia is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called from each member and any person or association who ceased to be a member in the year prior to the winding up is limited to NIL for all members. At 30 June 2024 the collective liability of members was NIL (2023: NIL)

**Environmental regulation**

The Company is not subject to any significant environmental regulation under Australian Commonwealth or State law.

**Parks & Leisure Australia Ltd**  
**Directors' report**  
**For the year ended 30 June 2024**

**Information on directors**

Name: Kristin Lee Davies  
Special Responsibilities: President & Generate Network Chair

Experience and expertise: Kristin Davies is a dynamic and dedicated change leader with over 15 years of industry experience. With a keen focus on partnerships, community outcomes, and advancing the industry, Kristin brings a wealth of expertise from diverse sectors including public and private domains. Her roles in leadership spans social policy, social infrastructure and open space planning, land management, and integrated placemaking, reflecting a versatile background.

Kristin possesses a deep understanding of the evolving landscape of interconnected industries, bolstered by her proficiency in strategic policy, planning, investment, leadership, governance, and organisational transformation.

As a pivotal figure in Parks & Leisure Australia, Kristin has served as Deputy President for more than two years before being appointed president and has held a directorial position on the National Board since 2018. Her contributions have been instrumental in driving national strategy, sustainable growth, and representing the organisation at industry conferences and events on both national and international stages.

Name: Tara Lee Looby  
Special Responsibilities: Deputy President & National Marketing and Communications Director

Experience and expertise: Tara Looby is the Group Manager of IVM Group, where she brings her extensive expertise in open space management to the forefront. Recognising the pivotal role that open spaces play in fostering vibrant and healthy communities, Tara leverages her wealth of experience to drive initiatives that promote active living and community engagement.

With a robust background in marketing spanning numerous industries, Tara possesses a diverse skill set that encompasses both operational and strategic dimensions. Her proficiency extends beyond traditional marketing roles, as she demonstrates a keen ability to conduct thorough research and analysis, identifying market demands, market trends, and gaps in the landscape. All of this is key to understanding how membership based organisations can better understand what members want, and how to provide this whilst aligning with where the industry is moving.

With an ongoing commitment to adaptability and leadership, Tara now leads a team of environmental consultants focused on high-risk open space management. Her involvement in change management and strategic planning underscores her commitment to driving impactful outcomes and ensuring the sustainability of open spaces for future generations.



**Parks & Leisure Australia Ltd**  
**Directors' report**  
**For the year ended 30 June 2024**

Name: Stefan Ratnasingham - Appointed 23rd February 2024  
Special Responsibilities: National Finance Director

Experience and expertise: Stefan has 10 years of working experience, spending a number of years working in public practice accounting firms which specialised in tax, audit and superannuation where he supported a variety of clients in different industries.

Currently Stefan is the National Finance Manager at Clublinks where his love of accounting gets to support the delivery of sport and recreation to the community.

Stefan has previously volunteered for Scouts Australia encouraging youth to challenge themselves and holds a bachelor of Commerce (Accounting & Finance) from Swinburne University of Technology and a Graduate Diploma of Chartered Accounting (CA).

Name: Hayley Ashworth - Appointed 24th October 2023

Experience and expertise: Hayley currently serves as the Team Leader of Sport and Recreation at the City of Mitcham. With a Bachelor's degree in Applied Science (Human Movement & Health Studies) and a wealth of experience in the sector, Hayley is the SA/NT representative on the national board. Hayley's commitment to the sector has been recognised through her receipt of the 2022 David Aldous Young Professional of the Year award from Parks and Leisure Australia. Hayley specialises in infrastructure projects, facility planning, project management and community consultation.

Name: Fiona Elizabeth Maccoll - Appointed 24th October 2023

Experience and expertise: Fiona is a long-time member of PLA with ten years' experience on the NSW/ACT regional board. Fiona has experience planning, designing, constructing, managing, maintaining and activating public open space. She has been employed by private industry, Federal, State and Local Government and is currently the Principal Advisory, Infrastructure Sport Planning and Delivery at the NSW Office of Sport. Her passion is developing evidence-based needs analysis to plan for public open spaces and sports infrastructure, to ensure current and future generations have access to their desired sport and active recreational pursuit. Fiona also has years of experience in developing and delivering courses at both TAFE and university.

