



2023/24
**ANNUAL
REPORT**



Golf SA is an incorporated Association with a strong duty of care - not just for the heritage of the sport but for the future too.

Golf SA is administered through an elected Board and supported by fulltime office staff, which since October 2018 have been employed by Golf Australia Ltd in accordance with the One Golf services agreement.

For over 100 years Golf SA (known as The SA Golf Association and Women's Golf SA until merging to form Golf SA in 2008) has been charged with the responsibility to promote, encourage and advance the game of golf in South Australia.



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Sponsors and Partners



Government of South Australia
Office for Recreation and Sport



Chair's Report

The recent surge in the popularity of golf in South Australia continued during the 2023-24 year.

Buoyed by the success of 2 LIV events in Adelaide and the impetus provided by the Australian golf strategy, affiliated golf members in this State grew by over 20% last year and has more than doubled in the last 4 years.

Pleasingly, growth in women members grew by over 40% last year and juniors were up by close to 50% over the same period. There were just less than 900,000 18 hole competition rounds played in SA in 2023-24.

Significantly the growth of "other" forms of golf continued to follow the international trend to the point where we now have more golfers experiencing golf in non-traditional forms of the game rather than "green grass" golf. In line with this trend, we have seen growth in the supply of available golf simulators and driving ranges in SA.

Golf Australia recorded an operating surplus of over \$450,000 in 2023/24 and was able to increase its nett asset position to \$8 million. GolfSA's operating profit of over \$100k was the direct result of gains made in our investment portfolio.

Once again, the SA golfing highlight for the year was the LIV golf event held at The Grange Golf Club in April.

The 2024 event provided an opportunity for GA and LIV to work together to promote golf in SA. The Golf Australia facility in the LIV fan zone was very well attended and provided the opportunity for youngsters to experience a range of golf activities including access to Trackman data.



In the high performance area, our team performances did not reach the lofty heights of the 2 previous years. However SA had 2 of the 6 players to represent Australia in the World Amateur Teams Championship held in October 2023 which illustrates the strength and level of achievement of the SA HP program.

I would like to acknowledge the support our HP program receives from the Office of Recreation and Sport and the SA Sports Institute. We look forward to moving to the new SASI training facility this year.

Our office staff did a great job in managing our busy schedule of events throughout the year. I congratulate the winners of these events and to the competitors, volunteers and golf clubs who contributed to making the year of events so successful for GolfSA. A special recognition to the Kooyonga Golf Club for winning both the Simpson and Sanderson Cup in consecutive years.

I would like to record my thanks to the Golf Australia senior management for their support in managing a significant restructure of the GolfSA office. I also thank the GA staff (especially those based in SA) and the Golf SA Board for their support in 2023/24 and for their dedication in servicing all golfers in South Australia.

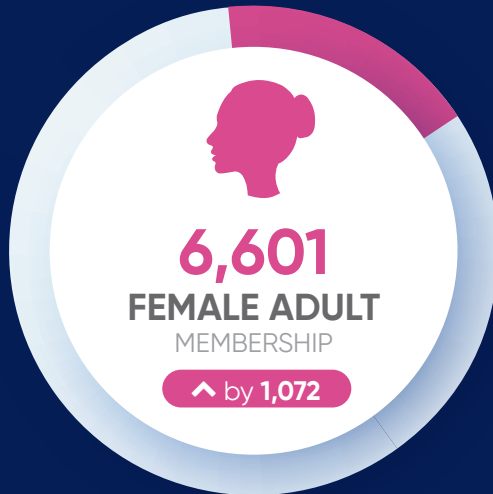
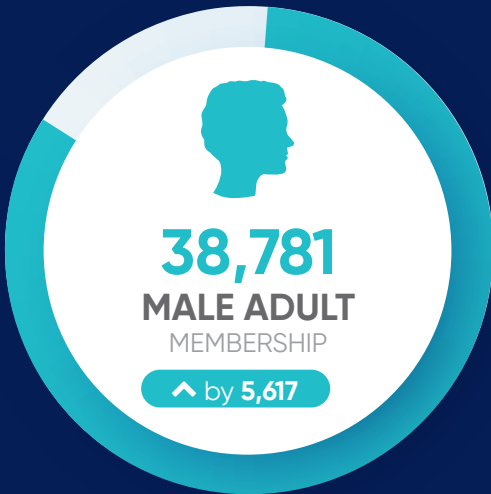
The year ahead looks to have its challenges but I am confident that if the SA golf community continues to operate harmoniously we can "ride the wave" and make the 2024/25 year a great success.

Rod Phillips
Chair, GolfSA



TOTAL MEMBERSHIP

^ by 15.00%



JUNIOR MEMBERSHIP

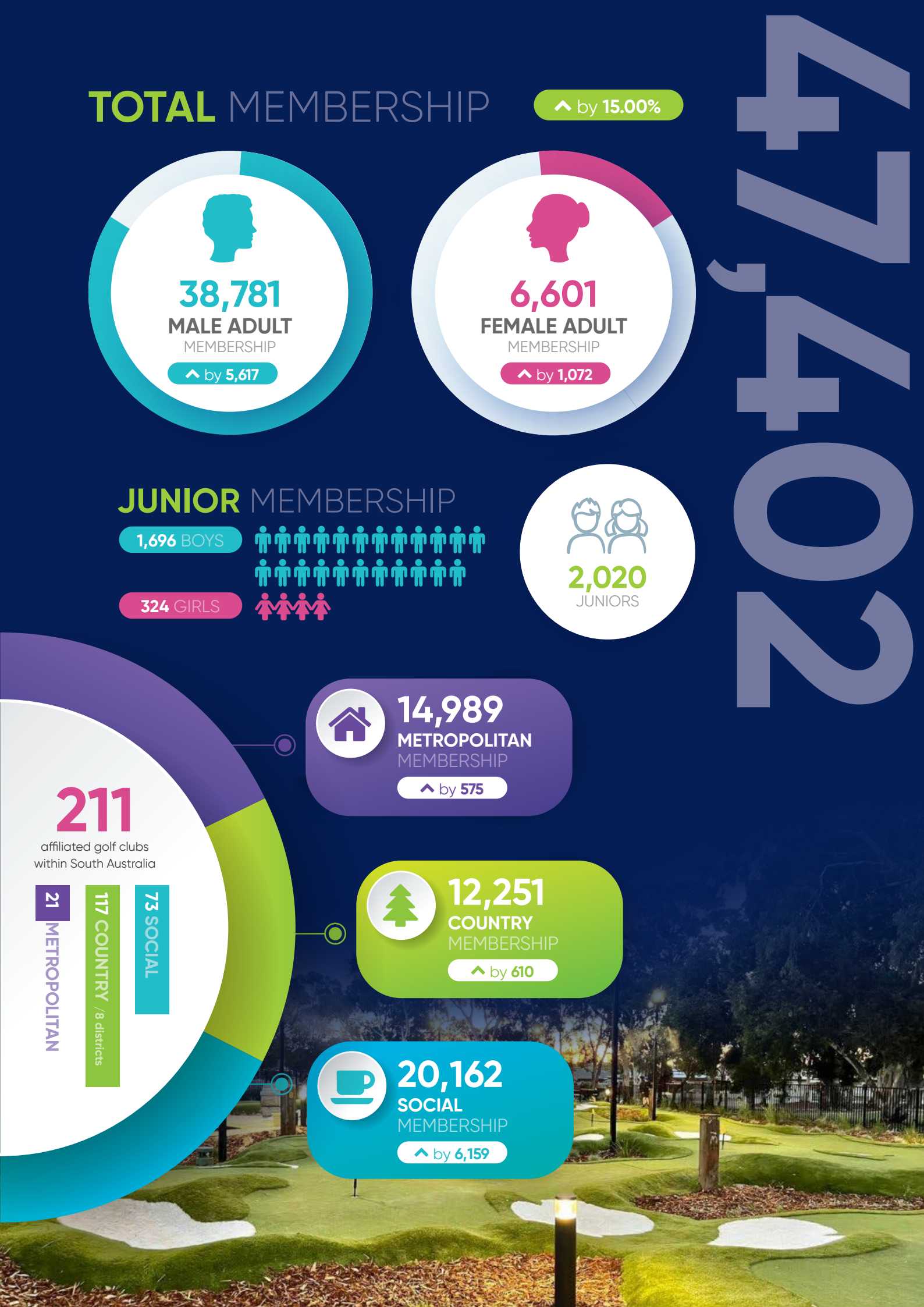
1,696 BOYS



324 GIRLS



47,402



Participation



MYGOLF JUNIOR PROGRAM

MyGolf is Australia's junior golf program, providing lessons for beginners with a focus on games-based activities and fun, and supported by Golf Australia and the PGA of Australia.

