



Acknowledgement of Country

Exercise & Sports Science Australia acknowledges the Traditional Custodians of lands, seas and waters throughout Australia and pays our respects to Elders past, present and future.

We recognise that the health and social and emotional wellbeing of Aboriginal and Torres Strait Islander peoples are grounded in continued connection to culture, country, language and community.

Vision

All Australians use exercise and sports science to improve their health and performance.

Purpose

Provide industry leadership through advocacy, research, education and regulation to support exercise and sports science professionals and the Australian community to become a more active nation.

Values

Quality
Responsibility
Leadership
Passion
Customer Service



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2023 IMPACT OVERVIEW

MEMBERSHIP

1,477

NEW MEMBERS

1,848

MEMBERS OF 10+ YEARS

218

JOB ADS PLACED ON ESSA'S WEBSITE

ADVOCACY

300+

MEMBERS IN THE ADVOCACY NETWORK

Represented professions in a range of policy areas at state and national levels:

- Healthcare Workforce
- Aged Care
- NDIS
- Workers Compensation
- Rural and Remote Health
- Mental Health
- Chronic Conditions
- GST

EVENTS

48,782

CPD POINTS DELIVERED

362

Attendees at Innovation & Practice Forum on the Sunshine Coast

MEMBER PD AND LEARNING ACTIVITIES:

- Member networking
- Free online learning activities
- Bi-monthly AEP case conferences
- AES C.A.S.E. (Collaborative Approach to the Science of Exercise)
- Q&A sessions
- Sports Science meetups
- Sports Science Research-In-Focus
- Research from EBSCO and the JCEP (Journal of Clinical Exercise Physiology)

STANDARDS

- Sports Science Accreditation Framework developed
- Allied Health Rural Generalist Standards developed
- Course Accreditation System major review

PEOPLE

54

MEMBERS OF NATIONAL OFFICE STAFF

COMMUNITY

+11,000

NEWSLETTER SUBSCRIBERS

+35,000

SOCIAL MEDIA FOLLOWERS

+330,000

AUDIENCE IMPRESSIONS

+10,000

CONTENT INTERACTIONS

+7,000

COMMUNITY FACEBOOK GROUP MEMBERS

EXERCISE RIGHT: THE RIGHT ADVICE

60

EXERCISE RIGHT WEEK EVENTS

+64,500

WEBSITE VISITS

+1m

SOCIAL MEDIA REACH

+2,300

VISITS TO THE FIND AN AEP SEARCH TOOL

+23,000

NEWSLETTER SUBSCRIBERS

INDUSTRY

9

INDUSTRY AWARDS

152

MEDIA MENTIONS

+18,000

Exercise Physiology and Exercise Physiologist

+29,000

Exercise Science and Exercise Scientist

+57,000

Sports Science and Sports Scientist

PRESIDENT'S REPORT

On behalf of the Board, I am pleased to present ESSA's 2023 annual report.



It's been a year of considerable progress for our organisation, marked by leadership transitions and a renewed focus on member engagement. With over 11,000 members, ESSA's impact has continued to further our status as the leader in exercise and sports science. The Board has had great pleasure working with members, stakeholders and aligned organisations to effect change in the pursuit of our purpose to empower a healthier and more active nation.

We extend a heartfelt thank you to retiring Board member Julie Cotter for her invaluable service over the past five years. Subsequently, we extend a warm welcome to new Board member Tracie Edmondson, whose expertise in sports communications and public relations is already proving to be a valuable asset. Pleasingly, we have maintained a balance of gender and experts from the membership and externally to enhance the decision-making capabilities of the Board.

This year also marked the departure of our esteemed CEO of 17 years, Anita Hobson-Powell. Anita's dedication and passion transformed ESSA into a thriving organisation, boasting over 11,000 members and more than 50 staff. We are deeply grateful for her leadership and immense contribution to ESSA's success over the last two decades.

This year's activities were informed through stakeholder engagement, member feedback and collaboration with our committees and councils. The release of the 2024 - 2026 strategic plan culminated from extensive consultations to help guide ESSA's direction through the next three years. This plan prioritises embedding the value of exercise and sports science within healthcare and capitalising on the emerging opportunities of the 2032 Paralympics and Olympics.

Connecting with fellow members and colleagues at ESSA's signature event, the 2023 Innovation & Practice Forum on the Sunshine Coast, proved to be a resounding success. Featuring keynote speakers Dr Jemma King and Mr Matthew Tice, members were empowered to not only deliver the highest standards of exercise and sports science to their clients, but also be at the forefront of innovative, people-centred business practices. Our biennial Forum ensures members stay ahead of the curve by providing a valuable and practical platform to engage with the latest expertise to elevate their businesses and clinics.

It was great to see the remarkable engagement of our public awareness campaign, Exercise Right. The theme 'The Right Advice' profiled the expertise and professionalism of our accredited exercise professionals and their scope of practice to more than 64,000 website viewers and attendees at 60 events held by our members during Exercise Right Week.

The Board placed significant emphasis on expanding member communication and engagement. We've established clear channels to keep members informed about strategic decisions and actively solicit your feedback, including regular updates following Board meetings and the expansion of opportunities to participate in ESSA's diverse group of committees, councils and chapters.

Our member contributors actively developed several strategies to improve efficiency across all areas of ESSA, from accreditation to research to membership. These efforts included advancements in the Aboriginal and Torres Strait Islander Strategy, the launch of an organisation-wide Diversity and Inclusion policy, a Scope of Practice strategy, and a course accreditation efficiencies review - to name a few.

Looking ahead, we are motivated by the opportunities that lie before us. Every contribution brings us closer to mirroring the positive impact that our members have on the lives of Australians with widespread recognition and regard of our industry.

In closing, I thank our Acting CEO Carmen Jenkinson, the executive leadership team and all ESSA staff for their support throughout the year. The Board extends its sincere appreciation to all contributors and members for their dedication to ensuring ESSA operates at its highest standards.

Yours in health and fitness!

Dr Brendan Joss
PhD, FESSA, AES, AEP

President and Chair of the ESSA Board



CEO'S REPORT

As Acting Chief Executive Officer of ESSA, I am proud to present the 2023 Annual Report to our valued members. This report covers the key initiatives undertaken by our association and reflects the hard work and dedication of our staff, committees, councils and volunteers.



ESSA has made significant strides in advancing our profession. We met members' needs through a multifaceted approach, encompassing technological advancements, strategic partnerships, and impactful advocacy efforts.

One of our foremost priorities has been enhancing data security and online member experience. We successfully implemented multiple software upgrades to fortify our systems against potential threats, while improving the member interface for seamless navigation and accessibility. Additionally, upgraded secure payment gateways were introduced to ensure the safety and convenience of online transactions.

The delivery of the ESSA Innovation & Practice Forum at the Sunshine Coast stood as a testament to our commitment to fostering learning and networking opportunities within our industry. With 362 members in attendance, this face-to-face event provided a platform for knowledge exchange and professional development, furthering our collective expertise.

In line with our dedication to advancing knowledge and innovation, we proudly funded two new research grants, nurturing groundbreaking research initiatives within the field. Furthermore, the introduction of TopClass, our new Learning Management System offering over 150 professional development options, delivers continuous learning and skill enhancement among our members.

Throughout the year, we engaged extensively with federal policy makers, calling for positive changes in various policy domains related to our profession. We lodged over 60 submissions across a spectrum of focus areas, advocating for workforce development, improved healthcare provisions, and enhanced support for individuals with chronic conditions.

Our efforts to highlight the dynamic landscape of our profession culminated in the release of the National Workforce Profile Report, alongside individual reports for each State and Territory. These comprehensive insights serve as invaluable resources for strategic planning and informed decision-making.

The successful execution of Exercise Right Week, marked by heightened online engagement and numerous events, showcased our dedication to promoting the pivotal role of our accredited professionals in fostering health and wellbeing among the Australian public. Concurrently, the commencement of a new brand project underscores our commitment to establishing a distinctive and resonant brand presence. The new brand is due for release in 2024.

To drive organisational success, we made strategic investments in new staffing roles. This included Volunteer Coordinator, Data Analyst, Partnerships Manager, and Brand Strategy Manager, reflecting our overall commitment to a culture of excellence, innovation, and collaboration.

Looking ahead, we have developed ESSA's 2024-2026 Strategic Plan, charting a course for sustained growth and impact. Furthermore, we continue to refine our outlook in anticipation of the 2032 Olympic and Paralympic Games, aligning our objectives with the broader trajectory of our profession and the global sporting landscape.

Behind the scenes, an extensive amount of effort has been invested by numerous committees and councils, diligently working on various initiatives to bolster our professions. Several projects were finalised or are currently in progress, aimed at providing vital support, some of which are detailed in this report.

ESSA heavily relies on the dedication of contributors, and I would like to extend my personal gratitude to all those who generously volunteered their support in 2023. I encourage all members to consider getting involved in our organisation. We are a unified team striving towards shared objectives, so I invite you to collaborate with us in any capacity you can. Engaging with ESSA not only offers professional benefits but also empowers you to contribute to shaping our collective future through your voice and actions.

This report wouldn't be complete without acknowledging the tireless efforts of our former CEO, Anita Hobson-Powell. Anita's impact on exercise and sports science professions in Australia is hard to quantify and difficult to match. As CEO of ESSA for 17 years, Anita elevated our professional standards and allied health self-regulation generally, to new heights. Her legacy is evident in the strong foundation she's built for us.

In conclusion, 2023 has been a year of remarkable progress and transformation for ESSA. As we continue to innovate, collaborate, and advocate, we remain steadfast in our commitment to advancing the field of exercise and sports science empowering our members, and enhancing the health and wellbeing of communities nationwide.

Carmen Jenkinson
Acting Chief Executive Officer

MEMBER SERVICES

Supporting and enhancing the value of membership remains at the core of ESSA. We recognise that together, we can achieve significant impact in the exercise and sports science field.



Our focus in 2023 was to strengthen member services and better convey the value of membership with our organisation. Against a backdrop of strategic challenges and industry opportunity, we equipped members with resources, skills, knowledge and networking to operate at the highest standard.