Name: Rachel Bernadette Thorpe

Experience and expertise: Rachel is employed at the City of Hume, Victoria and has worked in the parks, sports, recreation and leisure Industry for the last 20 years. She has served as a regional councilor at PLA WA for six years and is currently the VIC/TAS representative on the national board. She holds a tertiary qualification in Community Services – Youth Work and Project Management. She also a Certified Parks and Leisure Professional.

Name: Leslie Keith Munn  
Special Responsibilities: Former President

Experience and expertise: 45 years in local government with the majority being spent in park management. Extensive experience in civil engineering, landscape design and construction, management of major sport venues and strategic plans.

**Parks & Leisure Australia Ltd**  
**Directors' report**  
**For the year ended 30 June 2024**

Name:	Joshua Michael Geraghty - Appointed 24th October 2023
Experience and expertise:	<p>Josh has almost a decades experience in the parks and leisure industry specialising in sport and open space planning and policy. In this time he has worked in both the private sector and local government, currently working for Cairns Regional Council, in the Community Spaces team. Josh was on the inaugural Generate Network Executive Committee and now also serves on the PLA QLD region Council.</p> <p>Josh completed a Bachelor of Planning (Hons) through James Cook University in 2014. Josh has worked across all areas of the Parks and Leisure industry and has extensive knowledge the important role it plays in the lives of regional and rural communities.</p>
Name:	Barbra Gaiotta
Special Responsibilities:	National Conference Director
Experience and expertise:	<p>Barbra has worked in the sport and recreation industry for the last 20 years in programming, planning and contract management. Barbra spent 19 years in the sports development and planning area with the Manningham City Council, where she was the Coordinator of the Sports &amp; Recreation team responsible for sports development and liaison for major capital and strategic projects implementation and delivery. In more recent times, Barbra joined Waypoint, a leading stadia and sports facility advisory firm as a Senior Consultant.</p> <p>Barbra has also been a sessional lecturer for Swinburne University – Certificate II Community Recreation and Fitness, where she delivered a series of lectures and practical workshops covering a number of competencies. Barbra holds a Bachelor of Arts in Recreation and a Masters in Sport Business.</p>
Name:	Jarrold Donald Sinclair Hill
Special Responsibilities:	National Business (Commercial) Director
Experience and expertise:	<p>Jarrold has over 17 years' experience planning, designing and overseeing construction of Fields of Play across Australia. These facilities include athletics running tracks, hockey pitches, football grounds (all codes), tennis/netball courts, general purpose facilities, etc.</p> <p>As a chartered Civil Engineer Jarrold approaches the Parks and Leisure industry from a slightly different angle with a key eye on design, longevity and sustainability.</p> <p>After almost 10 years with global engineering firm Arup, Jarrold started his company SPORTENG which specialises in the planning, design and construction phase support for all Fields of Play.</p>
Name:	Shane Spinks - Resigned 23rd February 2024
Experience and expertise:	<p>Shane has been working in Local Government for almost 30 years, the last 15 of which has been in various senior management and leadership roles at the City of Wanneroo.</p> <p>Shane's professional focus is in the areas of community infrastructure planning and development, strategic and business planning, governance and advocacy.</p>



**Parks & Leisure Australia Ltd**  
**Directors' report**  
**For the year ended 30 June 2024**

Name:	Vanessa Stephanie Morschel - Resigned 28th March 2024
Experience and expertise:	Vanessa holds various board appointments with not for profit community focused organizations including a community housing provider, community transport charity and food pantry. Her areas of expertise are corporate governance, management, social sciences, environmental planning and human geography.
Name:	Margaret Leslie Barrett - Resigned 24th October 2023
Experience and expertise:	Over 30 years working in Queensland State and Local government in policy and planning roles in sport and recreation, community development, open space and parks management. Currently a Senior Consultant at Otium Planning Group providing consultancy services in planning, facility development, management for the sport, recreation and leisure industries.
Name:	Heather Nesbitt - Resigned 24th October 2023
Experience and expertise:	With over 40 year experience nationally working with government, private sector, non-profits and local communities, Heather is a highly experience and recognised urban and regional planner. She is a Fellow Planning Institute of Australia, Graduate Australian Institute of Company Directors and Non-Executive Director Wentworth HealthCare. She is also an Emergency Services Volunteer with Australia Red Cross. Her areas of expertise are social infrastructure; public open space/recreation; stakeholder engagement; arts/creative industries; smart city strategies; healthy and active living; social impact assessment; skills/education; social housing and community resilience.
Name:	Kevin Lowe - Resigned 24th October 2023
Experience and expertise:	<p>Kevin has 45 plus years' experience in local government in New South Wales and South Australia and recently retired as General Manager. Over this time he has been an active member of Parks and Leisure Australia serving on boards and committees, is still an active member of Surf Life Saving Australia as a patrolling member for over 30 years and was the recipient of the Australian Sports Medal in 2000.</p> <p>His career has seen him managing the portfolios of: Planning &amp; Regulation, Cemeteries, Libraries, Economic Development, Tourism, Engineering and Environment and Sustainability. Kevin holds various qualifications including an Advanced Diploma in Horticulture, a graduate Certificate in Management and is a graduate of the Australian Institute of Company Directors Course.</p>
Name:	Mark Holton - Resigned 25th August 2023
Experience and expertise:	Mark Holton is a Director at Smithink and Smithink Advisory, with over 35 year of experience in accounting and taxation. He has expertise in corporate presentations and training, with extensive experience in both private and public sectors across Australia, New Zealand, the UK, and North America.

