

SPORTS
DIETITIANS
AUSTRALIA
ANNUAL
REPORT
2013-2014

VISION:

Accredited Sports Dietitians are recognised as an integral part of a committed athlete's team helping them to achieve their health and performance goals.

STRATEGIC GOALS:

- Our members are knowledgeable and have attributes to be sought after as leaders in sports nutrition practice
- SDA is a dynamic, diverse and responsible organisation
- Committed athletes know and engage a sports dietitian to help achieve their personal goals
- Our accreditation ensures consistent, high quality service by members to their clients
- Raise the profile of sports nutrition benefits and what sports dietitians do

VALUES:

- **Empower** people through collaboration to achieve
- **Educate** ourselves to learn and share
- Strive for **excellence** to be the best we can be
- **Integrity** in everything we deliver

TERMS YOU WILL HEAR A LOT:

- AccSD = Accredited Sports Dietitian
- CDP = Career Development Pathway
- PWL = Project Whiteline
- PTs = Personal Trainers
- SMA = Sports Medicine Australia
- ESSA = Exercise & Sports Science Australia

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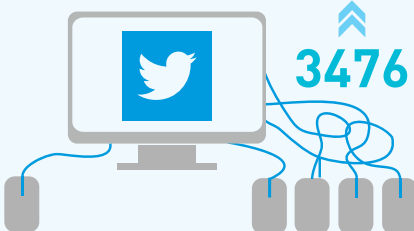
THE YEAR BY NUMBERS

we reached over
9000 PTs
with our fitness
australia eDM
blasts



Increase in
twitter followers

5584



3476

November 2013

14,135

the highest
number of
visitors
to the **WEBSITE**



FACEBOOK

people talking
about us =

3941 **138 ↑ 380**



weekly reach =
3,788

1434 **↑ 10,000**
likes

90% of our membership
is on social media

Accredited Sports
Dietitians consult:
Engage with 1,500
new clients per month



**GOOGLE
ANALYTICS**

11,585

43.3% returning; 56.7% new



11,347

36.2% returning;
63.8% new



OVER 30
articles published
with our media
partners

1,258
ATTENDEES

At SDA Courses & Events



\$10,000

invested in our research
grant initiative to encourage
more sports nutrition research



Accredited Sports Dietitians consult:

Approximately
2,500
hours a week in
sports nutrition

SDA members presented
PWL to

700
committed
athletes



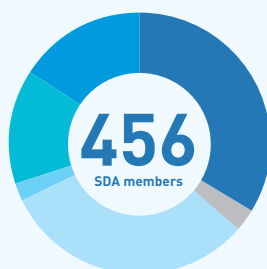
2,000
Special Olympic athletes
competed at the
Asia-Pacific Games



16 of 18
AFL

clubs have AccSDs

12 of 16 NRL
teams have AccSDs



**SDA MEMBERSHIP
AT JUNE 30 2014**



PRESIDENT REPORT



ALAN MCCUBBIN

You know that feeling when you first get off a roller coaster? You're a bit wobbly in the legs, maybe a touch dizzy, and hopefully not nauseous. But you're also grinning from ear to ear and looking for the next ride.

And so it's been for the SDA board in 2013-14 - a bumpy ride at times but overall the ups have far outweighed the downs. So in true rollercoaster fashion, I'll start with some ups, share the more terrifying moments, and then as all good rides do, finish on a high.

The highlights for 2013-14 are enormous. October on even-numbered years is now a biennial highlight, with our second ever SDA Public Lecture, cocktail party and one-day conference exceeding expectations again. One key learning from the day was that our venue was simply too small to contain the enthusiastic masses. In what's now becoming a tradition, our organising committee will be tasked with seeking out an even bigger venue for 2015.

Noted for their absence at the 2013 conference were the board's two Gregs - Cox and Shaw. Whilst we were in Melbourne, they were in Canada presenting our Sports Nutrition Course. With two more courses run in Canberra this year, it seems our flagship event is still as popular and relevant as ever, so a big thanks to our Education Committee and the office team that make it happen, and continue to evolve the course to stay at the cutting edge.

Just 15 weeks after our conference, the team backed up with the Supplements Symposium in Canberra. This event took a Herculean effort, by mainly two people, to put together - special thanks to Greg Shaw, for the concept and program, and Georgie Sutherland in the office who made it happen.

One of the board's resolutions in 2013-14 was to capitalise on our strong financial position by re-investing in professional development opportunities for members. To that end we provided the Supplement Symposium at no charge to members. The board felt that this topic was extremely important for members to be across and, given members had just paid to attend our conference, it seemed the right thing to do. All sessions were recorded, and they're available for members to watch on the website.

A 'behind-the-scenes' piece of work that occurred this year was led by our newest appointed director, Mike Harley. Mike's background is in marketing, and he did some fantastic work to help SDA pinpoint how we will promote the services of AccSDs to the sporting public. The result of this work is that SDA has invested its time and energy in promoting the benefits of sports nutrition and AccSDs to the health and performance of "committed athletes". When we say "committed athletes", we're talking about people who exercise four to six days a week for a desired performance goal, and are committed to modifying their lifestyle to achieve it. SDA now regularly contributes to Runner's World, BikeExchange.com.au and Australian Triathlete Magazine, and has an active presence on social media.

Other highlights from this year include the publication and media launch of the SDA Position Statement on Sports Nutrition for the Adolescent Athlete. A big thanks to Ben Desbrow and the expert panel to make this happen. We also continued our proud support of Special Olympics Australia. It's so pleasing to see many of our members getting

involved and working with athletes with intellectual disabilities, their families and carers. The feedback from those of you who did has been overwhelmingly positive.

But it hasn't all been fairy floss and red cordial in at SDA headquarters. Good rollercoaster rides have the habit of surprising you when you're not expecting it, and during the financial year both Kellogg's and Sustagen opted not to renew their contracts as corporate partners. Due to the timing of these contracts, this left us with significantly less revenue than we had forecast.

Putting it into context however, the loss was around 3% of our total equity (NB. this report was written before the auditors had completed the financial statements). Today, as I write this, our organisation has equity roughly ten times greater than we did in 2005. The board is very pleased with our strong financial position, as it gives us a buffer against this exact situation, whilst we can continue to carry out major projects like the new website build that's now underway. And of course continuing to provide all the great events and services I've already mentioned.

It's easy to lament the loss of two corporate partners in the same financial year. But as Dr. Seuss said - *"Don't cry because it's over, smile because it happened"*. So our thanks to both Sustagen and Kellogg's for their support over the years. As controversial as corporate partnerships can be viewed at times, the reality is that almost all of the great things I've written about would never have happened without corporate partnerships.

So we've had the scary bit but, hey, we didn't crash. In fact, as it turns out it wasn't that scary at all! Let's bring this home with some great news.

One of the areas that the board has focussed on in recent years has been improving our finance and governance processes, as well as our knowledge and skills in this area.

After investigation and a formal submission by SDA, the Australian Taxation Office (ATO) has granted us income tax exemption status as a not-for-profit organisation. This not only means that SDA never has to pay income tax again (a saving of up to \$30K/year depending on the size of our profit), but the ATO will refund all tax SDA has ever paid them... with interest. So what will we do with it? The board has decided to delay any decision on how the tax refund might be spent until after our next planning day, scheduled for March 2015. This planning day marks a significant milestone as we come to the end of our current five year strategic plan (Melinda's first after commencing as Executive Officer in 2010), and we begin the process of charting a course for the next five years.