Over the past 12 months the MyGolf program continued to build with a record 2,993 children (an increase of 22%) participating in the program in SA with 43 MyGolf centres actively running programs.

SA ran the MyGolf Junior League in November 2023 with 18 clubs competing across six leagues. The MyGolf Junior League is designed to give children their first experience of competitive golf in a Team Ambrose environment. Well over 100 juniors competed across the leagues.



MYGOLF SPORTING SCHOOLS PROGRAM

Sporting Schools is a \$320+ million Australian Government initiative designed to help schools increase children's participation in sport and to connect them with community sport opportunities.

Through the MyGolf Sporting Schools program, Golf Australia has connected golf clubs, PGA Professionals and Community Instructors with local schools to help introduce golf through school sport. 65 SA schools (up 16%) gained funding for five-session golf programs delivered in the school yard with 8,490 students taking part.

JUNIOR PATHWAY EVENTS

Golf Australia School events provide an inviting environment for students to have fun and learn about the game, with modified rules and on shortened holes.

The School program provides a pathway for students to be confident to attend local qualifying days for the SA 12 & Under School Golf Event. 21 qualifying events were held across the state between June-August with the qualifiers featuring 351 participants (up 4%). The State Final was held at West Beach on 12-13 September with over 120 players competing.



TEEMATES

In April 2023 Golf Australia launched TeeMates, our new golf community which supports kids on their golfing journeys, giving kids and teenagers access to all types of golf across Australia.

In SA a series of Par 3, 9 hole and 18 hole Cups were scheduled across various venues with juniors of all abilities participating. In the first year in SA TeeMates junior membership has grown to over 100 members.



GET INTO GOLF

Get Into Golf looks to create a central and understandable entry point for any adult looking to get started in golf by connecting new golfers with programs via an online platform.

Get Into Golf programs are designed for adults looking to get started in golf. Over the past 12 months the program has grown 59% with 1139 participants (86% female) experiencing a GIG program with 34 facilities actively running programs.

AUSTRALIAN GOLF FOUNDATION GIRLS' SCHOLARSHIP PROGRAM

The program is designed to grow participation by fostering a deep love of golf by creating a strong bond between girls (aged 10-16) and their golf club/facility.

16 facilities were part of the program in 2024 (up from 15) with 135 girls (up from 107) benefitting from the year-long scholarship which included a structured 24-week coaching program, access to competitions and a golf club membership for obtainment of an official handicap.



Clubs and Facilities Support

PLACES TO PLAY, CLUBS, AND FACILITIES SUPPORT

As golf clubs and off-course golf facilities across South Australia continued to experience a surge in demand, Golf Australia has worked behind the scenes and closely with clubs, ensuring appropriate support is provided, practical solutions are delivered and innovative projects facilitated, thereby allowing clubs and facilities to focus on doing what they do best, providing exceptional, memorable and fun golf experiences for all South Australians.

Across the course of the past year, the Golf Australia Clubs, Facilities and Places to Play Team have introduced three primary initiatives and tools to further facilitate the growth, and accessibility of golf in South Australia.



R&A WOMEN IN GOLF CHARTER

Golf Australia has committed to the R&A's Women in Golf Charter, an initiative which aims to enable more women and girls to maximise their potential at all levels of the sport. Golf Australia over the past 12 months has been encouraging South Australian golf clubs and facilities to become signatories of the R&A's Women in Golf Charter, publicly stating their commitment to improving the sport for women and girls. In South Australia, we are proud to promote the following clubs as signatories to the R&A Women in Golf Charter:

- > Kooyonga Golf Club
- > Glenelg Golf Club
- > Naracoorte Golf Club
- > North Adelaide Golf Course
- > Blackwood Golf Club
- > The Grange Golf Club
- > South Lakes Golf Club
- > Copperclub, The Dunes
- > North Adelaide Golf Club
- > Mount Osmond Golf Club

MODEL VENUE FRAMEWORK & STRATEGIC ALIGNMENT

Over the past year Golf Australia has offered golf clubs a comprehensive strategic planning service, utilising both internal and external resources, to drive strategic plans for golf clubs that reflect the pillars of the Australian Golf Strategy and contain key objectives relating to areas such as financial sustainability, growing membership, increasing patronage, facility development and developing the workforce.

Golf Australia is proud to be working closely with the following clubs in relation to this integral piece of work:

- > Aston Hills Golf Club
- > Flagstaff Hill Golf Club
- > Penfield Golf Club



PLAYERS 1ST SURVEY

The Players 1st software offers golf clubs access to detailed insights, insights which are benchmarked against national averages and can be segmented based on member demographics. Through analysis of collected data and insights, clubs are provided with strategic advice on how they can best retain and recruit golfers, increase revenues, and focus on the matters which really drive and enhance the customer experience and loyalty at their club or venue.

Insights are generated through surveys and the results displayed in a real-time dashboard, allowing clubs to explore feedback from members and guests daily.

In South Australia we are proud to support the following clubs using Players 1st:

- > Aston Hills Golf Club
- > North Adelaide Golf Course
- > North Adelaide Golf Club
- > Mount Osmond Golf Club
- > Penfield Golf Club
- > Flagstaff Hill Golf Club



Golf Operations

Competitions

SA AMATEUR AND INCLUSIVE CHAMPIONSHIPS

The 2023 SA Amateur and Inclusive Championships was moved to the Kooyonga Golf Club for 2023 following on from a successful Championship at the Tanunda Pines Golf Club in 2022. A strong field of 100 men and 18 women teed off in the 2023 September event, with representation from across the country being another positive note.

The event would again be played as the same format used in 2022, with 36 holes of stroke play on the first two days of competition, followed by the top 16 men and top 8 women on the leaderboard progressing through to the match play format finals.

At the completion of the stroke play rounds, William Bowen from the Royal Queensland Golf Club headed the men's division with a two round score of 142, one shot ahead of Abel Eduard from Kingston Heath Golf Club and the round 1 leader Kade Webber from Stonecutters Ridge Golf Club a further shot back with a two round total of 144. The best placed South Australian representative heading into the match play finals was the 2022 Runner-Up Joseph Hodgson, whom playing on his home course, carded a 2-over par second round to finish in a tie for 4th place after the 36 holes of stroke play.

In the Women's Championship, despite a second round of 4-over par 78, Justice Bosio from the Caboolture Golf Club lead for all 36 holes of stroke play to finish on top heading into the match play with a two round total of 144, helped much by an opening round of 8-under par, 66. 2022 runner-up Amelia Whinney (The Grange Golf Club) and Matilda Miels (Kooyonga Golf Club) were the state's best performers heading into the match play finals, finishing in 2nd and 3rd place respectively after the stroke play rounds with scores of 147 and 150.

Thursday and Friday saw the match play format take place for both Men's and Women's top qualifiers, with Jye Picken (Avondale Golf Club) and Jordan Doull (Mount Lawley Golf Club) progressing through to the final for the men's, with the women's final being contested by 36 hole leader Justice Bosio and South Australia's (and Kooyonga's own) Matilda Miels.

Jye Picken was too strong in the final, being crowned the 2023 SA Amateur Champion after a 6&5 victory, whilst in the women's, Matilda Miels fell

just short, finishing as the 2023 Women's SA Amateur Runner-Up to the 2023 Champion Justice Bosio from the Caboolture Golf Club. It was certainly a tremendous effort by Justice to lead from start to finish of the championship.

For the second time, South Australia also staged a state championship for golfers with a disability in conjunction with the SA Amateur Championship, with 12 players competing in a 36-hole stroke format and 9 players competing in a 36-hole stableford format.