**Parks & Leisure Australia Ltd**  
**Directors' report**  
**For the year ended 30 June 2024**

**Meetings of directors**

The number of meetings of the company's Board of Directors ('the Board') held during the year ended 30 June 2024, and the number of meetings attended by each director were:

	Full Board Attended	Held
Kristin Davies	6	6
Tara Looby	6	6
Stefan Ratnasingham	2	2
Hayley Ashworth	4	4
Fiona MacColl	5	5
Rachel Thorpe	5	6
Leslie Munn	6	6
Josh Geraghty	4	5
Barbara Gaiotta	5	6
Jarrod Hill	5	6
Shane Spinks	4	4
Vanessa Morchel	4	4
Margaret Barrett	-	1
Heather Nesbitt	1	1
Kevin Lowe	3	3
Mark Holton	-	-

Held: represents the number of meetings held during the time the director held office.

**Insurance of officers**

During the financial year the company has provided insurance for directors under a Voluntary Workers Insurance Policy.

**Proceedings on behalf of the company**

No person has applied to the Court under section 237 of the Corporations Act 2001 for leave to bring proceedings on behalf of the company, or to intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or part of those proceedings.

**Auditor's independence declaration**

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out immediately after this directors' report.

This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

On behalf of the directors



---

Kristin Lee Davis

30 September 2024





MGI Assurance (SA) Pty Ltd  
ABN 31 118 195 547  
212 Greenhill Road, Eastwood 5063  
PO Box 96, Fullarton SA 5063  
Tel: 08 8299 8888  
Fax: 08 8373 1451  
Website: [www.mgiadelaide.com.au](http://www.mgiadelaide.com.au)

## Auditors Independence Declaration under Section 307C of the Corporations Act 2001 to the Directors of Parks & Leisure Australia

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

*MGI Assurance (SA)*  
MGI Assurance (SA) Pty Ltd  
Chartered Accountants

A handwritten signature in black ink, appearing to read 'Clayton Lawrence', with a horizontal line extending to the right.

Clayton Lawrence  
Director

Eastwood, South Australia

9 October 2024

**Parks & Leisure Australia Ltd**  
**Contents**  
**For the year ended 30 June 2024**

Statement of profit or loss and other comprehensive income	9
Statement of financial position	10
Statement of changes in equity	11
Statement of cash flows	12
Notes to the financial statements	13
Directors' declaration	22
Independent auditor's report to the members of Parks & Leisure Australia Ltd	23

**Parks & Leisure Australia Ltd**  
**Statement of profit or loss and other comprehensive income**  
**For the year ended 30 June 2024**

	<b>Note</b>	<b>2024</b> <b>\$</b>	<b>2023</b> <b>\$</b>
Revenue and Other Income	4	2,561,347	2,390,495
Other Income & Adjustments	5	117,339	-
Interest revenue		6,393	1,680
<b>Total revenue</b>		<u>2,685,079</u>	<u>2,392,175</u>
<b>Expenses</b>			
Depreciation and amortisation expense		(7,406)	(11,813)
Conference Expenses	6	(836,583)	(693,799)
Other expenses		(1,018,872)	(850,312)
Management Expenses		(555,248)	(399,677)
<b>Total expenses</b>		<u>(2,418,109)</u>	<u>(1,955,601)</u>
<b>Profit before income tax expense</b>		266,970	436,574
Income tax expense	7	(60,450)	(82,729)
<b>Profit after income tax expense for the year</b>		206,520	353,845
Other comprehensive income for the year, net of tax		-	-
<b>Total comprehensive income for the year</b>		<u><u>206,520</u></u>	<u><u>353,845</u></u>