MEMBER ACKNOWLEDGEMENTS

In 2023 a number of ESSA members were recognised for their achievements, including:

INDUSTRY AWARDS

- » Accredited Exercise Physiologist of the Year - Dr David Mizrahi
- » Accredited Exercise Scientist of the Year - Dr Amanda Hagstrom
- » Accredited Sports Scientist of the Year - Dr Karlee Quinn
- » Practice of the Year - Exercise for Rehabilitation and Health
- » Practicum Supervisor of the Year - Ms Kirsten Russell

CONTRIBUTORS AWARDS

- » Member Impact Contributor Award - Dr Shelley Keating
- » Policy, Advocacy and Research Contributor Award - Associate Professor Robert Stanton
- » Standards, Ethics and Accreditation Contributor Award - Associate Professor Annette Raynor

CLIENT OF THE YEAR

- » Mr Mick O'Dowd and Mr Patrick McInnes AEP

FELLOWSHIPS

Three new Fellows were recognised for their substantial accomplishments and contributions within the field of exercise and sports science:

- » Dr Deborah Pascoe
- » Mr Marc Brown
- » Ms Katie Lyndon

LONG TERM MEMBERS

This year we celebrated over 1,400 members for their membership milestones. Members that achieve 10 years, 20 years and 30 years of membership are acknowledged through our member recognition program, in which they receive a certificate, letter of thanks and ESSA anniversary polo shirt.

2023 MEMBER OF THE ORDER OF AUSTRALIA

- » Professor Mark Hargreaves AM

MEMBER BENEFITS

PARTNERSHIPS

To boost our support of members, we have partnered with several specialist providers. Members can access expert support on a range of business services through complimentary 1:1 consultation, free educational presentations, and a variety of downloadable resources.

Member benefit partners throughout 2023 included:

- » Strawberry Seed Consulting: ESSA's official HR partner for employment support
- » Maurice Blackburn Lawyers: legal support, leading social justice law firm
- » Guild Insurance: insurance support and exclusive member pricing, delivering substantial savings on professional indemnity and public liability insurance
- » Clinic Mastery: business support

EVENTS AND RESOURCES

We afforded members a range of complimentary professional development and learning activities, including:

- » Access to up to five free online activities
- » Bi-monthly AEP case conferences
- » AES C.A.S.E. (Collaborative Approach to the Science of Exercise)
- » Q&A sessions
- » Sports Science Meet-Ups
- » Sports Science Research in Focus
- » Access to the research database EBSCO, and the Journal of Clinical Exercise Physiology (JCEP)

GOODS AND SERVICES

We maintained partnerships with popular industry retail brands as part of our Member Benefits. Members had access to discounts of up to 40% with well-known health and fitness brands, to save extra money on products our members use daily.

PROFESSIONAL DEVELOPMENT

ESSA implemented a new Learning Management System, housing over 160 online professional development options and even more learning activities that can be completed at your own time and pace. The new platform, TopClass, allows members to transition from their ESSA account to the learning platform, which has new and improved features including:

- » Personalised dashboards highlighting featured learning and news, recently added activities, learning updates, discussion forums and quick links to ESSA social media
- » Improved search fields and categorisation
- » The opportunity to leave star ratings and reviews

INNOVATION & PRACTICE FORUM

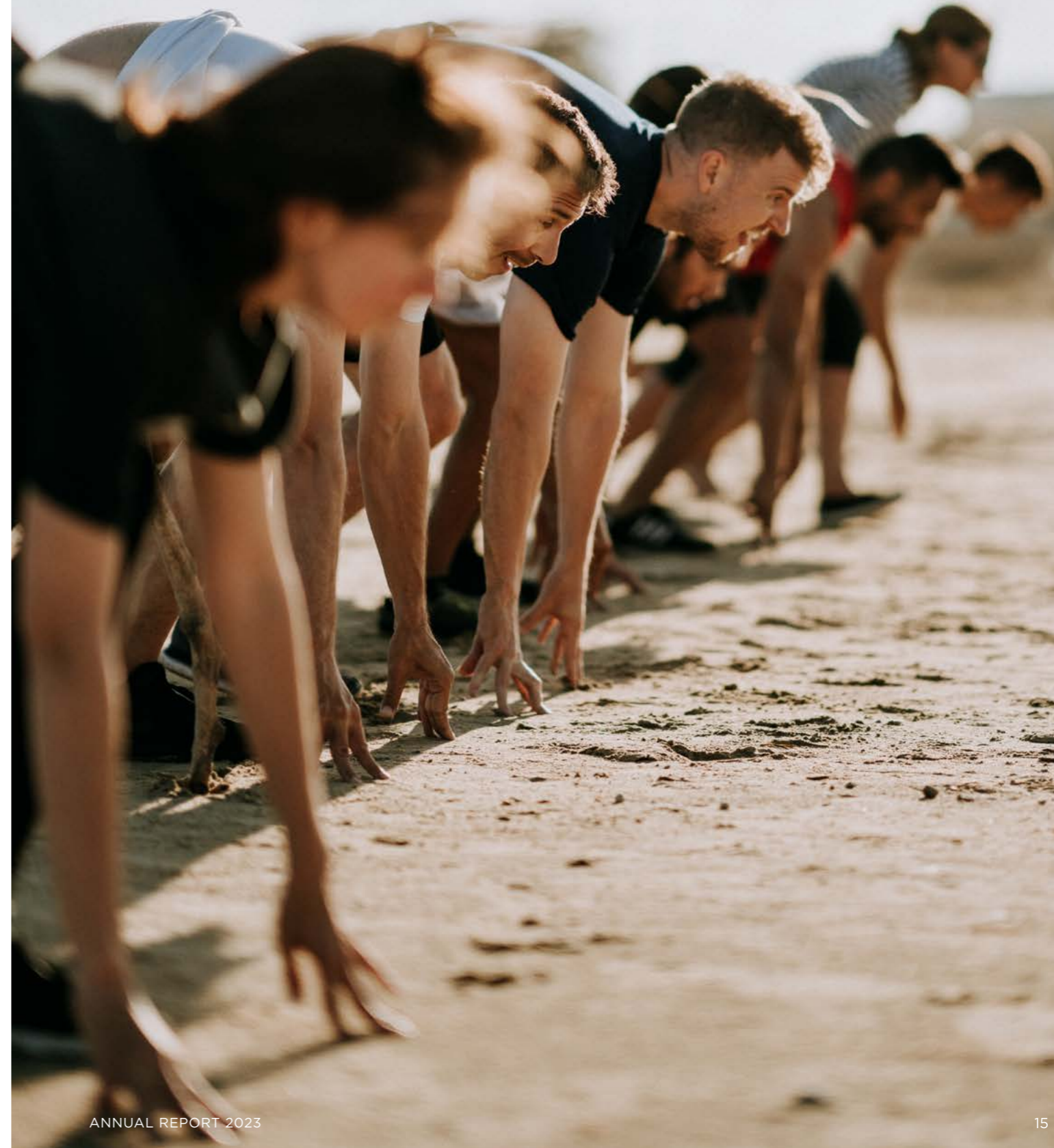
In May 2023 ESSA delivered the Innovation & Practice Forum at the Sunshine Coast. Our biennial forum provides a platform for members to engage with practical, skills-based professional development, with this year's focus on a range of business topics covering change management, emotional intelligence, team culture, financial strategies and much more. We were thrilled to see 362 ESSA members come together for this learning opportunity and to network face-to-face.

HEAL™

The HEAL™ (Healthy Eating Activity and Lifestyle) program provided members with a lifestyle modification program that helps enable new and existing clients to develop lifelong healthy eating and activity behaviours.

Through a grant of over \$196,000 from Sport Australia in 2022 the Mental Health version of the HEAL™ program has proven successful in improving quality of life for those individuals in rural and remote Australian communities living with mental health concerns. ESSA's research partners at Edith Cowan University are currently publishing results from the 2022 HEAL™-ing Mental Health Program.

POLICY, ADVOCACY AND RESEARCH



POLICY

Throughout 2023 ESSA succeeded in raising the collective voice of our members.

We lodged over 60 policy submissions that advocate for positive policy change with key decision makers in a range of areas. This included the healthcare workforce, aged care, disability, workplace and personal injury, rural and remote health, mental health, and chronic conditions such as diabetes, cancer and chronic lung disease.

A series of workforce reports were also published, along with the 2023-2025 Policy and Advocacy Strategic Priorities plus several position statements. These efforts go a long way in shaping the governing frameworks that directly impact our members and their clients.

ESSA's public profile continued to grow as we were invited to participate in several engagements to represent the industry and inform policy discussions. Notably, we were invited to participate in a workshop on scope of practice, forming part of the Unleashing the Potential of our Health Workforce – Scope of Practice Review consultation in direct response to the Review of the Medicare Benefits Schedule.

Other engagement opportunities throughout the year included:

- » Mental Health Equity and Access Forum
- » Allied Health Reference Group, re: mental health workforce
- » Digital Health Agency Forum
- » National Sport Research Agenda
- » SIRA Lower Back Pain Model of Care
- » Whiplash Guidelines for National Health & Medical Research Council endorsement

ADVOCACY

Exercise for good health and a strong economy.

In the lead up to the New South Wales (NSW) Election, our campaign 'exercise for good health and a strong economy' garnered public support.

Our policy priorities included greater access to our services for workers with chronic and complex injuries, people with mental health conditions, cancer, diabetes and an increase in preventative health investment was well received by the Greens NSW party and several other candidates. The Coalition Government expressed support for increased engagement of public health exercise physiologists in areas of diabetes and mental health.

Following the election, we met with the office of the Minister for Work, Health and Safety and the office of the NSW Minister for Finance and Natural Resources, to discuss improvement to workers compensation. This led to the introduction of additional outcomes to the fee schedule, and the introduction of independent exercise physiology consultants to replace independent physiotherapy consultants.

GST REFORM

High on the agenda was to move changes to the Goods and Services Tax (GST) from an endorsed proposal, to being included on the agenda of the Council on Federal Financial Relations. We had several meetings with Members of Parliament, Senators, and advisors from the Treasurer's office to push for the issue, aiming to celebrate the removal of this tax from exercise physiology services in 2024.

DIABETES AND ALLIED HEALTH

Another big win during the year was the outcomes from the Federal Parliamentary Inquiry into Diabetes. Following our submission and appearance at public hearings, exercise physiology was acknowledged as an important intervention for people with diabetes by several organisations including Diabetes Australia, the Australian Diabetes Educators Association, Dietitians Australia and the Royal Australasian College of Physicians and this is now recorded in Hansard, the report of the proceedings of the Australian parliament and its committees.

We joined forces with Allied Health Professions Australia (AHPA) and the National Alliance of Self Regulating Health Professions (NASRHP) to amplify the voice of allied health. Additionally, engagement with consumer organisations occurred during the year with a variety of organisations, including the Consumers Health Forum, Heart Foundation, Lung Foundation, Mates4Mates and Active Ageing Australia. The goal of this stakeholder engagement is to promote ESSA professionals and create opportunities for collaboration.