At the conclusion of the two rounds, 2022 Champion Cameron Pollard from the Coffs Harbour Golf Club made it back-to-back wins, finishing with a two round score of 160, only 1 shot clear of runner-up, South Australia's Steven Alderson from Willunga Golf Club.

SA AMATEUR CLASSIC & RENE ERICHSEN SALVER

The SA Amateur Classic & Rene Erichsen Salver returned to the Royal Adelaide Golf Club in March of 2024, with yet another full field of 144 players registering for the event. The men's (114 players) and the women's (30) field had an international flavour to it, attracting players from Singapore, England, Indonesia and Samoa to name a few. Sadly both the 2023 Men's Champion Riura Matsui from Japan, and 2023 Women's Champion Caitlin Peirce were omissions from the 2024 field.

The men's division was hotly contested, with Kayun Mudadana (New South Wales Golf Club) and Blake Phillips (Concord Golf Club) finishing in a tie for first place at the completion of the final round with a 4 round total of 282, 2 shots clear of Chun-Ta Wu (Log Reef Golf Club) and Ben Henkel (The Metropolitan Golf Club) who finished in a tie for third place.

Kayun Mudadana would become the eventual Men's Winner for 2024, defeating Blake Phillips on the 4th play-off hole.

Whilst in the women's competition it was much the same as the men's, with scores remaining very close amongst the top 4. Ella Scaysbrook from The Australian Golf Club remained in the top 4 throughout the event and eventually finished on top in the women's division, carding a final round of even par 73 to finish 1 shot clear with a total of 290. Abbie Teasdale (Royal Fremantle Golf Club) and South Australia's Amelia Whinney (The Grange Golf Club) both had strong performances across the 4 days, finishing in a tie for 2nd place with a total of 291.



SENIOR AMATEUR CHAMPIONSHIP

For the second straight year, the SA Senior Amateur Championship was contested at the Kingston SE Golf Club with a full field of 120 (78 men, 42 women) of players from across the country competing for the 2023 title.

The Senior Men's division would come right down to the wire, with Michael Lucas from the Harvey Golf Club defeating Warren Colefax from Murwillumbah Golf Club in the first play-off hole to claim the 2023 Senior Men's title with the pair finishing on a total of 225 after the three stroke play rounds. Bruce Lindner from Kooyonga Golf Club posted a final round of even-par 72 to finish in a tie for third with Mark Allen from the Drouin Golf and Country Club, with both finishing 2 shots back at the completion of the three rounds with a total score of 11-over par, 227.

In the women's competition, reigning 2022 Champion Nadene Gole (Victoria Golf Club) managed to hold onto her round 2 lead, finishing the championship 16-over par, 232, to claim back-to-back Women's SA Senior Amateur titles. Cath Stolz from the Shelly Beach Golf Club finished 3 shots back at 19-over to finish runner-up, whilst the best placed South Australian was Gale Macpherson from Blackwood Golf Club, finishing in ninth place with a final score of 42-over par, 258.

Super Seniors was another category contested across the three days, with Ian Frost (Lakelands Golf Club) finishing as the winner of the Men's Super Senior division with a three round total of 14-over par, 230 and Monash Country Club's Jacquelin Morgan taking out the Women's Super Senior division for 2023 with a 26-over par total of 242 for the 3 days.

JUNIOR AMATEUR CHAMPIONSHIP & JUNIOR MASTERS

Much like 2023 and previous years, the 2024 Junior Amateur Championship and Junior Masters were contested back-to-back in January, with Kooyonga and Royal Adelaide once again hosting the events.

Juniors from across the country again took part in the event, with 48 boys and 42 girls making up the field of 90.

In the Junior Amateur Championship for boys, Hamish Farquharson from The Metropolitan Golf Club led from start to finish with total of 217 across the three rounds, to win by two shots from Spencer Harrison from the Royal Perth Golf Club (219), Nick Horvath (Riversdale Golf Club) and Noah Paterson (Bairnsdale Golf Club) finishing in a tie for third with a total of 221. The best placed South Australian was Jackson Leonard from Glenelg Golf Club, finishing in a tie for 8th place with a total of 224.

In the girls division, South Australian pair of Jaime Hards and 2023 SA Junior Masters winner Imogen Jessen (both from Kooyonga Golf Club) finished in 1st and 2nd place respectively, with Jaime Hards carding a final round of 4-under 70 to finish with a three round total of 218, two shots clear of Imogen Jessen who finished with a total of 220.

Two days later, the field moved to the Royal Adelaide Golf Club to compete in the South Australian Junior Masters, where both the girls and boys divisions were again close run contests.

In the boys division, Chase Oberle from The Brisbane Golf Club would start off strongly with an opening



round of 2-under par, 69, and would hold onto the lead for the remaining two rounds, finishing with a total of 212 to win by 3 shots from five players who finished in a tie for second place: Elbert Kim (Huntingdale Golf Club), Hamish Farquharson (The Metropolitan Golf Club), Malachy Marshall (Kooyonga Golf Club), Nick Horvath (Riversdale Golf Club), Alfie Ward (Sanctuary Cove Golf and Country Club).

In the girls division, two local Royal Adelaide members in Katie Seol and Alice Cho battled it out over the three rounds, with the pair being in the top two at the end of all of the rounds. In the final round, Katie Seol would shoot a 4-under par 68, to elevate herself to first place, finishing with a total of 212, two shots clear of Alice Cho who posted a three round total of 214.

MID AMATEUR CHAMPIONSHIP

2023 saw the Mid Amateur Championship move to the Riverland district, with the Murray Bridge Golf Club playing host to 47 (39 men, 8 women) players across the 2 days, which was unfortunately a considerable drop from the previous year's field of 80.

The men's division was very close across the two days of stroke play, with only 5 shots separating first from fifth place come the conclusion. Timothy Atze from the Pinnaroo Golf Club with scores of 70 and 72 for a total of 142, held on to win by 1 shot from The Vines Golf Club of Reynella's Sam Earl, with Christopher Austin from Tea Tree Gully Golf Club coming in third place with scores of 73 and 71 to finish with a total of 144.

The women's division whilst not being as close as the mens, was still tightly contested, with Christine Trimmer from Glenelg Golf Club posting rounds of 82 and 84 to finish as the winner, six shots clear of Deb Christie from the Lamerook Golf Club (172 total) in second place and Tonia Ross from the Glenelg Golf Club a further 4 shots back.

COUNTRY GOLF

The 36-hole SA Country Junior Championship event was contested in July 2023, this time the Berri Golf Club playing host to the 60 entrants.

In the boys division, Malachy Marshall led from the start, posting rounds of 72 and 76 to take the Boys Open title, with Kyle Feltus from the Streaky Bay Golf Club claiming the Boys Country Class title with rounds of 78 and 85.

Whilst in the girls division, Stephanie Baker from the Riverside Golf Club-Mildura claimed the Girls Open title with rounds of 81 and 78, with Isabelle Watson (Willunga Golf Club) making it two Girls Country

titles in a row, shooting back-to-back rounds of 84 to win in a countback from Rebecca Hardy, who also posted a two round score of 168.

In July 2023, the 77th South Australian Women's Country week took place, with the Ardrossan Golf Club, Clare Golf Club, Crystal Brook Golf Club and the Blue Lake Golf Club playing host to a total of 226 golfers across the 4 divisions.

The highest division, the Silver Salver, saw a total of 39 players competing at the Ardrossan Golf Club, with Jane Hughes from the Port Broughton Golf Club winning both the Silver Salver and the Country Championship titles with a two round score of 162.

In August 2023, 99 players headed to the Crystal Brook Golf Club for the SA Men's Sand Greens Championship. The A grade saw a closely fought contest across the two rounds, with Jackson Arthur from Kadina Golf Club, taking out the Championship after shooting a final round 5-under par 66, to finish with a two round total of 133, one shot clear of multiple time winner and round 1 leader, Jim Wheeler from Kadina Golf Club.

The Barmera Golf Club played host to the 2023 Country District Pennant in October, with two divisions consisting of 4 districts in each competing in the event. After the weekend's match play, 2022 division 1 winner the Riverland once again came out on top on a countback from second placed Yorke Peninsula to claim back-to-back division 1 titles, whilst in division 2 Murraylands went undefeated to claim the 2023 division 2 title.