*The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes*



**Parks & Leisure Australia Ltd**  
**Statement of financial position**  
**As at 30 June 2024**

	<b>Note</b>	<b>2024</b> <b>\$</b>	<b>2023</b> <b>\$</b>
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	8	1,136,367	1,054,979
Trade and other receivables	9	464,489	418,449
Prepayments	10	190,260	208,696
Total current assets		<u>1,791,116</u>	<u>1,682,124</u>
<b>Non-current assets</b>			
Property, plant and equipment	11	2,960	5,828
Intangibles	12	-	2,328
Deferred tax	13	151,766	164,651
Total non-current assets		<u>154,726</u>	<u>172,807</u>
<b>Total assets</b>		<u>1,945,842</u>	<u>1,854,931</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	14	125,463	120,346
Contract liabilities	15	606,794	984,453
Total current liabilities		<u>732,257</u>	<u>1,104,799</u>
<b>Non-current liabilities</b>			
Deferred tax	16	47,565	-
Total non-current liabilities		<u>47,565</u>	<u>-</u>
<b>Total liabilities</b>		<u>779,822</u>	<u>1,104,799</u>
<b>Net assets</b>		<u>1,166,020</u>	<u>750,132</u>
<b>Equity</b>			
WA Grant Balance		-	(209,368)
Retained profits		1,166,020	959,500
<b>Total equity</b>		<u>1,166,020</u>	<u>750,132</u>

*The above statement of financial position should be read in conjunction with the accompanying notes*

**Parks & Leisure Australia Ltd**  
**Statement of changes in equity**  
**For the year ended 30 June 2024**

	<b>Issued capital \$</b>	<b>Reserves \$</b>	<b>Retained profits \$</b>	<b>Non- controlling interest \$</b>	<b>Total equity \$</b>
Balance at 1 July 2022	-	-	612,727	-	612,727
Prior Year Adjustments	-	-	(7,072)	-	(7,072)
Balance at 1 July 2022 - restated	-	-	605,655	-	605,655
Profit after income tax expense for the year	-	-	353,845	-	353,845
	-	-	-	-	-
Total comprehensive income for the year	-	-	353,845	-	353,845
WA Grant Balance	-	-	(209,368)	-	(209,368)
Balance at 30 June 2023	-	-	750,132	-	750,132
<b>Consolidated</b>	<b>Issued capital \$</b>	<b>Reserves \$</b>	<b>Retained profits \$</b>	<b>Non- controlling interest \$</b>	<b>Total equity \$</b>
Balance at 1 July 2023	-	-	750,132	-	750,132
Profit after income tax expense for the year	-	-	206,520	-	206,520
Other comprehensive income for the year, net of tax	-	-	-	-	-
Total comprehensive income for the year	-	-	206,520	-	206,520
WA Grant Balance	-	-	209,368	-	209,368
Balance at 30 June 2024	-	-	1,166,020	-	1,166,020

*The above statement of changes in equity should be read in conjunction with the accompanying notes*

**Parks & Leisure Australia Ltd**  
**Statement of cash flows**  
**For the year ended 30 June 2024**

	<b>Note</b>	<b>2024</b> <b>\$</b>	<b>2023</b> <b>\$</b>
<b>Cash flows from operating activities</b>			
Receipts from customers		2,173,464	2,238,188
Payments to suppliers and employees		(2,386,930)	(2,086,803)
Receipts from Grants		<u>292,700</u>	<u>267,500</u>
		79,234	418,885
Interest received		<u>4,584</u>	<u>1,680</u>
Net cash from operating activities		<u>83,818</u>	<u>420,565</u>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment	11	<u>(2,430)</u>	<u>(4,253)</u>
Net cash used in investing activities		<u>(2,430)</u>	<u>(4,253)</u>
<b>Cash flows from financing activities</b>			
WA Grant Balance		<u>-</u>	<u>(209,368)</u>
Net cash used in financing activities		<u>-</u>	<u>(209,368)</u>
Net increase in cash and cash equivalents		81,388	206,944
Cash and cash equivalents at the beginning of the financial year		<u>1,054,979</u>	<u>848,035</u>
Cash and cash equivalents at the end of the financial year	8	<u><u>1,136,367</u></u>	<u><u>1,054,979</u></u>

*The above statement of cash flows should be read in conjunction with the accompanying notes*



**Parks & Leisure Australia Ltd**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**Note 1. General information**

The financial statements cover Parks & Leisure Australia Ltd as an Individual Company. The financial statements are presented in Australian dollars, which is Parks & Leisure Australia Ltd's functional and presentation currency.