JURISDICTIONAL WINS

In other areas, ESSA secured positive policy changes for the profession after consultation with the Motor Accident Insurance Board (TAS), WorkCover Queensland, Transport Health, Police Health, NSW State Insurance Regulatory Authority (SIRA) and the Independent Hospital Aged Care Pricing Authority. These changes included better fees, the creation of codes that included exercise physiology and parity with other allied health professionals.

Additionally, we addressed challenges unique to state jurisdictions through discussions with the Chief Allied Health Offices. These talks ranged from workforce strategies and career pathways, data and coding, clinical education and governance, skill competencies and accreditation, as well as rural generalist pathways.

MEMBER ENGAGEMENT

Members actively contributed to ESSA's policy and advocacy work.

Some members engaged directly with policy and decision makers, meeting with their local Member of Parliament and amplifying the voice of the profession.

There are lots of ways to get involved and other members have assisted by sharing their insights through surveys, contributing to case studies, and helping in the development and review of submissions. From time to time, members have also acted as representatives on Working Groups on behalf of ESSA.

To promote the needs and success of our community, we attended many member meetings during the year, actively participating in state chapter meetings, public health exercise physiology meetings, mental health exercise physiology meetings, and the pain special interest group. The team also supported the delivery of meetings with the Rural and Remote Advisory Group, the ESSA Research Committee and the ESSA Publications Committee. We will continue to engage with these valued committees and networks throughout 2024.

RESEARCH

ESSA supports high-quality research in the exercise and sports science field.

During the year endorsements were provided for the QLD Walking Alliance, and multiple position statements informing the delivery of best practice were released, including:

- » Guideline for the Assessment and Management of Polycystic Ovary Syndrome (PCOS)
- » A Clinical Guide for Assessment and Prescription of Exercise and Physical Activity in Cardiac Rehabilitation
- » Exercise in the Management of Metabolic Associated Fatty Liver Disease (MAFLD)

ESSA MEDAL

The ESSA Medal is awarded annually in recognition of the most outstanding Australian PhD thesis in the field of exercise and sports science or related fields.

2023 ESSA MEDAL RECIPIENT:

Dr Stephanie Frade - Exercise for people with Systemic Sclerosis or Systemic Lupus Erythematosus, University of Southern Queensland.

ESSA RESEARCH GRANTS

ESSA offers competitive research grants in alignment with our mission to enhance performance, health and wellbeing through exercise and sports science.

In 2023 ESSA awarded two research grants to the value of \$50,000 for research commencing in 2024.

2023 ESSA GRANT RECIPIENTS::

- » Dr Kim Edmunds The University of Queensland and research team - 'Value-based assessment and cost-effectiveness analysis of two models of exercise oncology implementation'
- » Assoc Prof Clare Minahan, Griffith University and research team - 'Improving the Sport Pathway for First Nations Women with Culturally Competent Sports Science Practitioners'

STANDARDS AND REGULATIONS

This year, the Standards Council, Accreditation Council and Course Accreditation Committee and the Regulations Services Unit delivered significant outcomes for our core operations and strategic projects.

ACCREDITATION

In 2023, 1,609 accreditation and graduate entry applications were processed. Of this, 1,441 were approved people for a new accreditation status (>89% of applications). Internationally trained individuals represented less than <1% of total applications.

PROFESSIONAL PRACTICE AUDIT

Each year ESSA audits 5% of accredited members. The audit of 404 people for the 2022 accreditation year showed:

- » 54% of accredited professionals required additional evidence to demonstrate compliance. This included a marked increase in the number of individuals without current first aid and CPR certificates, or evidence of professional indemnity insurance (often held by the employer)
- » 12 individuals admitted non-compliance when notified of audit
- » 4 individuals in total were suspended for not engaging in extensions provided by the audit team.

These results are a notable achievement and demonstrate the commitment of our accredited professionals to maintaining high-quality standards.

IMPROVING ACCREDITATION PROCESSES

We were pleased to launch a new online application system for individual accreditation and course accreditation functions. The user-friendly system has streamlined the process to make it simpler and faster for members to navigate. Additionally, the new system has brought greater security protections to ensure member information is protected.

A new sports science course accreditation system was developed and launched to ensure all graduates follow a consistent pathway, meeting the necessary requirements to successfully prepare for practice. We anticipate university programs coming on board in the next one to two years.

Further, we undertook the development of an exercise science accreditation Legacy Pathway, ready for launch in early 2024. The purpose of this temporary pathway is to increase the number of accredited exercise scientists by supporting graduates of older, non-ESSA accredited degrees to meet the requirements of accredited professional standards through work experience.

In continuing our support of effective practice, we released a range of important resources for ESSA professionals to enhance their services, including:

- » Task Delegation Framework - helping AEPs effectively and safely work with AES, allied health assistants and disability support workers
- » Case Note and Report Writing resources - a guide and self-paced online professional development course. This provides information on recording quality case notes and reporting service activities to external stakeholders. This includes information for AEPs to effectively work within compensable schemes.



REGULATIONS

ESSA successfully renewed our full membership with the National Alliance of Self Regulating Health Professions. This external assessment recognises the robust, mature regulations system ESSA operates and provides assurance to external stakeholders about the safety and quality of the services delivered by ESSA professions.

The growing recognition and desirability of ESSA accreditations unfortunately brought about several forged accreditation certificates. These were reviewed by the Ethics and Disciplinary Committee which subsequently recommended sanctions against the ESSA members and non-members. This included bans for applying for accreditation and/or membership for five years (with individuals then needing to demonstrate how they would show being a 'fit and proper person' as per our constitution and Fit and Proper Person Policy), through to permanent bans on being associated with ESSA.

Through these ramifications ESSA demonstrated the seriousness of accreditation fraud. Our strong stance was ratified by the ESSA Board and Accreditation Council, and additional steps were taken to refer the issues to state health complaints bodies and some referrals to police.

STRATEGIC REVIEWS

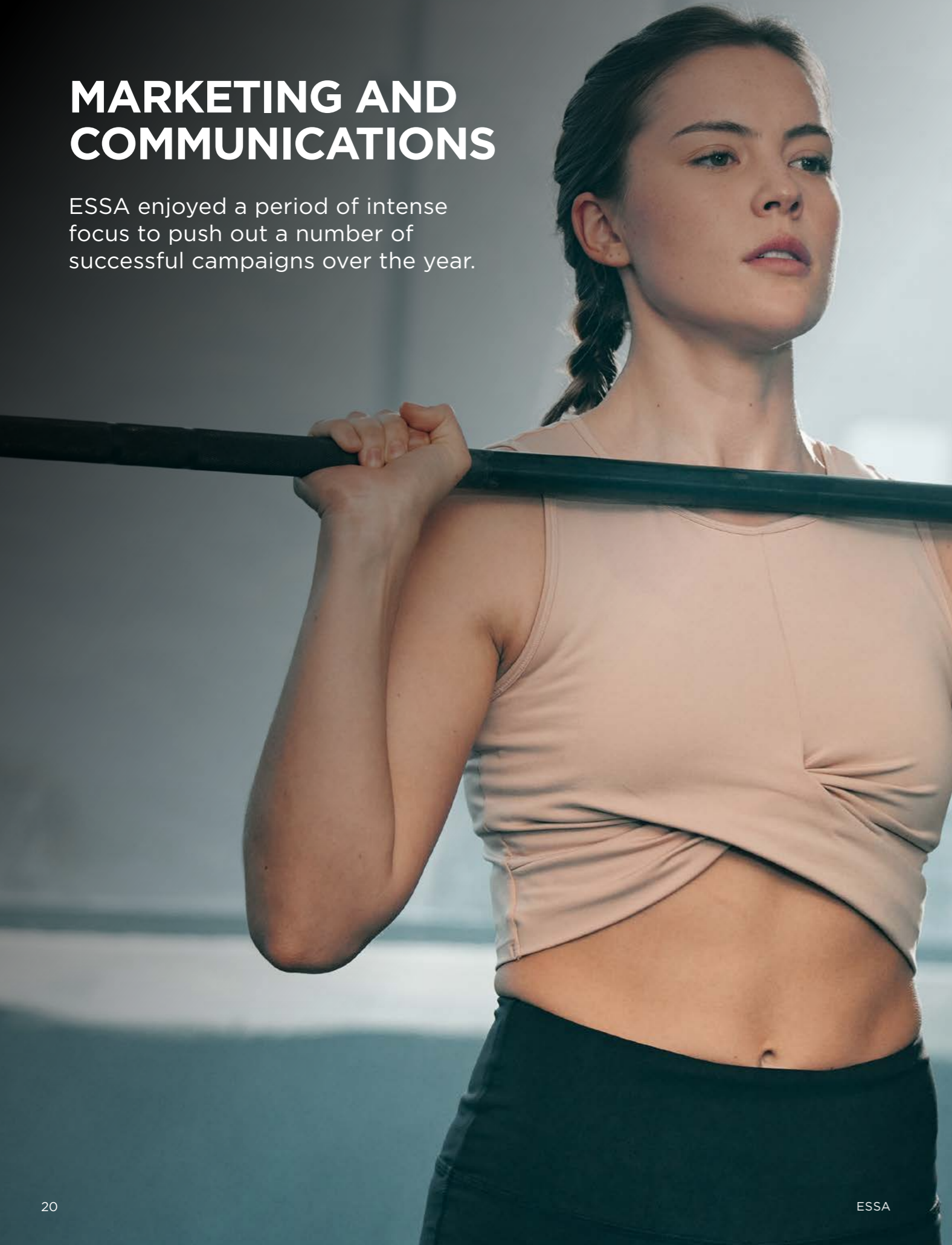
The strong foundation of our regulations system allowed us to undertake a range of strategic reviews to position ESSA and its professions to capitalise on emerging opportunities across the next 5-10 years. These projects included:

- » Review of course accreditations to streamline and standardise our processes
- » Review of individual accreditation processes to streamline and improve the applicant experience
- » Development of a Scope of Practice Strategy. The strategy will consider how ESSA's approach to scopes of practice, including how to best support ESSA professionals, to develop and grow our professions' expertise. The strategy will be finalised in the first half of 2024, with work then commencing to deliver on the strategy.

Looking ahead, we will continue to ensure our professions operate to the highest standards and promote service quality and professionalism in our evolving healthcare and sporting landscape.

MARKETING AND COMMUNICATIONS

ESSA enjoyed a period of intense focus to push out a number of successful campaigns over the year.



EXERCISE RIGHT: PROMOTING ACCREDITED EXERCISE PROFESSIONALS

Since 2014, ESSA has been promoting the work of accredited exercise professionals and the benefits of exercise through the Exercise Right brand.