PENNANT

The 2024 Pennant Season saw clubs field 32 teams across the 4 open men's competitions, 40 teams across the 6 open women's competitions and 20 junior teams across the 3 junior competitions – an increase of 6 teams from 2023.

The team from The Grange Golf Club finished on top of the Simpson Cup division at end of the minor round, with reigning champion Kooyonga finding themselves in third place heading into the semi-finals. The Vines Golf Club of Reynella had a strong season, defeating The Grange in the Semi-Final, where they would then face Kooyonga who had a close fought win over the team from Glenelg in their Semi. Once again though, Kooyonga would be too good in the Final, defeating The Vines 5-2 to take home their 37th Simpson Cup title.

In the Sanderson Cup, Royal Adelaide and The Grange would finish the minor round in equal first place, losing only 1 match each for a 4 win 1 loss record. The Semi-Finals would see Royal Adelaide



be a little too much for the team from Glenelg, advancing to the Final with a 4.5 – 0.5 victory, whilst Kooyonga would defeat top placed, The Grange, in the other Semi-Final 3.5 – 1.5 to book their place. In the Final played at The Grange in July, Kooyonga would make it two Sanderson Cup wins in a row, defeating Royal Adelaide in another close contest, 3-2.

2024 saw the introduction of a third division for Junior Pennant golf in South Australia, with Junior Div 3 being contested by 6 teams. In the top junior grade, Sharp Cup, the team from Royal Adelaide completed the minor round on top by not losing any of their 5 matches, finishing with 4 wins and 1 tie from their 5 matches. However in the Semi-Final, Royal Adelaide would be defeated by 4th placed finisher The Grange, who would eventually go on to win the title, defeating Tea Tree Gully 3-2 to claim the Sharp Cup.

The 2023 Senior Pennants comprised of 19 teams across division 1, 2 and 3. In the top division, Glenelg would finish the minor round on top, losing only 1 of their 5 matches, and they would eventually go on to win the Final, where they were too good for second placed Blackwood, 5.5-1.5.

The 2025 Metro Pennant Season will see a host of changes from 2024, including the introduction of teams from Willunga Golf Club and Aston Hills Golf Club in Men's A2 and B2 divisions, replacing the outgoing teams from The Stirling Golf Club.



The biggest change however will be a move of the season itself, with the Pennant season transitioning to a February start time, with aim of the Finals being completed for all grades prior to the Easter/Anzac Day holiday break.

ORDER OF MERITS

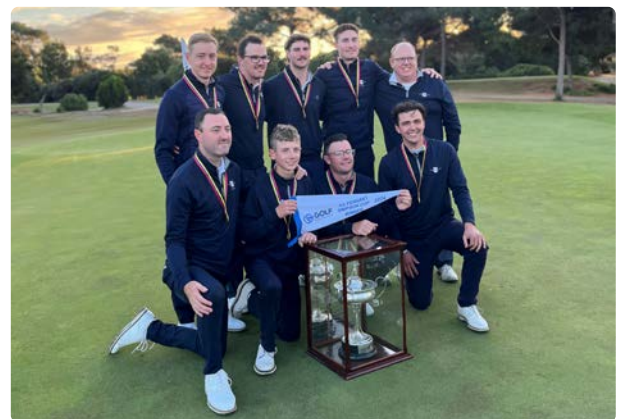
The 2023/2024 men's and women's Vardon OOM season is nearing completion, with the SA Amateur Championship being the culmination of the OOM season at the end of September.

The 2022/23 OOM wrapped up in October 2023, with Sam Earl from The Vines Golf Club of Reynella taking out the Mens OOM Vardon trophy with a total of 512 points and Kade Bryant from the Glenelg Golf Club finishing in second place with a total of 353 points. In the Women's OOM Vardon trophy, Amelia Whinney from The Grange Golf Club would be the eventual winner on 737 points, 55 points clear of second placed finisher Matilda Miels from Kooyonga Golf Club.

The Boys OOM Vardon trophy winner was Kade Bryant on 619 points, whilst the Girls OOM Vardon trophy was taken out by Raegan Denton from the Royal Adelaide Golf Club, finishing only 10 points clear of runner-up Imogen Jessen from Kooyonga Golf Club.

The Senior Order of Merit for the 2023/24 season, offered to men 55 years and above, and women over 50 years of age, was a close season, with the season ending at the 2024 SA Senior Amateur Championship at the Kingston SE Golf Club.

Paul Gregory from The Vines Golf Club of Reynella would be the eventual winner of the Senior Men's OOM, claiming the trophy by only 3 points, whilst also being victorious in the Senior Men's Nett category. Christine Trimmer from the Glenelg Golf Club would take out the Senior Women's OOM by 53 points with a season total of 586, whilst Angela Masters from the Blackwood Golf Club made it two in a row as she claimed the Senior Women's Nett OOM trophy with a total of 485 points.



High Performance

The South Australian High Performance program has had a decorative year of performances, with trophies won across all different levels.

Athletes in this year's program consisted of:

- › One tier 1 athlete
 - 2 state based supported professionals
- › Three tier 2 athletes
- › Four tier 3 athletes
- › Fourteen tier 4 athletes

The high performance squad has seen success at both professional and amateur levels, with stellar performances recorded in both individual and team events.

Skill growth has been achieved through increased access to service providers, focusing but not limited to strength and conditioning, psychology, biomechanics, nutrition and additional training in elite level organisation, preparation and travel assistance.

Jack Buchanan and Caitlin Peirce were selected to represent Australia in the World Amateur Team championships in Abu Dhabi. Having two representatives from South Australia is great reward for the hard work put in by the athletes and their service team.

Both Australian teams performed admirably on the world stage.

Jack birdied 4 of his final 5 holes to clinch a silver medal for the Australian team, finishing behind the USA team. This is the first Men's medal for Australia since 2016.

Caitlin and the Australian Women's team fought strongly for a 6th place finish overall.

Jack Buchanan turned professional at the completion of the World Amateur and was able to get some starts on the Australian Tour. He was then successful at Australian Tour Q school to have full status for the 2024/25 Australian Tour.

Coupled with Caitlin's success in team events, her outstanding performances in individual events have continued, with a 7th place finish and leading amateur honours at the Australian Open, with coach Tony Christie as caddy, a 3rd at the Canadian National Amateur Championship and winning the prestigious Riversdale Cup. At the time of publication, Caitlin was successful in progressing through first stage of LPGA Tour School in California, with second stage to take place in Florida in October. She is attempting to gain playing rights on the LPGA Tour or Epson Tour in the USA for 2025.

Jack Thompson retained his card on the Asian Tour after winning qualifying school the year prior.

Jack had 5 top 15 finishes in his rookie year, which is a fantastic performance and a credit to Jack and his team.

This allows Jack full access to the 2024 Asian Tour events.

Lachlan Barker was medallist at first stage of the Asian Tour qualifying, and then was successful at gaining playing rights on the Asian Tour for the 2024 season, by finishing in a tie for 26th in final stage in Thailand.

This will see Lachlan gain access to most events on the Asian Tour for the 2024 season.

There have been many other notable performances over the past 12 months. Imogen Jessen was successful at the Victorian Amateur Championship and was undefeated at the Senior Interstate Series. Raegan Denton represented Australia against the USGA vs Golf Australia match and had a 2nd place at the Australian Junior Championship and followed that up by going undefeated at number one in the Junior Interstate Series. Jaime Hards won the SA Junior Amateur at Kooyonga Golf Club. Amelia Whinney finished 2nd in the Rene Erichsen Classic and was 3rd at the Riversdale Classic.

The GolfSA athletes are well placed to continue its record of strong performances throughout the upcoming summer of Australian golf and other overseas tournaments.

Finance Audit & Risk Management Report

Golf SA is a not-for-profit organisation dedicated to supporting member clubs and promoting the growth of golf in South Australia.

In 2018, Golf SA entered into a One Golf agreement with Golf Australia, assuming responsibility for managing operations in South Australia. Under this arrangement, all affiliation fees collected from members are fully remitted to Golf Australia each year. In the 2023/24 financial year, a total of \$1,377,536 was collected, compared to \$1,055,585 in 2022/23, which has been recorded as an operating expense to Golf Australia.