And, as we get off the rollercoaster and get our bearings back, we look around at those who joined us on the ride. I'd like to sincerely thank the board members for a year that, I think, has delivered more for its membership than any other since I joined in 2005. I'd especially like to say thanks to Kellie Hogan who stepped down as president (but not off the Board!) to have her first bub. It was my first year as President and one of which I'm extremely proud. I'd also like to extend a big thank you to the office staff - Melinda, Georgie, Marie and Ali who actually make it all happen. We also have other non-board members that contribute to SDA's committees, so thanks also to Kristen Mackenzie on the Education Committee, and Teri Lichtenstein and Brooke Tully with the Marketing Committee.

I'd like to finish by thanking those who stepped away from SDA this year. Liza Holdsworth was our Memberships and Course Coordinator in the office, and recently left to travel overseas. Jeremy Pak was our first ever appointed director, and contributed greatly not only with his financial skills (he's an accountant) but also by providing a great non-dietitian's perspective to the board. Thank you both Liza and Jeremy for your contribution to making SDA what it is today.

So now it's time to get back in the line - the next ride is looking even better than the last!

EXECUTIVE OFFICER REPORT



MELINDA JACOBSEN

The dogmas of the quiet past are inadequate to the stormy present. The occasion is piled high with difficulty and we must rise with the occasion. As our case is new, so we must think a new and act anew... said Abraham Lincoln. It may seem a bit heavy after Alan's piece, yet if you consider it was written in 1862, it's still so pertinent today.

As I reflect back on another year with SDA, it was a year of change and shift as well as a time to rise to the (new) occasions. Our activities of this year are putting us in a strong position for the coming years.

The Board and staff grappled with some big philosophical issues this year. In November, we discussed the decline in the (perceived) value of sports dietitians in high performance circles, in the wake of supplements/doping being in the media for all the wrong reasons. We agreed to 'rally the troops' (our members) and support their knowledge and confidence to affirm their expertise. The outcomes were the development of "Knowledge Skills and Attributes" document, which articulates what's required to be an exceptional AccSD; the Supplements Symposium, to support our members understanding, critical thinking and confidence when dealing with a supplement program; and a suite of 'best practice' documents, including job descriptions and template contract, to improve clubs governance.

In February, we implemented a new Sponsorship framework to ensure all partnerships align with our values and business intent; have a sound track record with compliance, and that we proceed with caution with any brand alignment which could be inadvertently spread across a product range. We've also introduced a number of new sponsorship levels to attract a greater cross section, and members enjoyed the initial benefits (and products) with Carman's.

January kicked off with dialogue that continues as we go to print, around the review of the fitness qualifications – namely Cert III, IV and the Diploma in Fitness. SDA is working closely with Service Skills Australia (SSA) and Fitness Australia regarding the nutrition competencies in line with the Registered Fitness Professional's Scope of Practice.

In pursuit of our values of excellence and integrity, we took time to review and update policies, notably the Privacy Policy and Complaints Handling Procedure; continued our annual good governance programme of Board and staff evaluation, member survey, mid-year budget review and risk assessment; and engaged new auditors.

In pursuit of our values of educate and empower, we delivered: two member professional development events (SDA Conference and Supplements Symposium), ran 13 Nutrition for Exercise & Sport Courses and three Sports Nutrition Courses (including one in Canada); hosted a free public lecture; attended the ESSA Conference in Adelaide, launched our Position Statement on Sports Nutrition for the Adolescent Athlete; and did a major upgrade to Fuelling Active Kids booklets. Oh and we had a couple of weddings in the office with Ali and Georgie 'getting hitched'.

The table over shows the projects we set ourselves to achieve this year. While mostly completed, there are a few still ongoing, and a few where we missed the mark. Overall, I'm delighted and proud that, once again, the SDA office team have punched above our weight to delivery fantastic value to our members and grow the sports nutrition industry.

I'm continually inspired and honoured to be working with such a super smart and fun bunch of Board and Committee members. Each of them volunteers their time and always exercises their responsibilities with passion and with the membership at the forefront of their decisions.

Yet the kudos really needs to go to the office team. We've had a few come and go this year and it's been another joyful year working with this clever bunch. Thank you Georgie, Liza (who sadly left SDA in June), Siobhan (who helped us out for a bit), Alison Patterson (nee Garth) Marie Walters and Alison Walsh.

I can't wait for 2015, when we'll close the chapter on the 2010-2015 strategic plan and sharpen our pencils to draft the next 5 year plan. And, as always, looking forward to having our members involved and along for the ride.....to carry on Alan's theme! Happy reading.

2013-14 PROJECTS

Projects	Completed	Ongoing	Incomplete	Comments
Increase Nutrition for Exercise and Sport (NES) adult course participant numbers by 10% on 2012 (=567)			x	Overall our NES have declined we suspect because there are more nutrition courses available online; face-to-face delivery is difficult for time poor fitness trainers; a change in advertising processes by Fitness Australia resulting in decreased reach.
Deliver Sports Nutrition Course (SNC) 1 x Aust and 1 x International (NZ)	✓			
Increase number of abstracts presented at SDA Conference	✓			
University activities to engage more student members			x	It was agreed as part of the marketing strategy development that our target audience will be 'committed athletes'. Accordingly, all activities and resources are being directed to achieving objectives set in the Marketing Plan.
Deliver SDA conference	✓			
Implement Special Olympics relationship	✓			
Update then promote website features to members			x	Agreed to incorporate this work into new website build - see below.
Develop infographic/s for target audiences and related campaign marketing			x	Our Marketing Committee meets regularly to review and assess opportunities to engage committed athletes and achieve marketing objectives.
Define online marketing activities		✓		Our Year by Numbers (page 2) depicts the growth in our online presence.
Update and implement integrated Marketing Plan (including brand articulation)	✓	✓		Marketing Committee meets regularly to review and assess opportunities that achieve objectives (see page ...for details).
Source best webinar technology			x	Agreed to incorporate this work into new website build - see below.
Create & deliver Adolescent Athlete Powerpoint	✓	✓		Delivery of sports nutrition courses for adolescent athletes will commence once a sponsorship partner has been found.
Review NES course structure		✓		SDA is working closely with Service Skills Australia and Fitness Australia in their review of the fitness qualifications. NES changes will incorporate these changes.
Review NES post course test and SNC pre-learning task*	✓			* awaiting 5th edition of Clinical Sports Nutrition text
Annual Research grant	✓			
Finalise Knowledge Skills Attributes document for member Professional Development (PD) direction	✓			
Sports Supplements Symposium	✓			
ESSA Conference activation	✓			
Identify projects to align with partners / Develop pitch to partners		✓		New sponsorship framework has been developed and approved by the Board. Potential partners are currently being sourced and secured.
Update performance review & evaluation tools	✓			
Establish Finance Committee	✓			
Risk Management Tool - update and implement	✓			
Scope website requirements + Mobile friendly site with Customer Relations Management (CRM) live		✓		As at 30 June, two vendors had been shortlisted and dialogue continuing to finalise the best solution for SDA.