Parks & Leisure Australia Ltd is a not-for-profit Company limited by guarantee, incorporated and domiciled in Australia. Its registered office and principal place of business is:

6-8 Todd Street  
Port Adelaide, SA, 5015

A description of the nature of the Company's operations and its principal activities are included in the directors' report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 30 September 2024. The directors have the power to amend and reissue the financial statements.

**Note 2. Material accounting policy information**

The accounting policies that are material to the Company are set out below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

**New or amended Accounting Standards and Interpretations adopted**

The Company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

**Basis of preparation**

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the Corporations Act 2001.

*Historical cost convention*

The financial statements have been prepared on an accrual basis under the historical cost convention.

*Critical accounting estimates*

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 3.

**Note 2. Material accounting policy information (continued)**

**Revenue recognition**

The Company recognises revenue as follows:

*AASB 15*

Revenue is recognised in accordance with the principles of AASB 15 and reflects the transfer of promised goods and services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services.

A five-step model, in accordance with AASB 15, has been adopted:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

All revenue is statement net of goods and services tax (GST)

*Sale of goods*

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of delivery.

*Rendering of services*

Revenue from a contract to provide services is recognised over time as the services are rendered based on either a fixed price or an hourly rate.

*Grant Revenue*

Grant revenue is recognised in the statement of profit & loss and other comprehensive income when the entity obtains control of the grant. It is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably. When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

*Subscriptions*

Revenue from the provision of membership subscriptions is recognised on a pro-rata basis. Subsequent renewals are invoiced on the 1st of May for the following year.

*Interest*

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

*Other revenue*

Other revenue is recognised when it is received or when the right to receive payment is established.

**Income tax**

The income tax expense or benefit for the period is the tax payable on that period's taxable income based on the applicable income tax rate, adjusted by the changes in deferred tax assets and liabilities attributable to temporary differences, unused tax losses and the adjustment recognised for prior periods, where applicable.

**Note 2. Material accounting policy information (continued)**

Deferred tax assets and liabilities are recognised for temporary differences at the tax rates expected to be applied when the assets are recovered or liabilities are settled, based on those tax rates that are enacted or substantively enacted, except for:

- When the deferred income tax asset or liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and that, at the time of the transaction, affects neither the accounting nor taxable profits; or
- When the taxable temporary difference is associated with interests in subsidiaries, associates or joint ventures, and the timing of the reversal can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax assets are recognised for deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

The carrying amount of recognised and unrecognised deferred tax assets are reviewed at each reporting date. Deferred tax assets recognised are reduced to the extent that it is no longer probable that future taxable profits will be available for the carrying amount to be recovered. Previously unrecognised deferred tax assets are recognised to the extent that it is probable that there are future taxable profits available to recover the asset.

Deferred tax assets and liabilities are offset only where there is a legally enforceable right to offset current tax assets against current tax liabilities and deferred tax assets against deferred tax liabilities; and they relate to the same taxable authority on either the same taxable entity or different taxable entities which intend to settle simultaneously.

**Current and non-current classification**

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the Company's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the Company's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Deferred tax assets and liabilities are always classified as non-current.

**Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

**Trade and other receivables**

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

**Property, plant and equipment**

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Plant and equipment  
Instant Asset Write Off Eligible Assets

Small Business Pooling  
1 year



**Note 2. Material accounting policy information (continued)**

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the Company. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

**Intangible assets**

Intangible assets acquired as part of a business combination, other than goodwill, are initially measured at their fair value at the date of the acquisition. Intangible assets acquired separately are initially recognised at cost. Indefinite life intangible assets are not amortised and are subsequently measured at cost less any impairment. Finite life intangible assets are subsequently measured at cost less amortisation and any impairment. The gains or losses recognised in profit or loss arising from the derecognition of intangible assets are measured as the difference between net disposal proceeds and the carrying amount of the intangible asset. The method and useful lives of finite life intangible assets are reviewed annually. Changes in the expected pattern of consumption or useful life are accounted for prospectively by changing the amortisation method or period.