Beyond its core activities, Golf SA generates returns from its investment portfolio. For the 2023/24 period, the organisation reported investment income that included dividend income of \$45,453, realised gains of \$22,090, and unrealised gains of \$42,833. As of June 30, 2024, the market value of the organisation's share portfolio was \$1,177,424, up from \$1,074,807 on June 30, 2023. The portfolio remains robust, focusing on blue-chip and conservative stocks managed predominantly by Taylor Collison.

Overall, Golf SA recorded a surplus of \$104,094 for the year ending June 30, 2024, compared to a deficit of \$188,832 for the previous year. This positive change was primarily due to a one-time impairment provision of \$234,000 on a historical receivable recorded in the prior year.

In 2023/24, Golf SA continued to support junior girls in South Australia who are interested in taking up golf by contributing \$20,000 to the Australian Golf Foundation Junior Girls' Scholarship program, maintaining the same level of support as in 2022/23.

As of June 30, 2024, Golf SA's net assets were strong at just over \$2.2 million, compared to \$2.1 million on June 30, 2023. Total cash holdings stood at \$1,045,774, down from \$3,095,098 the previous year, mainly due to a transition in banking services from Westpac to NAB to align with Golf Australia and its affiliates. The excess funds from the previous year have now been transferred to Golf Australia, offsetting trade creditors.

Trade receivables as of June 30, 2024, amounted to \$348,159, compared to \$270,094 the previous year. A provision for doubtful debts of \$19,968 is reflected in the financial statements, relating to receivables from one member club that has entered administration.

This year's audit, conducted by Price Waterhouse Coopers, resulted in an unqualified audit opinion on the financial statements. Their report is included in the financial report.

I would like to extend my thanks to the Golf Australia finance team and the other members of the SA board and finance committee for their dedication and hard work over the past year. We look forward to another successful year in golf for South Australia in 2024/25.

Anna Standish
Board Member
Golf SA

Financial Reports



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These financial statements are the financial statements of Golf South Australia Incorporated as an individual entity.

The financial statements are presented in Australian dollars (\$) which is Golf South Australia Incorporated's functional and presentation currency.

All amounts disclosed in the financial statements and notes have been rounded off to the nearest dollar unless otherwise stated.

Golf South Australia Incorporated is an association limited by guarantee, incorporated and domiciled in Australia. Its registered office and principal place of business is:

Golf South Australia Incorporated
West Beach Parks
Military Road, West Beach
South Australia 5024

A description of the nature of the entity's operations and principal activities are included in the Committee's report on the Committee's report on pages 16 to 17. They do not form part of these financial statements.

The financial statements were authorised for issue by the committee members on 8 October 2024. The committee members have the power to amend and reissue the financial statements.

GOLF SOUTH AUSTRALIA INCORPORATED

Committee's Report

30 June 2024

Your committee members present their report on Golf South Australia Incorporated (the "Association") for the year ended 30 June 2024.

Committee Members

The following persons held office as committee members of Golf South Australia Incorporated during the whole of the financial year and up to the date of this report, unless otherwise stated:

Rod Phillips - Chair	
Rob Bengler	
John Thomas	
Kathryn Needs	
Anna Standish	
Sharon Honner	<i>(appointed 28 October 2023)</i>
Zoe Dolling	<i>(resigned 12 October 2023)</i>
John Zantvoort	<i>(resigned 29 August 2023)</i>

Principal Activities

The principal activity of Golf South Australia Incorporated is to act as the peak and controlling body for the advancement, conduct, promotion, management, encouragement and administration of amateur golf, in any form, throughout South Australia for all categories of membership.

Review of operations

The surplus from ordinary activities amounted to \$103,960 (2023 loss: \$188,832).

Significant changes in the state of affairs

There was no significant change in the nature of the activities of the Association during the year.

Event since the end of the financial year

No matter or circumstance has arisen since 30 June 2024 that has significantly affected the association's operations, results or state of affairs, or may do so in future years.

Likely developments and expected results of operations

The members envisage there will be no significant changes to the operations of Golf South Australia Incorporated.

Environmental regulation

The Association is not affected by any significant environmental regulation in respect of its operations.

Insurance of officers and indemnities

(a) Insurance of officers

During the financial year, insurance contracts in respect of Committee members' and Officers' Liability and legal expenses were purchased in respect of Golf South Australia Incorporated for the year ended 30 June 2024. Such insurance contracts insure against certain liability (subject to specific exclusions) for persons who are or have been members or executive officers of Golf South Australia Incorporated.

The committee members have not included details of the nature of the liabilities covered or the amount of the premium paid in respect of the Committee members' and Officers' Liability and legal expenses or insurance contracts, as such disclosure is prohibited under the terms of the contract.

Insurance of officers and indemnities (continued)

(b) Indemnity of auditors

Golf South Australia Incorporated has not, during or since the end of the financial year, indemnified or agreed to indemnify the auditor of the Association or any related entity against a liability incurred by the auditor.

During the financial year, Golf South Australia Incorporated has not paid a premium in respect of a contract to insure the auditor of Golf South Australia Incorporated or any related entity.

Proceedings on behalf of the Association

No person has applied for leave to bring proceedings on behalf of the Golf South Australia Incorporated, or to intervene in any proceedings to which the Golf South Australia Incorporated is a party, for the purpose of taking responsibility on behalf of the Golf South Australia Incorporated for all or part of those proceedings.

No proceedings have been brought or intervened in on behalf of the Golf South Australia Incorporated with leave of a court.

Benefits Received


In the opinion of the Committee of Golf South Australia Incorporated:

- a) During the year ended 30 June 2024 no:
 - i) officer of the Association;
 - ii) firm of which the officer is a member; or
 - iii) body corporate in which the officer has a substantial financial interest,


has received or become entitled to receive a benefit as a result of a contract between the officer, firm or body corporate and the Association; and

- b) during the year ended 30 June 2024 no officer of the Association received directly or indirectly from the Association any payment or other benefit of a pecuniary value.

This report is made in accordance with a resolution of Members of the Committee:



Rod Phillips - Chair
Chair



Anna Standish
Director

8 October 2024

GOLF SOUTH AUSTRALIA INCORPORATED

Statement of Surplus or Loss and Other Comprehensive Income

For the year ended 30 June 2024

	Note	2024 \$	2023 \$
REVENUE			
Revenue	3	1,377,536	1,055,585
Other income	3	62,958	49,090
Other gains/(losses) - net	4	64,790	(183,062)
TOTAL INCOME		1,505,284	921,613
LESS EXPENSES			
Golf development expenses		(20,000)	(20,000)
Australian Golf State Service fee		(1,377,536)	(1,055,585)
Administration expenses		(3,788)	(23,042)
Other Expenses		-	(11,818)
TOTAL EXPENSES		(1,401,324)	(1,110,445)
SURPLUS/(LOSS) FOR THE YEAR		103,960	(188,832)
Other Comprehensive Income for the year, net of tax		-	-
TOTAL COMPREHENSIVE (LOSS) FOR THE YEAR		103,960	(188,832)

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

Statement of Financial Position

As at 30 June 2024

	Note	2024 \$	2023 \$
ASSETS			
Current Assets			
Cash and Cash Equivalents	5	1,045,774	3,095,099
Trade Receivables	6	328,191	250,483
Other Current Assets	7	536,217	544,657
TOTAL CURRENT ASSETS		1,910,182	3,890,239
Non-Current Assets			
Financial assets at fair value through profit or loss	8	1,177,291	1,074,807
TOTAL NON-CURRENT ASSETS		1,177,291	1,074,807
TOTAL ASSETS		3,087,473	4,965,046
LIABILITIES			
Current Liabilities			
Trade and Other Payables	9	171,291	2,085,504
Contract liabilities		705,832	773,152
TOTAL CURRENT LIABILITIES		877,123	2,858,656
Non-Current Liabilities			
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		877,123	2,858,656
NET ASSETS		2,210,350	2,106,390
EQUITY			
Retained earnings		2,210,350	2,106,390
TOTAL EQUITY		2,210,350	2,106,390

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

Statement of Changes in Members Funds

For the year ended 30 June 2024

	Note	Retained Earnings \$	Total Equity \$
Balance at 1 July 2022		2,295,222	2,295,222
TOTAL COMPREHENSIVE INCOME FOR THE YEAR			
Loss for the year		(188,832)	(188,832)
Other comprehensive income		-	-
TOTAL COMPREHENSIVE LOSS FOR THE YEAR		(188,832)	(188,832)
Balance at 30 June 2023		2,106,390	2,106,390
Balance at 1 July 2023		2,106,390	2,106,390
TOTAL COMPREHENSIVE INCOME FOR THE YEAR			
Loss for the year		103,960	103,960
Other comprehensive income		-	-
TOTAL COMPREHENSIVE LOSS FOR THE YEAR		103,960	103,960
Balance at 30 June 2024		2,210,350	2,210,350

The above statement of changes in members funds should be read in conjunction with the accompanying notes.