SDA

FOR OUR MEMBERS

This year has been full of SDA events and opportunities to support our members getting cleverer and out into the community. Here's a wrap-up.



Public Lecture

Iconic Melbourne Events - from Survival to Performance

18 October 2013 - Storey Hall, RMIT, Melbourne

In the capable hands of Master of Ceremonies Matt Keenan (otherwise known as the 'warm up act for Tour de France commentators Phil Liggett and Paul Sherwin), over 350 members of the public got the inside word on endurance sports nutrition from SDA President Alan McCubbin at this free public event. Valuable insights were also shared from endurance athletes Richard Bowles (running), Brooke Tully (ironman) and Rick Hovart (cycling) and our expert panel Tanya Lewis, Alison Patterson and Asker Jeukendrup.



SDA Conference

Performance Nutrition – Measurement, Manipulation, Application

19 October 2013 - Novotel on Collins, Melbourne

An important professional development event designed to showcase current and emerging sports nutrition research, our Conference Organising Committee (Alan McCubbin, Andrew McAinch, Vernon Coffey and Stephanie Gaskell) assembled some of the most respected Accredited Sports Dietitians and Sports Scientists from around the globe, to present on topics covering body composition; sports nutrition science; and nutrient timing. We were delighted to have Prof Asker Jeukendrup, Global Senior Director at GSSI, join us (thanks Gatorade!) along with Prof Louise Burke and Jason Wyatt (Bikeexchange) as our keynote presenters. A panel of experts across sports nutrition research and exercise science ended the day on a high note sharing their take on what to expect at the Rio Olympics – capirih cocktails!?! Once again the quality of concurrent sessions made it a difficult choice for delegates. Our thanks to our event sponsors (Gatorade, Dairy Australia, Chobani, Body Science) and supporters (Human Kinetics, a2, Beet-it).

The Courier

Thursday February 13, 2014



News | State

As Larger / Smaller

Dietitians warn young athletes of supplement dangers

By Greg Baum Feb. 13, 2014, 3 a.m.

Supplements such as those made topical by the dramas at Essendon and Cronulla football clubs are "inappropriate and unnecessary" for adolescent athletes, a symposium in Canberra will hear on Thursday.

"The use of supplements in developing athletes overemphasises their ability to manipulate performance in comparison to other training and dietary strategies," says a Sports Dietitians Australia position paper. "Adolescent athletes and their support

Supplement Symposium

Supplementation – Strength or threat to 21st century sport

13-14 February 2014 – Australian Institute of Sport (AIS), Canberra

Our Education Committee curated this unique two day professional development event in record time. With greater than 85% of the population taking supplements for many different reasons, it is important to understand the psychology and reasoning behind supplement consumption. The event sought to simultaneously challenge what members know about supplements, keep them at the forefront of supplement practices, and improve ethical and professional practice in sports settings. Our thanks to the AIS for hosting.

SDA

FOR THE COMMUNITY



Special Olympics Australia (SOA)

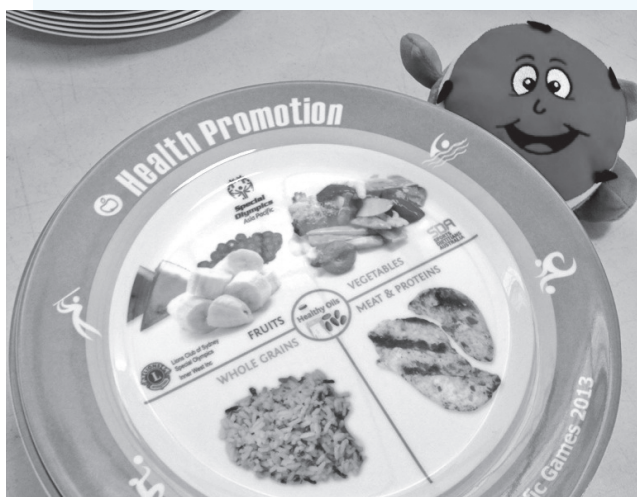
Various State events

SDA identified an opportunity to partner with SOA and engage SDA members to provide free sports nutrition advice and support to the athletes with intellectual disabilities, via sporting competitions across the country. Twelve SDA members attended state sporting events this year - an experience that enriched and inspired all of them. Big thanks to Jacqui and Adam (QLD), Stacey, Emily and Rachel (WA), Holly, Rhiannon and Jenna (ACT), Lara and Rebecca (NSW), Tanya (SA) and Tim (TAS) for jumping into this unique project so enthusiastically.

Special Olympics Asia-Pacific Games

December 2013, Newcastle, NSW

In December 2013, 2,000 Special Olympics athletes, 600 coaches and officials, over 4,000 Volunteers and an estimated 200,000 spectators from over 32 countries converged on Newcastle to compete in the Special Olympics Asia Pacific Games. For the first time, Health Promotion screening was offered to reinforce key concepts concerning healthy living and healthy lifestyle choices and AccSD Colleen Condon is the Clinical Director for this discipline. It was a wonderful to see athletes take in important health messages from innovative visual aids and chat amongst the volunteers from nursing and dietetics. A total of 866 athletes were screened over the six days from countries such as Brunei, Cambodia, Mongolia, China, Singapore, Chinese Taipei, Hong Kong, Bangladesh, Pakistan, India, Indonesia, Korea, Japan, Papua New Guinea and Thailand. I loved watching our members download language apps quickly to learn the odd word or two to help with communication - and a thumbs up was universal!



City to Surf

August 2013, Sydney

As part of our partnership with Gatorade, SDA members were on hand at the start line of the world famous City to Surf to test and educate participants on the importance of good hydration.

Ironman

Melbourne and Port Macquarie

Ironman triathlon is a burgeoning pastime (some say the new mid-life crisis!) and at the Expos of Melbourne and Port Macquarie events, SDA members were on hand offering hydration and nutrition tips.

GOOD HYDRATION GUIDE

ARE YOU DEHYDRATED?

<p>If your urine looks like this before exercise you are well hydrated. Follow your drinking plan during exercise.</p>	<p>If it's darker you need to drink more before starting exercise. Be sure to replace fluids adequately during your exercise session.</p>	<p>When your urine looks like this you are severely dehydrated. Have a good drink immediately. Continue to hydrate at regular intervals.</p>
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SDA

WITH OUR PARTNERS



ESSA Conference

10-12 April, 2014, Adelaide

This biennial conference offers SDA the opportunity to interact with our exercise and sports science colleagues, and this year's conference attracted a record number of delegates (1,014). At the SDA stand, we took the opportunity to canvas ESSA members on their perceptions of sports dietitians and how they work with them (or not). In a walk-up pop quiz, we asked delegates:

1. How often would you recommend to an athlete that they seek nutrition advice?
2. Please rate the 3 most important things a Sports Dietitian does to help improve an athlete's performance? A tick box option including Meal plans; Supplement recommendations; Testing – anthropometry & hydration; Injury prevention & rehabilitation nutrition; Food suggestions for intolerance and allergies etc.
3. Do you work alongside a sports dietitian?