Exercise Right highlights the benefits of exercise for health, wellbeing, and improved fitness as well as optimal intervention for chronic disease prevention.

Exercise Right Week is an annual awareness initiative held in the last full week of May every year. Its aim is to promote the profession to the public and raise the profile of exercise and sports science professionals with referrers, such as GPs.

The theme for 2023 was “The Right Advice”, highlighting the importance of seeking individualised and tertiary-qualified advice for exercise, health, and fitness needs.

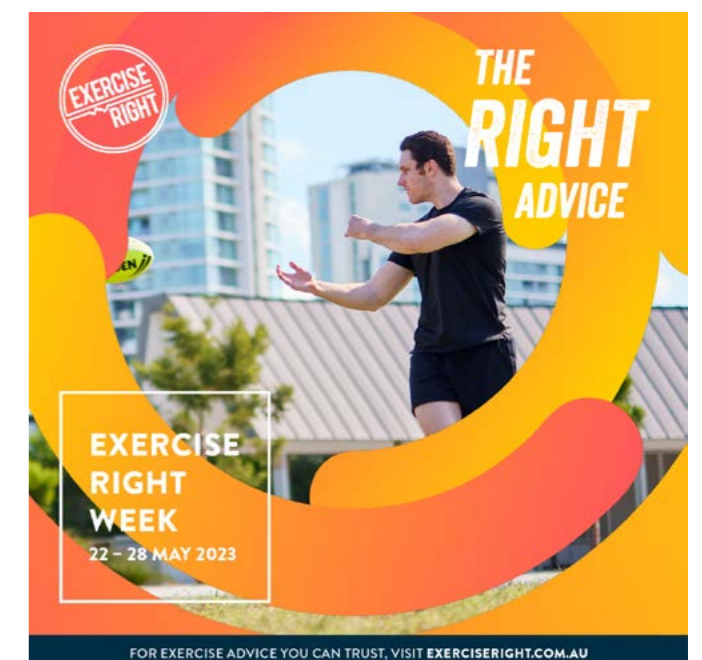
IMPACT

Exercise Right Week 2023 generated high levels of engagement, with over 2,300 visits to the Find an Accredited Exercise Professional search function, a social media reach of over 519,000 and more than 50 successful Exercise Right Week events hosted by members, practices, and universities all around Australia.

We collaborated with over 30 organisations including Department of Veteran’s Affairs, Sports Dietitians Australia, St John of Gods Hospital and Diabetes SA to spread the campaign message and position exercise professionals at the forefront throughout Australia.

Media coverage included, but was not limited to:

- » The secret to healthy ageing
- » How often you should change your training
- » Ausleisure
- » DVA
- » Invictus Australia



A NEW BRAND STRATEGY FOR ESSA BEGINS

ESSA is in an exciting new phase of growth and maturity, focused on elevating its voice to become an even stronger leader in the health, exercise, and sports performance sectors.

In the third quarter of 2023 ESSA commenced a brand strategy project, to revitalise and elevate the brand to better connect and communicate with our members and strengthen its value proposition to stakeholders.

In addition to sector analysis and data research, we engaged a brand consultant to talk with members from each profession as well as those who sit on our councils and state chapters. We also sought feedback from key stakeholders including partners and staff at all levels, to ensure the outcome was relevant and purposeful.

The new brand strategy and identity will be unveiled in 2024, and along with it a website redesign to improve functionality and user experience for our members and stakeholders.

RAISING THE PROFILE OF OUR PROFESSIONS - SOCIAL MEDIA IMPACT

ESSA reached over 306,910 people via social media posts in 2023 on Facebook, Instagram and LinkedIn. More than 22,000 people engaged with our content.

Throughout 2023 Exercise Right reached 519,524 people on Facebook and Instagram. More than 45,800 people were impacted by engaging with its content (comments, shares and link clicks).

ESSA top three performing posts:

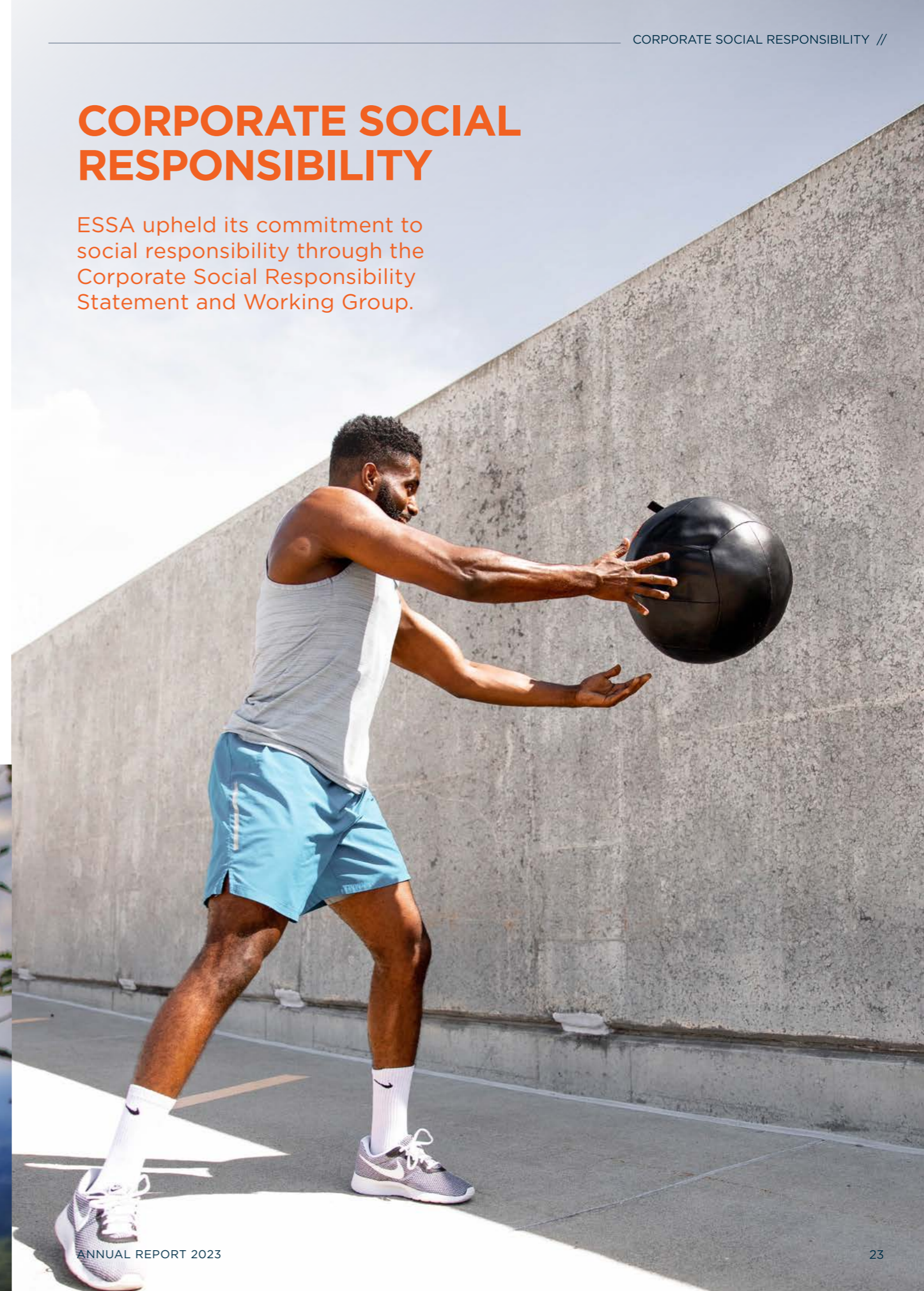


Exercise Right top three performing posts:



CORPORATE SOCIAL RESPONSIBILITY

ESSA upheld its commitment to social responsibility through the Corporate Social Responsibility Statement and Working Group.



We demonstrated this commitment throughout 2023 with an unwavering focus on 'consistently doing the right thing' and embedding it into our day-to-day activities and interactions with stakeholders and the environment.

Below are the key activities of 2023 that reflected this commitment.

COMMUNITY COMMITMENT

ESSA delivered a range of self-regulation and governance activities, including:

- » Carried out, supported and provided evidence-based research in exercise and sports science
- » Advocated for appropriate funding and policy support to ensure all groups of society have access to exercise services appropriate to their needs
- » Lobbied for expansion of sustainable exercise accessibility for underserved or disadvantaged populations.

EXERCISE RIGHT WEEK

ESSA's public initiative designed to educate Australians about how to lead more active lifestyles safely continued for another year, culminating in Exercise Right Week in May 2023. Through several communications channels, ESSA produced and shared various resources to guide the public towards accredited exercise professionals.

ENVIRONMENTAL COMMITMENT

ESSA endeavoured to educate and empower our staff to enact habits and initiatives to collectively enhance our commitment to sustainable business practices.

This included:

- » E-waste recycling. Products from the office and staff members' personal use were collected and recycled through the Officeworks scheme, preventing these items from going to landfill.
- » Clothing op-swap. Staff were encouraged to bring in their unwanted clothing to swap with each other to reuse textiles and keep them from landfill. All leftover clothing was donated to Suited to Success, a charity that provides free styling, clothing and career support services for people in need throughout Queensland.
- » Container Deposit Scheme. A recycling station was set up for the staff to collect plastic and glass bottles for the Container Deposit Scheme. All funds claimed through the scheme were donated to a charity.
- » Energy-saving. Staff were encouraged to save energy and reduce associated costs by ensuring all unused lights were turned off. Work-from-home arrangements were supported, further reducing energy use from fewer transport emissions.
- » Paperless office. Staff were encouraged to print only when necessary, in black-and-white and double-sided. Members were offered digital professional development courses, which drastically reduced the need to print resources.
- » Supplier audit. ESSA commenced an audit of all our suppliers to support locally owned businesses, reducing the costs and emissions of international transport.

CORPORATE GOVERNANCE COMMITMENT

The Constitution and Board Charter were updated to reflect modern practices for board directors and increase transparency of reporting in relation to conflicts of interest.

The Whistleblower Policy is reviewed annually to ensure compliance with relevant legislation and sits alongside other ESSA policies that provide avenues for ESSA workers or the community to lodge complaints or any other breaches of our Codes or statutory requirements.