Statement Cash Flows

For the year ended 30 June 2024

	Note	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers (inclusive of GST)		1,253,785	1,217,630
Receipt from customers owing to Golf Australia		-	2,105,114
Payments to suppliers (inclusive of GST)		(3,313,172)	(1,105,818)
		(2,059,387)	2,216,926
Dividends received		45,453	42,409
Interest received		2,304	6,681
Others income		-	143,181
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES		(2,011,630)	2,409,197
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from financial assets at fair value through profit or loss		83,520	-
Purchase of financial assets at fair value through profit or loss		(121,215)	-
NET CASH OUTFLOW FROM INVESTING ACTIVITIES		(37,695)	-
CASH FLOWS FROM FINANCING ACTIVITIES			
NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES		-	-
Net increase/(decrease) in cash and cash equivalents		(2,049,325)	2,409,197
Cash and cash equivalents at the beginning of the financial year		3,095,099	685,902
CASH AND CASH EQUIVALENTS AT END OF YEAR	5	1,045,774	3,095,099

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

Notes to the Financial Statements

30 June 2024

Note 1 Summary of Significant Accounting Policies

This note provides a list of all significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated. The financial statements are for Golf South Australia Incorporated (the "Association").

(a) Basis of preparation

(i) Special purpose financial report

In the committee members' opinion, the Association is not a reporting entity because there are no users dependent on general purpose financial reports.

This is a special purpose financial report that has been prepared in order to satisfy the financial reporting requirements of the *South Australian Associations Incorporation Act 1985* and the Association's constitution.

The financial report has been prepared in accordance with the recognition and measurement principles of all applicable Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board and the other mandatory professional requirements in Australia. It contains the disclosures that are mandatory under the Accounting Standards and those considered necessary by the committee members to meet the needs of the members. Golf South Australia Incorporated is a not-for-profit entity for the purpose of preparing the financial statements.

(ii) Historical cost convention

The financial statements have been prepared on a historical cost basis, unless otherwise stated.

(iii) Comparatives

Where necessary, comparative information has been reclassified and repositioned for consistency with current year disclosures.

(iv) New and amended standards adopted by the Association

The Association has applied the following standards and amendments for the first time in their annual reporting period 1 July 2023:

- > AASB 17 *Insurance Contracts*
- > AASB 2023-2 *Amendments to Australian Accounting Standards - Definition of Accounting Estimates International Tax Reform - Pillar Two Model Rules [AASB 112]*
- > AASB 2021-5 *Amendments to Australian Accounting Standards - Deferred Tax related to Assets and Liabilities arising from a Single Transaction [AASB 112]*
- > AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies Definition of Accounting Estimates [AASB 7, ASB 101, AASB 108, AASB 134 & AASB Practice Statement 2]*

The amendments listed above did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

(b) Foreign currency translation

Items included in the financial statements are measured using the currency of the primary economic environment in which the entity operates ('the functional currency').

(c) Revenue Recognition

Revenue is recognised at the fair value of consideration received or receivable. Amounts disclosed as revenue are net of taxes paid. The following specific recognition criteria must also be met before revenue is recognised:

(i) Affiliation Fees

Affiliation and member fees are recognised as revenue as performance obligations are met and the service is rendered to members throughout the year.

(ii) Interest income

Interest income 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.

Note 1 Summary of Significant Accounting Policies (continued)

(c) Revenue Recognition (continued)

(iii) Dividends

Dividends are recognised when declared during the financial year and no longer at the discretion of the company.

(d) Income tax

Golf South Australia Incorporated is exempt from income tax under section 50-45 of the *Income Tax Assessment Act 1997*. Golf South Australia Incorporated assesses and determines its exemption on an annual basis in accordance with relevant legislation.

(e) Impairment of non-financial assets

Assets are tested 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. The recoverable amount is the higher of an asset's fair value less costs to sell and value-in-use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

(f) Cash and Cash Equivalents

For the purpose of presentation in the statement of cash flows, 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.

(g) Trade Receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost, less loss allowance. Trade receivables are due for settlement no more than 30 days from the date of recognition.

Collectability of trade receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. A provision for doubtful receivables is established when there is objective evidence that Golf South Australia Incorporated will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial. The amount of the change to the provision is recognised in the Consolidated Statement of Comprehensive Income.

The Association applies the AASB 9 *Financial Instruments* simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables and contract assets.

(h) Investments and other financial assets

(i) Classification

The Association classifies its financial assets in the following measurement categories:

- > those to be measured subsequently at fair value (either through OCI or through profit or loss), and
- > those to be measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in profit or loss or OCI. For investments in equity instruments that are not held for trading, this will depend on whether the Association has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income (FVOCI).

The Association reclassifies debt investments when and only when its business model for managing those assets changes.

(ii) Recognition and derecognition

Regular way purchases and sales of financial assets are recognised on trade date, being the date on which the Association commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Association has transferred substantially all the risks and rewards of ownership.

Note 1 Summary of Significant Accounting Policies (continued)

(h) Investments and other financial assets (continued)

(iii) Measurement

At initial recognition, the Association measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss (FVPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVPL are expensed in profit or loss.

Debt instruments

Subsequent measurement of debt instruments depends on the Association's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Association classifies its debt instruments:

- Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is included in finance income using the effective interest rate method. Any gain or loss arising on derecognition is recognised directly in profit or loss and presented in other gains/(losses) together with foreign exchange gains and losses. Impairment losses are presented as separate line item in the statement of surplus or loss and other comprehensive income.
- FVOCI: Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at FVOCI. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest income and foreign exchange gains and losses which are recognised in profit or loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/(losses). Interest income from these financial assets is included in finance income using the effective interest rate method. Foreign exchange gains and losses are presented in other gains/(losses) and impairment expenses are presented as separate line item in the statement of surplus or loss and other comprehensive income.
- FVPL: Assets that do not meet the criteria for amortised cost or FVOCI are measured at FVPL. A gain or loss on a debt investment that is subsequently measured at FVPL is recognised in profit or loss and presented net within other gains/(losses) in the period in which it arises.

Equity instruments

The Association subsequently measures all equity investments at fair value. Where the Association's management has elected to present fair value gains and losses on equity investments in OCI, there is no subsequent reclassification of fair value gains and losses to profit or loss following the derecognition of the investment. Dividends from such investments continue to be recognised in profit or loss as other income when the Association's right to receive payments is established.

Changes in the fair value of financial assets at FVPL are recognised in other gains/(losses) in the statement of surplus or loss and other comprehensive income as applicable. Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

(iv) Impairment

The Association assesses on a forward-looking basis the expected credit losses associated with its debt instruments carried at amortised cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables, the Association applies the simplified approach permitted by AASB 9, which requires expected lifetime losses to be recognised from initial recognition of the receivables, see note 1(g) for further details.

(i) Trade and other payables

These amounts represent liabilities for goods and services provided to the Association prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition. Trade and other payables are presented as current liabilities unless payment is not due within 12 months from the reporting date. They are recognised initially at their fair value and subsequently measured at amortised cost using the effective interest method.

Where trade payables are settled via electronic cash transfer, they are derecognised when the Association has no ability to withdraw, stop or cancel the payment, has lost the practical ability to access the cash as a result of the electronic payment instruction and the risk of a settlement not occurring is insignificant.

Note 1 Summary of Significant Accounting Policies (continued)

(j) Contract liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Association has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Association transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the company performs under the contract.