The responses were both insightful and exciting as a great untapped opportunity for SDA to better engage with this profession. Thanks to Kellogg's for 45g boxes of Sustain, and Dairy Australia for a generous supply of Devondale Fast Start flavoured milks, used as 'bribe', I mean reward, for completing our quiz

Dairy Australia

Muscle Matters Seminar

This free seminar attracted International speaker Professor Luc van Loon, together with local experts Dr Gary Slater, Tara Diversi and AIS athlete David Crawshaw, to discuss diet and exercise strategies for building muscle and achieving body composition goals

Fitness Australia

Review of Fitness Qualifications

In late 2013, SDA was approached by Service Skills Australia (SSA), to provide comment on their Discussion Paper outlining proposed improvements to the Certificate III, Certificate IV and Diploma of Fitness qualifications. SSA is one of 11 industry skills councils, funded by the Australian Government, to support skills development across a range of industry sectors, including fitness. There has been particular focus on nutrition in the competencies with the main concerns, raised by SDA and DAA, centred around the competencies potentially being interpreted as allowing PTs to prescribe individualised eating plans to clients, as well as a competency specifically around nutrition for manipulating body composition. In addition, the proposed Diploma of Fitness included a more advanced nutrition 'specialisation' however, based on numerous submissions, this has subsequently been dropped.

SSA have proposed that the Eat for Health Educator Guide be used as the basis for training of PTs, a guide that was prepared by the NHMRC to accompany the latest Australian Dietary Guidelines. As we go to print, further meetings are being held to clearly articulate the new nutrition competencies, which would sit within a PTs scope of practice. Our thanks to Lisa Middleton, Tanya Lewis, Louise Falzon, Alan McCubbin and Caitlin Reid, as well as our Education Committee, who have all been involved throughout this process.

SMA & ESSA

SDA continues to collaborate with SMA & ESSA, in the development of a flow chart to help educate sporting clubs around the complexities of supplements and their appropriate administration by suitably qualified health professionals. Our aim is a creative poster, distributed to all community clubs, which guides their thinking and decision making on the 'what, how and who' of supplements in their club. Stay tuned!

COMMITTEES

Our Committees ensure strong governance, expert opinion and great input into program development. Each is guided by Board-approved Terms of Reference and Board members are appointed to Committees in accordance with their individual expertise. SDA is extremely grateful to all committee members who give of their time willingly and voluntarily. And they are a bunch of really nice people too!

Marketing and Communications

Mike Harley (Chair), Brooke Tully, Teri Lichtenstein

Designed and now coordinates the effective implementation of SDA's marketing, communication and social media strategies to raise the profile of SDA's amazing members, amongst committed athletes, as well as the importance of an individualised sports nutrition plan for peak performance.

Achievements in 2013-14

- Targeted marketing activities have increased the number of committed athletes (SDA target audience) now engaged with SDA and our members across our media platforms (see Year by Numbers), for example:
 - Monthly SDA Blog to cover topical issues
 - Regular sports nutrition content, written by SDA members, in Runners World, Australian Triathlete Magazine and Bikeexchange
- Driving better engagement by members with supporting 'tools' to promote their accreditation and profession
- SDA's new sponsorship framework to attract new partners
- Strategy and vendor scoping document for new SDA website.

Finance Audit and Risk Committee (Since January 2014)

Jeremy Pak (Chair until May 2014), Marian Cornett, Ben Janssen

Oversees all aspects of SDA's financial management, monthly accounts, systems and risk management of compliance with legal and regulatory requirements, independence and qualification of the auditor, and performance of the organisation's internal audit function

Achievements in 2013-14

- This may seem strange that a committee's greatest achievement is actually its establishment! Borne out of our Board Governance Day (December 2013), this Committee, like all others, has immediately proven its worth, streamlining accounts review and risk assessment processes.
- Engaging a new Auditor (William Buck) and working with them to apply for Income Tax Exemption with the ATO (which was approved as we go to print!)

Education

Greg Shaw (Chair), Greg Cox, Kristen Mackenzie, Alison Patterson

Oversees all Career Development Pathway (CDP) matters; provides content direction for SDA events and conferences and, with the "two Gregs" on the team, it's all pretty light and funny.

Achievements in 2013-14

- Curation of the Supplements Symposium, free professional development event for members
- Defining the Knowledge Skills and Attributes for an Accredited Sports Dietitian to be exceptional - this document is now guiding our members professional development.
- Successful transition of members through the first three year re-accreditation cycle of our CDP
- Overseeing 2014 Research Grant initiative, in which two recipients, Andrew Hall (UTAS) and Marcus Callahan (ACU) received \$5,000 for their research projects
- Overseeing Sports Nutrition Course delivery in Canada and Canberra, and planning New Zealand for Sept 2014.

2014 RESEARCH GRANT RECIPIENTS

SDA congratulates to Andrew Hall (Apple to Zucchini) and Marcus Callahan (ACU) who are the 2014 recipients of our research grants. Each received \$5,000 for their research project, outlined below:



Andrew Hall

AccSD in private practice at Apple to Zucchini Honours at UTAS

There are currently no definitive guidelines for the consumption of protein (PRO) during endurance

exercise. While guidelines exist in relation to protein intake during resistance training, and in recovery from endurance training, PRO intake during endurance exercise may benefit acute performance while speeding recovery and enhancing subsequent exercise performance.

Our group has provided the first evidence for a potential performance benefit and improved recovery when supplementing with carbohydrate (CHO)+PRO during prolonged cycling exercise with high-intensity intervals¹. Ingesting protein during exercise therefore has the potential to benefit team sport athletes involved in repeat, high-intensity training and competition. Australian Rules football players cover more than 12km per game, with approximately a third of this classified as high-intensity running². Distance covered and running intensity reduces with each quarter of play², hence strategies to maintain exercise performance across quarters (and games) could potentially reduce fatigue and impact match play and outcome.

No study has investigated effects of in-game co-ingestion of CHO+PRO on recovery and subsequent

performance during a team sport championship tournament. The findings of this research will provide guidance as to whether PRO should be added to within game nutrient intake and will be applicable to numerous endurance team sports that involve repeated high-intensity efforts.



Marcus Callahan

Student Member Honours at ACU

Dietary nitrate in the form of beetroot juice is suggested to be a potent ergogenic aid for endurance exercise, namely by reducing the oxygen cost of exercise¹. There seems to be a dose-response relationship for dietary nitrate when metabolized² and therefore chronic supplementation is preferential for performance enhancement. Athletes respond less favourably to dietary nitrate potentially due to adaptations incurred from training³ however the mechanism for this suppressed response is not yet fully understood. Therefore, research in well-trained populations is required to improve application in practice, as the potential ergogenic effects of beetroot juice are powerful.

Lansley et al., (2011) reported a significant performance benefit for 4 km time trial in moderately trained cyclists ($P < 0.05$) following an acute dose of beetroot juice however it has not been investigated whether or not this same benefit exists in highly trained individuals for the same event⁴. Furthermore, seeing highly trained individuals respond favorably to higher doses of dietary nitrate, it is of even greater interest to investigate whether chronic supplementation can provide a performance benefit for the 4 km cycling time trial.