*Software*

Significant costs associated with software are deferred and amortised on a straight-line basis over the period of their expected benefit, being their finite life of 5 years.

**Impairment of non-financial assets**

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

**Trade and other payables**

These amounts represent liabilities for goods and services provided to the Company prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

**Contract liabilities**

Contract liabilities represent the Company's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the Company recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the Company has transferred the goods or services to the customer.

**Fair value measurement**

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

**Note 2. Material accounting policy information (continued)**

**Goods and Services Tax ('GST') and other similar taxes**

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

**New Accounting Standards and Interpretations not yet mandatory or early adopted**

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the Company for the annual reporting period ended 30 June 2024. The Company has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

**Note 3. Critical accounting judgements, estimates and assumptions**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

*Allowance for expected credit losses*

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include recent sales experience and historical collection rates. However if a member or non-member does not renew their membership the balance is offset against income, the occurrence of this is considered infrequent and immaterial.

The fair value of assets and liabilities classified as level 3 is determined by the use of valuation models. These include discounted cash flow analysis or the use of observable inputs that require significant adjustments based on unobservable inputs.

*Estimation of useful lives of assets*

The Company determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

**Note 3. Critical accounting judgements, estimates and assumptions (continued)**

*Goodwill and other indefinite life intangible assets*

The Company tests annually, or more frequently if events or changes in circumstances indicate impairment, whether goodwill and other indefinite life intangible assets have suffered any impairment, in accordance with the accounting policy stated in note 2. The recoverable amounts of cash-generating units have been determined based on value-in-use calculations. These calculations require the use of assumptions, including estimated discount rates based on the current cost of capital and growth rates of the estimated future cash flows.

*Impairment of non-financial assets other than goodwill and other indefinite life intangible assets*

The Company assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the Company and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

*Recovery of deferred tax assets*

Deferred tax assets are recognised for deductible temporary differences only if the Company considers it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

**Note 4. Revenue and Other Income**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Products and Services	982	20,839
National Conference	333,540	356,531
Sponsorship	512,657	381,401
Seminars & Conferences	1,045,962	1,037,547
Membership Subscriptions	375,506	326,677
Government Grants	292,700	267,500
	<u>2,561,347</u>	<u>2,390,495</u>

**Note 5. Revenue**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Other Income & Adjustments	<u>117,339</u>	<u>-</u>

Other Income & Adjustments relate to historical errors that were previously unsubstantiated on the balance sheet. On review, these balances have been cleared, which is the reason for the adjustment.



**Parks & Leisure Australia Ltd**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**Note 6. Expenses**

The expenses by function include the following specific expenses:

	<b>2024</b>	<b>2023</b>
Expenses		
Depreciation and Amortisation	7,406	11,813
Conference Expenses	836,583	693,799
Management Fees	1,018,872	850,312
Other Expenses	<u>555,248</u>	<u>399,677</u>
Total Expenses	<u><u>2,418,109</u></u>	<u><u>1,955,601</u></u>

The classification of Conference expenses has been changed to give a more accurate reflection of all costs that are associated with gaining Conference income.

**Note 7. Income tax**

	<b>2024</b> <b>\$</b>
<i>Numerical reconciliation of income tax expense and tax at the statutory rate</i>	
Profit before income tax expense	<u>266,970</u>
Tax at the statutory tax rate of 30%	80,091
Tax effect amounts which are not deductible/(taxable) in calculating taxable income:	
Depreciation of property, plant and equipment	2,222
Entertainment expenses	633
Non-Deductible Expenses	378,373
Non - Assessable Income	(330,754)
Super Payable	(1,114)
Small Business Training Boost	(42)
Small Business Energy Boost	(134)
Taxation Depreciation	(1,361)
Prior year tax losses applied	<u>(127,914)</u>
	-
Movement of deferred tax asset balances	12,885
Movement of deferred tax liability balances (first year)	<u>47,565</u>
Income tax expense	<u><u>60,450</u></u>

**Note 8. Current assets - cash and cash equivalents**

	<b>2024</b> <b>\$</b>	<b>2023</b> <b>\$</b>
Cash at bank	<u><u>1,136,367</u></u>	<u><u>1,054,979</u></u>