The governance framework and related by-laws, policies and procedures are reviewed no greater than every three years. In 2023, the following governance documents were reviewed by the Board, with updates made where required to reflect best practice:

- » ESSA Constitution
- » Complaints Policy
- » Corporate Social Responsibility Statement
- » Diversity and Inclusion Policy
- » Equal Employment Opportunity, Antidiscrimination, Bullying and Harassment Policy
- » Ethics and Disciplinary Policy and Procedure
- » Fit and Proper Person Policy
- » Grievance Policy
- » Investment Policy
- » Privacy Policy
- » Remuneration Policy
- » Whistleblower Policy



GOVERNANCE OVERVIEW

NATIONAL BOARD

The Board is responsible for overseeing the business of the company and for ensuring that the principal objects of the company are upheld.

- President:**
Dr Brendan Joss
- Vice President:**
Associate Professor Emma Beckman
- Elected Director:**
Distinguished Professor Aaron Coutts
- Elected Director:**
Associate Professor Steve Fraser
- Elected Director:**
Ms Katie Lyndon
- Elected Director:**
Dr Niamh Mundell
- Appointed Director:**
Emeritus Professor Julie Cotter (Jan - Jul)
- Appointed Director:**
Dr Tracie Edmondson (Aug - Dec)
- Appointed Director:**
Dr Matthew Fisher
- Appointed Director:**
Mr Steve Telburn

BOARD SUB-COMMITTEES

AUDIT, FINANCE AND RISK COMMITTEE

The AFRC assists the Board to fulfil its duties in relation to its audit, finance, risk and compliance responsibilities.

Chair: Mr Steve Telburn

Members: Dr Brendan Joss, Emeritus Professor Julie Cotter (Jan - Jul), Ms Katie Lyndon (Jul - Dec)

GOVERNANCE AND NOMINATIONS COMMITTEE

The GNC assists the Board to fulfil its duties in relation to its governance and nominations responsibilities.

Chair: Dr Niamh Mundell

Members: Associate Professor Emma Beckman, Associate Professor Steve Fraser, Dr Matthew Fisher

COUNCILS

ACCREDITATION COUNCIL

The AC provides leadership, governance and oversight for the accreditation and regulation of exercise and the sports science professions and professionals, and provides strategic advice to the Board on related issues.

Chair: Vince Kelly

Members: Vince Kelly, Jacqueline Raymond, Helen Rays, Christopher Hicks, Vanessa Rice

STANDARDS COUNCIL

The SC provides leadership, governance and oversight for all standards of the exercise and the sports science profession and professionals and provides strategic advice to the Board on related issues.

Chair: Nathan Reeves

Members: Gemma Houston, Nicolas Hart, Jessica Bellamy, Cris Massis

STATE CHAPTERS

State Chapters provide strategic advice and guidance in relation to their state / territory and support the National Office to deliver the Strategic Plan.

NSW

Co-Chair: Mark Liberatore

Co-Chair: Jessica Seymour

Secretary: Samantha Walsh

Members: Josph Squadrito, Sarah Gordon, Michael Kline, Briana Clifford, Luke Dorizas

QLD

Chair: Shelley Keating

Vice-Chair: Troy Burgess

Secretary: Nicole Glover

Members: Geoffrey Minnett, Ankush Dogra, Jena Buchan, Calum Edsor, Adam Gorman, Lori Ryan (May - Dec), Ryan Dreves (May - Dec), Molly Shevill (May - Dec)

SA

Co-Chair: Maximillian Nelson

Co-Chair: Samuel Chalmers

Members: Holly Evans, Hunter Bennett, Harry Beresford, Jason Bryant, Adam Harris, Bethany Gower, Matthew Wallen, Alexandra Gajewska

TAS

Co-Chair: Marni Wish-Wilson

Co-Chair: Nathan Pitchford

Members: Peter Bradley, Clare Goss, Myles Moore, Alex Pears, Zayvier Quilliam

VIC

Chair: Matthew Pollard

Secretary: Molly Brocksopp

Members: Matthew Clarkson, Elizabeth Riddell, Nicolas Adkins, Ryan Marinelli, Nathan Goldberg, Tamara Jones, Lucija Peric

WA

Chair: David Beard

Secretary: Paul Crabtree

Members: Alixe Marion, Debbie Cooper, Vian Botma, Carly Brade, Ben Polkinghorne, Telisha Crannage, Nicole Gordon, Cassandra Smith, Jessica Fletcher

ACT

Co-Chair: Amy Rose

Co-Chair: Dylan Grubb

Secretary: Theo Dracopoulos

Members: Roxanne Miller

OTHER COMMITTEES/PANELS

COURSE ACCREDITATION COMMITTEE

The CAC is a subcommittee of the Accreditation Council and is responsible for providing oversight and leadership of course accreditation activities and implementation of the Course Accreditation Framework.

Chair: Andy Williams

Members: Mandy Plumb, Annette Raynor, Amanda Benson, Amanda Semaan, Ryann Timmins, Kath Shorter

ETHICS & DISCIPLINARY COMMITTEE

The Ethics and Disciplinary Committee independently considers ethics and disciplinary matters on behalf of the organisation.

Chair: Dr Michael Baker

Members: Maggie Robin, Jen Morris, Tim Henwood PhD, Katherine Philips, Mike Climstein

MEMBERSHIP AND ACCREDITATION APPEALS PANEL

The MAAP reviews and makes determinations on appeals lodged by an individual or higher education provider.

Chair: Rotating Chair

RESEARCH COMMITTEE

The Research Committee defines and supports delivery of ESSA research priorities and activities, and assists with the translation and dissemination of exercise and sports science research for the benefit of ESSA professionals.

Chair: Associate Professor Ria Arnold

Members: Professor Kevin Netto, Dr Carolina Sandler, Associate Professor Naroa Etxebarria, Mr Peter Edwards, Professor Matt Driller (Jan - Apr)

PUBLICATIONS COMMITTEE

The Publications Committee oversees the development of ESSA endorsed, commissioned, or generated research publications, and collaborates with other organisations on the development of joint publications to assist with the translation and dissemination of exercise and sports science research for the benefit of ESSA professionals.

Chair: Associate Professor Robert Stanton

Members: Associate Professor Oliver Girard, Associate Professor Ben Dascombe, Dr Benjamin Mentiplay (Jan - Jun), Dr Kassia Beetham (Jan - Jun), Associate Professor Suzanne Broadbent, Dr Kimberly Way, Dr Thomas Doering, Dr Samuel Chalmers, Dr Marc Sim, Dr Paul Goods, Dr Jonathon Headrick

WORKING GROUPS

Working Groups assist ESSA in achieving operational outcomes and strategic direction.

EXERCISE PHYSIOLOGY

Members: Andrew Daubney, Ayden Demeijer, Dylan Grubb, Jenna Taylor, Jessie Millar, Katrina Ghildella, Luke Snabaitis, Nadia Nestor, Patrick Blood, Sven Rees

EXERCISE SCIENCE

Members: Ashley Cripps, Tim Doyle, Deborah Lawrence, Luke Kimber, William Dooley, Nicholas Korelin, Joel Dunstan, Alasdair Dempsey, Dylan Powell

SPORTS SCIENCE

Members: Blake Mclean, Brendan Fahrner, Clare Minahan, Alastair Murphy, Lyndell Bruce, Michael Stierli, Alison Alcock, Emily Patridge, Andrew Lyttle, Sacha Fulton, Sally Bailey, Trish King

SPECIAL PURPOSE GROUPS

The following special purpose bodies were established in 2023 for a limited period.

ABORIGINAL AND TORRES STRAIT ISLANDER STRATEGY WORKING GROUP

Established to develop ESSA's first Aboriginal and Torres Strait Islander Strategy to align with the ESSA Strategic Plan.

Chair: Kai Wheeler

Members: Belinda Freiberg, Mickey Deppeler, Emily Hall, Trent Lyon, Tiana Thorne, Kirra Dyer, Alicia Allen, Whitney Hunt, Michael Barrett

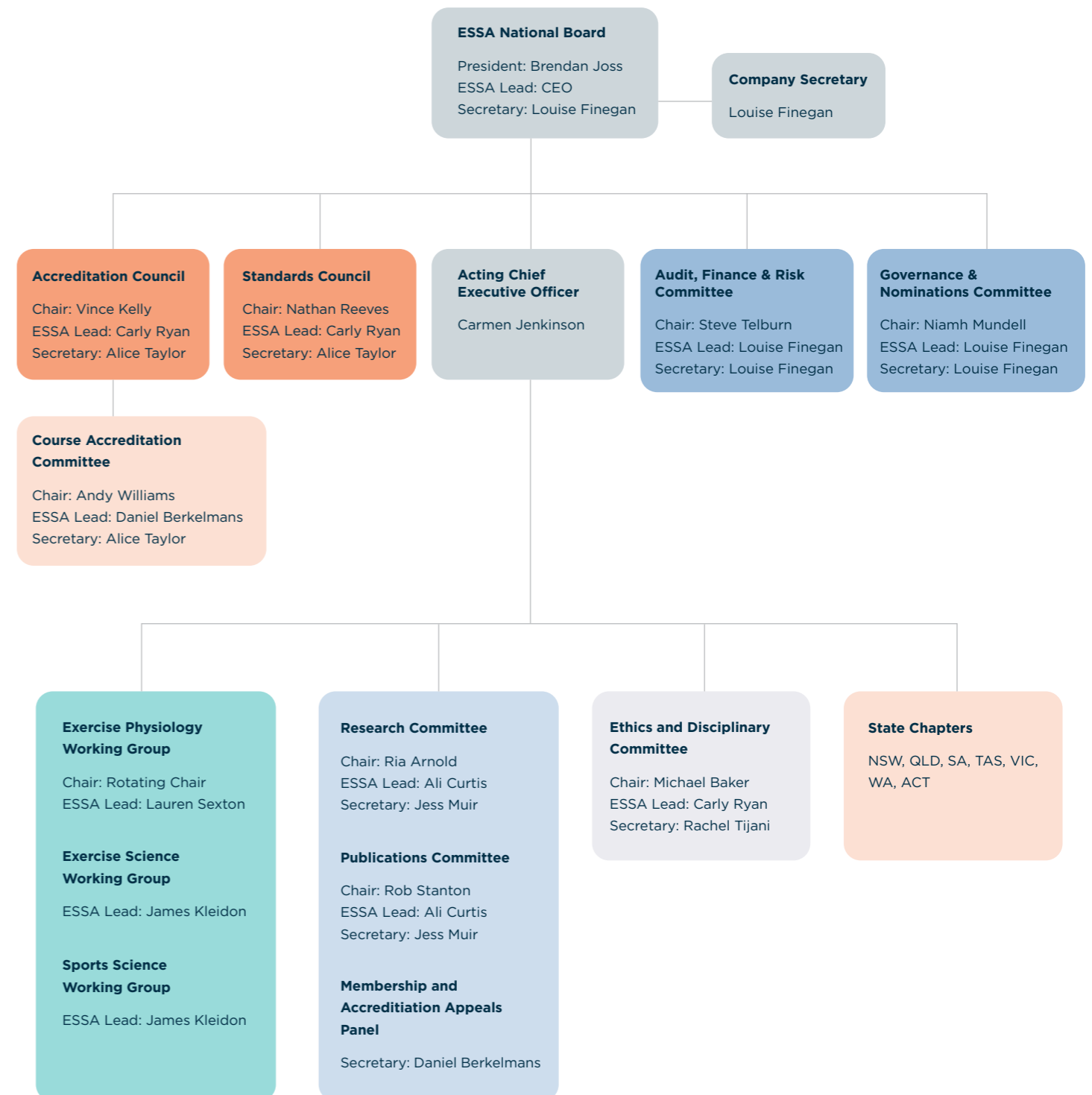
INFORMATION TECHNOLOGY TASKFORCE

Established to advise the ESSA Board on the development of IT strategy.