STATE REPORTS



AUSTRALIA CAPITAL TERRITORY Beccy Hall

2013 has seen the ACT SDA branch move to quarterly meetings with a focus on providing PD opportunities for members. It's been great to see good attendance from a small state of Sports Dietitians, together

with representation from our student members. There have been many PD opportunities for members, including an invitation to the recent NSW half day PD opportunity and presentations from ACT Sports Dietitians Bronwen Lundy and Hannah Every-Hall at the SMA Lightweight Athlete seminar held at the AIS. We've also had some great in-house PD sessions, including: ACSM feedback from Alisa Nana and Alison Garth; Ned Brophy-Williams from AIS Performance Recovery presenting on current recovery strategies (including a few novel ideas); and product testing of a2 milk and natural yoghurt, and Swisse Energy and Recovery Bars. Sadly we are farewelling a few of our current members to other (warmer!) states, however we look forward to catching up at future SDA events and hearing about their activities and achievements.



SOUTH AUSTRALIA Steph Gaskell

An ongoing focus this year was to continue to provide high quality professional development sessions. SA SDA had an exceptional first meeting to start the year off with guest speaker Dr Peter Barnes visiting

from Europe while the Tour Down Under was on in Adelaide. He provided our members with an overview of the day to day running of his experiences working with Orica-GreenEDGE Cycling and an insight into the nutritional challenges and considerations for this elite group. Our next meeting, Matt McGregor presented about psychology in sports nutrition, covering topics such as how we can work effectively with psychologists and psychology methods to help encourage good nutrition in athletes.

In May, Tanya Lewis presented on the ESSA conference (held in April) providing both an overview of what she attended on the day, as well as her presentation (a case study of the male athlete triad). The Kellogg's Special K Protein cereal product was presented and reviewed. In SA, we vary our meeting times and venues to try to cater for all members.



TASMANIA Gaye Rutherford

The small but dedicated SDA TAS team continue to keep in touch mostly via teleconference. Late last year we ran our first major TAS-based PD session, when AIS dietitian Siobhan Crawshaw was the keynote

speaker at our DAA TAS annual weekend workshop. Siobhan shared her incredible experiences at the Sochi Winter Games, and then also co-presented with me a two hour workshop on sports nutrition case studies. 15 local dietitians attended the workshop, giving us a great opportunity to increase awareness of what SDA offers.

In other exciting news, TAS member Dana Lis is making great headway through her PhD looking at Gluten-Free foods and athletic performance; and Sunita Date will be flying the SDA flag at Toronto in September having been successfully selected to present at the International Society for Paediatric and Adolescent Diabetes (ISPAD) Science School on her research into usage of sports supplements within the paediatric (<18 years) population with type 1 diabetes.



QUEENSLAND Lara McCambridge

This past 12 months has brought many learning and sharing opportunities, and product sampling at our regular meetings. We have had a variety of speakers including Gary Slater sharing research that himself,

colleagues and students are currently undertaking at The University of Sunshine Coast, including his new project – 'Physique Science' DEXA scanning and body composition analysis including a tour of his new premises. We also had Sally Baumann present her research on increasing nutrition knowledge and self-efficacy of University Students; Joe Spelta updated us on his case-study of a client planning for a world-record attempt in wind surfing; Holly Frail shared her experiences at the ECSS 2013 conference; and Mary Toomy (QAS Performance Health Senior Advisor) provided members with information on services the QAS is currently providing and the plan for moving forward. Product testing included Kellogg's Special K, All Bran Muesli, and Pure Sports Drinks. A number of QLD members attended the excellent SDA conference in Melbourne in Oct 2013 and the Sports Supplements Event in Canberra in February 2014.

STATE REPORTS



VICTORIA

Katherine Shone

This year SDA Vic has welcomed some fabulous guest speakers including Fiona Sutherland speaking passionately on the HAES paradigm and how to implement it with athletes, and Teri Lichtenstein on how

Sports Dietitians can utilise Social media in their businesses. Our February meeting featured a bounty of 'gold nuggets' unearthed by our panel of well-respected sports dietitians on how to break into the world of sports dietetics. Many thanks to Alan McCubbin, Ali Patterson, Kerry Otto, Simone Austin and Cherie Gwozdziwski for their insights.

Over the year we have indulged in some wonderful product testing including Mrs May's Nut Clusters, Amaze Balls by Tara Martin and Alpine Bakery High Protein Bread. Many thanks to Cherie and Teri for sourcing these samples. Thanks for another great year VIC SDA!



WESTERN AUSTRALIA

Felicity Willis

Our SDA WA members continue to deliver evidence based practise to our successful West Australian athletes. Our meetings are a great platform for discussion of our work – the successes and challenges.

We had a great case study to kick off 2014. Daniel Cooper attended our first meeting for the year. Daniel completed the gruelling Yukon Race which took him 10 days 16 hours. The total distance covered was approximately 735 kms with temperatures ranging from around -30 to -15°C. Daniel discussed how he overcame these challenges and addressed his huge energy requirements with assistance from our member, Simone Allen. Other presenters have included Brendan McCormack from Body Science, discussing the Informed Sports Range.

On top of this we have had stimulating discussions on both journal reviews and product reviews (including the Kellogg's new cereal ranges). SDA WA members have presented at the NES education sessions and manned a stand at the finish line of the HBF Run for a Reason event.



NEW SOUTH WALES

Rebecca Hay

Our half day meeting format has continued to be popular with NSW members. Each meeting's theme/topic was based on requests from members on areas in which they would like more education, or have

a special interest. The first meeting had an endurance focus and we were joined by athlete Hugh Sodart, who has competed in endurance mountain biking and adventure racing at an elite level for many years. He spoke about the practical and logistical challenges athletes face in these events, as well as the physical challenges. This was followed by Rebecca Hay and Janelle Gifford on endurance sport from a sports dietitian's perspective; then Bobbie Crothers and Sally Walker shared their recent Conference experiences; and Emilie Burgess rounded out the presentations on Type 1 Diabetes and exercise.

Our most recent meeting was headlined by Allan Bolton who is an Exercise Physiologist and an athlete with Type 1 Diabetes. He is the developer of an on line tool called exT1D for athletes with Type 1 Diabetes. Allan spoke from a personal level as well as that of a health professional. At that same meeting, Gabrielle Maston spoke about another popular topic, Nutrition for Body Building, and Sally Walker from the New South Wales Institute of Sport (NSWIS) updated us on the latest sports supplement policies in elite sport.

There were changes to the State Co-ordinator role during the year, with babies being born and people moving interstate. Chloe McLeod and Rebecca Hay are now sharing the role for 2014/2105 and aim to increase the involvement of the NSW members in the planning and execution of these workshop-style meetings.

SDA BOARD OF DIRECTORS



ALAN MCCUBBIN PRESIDENT

B. Nutr & Diet, Dip. Mgmt, APD, AccSD

Quality and Performance Manager in Continuing Care and Acting Ambulatory & Allied Health Manager, Austin Health; Director - Next Level Nutrition, AccSD at LifeCare Ashwood Sports Medicine

SIMONE AUSTIN

Masters in Dietetics & Nutrition, APD, AccSD

Sports nutrition, Hawthorn Football Club, Melbourne Heart Soccer, Private practice & Swisse Wellness

MIKE HARLEY

BSc; Grad.Dip (Bus.Admin), AICD

Country Director, Xpotential + Director, Percolate 2 Create. Previously Marketing & Innovation Director, National Foods; Global Category Director, Fonterra Brands

GREG SHAW

B.HSc (Nutr and Diet), IOC Diploma of Sports Nutrition, Level 3 Anthropometrist, APD

Adv Sports Dietitian at AIS working with Australian Swimming. Private practice

SIMONE ALLEN VICE PRESIDENT

B.Sc (Nutr & Food Sci), Grad Dip Diet, APD.