(k) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of 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 taxation authority 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 taxation authority, are presented as operating cash flows.

Note 2 Critical estimates and judgements

The preparation of financial statements requires the use of accounting estimates which, by definition, will seldom equal the actual results. Management also needs to exercise judgement in applying the Association's accounting policies.

(a) Significant estimates and judgements

Estimates and judgements are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the entity and that are believed to be reasonable under the circumstances.

(b) Critical accounting estimates and assumptions

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Association's accounting policies. There are no areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements.

Note 3 Revenue and other income

The Association derives revenue from the transfer of services over time under AASB 15 *Revenue from contracts with customers*:

	2024 \$	2023 \$
REVENUE		
Affiliation and Golf Link fees	1,377,536	1,055,585
OTHER INCOME		
Interest received	2,304	6,681
Dividends	45,453	42,409
Sundry Income	15,201	-
	62,958	49,090

Note 4 Other gains/(losses) - net	2024	2023
	\$	\$
Net gain on disposal of property, plant and equipment	-	27,343
Net fair value gains on financial assets at fair value through profit or loss	42,700	23,595
Asset provision expense	-	(234,000)
Net gain on sale of financial assets at fair value through profit or loss	22,090-	-
	64,790	(183,062)

Note 5 Cash and Cash Equivalents	2024	2023
	\$	\$
Cash at bank and in hand	1,045,774	3,095,099

Note 6 Trade receivables	2024	2023
	\$	\$
Trade receivables	348,159	270,093
Loss allowance	(19,968)	(19,610)
	328,191	250,483

Note 7 Other current assets	2024	2023
	\$	\$
Prepayments	513,839	513,839
GST receivables	4,775	30,818
	536,217	544,657

Note 8 Financial assets at fair value through profit or loss	2024	2023
	\$	\$
Share portfolio - Taylor Collison	1,134,191	1,033,271
Share portfolio - Blackwattle	43,100	41,536
	1,177,291	1,074,807

Note 9 Trade and other payables	2024	2023
	\$	\$
Payable to related party	171,291	2,085,504

Note 10 Contingencies

The Association had no contingent liabilities at 30 June 2024 (2023: \$nil).

Note 11 Commitments

The Association has no capital commitments at 30 June 2024 (2023: \$nil).

Note 12 Events occurring after the reporting period

No matter or circumstance has occurred subsequent to year end that has significantly affected, or may significantly affect, the operations of the Association, the results of those operations or the state of affairs of the Association or economic entity in subsequent financial years.

Statement by the Committee

30 June 2024

As stated in note 1(a) to the financial statements, in the committee members' opinion, the Association is not a reporting entity because there are no users dependent on general purpose financial reports.

The special purpose financial report has been prepared in accordance with Accounting Standards and mandatory professional reporting requirements to the extent described in note 1.

In the committee members' opinion:

- (a) the financial statements and notes set out on pages 3 to 16 are in accordance with the *Corporations Act 2001*, including:
- (i) complying with Australian Accounting Standards and other mandatory professional reporting requirements, and
 - (ii) giving a true and fair view of the Association's financial position as at 30 June 2023 and of its performance for the financial year ended on that date, and Golf South Australia Incorporated will be able to pay its debts as and when they become due and payable.
- (b) there are reasonable grounds to believe that

This declaration is made in accordance with a resolution of the committee members.



Rod Phillips
Chair



Anna Standish
Director

8 October 2024

Independent Auditor's Report



Independent auditor's report

To the members of Golf South Australia Incorporated

Our opinion

In our opinion the accompanying financial report gives a true and fair view of the financial position of Golf South Australia Incorporated (the Association) as at 30 June 2024 and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards to the extent described in Note 1 of the financial report.

What we have audited

The financial report comprises:

- the statement of financial position as at 30 June 2024
- the statement of changes in members funds for the year then ended
- the statement of cash flows for the year then ended
- the statement of surplus or loss and other comprehensive income for the year then ended
- the notes to the financial statements, including material accounting policy information and other explanatory information
- the Statement by the committee.

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

Independence

We are independent of the Association in accordance with the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (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.

Emphasis of matter - basis of accounting and restriction on distribution and use

We draw attention to Note 1 in the financial report, which describes the basis of accounting. The financial report has been prepared to assist Golf South Australia Incorporated to meet the requirements of the Associations Incorporations Act 1985 and its constitution. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for Golf South Australia Incorporated and its members and should not be distributed to or used by parties other than Golf South Australia Incorporated and its members. 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 annual report for the year ended 30 June 2024, 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 through our opinion on the financial report.

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 on the other information that we obtained prior to the date of this auditor's report, 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 management and the directors for the financial report

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards to the extent described in Note 1 of the financial report, and for such internal control as Management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error. The directors have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the needs of the members.

In preparing the financial report, Management is responsible for assessing the ability of the Association to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management either intend to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

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 the financial report.



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/ar3.pdf. This description forms part of our auditor's report.

A blue ink signature of PricewaterhouseCoopers, written in a cursive style, is positioned above the printed name 'PricewaterhouseCoopers'. Below this, there is another blue ink signature, which appears to be 'DK', written in a cursive style.

David Kennett
Partner

Melbourne
8 October 2024

PricewaterhouseCoopers, ABN 52 780 433 757
2 Riverside Quay, SOUTHBANK VIC 3006, GPO Box 1331, MELBOURNE VIC 3001
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Membership

MEMBERSHIP SUMMARY		2024	2023	2022
	Clubs	Members	Members	Members
Metropolitan	21	14989	14414	14343
Eyre Peninsula	19	1076	1037	1050
Mid North	17	1939	1822	1742
Murraylands	9	689	602	604
Northern	23	781	809	821
Riverland	4	730	587	565
South Eastern	13	2210	2089	2070
Southern	17	3799	3623	3661
Yorke Peninsula	15	1027	1072	1045
Social	73	20162	14003	12080
TOTAL	211	47402	40058	37981

METROPOLITAN		2024	2023	2022
Blackwood Golf Club		946	907	942
Flagstaff Hill Golf Club		642	537	530
Glenelg Golf Club		1356	1375	1372
Highercombe Golf Club		490	490	462
Kooyonga Golf Club		1100	1073	1052
Marion Park Golf Club		69	79	90
Mawson Lakes Golf Club		236	198	162
Mount Osmond Golf Club		1159	1135	1113
North Adelaide Golf Club		366	354	357
North Haven Golf Club		165	174	150
Penfield Golf Club		376	342	359
Playford Lakes Golf Club		69	105	110
Regency Park Golf Club		82	72	71
Royal Adelaide Golf Club		1404	1376	1375
Tea Tree Gully Golf Club		1261	1128	1292
Thaxted Park Golf Club		884	717	706
The Grange Golf Club		1747	1676	1671
The Stirling Golf Club		244	302	203
The Vines Golf Club of Reynella		826	901	845
West Lakes Golf Club		998	950	981
Westward Ho Golf Club		569	523	500
TOTAL		14989	14414	14343

EYRE PENINSULA		2024	2023	2022
Ceduna Golf Club		42	27	21
Cleve Golf Club		23	22	26
Coffin Bay Golf Club		154	151	144
Cowell Golf Club		9	11	7
Cummins Golf Club		0	32	35
Darke Peak Golf Club		14	10	12
Elliston Golf Club		21	17	26
Iron Knob Golf Club		4	5	8
Kimba Golf Club		28	22	25
Kyancutta Golf Club		26	15	15
Lock Golf Club		4	4	3
Poochera Golf Club		3	3	5
Port Kenny Golf Club		13	8	7
Port Lincoln Golf Club		302	290	305
Port Neill Golf Club		12	13	14
Smoky Bay Golf Club		18	17	17
Streaky Bay Golf Club		72	83	74
Tumby Bay Golf Club		35	40	43
Whyalla Golf Club		291	262	259
Wirrulla Golf Club		5	5	4
TOTAL		1076	1037	1050