**Parks & Leisure Australia Ltd**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**Note 9. Current assets - trade and other receivables**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Trade receivables	462,680	418,449
Interest receivable	1,809	-
	<u>464,489</u>	<u>418,449</u>

**Note 10. Current assets - Prepayments**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Prepayments	<u>190,260</u>	<u>208,696</u>

Variances in comparative balances for prepayments of \$8,179 has been adjusted to give a more accurate reflection of prepayments at 30 June 2024 recognised in the accounts of Parks & Leisure Australia Ltd

**Note 11. Non-current assets - property, plant and equipment**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Plant and equipment - at cost	12,824	10,614
Less: Accumulated depreciation	<u>(9,864)</u>	<u>(4,786)</u>
	<u>2,960</u>	<u>5,828</u>

**Note 12. Non-current assets - intangibles**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Software - at cost	75,786	75,786
Less: Accumulated amortisation	<u>(75,786)</u>	<u>(73,458)</u>
	<u>-</u>	<u>2,328</u>

**Note 13. Non-current assets - deferred tax**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<i>Deferred tax asset comprises temporary differences attributable to:</i>		
Amounts recognised in profit or loss:		
Revenue received in advance	<u>151,766</u>	<u>164,651</u>
Deferred tax asset	<u>151,766</u>	<u>164,651</u>

**Parks & Leisure Australia Ltd**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**Note 14. Current liabilities - trade and other payables**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Trade payables	79,643	43,494
BAS payable	37,845	50,750
Other payables	7,975	26,102
	<u>125,463</u>	<u>120,346</u>

**Note 15. Current liabilities - contract liabilities**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Contract liabilities	<u>606,794</u>	<u>984,453</u>

**Note 16. Non-current liabilities - deferred tax**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<i>Deferred tax liability comprises temporary differences attributable to:</i>		
Amounts recognised in profit or loss:		
Prepayments	<u>47,565</u>	-
Deferred tax liability	<u>47,565</u>	-

**Note 17. Related party transactions**

Key Management personnel include any person with authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly, including any director (whether executive or otherwise) of that entity, is considered key management personnel.

*Transactions with related parties*

There were no transactions with related parties during the current and previous financial year.

*Receivable from and payable to related parties*

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

*Loans to/from related parties*

There were no loans to or from related parties at the current and previous reporting date.



**Parks & Leisure Australia Ltd**  
**Directors' declaration**  
**For the year ended 30 June 2024**

In the directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, the Accounting Standards, the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes comply with International Financial Reporting Standards as issued by the International Accounting Standards Board as described in note 2 to the financial statements;
- the attached financial statements and notes give a true and fair view of the Company's financial position as at 30 June 2024 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

On behalf of the directors



---

Kristin Lee Davies

30 September 2024



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
PARKS & LEISURE AUSTRALIA  
FOR THE YEAR ENDED 30 JUNE 2024**

**Opinion**

We have audited the accompanying financial report of Parks & Leisure Australia which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the directors' declaration.

In our opinion, the financial report of Parks & Leisure Australia is in accordance with the *Corporations Act 2001*, including:

- (a) giving a true and fair view of the company's financial position as at 30 June 2024 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

**Basis of Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the company in accordance with the auditor independence requirements of the *Corporations Act 2001* and the 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 our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

**Directors' Responsibility for the Financial Report**

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Corporations Act 2001* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.



MGI Assurance (SA) Pty Ltd  
ABN 31 118 195 547  
212 Greenhill Road, Eastwood 5063  
PO Box 96, Fullarton SA 5063  
Tel: 08 8299 8888  
Fax: 08 8373 1451  
Website: [www.mgiadelaide.com.au](http://www.mgiadelaide.com.au)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
PARKS & LEISURE AUSTRALIA  
FOR THE YEAR ENDED 30 JUNE 2024

**Auditor's Responsibility for the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 this financial report.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the responsible entities' preparation of the financial report that gives a true and fair view 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 registered entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the responsible entities, as well as evaluating the overall presentation of the financial report.

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: [http://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This description forms part of our auditor's report.

*MGI Assurance (SA)*

MGI Assurance (SA) Pty Ltd

A handwritten signature in black ink, appearing to read 'Clayton Lawrence', is written over a circular stamp or seal.

Clayton Lawrence  
Director

Eastwood, South Australia.

9 October 2024