Owner of Nutrition Works; AdvSD with WNBL West Coast Waves, Triathlon WA & WAIS

LOUISE BELL

BSc, BSc Hons (Exer Physiology), Masters (Nutr & Diet), APD. AccSD

Self employed Sports Dietitian. Previously Sports Nutrition Fellow at AIS; Sports dietitian for Olympic Sailing Team, basketball, football (league, union & AFL), swimming, rowing, triathlon, judo & water polo athletes

KELLIE HOGAN

B. HSc. (Nutr & Diet) (Hons), APD

Senior Program Manager Nutrition Australia Qld, Adv Sports Dietitian at Gold Coast Titans NRL Team, Qld Academy of Sport (Hockey & Cycling), Cycling Australia BMX High performance program

MARIAN CORNETT COMPANY SECRETARY

B.Sc(Honours); Master of Science (Research); Grad Dip. Diet, APD, AccSD; Level 3 Anthropometrist

AccSD private practice; Project Manager Moyness Health; Tutor Deakin University.

GREGORY COX

BHMS, Grad Dip Nutr and Diet, Masters Health Science (Human Nutrition), PhD, APD FSDA

Senior Sports Dietitian at AIS working with triathlon, diving and women's water polo. SDA Fellow

JEREMY PAK

Chartered Accountant (NZICA), B.Mgmt Studies (Accounting)

B.Mgmt Studies (Accounting)

On sabbatical. Previously Finance Manager at Gowrie Victoria Commercial Manager – Strategy & Planning at Witchery & Mimco, Brand Accountant at Fonterra Australia

Stepped down 26/5/2014



SDA MANAGEMENT

MELINDA JACOBSEN

– Executive Officer

GEORGIE SUTHERLAND

– Marketing and Projects

LIZA HOLDSWORTH / MARIE WALTERS

– Courses & Membership

ALI PATTERSON

– “In House” Accredited Sports Dietitian

ALISON WALSH

– Editor of FUEL

SDA EXPERT SCIENTIFIC PANEL

From time to time, members of this panel of experts are utilised to consider, review and guide SDA's scientific content, resources and direction. This year, panel members were drawn upon to review and decide successful recipients of our Research Grants.

Greg Cox, Louise Bell, Liz Broad, Louise Burke, Michelle Cort, Ben Desbrow, Holly Frail, Karen Inge, Deb Kerr, Ruth Logan, Helen O'Connor, Fiona Pelly, Gary Slater, Clare Wood.

SDA FELLOWS

SDA acknowledges inspirational practitioners for their outstanding contribution to the field of sports nutrition in both research and education, as well as their service to SDA.

Prof Louise Burke, Dr Helen O'Connor, Karen Inge, Ruth Logan, Dr Deb Kerr, Dr Fiona Pelly, Dr Liz Broad, Holly Frail, Kerry Leech, Greg Cox and Sarah Dacres-Manning.

HONORARY LIFE MEMBERS

GLENN CARDWELL AND LORNA GARDEN

FINANCIALS

SPORTS DIETITIANS AUSTRALIA LIMITED (A.B.N. 97 075 825 991)

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2014

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DIRECTORS' REPORT

Your directors present their report on the company for the financial year ended 30 June 2014.

Directors

The names of the directors in office at any time during, or since the end of the year are:

Kellie Hogan	Louise Bell (Elected 18 Oct 13)
Alan McCubbin	Simone Austin (Elected 18 Oct 13)
Greg Shaw	Mike Harley (Appointed 9 Oct 13)
Greg Cox	Sophie Porter (Retired 18 Oct 13)
Marian Cornett	Jeremy Pak (Retired 26 May 14)
Simone Allen	Adam Zemski (Retired 18 Oct 13)

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Review of Operations

The loss of the company for the financial year after providing for income tax amounted to \$19,143.

Significant Changes in the State of Affairs

No significant changes in the company's state of affairs occurred during the financial year.

Principal Activities

The principal activities of the company during the financial year were to foster and develop sports nutrition and dietetics in Australia.

No significant change in the nature of these activities occurred during the year.

Events Subsequent to the End of the Reporting Period

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.

Auditors' Independence Declaration

A copy of the auditors' independence declaration as required under section 307C of the Corporations Act 2001 is set out on page 3.

Signed in accordance with a resolution of the Board of Directors:

Directors



Alan McCubbin

Likely Developments and Expected Results of Operations

Likely developments in the operations of the company and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the company.

Environmental Regulation

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

Dividends

No dividends were paid during the year and no recommendation is made as to the dividends.

The directors do not recommend the payment of a dividend.

Options

No options over issued shares or interests in the company were granted during or since the end of the financial year and there were no options outstanding at the date of this report.

Indemnification of Officers

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the company.

Proceedings on Behalf of the Company

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

The company was not a party to any such proceedings during the year.

Directors



Marian Cornett

Dated this 1st day of October 2014

**AUDITORS' INDEPENDENCE DECLARATION UNDER SECTION 307C OF THE CORPORATIONS ACT 2001
TO THE DIRECTORS OF SPORTS DIETITIANS AUSTRALIA LIMITED**

I declare that, to the best of my knowledge and belief during the year ended 30 June 2014 there have been:

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

William Buck.

William Buck Audit (Vic) Pty Ltd
ABN 59 116 151 136

J.C. Luckins

J.C. Luckins
Director

Dated this 1st day of October 2014

**CHARTERED ACCOUNTANTS
& ADVISORS**

Melbourne Office
Level 20, 181 William Street
Melbourne VIC 3000

Hawthorn Office
Level 1, 465 Auburn Road
Hawthorn East VIC 3123

PO Box 185, Toorak VIC 3142
Telephone: +61 3 9824 8555
williambuck.com

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2014

	NOTES	2014 \$	2013 \$
Revenue	2	559,346	588,389
Administration	3	(54,380)	(54,266)
Education & Presentations		(203,558)	(180,259)
Employee benefits		(241,192)	(178,347)
Promotions		(73,762)	(52,901)
Cost of Sales		(5,597)	(3,115)
SURPLUS/(LOSS) BEFORE INCOME TAX	4	(19,143)	119,501
Income tax expense	5	-	-
SURPLUS/(LOSS) FOR THE YEAR		(19,143)	119,501
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR		(19,143)	119,501

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30 JUNE 2014

	NOTES	2014 \$	2013 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	476,235	547,542
Trade and other receivables	7	84,651	90,652
Inventories	8	9,321	8,855
Other current assets	9	412	1,731
TOTAL CURRENT ASSETS		570,619	648,780
NON-CURRENT ASSETS			
Property, plant and equipment	10	4,735	6,993
Tax assets	11	-	-
Other non-current assets		200	200
TOTAL NON-CURRENT ASSETS		4,935	7,193
TOTAL ASSETS		575,554	655,973
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	12	76,635	116,127
Tax liabilities	11	-	-
TOTAL CURRENT LIABILITIES		76,635	116,127
TOTAL LIABILITIES		76,635	116,127
NET ASSETS		498,919	539,846
EQUITY			
Retained earnings	13	498,919	539,846
TOTAL EQUITY		498,919	539,846