Chair: Steve Telburn

Members: Tobias Atkins, Carmen Jenkinson, Jay Dungog

GOVERNANCE STRUCTURE



MEMBERSHIP STATISTICS

MEMBERSHIP NUMBERS

STUDENTS
2,219

ASSOCIATES
17

FULL MEMBERS
9,535

FELLOWS
51

LIFE
4

ACADEMICS
39

ACCREDITATION NUMBERS

AEP **8,441**

ASpS **372**

AES **9,479***

AHPM **72**

** Total includes 1,038 AES-exclusive accredited professionals and 8,441 professionals holding AES accreditation in addition to other accreditations.*

As of 31st December 2023

SPECIAL PURPOSE FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Exercise and Sports Science Australia Limited

ABN: 14 053 849 460

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FINANCE REPORT 2023

It's my privilege as Chair of ESSA's Audit, Finance and Risk Committee to present the financial reports for the year ended 31 December 2023.

The role of this Committee is to ensure sound financial oversight, compliance with legislative requirements and management of risk.

This year we commenced the implementation of key strategic initiatives to create new opportunities for our members and enhance member experience. Key investments included new advocacy projects, an online accreditation application platform, a new learning management platform and new initiatives to support our many contributors. These projects will deliver benefits to members over several years.

As forecast, the increased employment and contracting costs invested in these strategic projects resulted in a loss of \$374,844 in 2023. ESSA delivered surpluses in 2021 and 2022, largely due to the inability to employ a full workforce in a very competitive labour market. ESSA elected to defer some initiatives until the employment market improved. Thankfully, ESSA now has a full workforce, and with the support of specialist contractors, has been able to progress these important projects.

Revenue from membership and accreditation has grown 9.6% to \$5,771,386, reflecting a similar increase in the number of accredited professionals in the workforce. Total revenue was lower than 2022, due to the conclusion of federal grants from Sport Australia for the Exercise Right for Active Ageing Program (ERAA) and the Health Eating Activity and Lifestyle program (HEAL™).

The increase in expenses included various one-off costs associated with contracting fees for technology and data security projects, advocacy, and entitlements.

ESSA's end-of-year cash position decreased, due to the allocation of funds with a professional investment manager, to safeguard ESSA's future. In 2023, the investment portfolio achieved 5.63% growth, with a highly defensive and conservative asset allocation. At the end of 2023 the investments had a value of \$3,959,265. ESSA's total equity remains in a healthy position, at \$4,855,790.

The 2024-2026 Strategic Plan has created an exciting roadmap for ESSA's future and includes many additional strategic projects for the next three years. The implementation of these projects will be supported by business cases and a robust governance framework. We also continue to monitor and manage key risks for the industry, the professionals we represent and the ESSA organisation.

I'd like to thank my fellow committee members and the Board for their support during 2023. I am deeply appreciative of the whole ESSA team for their incredible contributions to the performance of the organisation.

Steve Telburn

CHAIR, AUDIT, FINANCE AND RISK COMMITTEE

DIRECTORS' REPORT

Your Directors present their report on the company for the year ended 31 December 2023.

DIRECTORS

The following persons were Directors of the company during the whole of the financial year and up to the date of this report unless otherwise stated:

- » Dr Brendan Joss
- » Associate Professor Emma Beckman
- » Emeritus Professor Julie Cotter (completed term July 2023)
- » Distinguished Professor Aaron Coutts
- » Dr Tracie Edmondson (appointed August 2023)
- » Dr Matthew Fisher
- » Associate Professor Steve Fraser
- » Ms Katie Lyndon
- » Dr Niamh Mundell
- » Mr Steve Telburn

PRINCIPAL ACTIVITIES

The year of 2023 was the final year of the 2021-2023 ESSA Strategic Plan. The Strategic Plan offers a distinct roadmap for the organisation's Board and management, enhancing the groundwork laid by previous efforts.

The company's strategic objectives from the Strategic Plan are:

1. Increase opportunities for our professions.
2. Develop the sustainability, capacity and quality of our professionals.
3. Strengthen ESSA as an organisation to add value for our professions.
4. Grow the reputation of ESSA and our professions within the community and with government and key stakeholders in Australia and internationally.

Along with these goals, the Board wish to continue to:

- » Ensure our accredited professionals have a high profile, both within the community and with government and key stakeholders;

- » Be the primary source of advice for key decision makers, government and the community about exercise and sports science;
- » Be the leading authority for the exercise and sports science professions;
- » Influence policy debate to ensure the best outcomes and opportunities for our members and consumers;
- » Support quality and relevant research, and its translation to practice, for our professionals and the community;
- » Increase strategic partnerships with relevant organisations to advance shared goals;
- » Maintain a robust and relevant system for standards and accreditation.

The 2021-2023 Strategic Plan was designed to:

- » Provide guidance to the national Board, national office, councils and committees to plan and focus their work towards achieving the key strategic objectives of the organisation;
- » Inform and progress developing the operational plan, budgeting and allocation of resources of the organisation to meet the key strategic objectives;
- » Provide a framework to develop the key performance indicators of the organisation;
- » Inform and communicate with the membership and stakeholders about the direction and intent of the organisation.

During 2023, ESSA focussed on the following key activities:

- » Implemented multiple software upgrades to improve data security and the user experience and introduced upgraded secure payment gateways for online payments;
- » Delivered the ESSA Innovation & Practice forum at the Sunshine Coast; a face-to-face learning and networking opportunity for 362 members;
- » Funded 2 new research grants;
- » Implemented TopClass, a new Learning Management System housing over 150 professional development options;

- » Launched an online accreditation application system & undertook a major review of the Course Accreditation system;
- » Engaged with many federal policy and decision makers in 2023 and has been able to make positive policy changes relating to the Motor Accident Insurance Board (TAS), Workcover Queensland, Transport Health, Policy Health and the IHACPA;
- » Lodged almost 50 submissions across a range of focus areas for our profession, including workforce, aged care, NDIS, workers compensation, rural and remote health, mental health, and chronic conditions such as diabetes, cancer and chronic lung disease;
- » Released a National Workforce Profile Report, as well as one for each State and Territory;
- » Exercise Right Week promoting the work of our AEP, AES and ASpS professionals, with over 64,500 website visits, 2,300 visits to the Find an Accredited Exercise Professional search function, a social media reach of over 1,000,000 and 60 successful Exercise Right Week events;
- » Commenced a Brand identity project through which we intend to establish and define a stronger, more identifiable brand;
- » Introduced a Volunteer Coordinator to better recruit, onboard, offboard, support and reward our valuable volunteer contributors;
- » Introduced a Data Analyst to help us understand our members, their behaviour, patterns, feedback, and the work they are doing, to make the best decisions to support them as they grow their careers and advocate for our profession;
- » Recruited a Partnerships Manager, to identify, develop, nurture, and grow relationships aligned with our strategic direction and implement a stakeholder engagement strategy;
- » Recruited a Brand Strategy Manager, to raise our brand profile and awareness, particularly in the lead up to the 2032 Brisbane Olympic Games;
- » Developed ESSA's 2024-2026 Strategic Plan; and
- » Refined the 10-year outlook for ESSA in the lead up to the 2032 Olympic Games for release Mid 2024.

The Board and management have delivered on the promise of an investment strategy that supports ESSA's financial sustainability into the future. In 2023 the investment portfolio enjoyed 5.63% growth, helping to provide ongoing certainty for ESSA.

Overall growth in membership continued, though at a slower rate than previous years. Accredited Exercise Physiologist continues to be the profession of the majority of our members.

KEY PERFORMANCE MEASURES

The organisation measures its own performance through the use of both quantitative and qualitative benchmarks. The benchmarks are used by the Directors to assess the financial sustainability of the company and whether the company's short-term and long-term objectives are being achieved.

	2023		2022	
	Actual	Target	Actual	Target
Membership				
<i>* There are a number of members who are accredited across more than one accreditation category.</i>				
Full membership	9535	9902	9050	9163
Accredited Exercise Physiologist	8441	8028	7797	7906
Accredited Exercise Scientist	1038	1227	992	939
Accredited Sports Scientists	372	398	394	446
Accredited High-Performance Managers	72	84	76	94
Complimentary student members	2219	3000	2289	2957
Total membership (incl students)	11810	12952	11391	10927

Operational and Financial				
Proportion of funding provided by:				
- membership	\$2,482,914	\$2,630,967	\$2,259,666	\$2,100,000
- accreditation	\$3,093,366	\$3,159,657	\$2,692,398	\$2,520,000
- professional development	\$250,227	\$182,000	\$214,916	\$190,000
- conference/business forum	\$176,770	\$234,300	\$414,500	\$450,816
- course accreditation	\$193,083	\$318,845	\$311,202	\$331,760
Proportion of funding spent on:				
- operational	\$6,863,917	\$6,613,668	\$6,088,084	\$6,780,842
- conference/business forum	\$192,904	\$213,042	\$115,929	\$244,115
- course accreditation	\$304,706	\$254,174	\$204,505	\$286,382