MID NORTH		2024	2023	2022
Balaklava Golf Club		71	71	84
Barossa Valley Golf Club		270	285	231
Blyth Golf Club		48	44	51
Burra Golf Club		55	47	52
Clare Golf Club		256	200	198
Eudunda Golf Club		0	4	9
Hamley Bridge Golf Club		301	58	46
Kapunda Golf Club		54	282	279
Kenton Valley Super 60		281	25	27
Morgan and Cadell Golf Club		14	15	15
Mount Pleasant Golf Club		18	48	50
Owen Golf Club		41	18	12
Port Wakefield Golf Club		21	14	16
Riverton Golf Club		14	29	34
Saddleworth Golf Club		35	14	20
Sandy Creek Golf Club		17	259	200
Tanunda Pines Golf Club		406	381	386
Two Wells Golf Club		37	28	32
TOTAL		1939	1822	1742

MURRAYLANDS		2024	2023	2022
Coonalpyn Golf Club		10	10	9
Karoonda Golf Club		10	10	6
Lake Albert Golf Club		41	66	80
Lameroo Golf Club		41	47	47
Mannum Golf Club		69	51	55
Murray Bridge Golf Club		288	230	223
Pinnaroo Golf Club		68	38	46
Swan Reach Golf Club		76	52	58
Tailem Bend Golf Club		86	98	80
TOTAL		689	602	604

NORTHERN		2024	2023	2022
Booleeroo Centre Golf Club		13	10	10
Coober Pedy Golf Club		23	20	22
Crystal Brook Golf Club		85	73	70
Georgetown Golf Club		8	10	10
Gladstone Golf Club		17	18	21
Hawker Golf Club		13	17	15
Jamestown Golf Club		31	31	38
Laura Riverside Golf Club		14	13	11
Orroroo Golf Club		36	34	36
Peterborough Golf Club		47	46	44
Port Augusta Golf Club		121	121	124
Port Broughton Golf Club		79	77	95
Port Germein Golf Club		30	32	32
Port Pirie Golf Club		91	88	83
Quorn Golf Club		31	23	25
Roxby Downs Golf Club		38	83	77
Snowtown Golf Club		10	8	9
<i>Sth Broken Hill (NSW affiliated)</i>		0	0	0
Stirling North Golf Club		19	18	18
Tarcowie Golf Club		23	22	24
Wilmington Golf Club		12	12	10
Wirrabara Golf Club		17	23	22
Yacka Golf Club		23	30	25
TOTAL		781	809	821

RIVERLAND		2024	2023	2022
Barmera Golf Club		238	182	175
Berri Golf Club		176	160	130
Loxton Golf Club		193	195	207
Waikerie Golf Club		123	50	53
TOTAL		730	587	565

SOUTH EASTERN	2024	2023	2022
Beachport Golf Club	71	76	94
Blue Lake Golf Club	358	364	388
Bordertown Golf Club	149	131	120
Keith Golf Club	66	66	65
Kingston Golf Club	115	123	104
Lucindale Golf Club	96	75	84
Millicent Golf Club	168	165	144
Mount Gambier Golf Club	396	369	347
Naracoorte Golf Club	256	213	265
Padthaway Golf Club	0	0	6
Penola Golf Club	76	77	82
Port MacDonnell Golf Club	112	78	51
Robe Golf Club	315	312	284
Tintinara Golf Club	32	40	36
TOTAL	2210	2089	2070

SOUTHERN	2024	2023	2022
Aston Hills Golf Club at Mount Barker	476	494	503
Echunga Golf Club	412	469	453
Kingscote Golf Club	28	33	34
Links Lady Bay Golf Club	294	226	282
McCracken Golf Club	236	197	231
McLaren Vale Golf Club	116	118	137
Mount Compass Golf Club	66	95	78
Nairne Golf Club	45	48	39
Oakbank Golf Club	286	237	229
Parndana Golf Club	23	24	23
Penneshaw Golf Club	42	31	30
South Lakes Golf Club	531	524	512
Strathalbyn Golf Club	155	142	132
Victor Harbor Golf Club	534	444	515
Willunga Golf Club	468	434	366
Wirrina Cove Golf and Country Club	51	54	48
Yankalilla Golf Club	36	53	49
TOTAL	3799	3623	3661

YORKE PENINSULA	2024	2023	2022
Ardrossan Golf Club	104	110	104
Bute Golf Club	0	40	48
Copperclub The Dunes Port Hughes	279	264	234
Curramulka Golf Club	12	15	12
Edithburgh Golf Club	14	13	13
Kadina Golf Club	106	109	102
Maitland Golf Club	79	77	100
Minlaton Golf Club	63	64	62
Moonta Golf Club	69	79	75
Port Victoria Golf Club	28	27	32
Port Vincent Golf Club	13	21	16
Stansbury Golf Club	47	44	42
Walleroo Golf Club	116	102	100
Warooka Golf Club	35	29	38
Wool Bay Golf Club	20	22	23
Yorketown Golf Club	42	56	44
TOTAL	1027	1072	1045

SOCIAL	2024	2023	2022
389-REDS	4	5	6
Aboriginal Golf Club (closed)	0	0	0
Adelaide Nomads Golf Club	21	17	20
Airies Golf Club	17	18	18
Airport Golf Club	15	20	22
ARPA Golf Club	39	42	44
Aus Post-Tel Institute (API)	39	39	35
Balfours Golf Club	11	11	6
Belair Hotel Golf Club	48	46	40
Below The Pin	0	47	19
Beograd Golf Club	14	12	11

SOCIAL	2024	2023	2022
BG Golf Club	21	20	20
Blackwood & Community RSL Golf Club	6	5	6
Bridgestone Golf Club	16	18	16
Broadview Football Golf Club	25	27	27
Croatian Golf Club	3	5	6
CTA Golf Club	14	16	13
Eagles Golf Club	11	11	12
Edwardstown Football Club Golf Club	19	18	16
EET Golf Club	31	27	21
Electrolux Golf Club	20	22	21
Emu Golf Club	5	2	3
Fairways Golf Club	18	16	16
Fulham Ramblers Golf Club	50	46	42
Future Golf	8839	5435	4911
Gardens Golf Club	6	6	8
Golfer Social Club	772	367	410
GolfPASS	221	227	506
Hellenic Golf Club	26	24	24
Henley Golf Club	16	19	23
Ingle Farm Golf Club	40	45	40
Islington Golf Club	8	11	12
Jimminy Crickets Golf Club	28	33	24
Kaycee Golf Club	11	12	14
Kilburn RSL	15	17	16
Kiwi Golf Club	10	15	14
Kunlun Golf Club	47	42	0
Mitsubishi Staff Golf Club	46	40	54
Monroe Golf Club	7	7	8
North Adelaide Golf Course	233	214	126
Panther Golf Club	19	17	18
Paradise Highbury Golf Club	9	12	12
Port Noarlunga Golf Club	6	6	8
Prospectors Golf Club	15	13	13
Rainsfords Golf Club	8	8	8
Redbacks Social Golf Club	13	10	10
Reservoir Golf Club	11	13	12
Reynella Golf Club	26	26	22
Rosewater Football Golf Club	12	12	15
Royal Automobile Assoc Staff Golf Club	6	6	7
SA Correctional Services	59	60	56
SA Hardware Golf Club	38	36	34
SA Italian Golf Club	52	43	45
SAMFS GC	34	34	36
SA Oil-Industry Golf Association	23	29	72
SA Police Golf Club	112	91	80
SA Public Golf Club	25	21	21
SA Sports Golf Club	22	28	26
SA Taxi Golf Club	111	112	114
Shell Company Golf Club	20	17	25
Sikh Golf Club	38	35	39
Sogo SA Golf Club	0	16	9
Southern Cross Golf Club	7	11	14
Southern Divots Golf Club	16	15	18
Talunga Golf Club	21	22	23
The Golf Collective	118	67	42
The Oaks Golf Club	27	33	33
The Oddballs Golf Club	10	10	9
The SGA Golf Club	8398	6049	4464
Tin Cup Golf Club	0	15	22
Transport Golf Club	52	49	47
TPI & Veterans Golf Club	10	10	12
VIP Golf Club	0	0	8
VFL Golfers	20	20	19
Wanderer's Golf Club	21	21	23
West Croydon Golf Club	15	15	16
Wellington Golf Club	8	8	8
Windmill Golf Club	8	9	10
TOTAL	20162	14003	12080





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be active.



Government of South Australia
Office for Recreation and Sport