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2014

	NOTES	RETAINED EARNINGS \$	TOTAL \$
BALANCE AT 1 JULY 2012		420,584	420,584
Surplus attributable to equity shareholders		119,261	119,261
BALANCE AT 30 JUNE 2013		539,846	539,846
Surplus/(Loss) attributable to equity shareholders		(19,143)	(19,143)
Restatement of Accounts	16	(21,784)	(21,784)
BALANCE AS AT 30 JUNE 2014		498,919	498,919

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2014

	NOTES	2014 \$	2013 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		606,602	562,325
Payments to suppliers and employees		(495,866)	(478,389)
Interest received		19,612	18,032
Amounts paid to the Australian Taxation Office in error		(29,363)	(30,337)
NET CASH PROVIDED BY OPERATING ACTIVITIES	14	(70,618)	54,154
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(689)	(3,921)
NET CASH USED IN INVESTING ACTIVITIES		(689)	(3,921)
Net increase in cash held		(71,307)	50,233
Cash at beginning of financial year		547,542	497,309
Cash at end of financial year	6	476,235	547,542

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements cover Sports Dietitians Australia Limited as an individual entity. Sports Dietitians Australia Limited is a company limited by shares, incorporated and domiciled in Australia.

BASIS OF PREPARATION

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board (AASB) and the Corporations Act 2001. The company is a for-Surplus entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards as issued by the IASB. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied 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, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

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

ACCOUNTING POLICIES

INCOME TAX

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current income tax expense charged to Surplus or loss is the tax payable on taxable income. Current tax liabilities (assets) are measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax assets and deferred tax liability balances during the year as well as unused tax losses.

Current and deferred income tax expense (income) is charged or credited directly to equity instead of Surplus or loss when the tax relates to items that are recognised outside Surplus or loss.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable Surplus or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which management expects to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable Surplus will be available against which the benefits of the deferred tax asset can be utilised.

Where temporary differences exist in relation to investments in subsidiaries, branches, associates, and joint ventures, deferred tax assets and liabilities are not recognised where the timing of the reversal of the temporary difference can be controlled and it is not probable that the reversal will occur in the foreseeable future.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where:

1. legally enforceable right of set-off exists; and
2. the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

INVENTORIES

Inventories are measured at the lower of cost and net realisable value. The cost of manufactured products includes direct materials, direct labour and an appropriate portion of variable and fixed overheads. Overheads are applied on the basis of normal operating capacity. Costs are assigned on the basis of weighted average costs.

PROPERTY, PLANT AND EQUIPMENT

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

PLANT AND EQUIPMENT

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses.

In the event the carrying value of plant and equipment is greater than the estimated recoverable amount, the carrying value is written down immediately to the estimated recoverable amount. A formal assessment of recoverable amount is made when impairment indicators are present.

The cost of fixed assets constructed within the company includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

DEPRECIATION

The depreciation method and useful life used for items of property, plant and equipment (excluding freehold land) reflects the pattern in which their future economic benefits are expected to be consumed by the company. Depreciation commences 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 method and useful life of assets is reviewed annually to ensure they are still appropriate.

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

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 in Surplus or loss. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

FINANCIAL INSTRUMENTS

INITIAL RECOGNITION AND MEASUREMENT

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the company commits itself to either purchase or sell the asset (i.e. trade date accounting adopted).

Financial instruments are initially measured at fair value plus transactions costs except where the instrument is classified 'at fair value through Surplus or loss', in which case transaction costs are expensed to Surplus or loss immediately.

IMPAIRMENT OF ASSETS

At the end of each reporting period, the company assesses whether there is any indication that an asset may be impaired. The assessment will include considering external and internal sources of information, including dividends received from subsidiaries, associates or jointly controlled entities deemed to be out of pre-acquisition Surplus. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in Surplus or loss unless the asset is carried at a revalued amount in accordance with another Standard (e.g. in accordance with the revaluation model in AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that Standard.

Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Impairment testing is performed annually for goodwill and intangible assets with indefinite lives.

TRADE AND OTHER RECEIVABLES

Trade receivables are recognised initially at the transaction price (i.e. cost) and are subsequently measured at cost less provision for impairment. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

At the end of each reporting period, the carrying amount of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in statement of comprehensive income.

EMPLOYEE BENEFITS

Provision is made for the company's liability for employee benefits arising from services rendered by employees at 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. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

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 three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

REVENUE AND OTHER INCOME

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and cessation of all involvement in those goods.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction at the end of the reporting period and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

TRADE AND OTHER PAYABLES

Trade and other payables represent the liabilities at the end of the reporting period for goods and services received by the company that remain unpaid. Trade payables are recognised at their transaction price. Trade payables are obligations on the basis of normal credit terms.

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 Tax 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.

COMPARATIVE FIGURES

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

RESTATEMENT OF ACCOUNTS

During the year ended 30 June 2014, the company became aware its previous treatment of income tax expense and payable was fundamentally incorrect in that the company should be exempt from the incidence of income tax, notwithstanding that the company has been recording, accruing for and paying income tax for the past 17 years. The Australian Taxation Office has approved the application of the company for a private binding ruling and as a result, the company is now an Income Tax Exempt organisation for every year of operation since incorporation in the 1997 financial year. Accordingly, the company has restated its financial position and financial performance on the basis of reversing the income tax expense of \$29,363 for the FY2013 year and not recording an income tax expense or liability for FY2014. As the total amount to be remitted from the Australian Taxation Office is not known at the date of this report, the tax expense and balances for FY2013 & FY2014 have been reversed and the remaining amounts to be received have been treated as a contingent asset and the accounting for the restatement is disclosed at Note 16.

NOTE 2 - REVENUE AND OTHER INCOME

	2014	2013
	\$	\$
REVENUE		
Membership	42,620	40,120
Sponsorship	257,818	267,661
Course/Conference Registration	214,556	240,236
	515,034	548,017
Other revenue:		
Interest received	19,612	30,491
Other revenue	24,740	9,881
	44,313	40,372
TOTAL REVENUE	559,347	588,389
Interest revenue from:		
Interest received	19,612	30,491
Total interest revenue on financial assets not at fair value through Surplus or loss	19,612	30,491
Other revenue from:		
Sundry Income	19,351	4,778
Total other revenue	19,351	4,778

NOTE 3 - AUDITORS' REMUNERATION

Auditors Fees	4,447	4,318
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NOTE 4 - SURPLUS FOR THE YEAR

Surplus before income tax from continuing operations includes the following specific expenses:		
EXPENSES		
Cost of sales	5,597	3,115
Depreciation of property, plant and equipment	2,946	9,502

NOTE 5 - INCOME TAX EXPENSE

The components of tax expense comprise:		
Income Tax Expense	-	-
The prima facie tax payable on profit before income tax is reconciled to the income tax expense as follows:		
Prima facie tax payable on Surplus before income tax at 30% (2013: 30%):	-	-
Add:		
Tax effect of:		
• Non deductible items	-	-
• Additions to provisions	-	-
	-	-
Less:		
Tax effect of:		
• Other deductible items	-	-
• Principle of mutuality	-	-
• Addition to deferred tax asset	-	-
Income tax expense attributable to company	-	-

NOTE 6 - CASH AND CASH EQUIVALENTS

Cash - Fixed Deposits	401,200	384,222
Cash at Bank - CBA	5,356	11,903
Cash at Bank - CBA	69,679	151,417
	476,235	547,542
RECONCILIATION OF CASH		
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:		
Cash and cash equivalents	476,235	547,542
	476,235	547,542

NOTE 7 - TRADE AND OTHER RECEIVABLES

CURRENT		
Trade Debtors	51,389	56,559
Interest Receivable	11,629	12,459
Security Deposits	200	200
	63,218	69,218

The company does not hold any financial assets whose terms have been renegotiated, but which would otherwise be past due or impaired.