INFORMATION ON DIRECTORS

DIRECTOR	QUALIFICATIONS	EXTERNAL POSITIONS	ESSA ROLES
Dr Brendan Joss	BSc (Hons), PhD, AEP, GAICD	<ul style="list-style-type: none"> » Managing Director, HFRC Pty Ltd. » Adjunct Assoc. Professor, University of Western Australia 	<ul style="list-style-type: none"> » President » Member, Audit, Finance and Risk Committee
Associate Professor Emma Beckman	BAppSci HMS (ExSci) (Hons), Master Adapted Physical Activity, AEP, AES, ASpS L2, GAICD	<ul style="list-style-type: none"> » Associate Professor, University of Queensland. » Para Sport High Performance Manager, Queensland Academy of Sport & Paralympics Australia. » National Quality Assurance Steering Committee Member and Chair of Technical Committee, Australian Institute of Sport 	<ul style="list-style-type: none"> » Vice President » Member, Governance and Nominations Committee
Emeritus Professor Julie Cotter	BComm (Hons), PhD, GAICD, FCPA, CA	<ul style="list-style-type: none"> » Board member, Darling Downs Hospital and Health Board » Emeritus Professor, University of Southern Queensland 	<ul style="list-style-type: none"> » Director » Member, Audit, Finance and Risk Committee (Jan-July)
Distinguished Professor Aaron Coutts	BAppSc (HMS), PhD, ASpS	<ul style="list-style-type: none"> » Distinguished Professor, University of Technology Sydney 	<ul style="list-style-type: none"> » Director
Dr Tracie Edmondson	BA (Journ & Hm Mvmt), GradDip (profComm), PhD (DComm), GAICD	<ul style="list-style-type: none"> » Head of Corporate Affairs, NSW Rugby League. » Director, Sport NSW » Director, AusTriathlon » Media Liaison Officer, Australian Olympic Committee 	<ul style="list-style-type: none"> » Director (Aug-Dec)
Dr Matthew Fisher	BSc (Hons), Grad Dip Diet, DHlthSt (honoris causa), PhD, MAICD	<ul style="list-style-type: none"> » CEO, Australian Society of Anaesthetists. » Non-Executive Director, Doctor Portal Learning Pty Ltd 	<ul style="list-style-type: none"> » Director » Member, Governance and Nominations Committee
Associate Professor Steve Fraser	BSc (Hons), PhD, AES, AEP, FESSA, GAICD, COSA, MASCC	<ul style="list-style-type: none"> » Associate Professor, Deakin University 	<ul style="list-style-type: none"> » Director » Member, Governance and Nomination Committee
Ms Katie Lyndon	BApp Sc (Ex Sci) (Hons), MBA, AES, AEP, FESSA, ACHSM, MAICD	<ul style="list-style-type: none"> » Director of Health Service Strategy and Planning, Queensland Department of Health » Board Director, Mt Alvernia College. 	<ul style="list-style-type: none"> » Director » Member, Audit, Finance and Risk Committee (July-Dec)
Dr Niamh Mundell	MAppSc, PhD, GCHED, AEP, FESSA, ESSAM, MAICD, MHPN	<ul style="list-style-type: none"> » Senior Lecturer, Deakin University 	<ul style="list-style-type: none"> » Director » Chair, Governance and Nominations Committee
Mr Steve Telburn	BSc, MBA, GAICD	<ul style="list-style-type: none"> » Managing Director, Secret Sauce Pty Ltd » Venture Partner, Antler Venture Capital Fund. » Service Provider, Queensland State Government. 	<ul style="list-style-type: none"> » Director » Chair, Audit, Finance and Risk Committee

MEETINGS OF DIRECTORS

During the financial year, six meetings of Directors were held. Attendances by each Director were as follows:

DIRECTOR	NUMBER ELIGIBLE TO ATTEND	NUMBER ATTENDED
Dr Brendan Joss	6	5
Associate Professor Emma Beckman	6	5
Emeritus Professor Julie Cotter	3	3
Distinguished Professor Aaron Coutts	6	6
Dr Tracie Edmondson	3	3
Dr Matthew Fisher	6	5
Associate Professor Steve Fraser	6	6
Ms Katie Lyndon	6	5
Dr Niamh Mundell	6	6
Mr Steve Telburn	6	5

The entity is incorporated under the Corporations Act 2001 and is an entity limited by guarantee. If the entity is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the entity. At 31 December 2023, the total amount that members of the company are liable to contribute if the company is wound up is \$118,100 (2022: \$113,910).

This report is made in accordance with a resolution of the Directors.

DIRECTOR



Sydney, 01/05/2024

STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023	2022
		\$	\$
Revenue	2	6,986,683	7,229,005
Employment benefits and on costs		(4,805,983)	(3,836,331)
Depreciation and amortisation expense		(37,992)	(33,967)
Depreciation – Right of Use Lease		(287,471)	(266,978)
Impairment		-	(2,470)
Course Accreditation expenses	4	(304,706)	(204,505)
ERAA Grant expenditure		(55,137)	(584,609)
HEAL Grant expenditure		(9,477)	(188,514)
Conference expenditure		(192,904)	(115,929)
Administration expenses	3	(1,667,857)	(1,177,685)
Profit/(loss) before income tax		(374,844)	818,017
Income tax expense	1(k)	-	-
Profit/(loss) for the year		(374,844)	818,017
Other comprehensive income		-	-
Other comprehensive income for the year, net of tax		-	-
Profit/(loss) attributable to members of the entity		(374,844)	818,017

The above Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2023

		\$	\$
CURRENT ASSETS			
Cash	5	2,404,244	7,086,018
Trade and other receivables	6	751,677	284,686
Inventories	7	3,288	3,360
Total Current Assets		3,159,209	7,374,064
NON-CURRENT ASSETS			
Investments at Fair Value	8	3,959,265	-
Plant and equipment	9	77,685	83,701
Other assets	10	408	408
Lease deposit	11	77,220	77,220
Right of use – Lease Asset	12	591,493	828,904
Total Non-Current Assets		4,706,071	990,233
TOTAL ASSETS		7,865,280	8,364,297
CURRENT LIABILITIES			
Trade and other payables	13	569,443	602,181
Provisions	14	376,306	380,789
Deferred revenue	15	1,392,018	1,248,402
Right of Use – Lease Liability	17	322,351	261,793
Total Current Liabilities		2,660,118	2,493,165
NON-CURRENT LIABILITIES			
Provisions	16	62,500	54,858
Right of Use – Lease Liability	17	286,872	585,640
Total Non-Current Liabilities		349,372	640,498
TOTAL LIABILITIES		3,009,490	3,133,663

NET ASSETS		4,855,790	5,230,634
		<hr/>	
EQUITY			
Retained earnings	18	4,855,790	5,230,634
TOTAL EQUITY		4,855,790	5,230,634
		<hr/>	

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023	2022
		\$	\$
Total equity at the beginning of the year		5,230,634	4,412,617
Total comprehensive income/(loss) attributable to the entity		(374,844)	818,017
Total equity at the end of the year	18	4,855,790	5,230,634

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

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023	2022
		\$	\$
		Inflows/ (Outflows)	Inflows/ (Outflows)
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		7,114,717	6,802,888
Receipt – grant income		-	198,210
Payments to suppliers and employees		(7,723,107)	(6,618,394)
		(608,390)	382,704
Interest received		23,689	63,115
Investment income		170,568	-
Interest expense – lease liability		(25,900)	(25,232)
Net cash generated from operating activities	23(a)	(440,033)	420,587
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for plant and equipment		(31,976)	(104,411)
Net payments for investments		(3,921,495)	-
Net cash (used in)/generated from investing activities		(3,953,471)	(104,411)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments for lease liability		(288,270)	(262,389)
Net cash (used in)/generated from financing activities		(288,270)	(262,389)
Net increase(decrease) in cash held		(4,681,774)	53,787
Cash at the beginning of the financial year		7,086,018	7,032,231
Cash at the end of the financial year	23(b)	2,404,244	7,086,018

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users who are dependent on its general-purpose financial reports. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Exercise and Sports Science Australia Limited is an Australian Public Company limited by Guarantee, incorporated and domiciled in Australia.

The financial statements have been prepared in accordance with the recognition and measurement requirements in the Australian Accounting Standards, and the disclosure requirements of the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012* and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised for issue on 1 May 2024 by the directors of the company.

Accounting policies

(a) Revenue

Revenue is recognised in accordance with AASB 15: *Revenue from Contracts with Customers*.

Revenue is recognised to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for the goods or services.

Membership revenue and Accreditation fees are recognised over time that is over the life of its annual period ending in December every year.

Course accreditation income is recognised over time, in line with cost incurred on the project.

Business conference and Forum income are recognised only when its performance obligation are met being the conclusion of the events. Similarly, all other type of revenue with a similar nature, such as Professional education courses and advertising income are recognised when such service has been delivered.

The Exercise Right for Active Aging (ERAA) grant has been recognised under AASB 15. The ERAA grant has enforceable and sufficiently specific performance obligations, with the grant revenue being recognised based on costs incurred for the relevant period.

The Healthy Eating, Activity & Lifestyle (HEAL) grant has been recognised under AASB 15. The HEAL grant has enforceable and sufficiently specific performance obligations, with the grant revenue being recognised based on costs incurred for the relevant period.

Interest revenue is recognised using the effective interest method.

All revenue is stated net of the amount of goods and services tax (GST).

(b) Deferred Revenue

Revenue received in advance is deferred and recognised as a current liability. Deferred revenue is recognised as revenue in the Statement of Profit or Loss and Other Comprehensive Income when the service or event to which the revenue relates has occurred.

(c) Receivables

Receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for expected credit losses. Receivable amounts are usually settled within 30 days.

The carrying value of trade receivables is considered a reasonable approximation of fair value. All receivables have been reviewed for indicators of impairment. The 'expected credit loss' (ECL) model per AASB 9 has also been considered. Based on the management's assessment of historical provision rates, no provision for doubtful debts was considered necessary.

(d) Inventories

Goods are carried at the lower of cost and current replacement cost.

(e) Plant and Equipment

Plant and equipment are measured on the cost basis less depreciation and any impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Plant and equipment that have been contributed at no cost, or for nominal cost, are recognised at the fair value of the asset at the date it is acquired.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised immediately in profit or loss. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Depreciation

The depreciable amount of all fixed assets including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Office Equipment	10-50%
Computer Equipment	25%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

(f) Leases

Leases are accounted for in accordance with AASB 16: *Leases*.

Lease recognition is of a right-of-use asset and liability for all leases (excluding short-term leases with less than 12 months of tenure and leases relating to low-value assets). Depreciation of the right-of-use asset is in line with AASB 116: *Property, Plant and Equipment*.

The lease liability is initially measured at the present value of the lease payments that are not paid at the lease commencement date discounted using the Company's incremental borrowing rate. Then, it is subsequently measured at amortised cost using the effective interest method.

(g) Impairment

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired.

If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of profit or loss and other comprehensive income.