NOTE 8 - INVENTORIES

CURRENT		
Stock on Hand	9,321	8,855

NOTE 9 - OTHER CURRENT ASSETS

CURRENT		
Prepayments	412	1,731

NOTE 10 - PROPERTY, PLANT AND EQUIPMENT

PLANT AND EQUIPMENT:		
At cost	71,156	70,467
Accumulated depreciation	(66,421)	(63,474)
TOTAL PLANT AND EQUIPMENT	4,735	6,993

NOTE 11 - TAX

LIABILITIES		
CURRENT		
Provision for Income Tax	-	-
ASSETS		
Deferred Tax Asset	-	-

NOTE 12 - TRADE AND OTHER PAYABLES

CURRENT		
Sundry Creditors	12,103	10,297
Trade Creditors	7,714	18,552
Income in Advance	44,774	71,310
GST Control Account	3,574	6,287
Provision for Holiday Pay	8,470	9,681
	76,635	116,127

NOTE 13 - RETAINED EARNINGS

Retained earnings at the beginning of the financial year		420,585	420,585
Restatement of Accounts	16	(21,784)	
Net Surplus/(Loss) attributable to members of the company		(19,143)	119,261
Retained earnings at the end of the financial year		498,919	539,846

NOTE 14 - CASH FLOW INFORMATION

RECONCILIATION OF CASH FLOW FROM OPERATIONS WITH SURPLUS AFTER INCOME TAX		
Surplus/(Loss) after income tax	(19,143)	119,501
NON-CASH FLOWS IN SURPLUS		
Depreciation	2,946	9,502
Charges to tax provisions on restatement	(22,994)	29,488
CHANGES IN ASSETS AND LIABILITIES, NET OF THE EFFECTS OF PURCHASE AND DISPOSALS OF SUBSIDIARIES		
(Increase) Decrease in current inventories	(466)	118
(Increase) Decrease in current receivables	6,001	21,512
(Increase) Decrease in prepayments	1,319	(473)
Increase (Decrease) in trade and other payables	(39,492)	(65,668)
Increase (Decrease) in current provisions	1,211	(850)
	(70,618)	54,154

NOTE 15 - FINANCIAL RISK MANAGEMENT

The company's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable, loans to and from subsidiaries, bills and leases.

The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements are as follows:

FINANCIAL RISK MANAGEMENT POLICIES

The directors' overall risk management strategy seeks to assist the company in meeting its financial targets, whilst minimising potential adverse effects on financial performance.

Risk management policies are approved and reviewed by the Board of Directors on a regular basis. These included the credit risk policies and future cash flow requirements.

The main purpose of non-derivative financial instruments is to raise finance for company operations.

The company does not have any derivative instruments at 30 June 2014.

RESTATEMENT OF ACCOUNTS

During the year ended 30 June 2014, the company Became aware		
Income Tax Expense	29,363	29,363

	FY2013 Previously Stated	Adjustments per Note 1	FY2013 Restated
STATEMENT OF COMPREHENSIVE INCOME			
Surplus before income tax	119,501	240	119,261
Income tax expense	[29,363]	29,363	-
Surplus for the year	90,138	29,123	119,261
STATEMENT OF FINANCIAL POSITION			
Non-current receivables	-	21,634	21,634
Non-current receivables	125	125]	-
Total non-current assets	7,118	21,509	28,627
TOTAL ASSETS	634,464	21,509	655,973
Tax liabilities	7,614	[7,614]	-
Total current liabilities	123,741	[7,614]	116,127
Total liabilities	123,741	[7,614]	116,127
Retained earnings	510,723	29,123	539,846
Total equity / Net assets	510,723	29,123	539,846

DIRECTORS' DECLARATION

The Directors of the Company declare that:

- The financial statements and notes, as set out on pages 4 to 18, are in accordance with the Corporations Act 2001 and:
 - comply with Australian Accounting Standards, which, as stated in accounting policy Note 1 to the financial statements, constitutes explicit and unreserved compliance with International Financial Reporting Standards (IFRS); and
 - give a true and fair view of the financial position as at 30 June 2014 and of the performance for the year ended on that date of the company.
- 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.

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

Directors

Directors



Alan McCubbin



Marian Cornett

Dated this 30th day of September 2014

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF SPORTS DIETITIANS AUSTRALIA LIMITED

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report of Sports Dietitians of Australia Limited (the Company), which comprises the statement of financial position as at 30 June 2014, the statement of comprehensive income, statement of changes in equity and statement of cash flow for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration of the company and the consolidated entity comprising the company and the entities it controlled at the year's end or from time to time during the financial year.

Directors' Responsibility for the Financial Report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view, and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Corporations Act 2001 and is appropriate to meet the needs of the members.

The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001.

Auditor's Opinion

In our opinion the financial report of Sports Dietitians of Australia Limited is in accordance with the Corporations Act 2001, including:

- a) giving a true and fair view of the Company and consolidated entity's financial position as at 30 June 2014 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards to the extent described in Note 1 and the Corporations Regulations 2001.

Basis of Accounting

Without modifying our opinion, 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 Corporations Act 2001. As a result, the financial report may not be suitable for another purpose.

CHARTERED ACCOUNTANTS & ADVISORS

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William Buck.

William Buck Audit (Vic) Pty Ltd
ABN 59 116 151 136

J.C. Luckins

J.C. Luckins
Director

Dated this 1st day of October 2014

OUR PARTNERS

CORPORATE

Through partnerships, SDA provides credible nutrition messages based on sound scientific principles, to help the consumer make healthier food choices. This year, we were delighted to continue our strong relationships with the following corporate partners:

GATORADE



SUSTAGEN SPORT



ALMOND BOARD OF AUSTRALIA



KELLOGG – SUSTAIN



DAIRY AUSTRALIA



ACCOR HOTELS



INDUSTRY

SDA recognises, and acknowledges the support of, the following industry partners, with whom it works to provide member professional development:

SPORTS MEDICINE AUSTRALIA (SMA)



EXERCISE SPORTS SCIENCE AUSTRALIA (ESSA)



DIETITIANS ASSOCIATION OF AUSTRALIA (DAA)



FITNESS AUSTRALIA



HUMAN KINETICS