(h) Employee Entitlements*Superannuation*

Contributions are made by the company to an employee superannuation fund and are charged as expenses when incurred.

Employee benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

(i) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of twelve months or less and bank overdrafts.

(j) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). 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 ATO is included with other receivables or 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 ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(k) Income tax

The Company is a not for profit organisation which is exempt from the payment of company income tax under Division 50 of the Income Tax Assessment Act 1997.

(l) Provisions

Provisions are recognised when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(m) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amount being normally paid within 30 days of recognition of the liability.

(n) Investments

Investments consist of a mixture of shares and fixed interest investments. The Company has elected to recognise these at fair value through profit or loss. Fair value is determined using the market approach, being the price paid for the investments in the market at year-end.

(o) New accounting standards for application in future periods

There are no new accounting standards published but not yet effective which would have a material impact on the financial report of the Association.

(p) Critical Accounting Estimates and Judgments

The directors evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

There are no estimates or judgements used by management that have a material impact on these financial statements.

(q) Comparative amounts

When required by accounting standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

	2023	2022
	\$	\$
2. REVENUE		
Accreditation fees	3,093,366	2,692,398
Membership dues	2,482,914	2,259,666
Professional education courses	250,227	214,916
Advertising income	92,840	77,882
Interest income	23,689	61,496
Insurance income	190,632	171,021
Investment income	208,338	-
Conference income	176,770	414,500
Course Accreditation income	193,083	311,202
Sponsorship income	38,987	19,603
ERAA Grant income (incl interest)	55,137	612,857
HEAL Grant income	7,684	188,514
Other income	173,016	204,950
	<u>6,986,683</u>	<u>7,229,005</u>
3. ADMINISTRATION EXPENSES		
Professional fees	267,974	125,393
Board remuneration	49,009	55,506
Board Strategic projects	-	7,850
Travel and accommodation	102,133	59,475
IT expenses	435,435	280,003
Rent & outgoings	17,761	29,605

	2023	2022
	\$	\$
Administration Expenses Cont'd		
Advertising and promotion	67,330	87,314
Subscriptions	272,548	173,236
Venue hire	24,396	11,918
Presenter fee	35,932	38,467
Printing and postage	34,926	66,486
Equipment rental	5,953	6,246
Grants and awards	104,131	53,465
Other	250,329	182,721
	<u>1,667,857</u>	<u>1,177,685</u>

Board Strategic projects expenses incurred for the year ended 31 December 2023 have been classified by function throughout the operating expenses presented where deemed more appropriate. This does not represent a decrease in strategic efforts by the board.

4. COURSE ACCREDITATION EXPENSES

Salary expenses	267,110	148,851
Other expenses	37,596	55,654
	<u>304,706</u>	<u>204,505</u>

5. CURRENT ASSETS – Cash

Cash at bank	2,173,396	7,085,883
Cash on hand	135	135
Cash at bank – investment account	230,713	0
	<u>2,404,244</u>	<u>7,086,018</u>

	2023	2022
	\$	\$
6. CURRENT ASSETS – Trade and other receivables		
Trade receivables	114,167	79,795
Other receivables	355,738	-
Prepayments	281,772	204,891
	<u>751,677</u>	<u>284,686</u>
7. CURRENT ASSETS – Inventories		
Stock on hand	3,288	3,360
	<u>3,288</u>	<u>3,360</u>
8. NON-CURRENT ASSETS – Investments		
Investments at fair value	3,959,265	-
	<u>3,959,265</u>	<u>-</u>
9. NON-CURRENT ASSETS - Plant and equipment		
Office equipment – at cost	199,003	167,027
Accumulated depreciation	(121,785)	(84,931)
	<u>77,218</u>	<u>82,096</u>
IT System	12,322	12,322
Accumulated depreciation	(11,855)	(10,717)
	<u>467</u>	<u>1,605</u>
Total plant and equipment	<u>77,685</u>	<u>83,701</u>

	2023	2022
	\$	\$
10. NON-CURRENT ASSETS		
Loan – ICOAESP Ltd	408	408
	<u>408</u>	<u>408</u>
11. NON-CURRENT ASSETS – Lease deposit		
Lease deposit	77,220	77,220
	<u>77,220</u>	<u>77,220</u>
12. RIGHT OF USE – Lease Asset		
Lease on 9 Hercules Street (5 years from 1 December 2020)	828,904	1,025,626
Increase in Asset (year three of lease December 2023)	50,060	65,141
Less: Accumulated depreciation	(287,471)	(261,863)
	<u>591,493</u>	<u>828,904</u>
13. CURRENT LIABILITIES – Trade and other payables		
Trade creditors	42,880	120,607
ATO liabilities	225,322	204,211
Accrued liabilities	300,107	273,295
Other payables	1,134	4,068
	<u>569,443</u>	<u>602,181</u>

	2023	2022
	\$	\$
14. CURRENT LIABILITIES – Provisions		
Provision for annual leave	272,120	224,152
Provision for time in lieu	12,143	2,084
Provision for long service leave	92,043	154,553
	<u>376,306</u>	<u>380,789</u>
15. CURRENT LIABILITIES – Deferred Revenue		
Membership, accreditation, and other fees in advance	1,380,965	1,174,528
ERAA Project Grant	10,659	65,796
HEAL Project Grant	394	8,078
	<u>1,392,018</u>	<u>1,248,402</u>
16. NON-CURRENT LIABILITIES – Provisions		
Provision for long service leave (<7 years)	62,500	54,858
	<u>62,500</u>	<u>54,858</u>

	2023	2022
	\$	\$
17. RIGHT OF USE – Lease Liability		
Current portion - Lease on 9 Hercules Street Hamilton	322,351	261,793
Non-current portion – Lease on 9 Hercules Street Hamilton	286,872	585,640
	<u>609,223</u>	<u>847,433</u>

18. RETAINED PROFITS

Retained profits at the beginning of the financial year	5,230,634	4,412,617
Net profit/(loss)	(374,844)	818,017
Retained profits at the end of the financial year	<u>4,855,790</u>	<u>5,230,634</u>

19. MEMBERS' GUARANTEE

The company is limited by guarantee. If the company is wound up, the Constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the company. At 31 December 2023 the member contribution was \$118,100 (2022: \$113,910).

20. RELATED PARTY TRANSACTIONS

Other than the remuneration paid to key management personnel, as disclosed in Note 21, there are no related party transactions.

21. KEY MANAGEMENT PERSONNEL REMUNERATION

Total key management personnel remuneration	530,052	400,956
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22. REMUNERATION OF AUDITORS

Amounts received, or due and receivable by the auditors of the company for auditing the accounts of the company	14,500	13,825
Other services – ERAA Audit	-	3,500
	<u>14,500</u>	<u>17,325</u>

23. NOTES TO THE STATEMENT OF CASH FLOWS**(a) Reconciliation of profit/(loss) from ordinary activities after income tax to net cash inflow from operating activities**

	2023	2022
	\$	\$
Net profit/(loss)	(374,844)	818,017
Depreciation	325,463	300,945
Amortisation (Trademark)	-	-
Impairment (Trademark)	-	2,470
Loss on disposal of non-current assets	-	419
Fair value adjustment for investments	(37,770)	-
Change in operating assets and liabilities:	-	-
(Increase)/decrease in Trade and other debtors	(466,991)	(2,687)
(Increase)/decrease in inventories	72	249
Increase/(decrease) in revenue received in advance	143,616	(802,048)
Increase/(decrease) in Other Assets	-	-
Increase/(decrease) in trade creditors	(32,738)	68,096
Increase/(decrease) in other provisions	3,159	35,126
Net cash inflow from operating activities	<u>(440,033)</u>	<u>420,587</u>

(b) Reconciliation of cash

Cash at bank and on hand	2,404,244	7,086,018
Cash per Statement of Cash Flows	<u>2,404,244</u>	<u>7,086,018</u>

22. EVENTS AFTER BALANCE DATE

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial years.

23. COMPANY DETAILS

The registered office of the company is:
9 Hercules Street
HAMILTON Qld 4007

The principal place of business is:
9 Hercules Street
HAMILTON Qld 4007

DIRECTORS' DECLARATION

The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the company declare that:

1. The financial statements and notes, as set out on pages 38 to 56, are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and:
 - i. Comply with the Australian Accounting Standards (including Australian Accounting Interpretations) to the extent described in Note 1 of the financial statements and the Australian Charities and Not-for-profits Commission Regulation 2022; and
 - ii. Give a true and fair view of the financial position of the company as at 31 December 2023 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 of the financial statements.
2. In the directors' opinion 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 the Directors.

Signed in accordance with a resolution of the Directors.



DIRECTOR

Sydney, 01/05/2024

INDEPENDENT AUDITOR'S REPORT



**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 60.40 OF THE AUSTRALIAN CHARITIES
AND NOT-FOR-PROFITS COMMISSION ACT 2012**

TO THE DIRECTORS OF EXERCISE & SPORT SCIENCE AUSTRALIA

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2023 there have been:

- i. no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-Profits Commission Act 2012* in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.

Bentleys Brisbane (Audit) Pty Ltd
Chartered Accountants

Ashley Carle
Director
Brisbane
1 May 2024



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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF EXERCISE AND SPORTS SCIENCE AUSTRALIA LIMITED**

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Exercise and Sports Science Australia Limited (the "Company"), which comprises the statement of financial position as at 31 December 2023 and 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, notes comprising a summary of significant accounting policies and other explanatory information, and the director's declaration.

In our opinion the financial report of the Company is in accordance with Division 60 of the *Australian Charities and Not-for-Profit Commission Act 2012*, including:

- (i) giving a true and fair view of the Company's financial position as at 31 December 2023 and of its performance for the year then ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-Profits Commission Regulations 2022*.

Basis for 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 ethical requirements of the Australian 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, 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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Australian Charities and Non-for-Profit Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 31 December 2023, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors 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 *Australian Charities and Non-for-Profits Commission Act 2012* and the needs of the members. The directors' responsibility also includes for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF EXERCISE AND SPORTS SCIENCE AUSTRALIA LIMITED
(CONTINUED)**

Responsibilities of the Directors for the Financial Report (Continued)

In preparing the financial report, the directors are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related 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 has no realistic alternative but to do so.

The directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of 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.

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

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Bentleys Brisbane (Audit) Pty Ltd
Chartered Accountants



Ashley Carle
Director
Brisbane
7 May 2024



Founded in 1991, Exercise & Sports Science Australia (ESSA) is the peak professional body and accrediting authority for over 11,000 Exercise Physiologists, Exercise Scientists, Sports Scientists, and High Performance Managers.

ESSA
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