



ANNUAL REPORT 2025

ABOUT

SPORTS DIETITIANS

AUSTRALIA

Sports Dietitians Australia is a member organisation that supports and advocates for Accredited Sports Dietitians as the leading providers of sports nutrition advice for health and performance in Australia.

Our members work across a range of settings - from grassroots and community programs to high-performance sport, striving to improve health, wellbeing, and performance outcomes. They do this by driving positive behaviour change, supporting sustainable lifestyle improvements, and ensuring nutrition advice is practical, evidence-based, and tailored to individual needs.

The expertise our members gain from working with elite athletes allows them to develop tools, resources, and strategies that extend well beyond the sporting field. This work is shared with clubs, schools and community helping Australians of all ages and sporting abilities not only improve their health but also thrive in their daily lives. In this way, SDA members play a vital role in ensuring that world-class sports nutrition knowledge benefits the broader Australian population.

OUR AMBITION FOR GROWTH



VISION

For Accredited Sports Dietitians to be leaders in health and performance through sports nutrition.



PURPOSE

Empowering you to take performance to the next level.



MISSION

To enhance the performance and health of all by supporting, educating and advocating the role of Sports Dietitians.



OUR COMMUNITY

Our members work to proactively enhance the performance and health of people they work with through empowering behaviour change and improvement in lifestyle. Working with elite athletes helps our members learn methods and develop resources which can help the Australian public not just improve, but to thrive.

Annual Report 2025

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President's Report

This year has been one of significant change for SDA. It was not always easy and there were challenges we faced and learnt from along the way. However, we end the financial year in one of the most exciting phases of growth and change that we have been in for some time.

We farewelled staff and welcomed new team members, moved into a new HQ location, and embraced fresh ideas and opportunities. I would like to thank Marie Walters for her contribution as Executive Officer, concluding her time with SDA in January. We are grateful for the work Marie did to get us to this point where we continue to grow.

Following an extensive recruitment process, the board were delighted to appoint Lucy Brennan as Executive Officer. Lucy had a timely start right before the SDA Board's annual Strategic Planning Weekend and has already proven to be an asset to SDA, offering a fresh and proactive perspective to the strategic plan to help continue to drive what we set out to achieve.

The alternate conference year often contributes to budget variances, and while we have come in over budget in this reporting period, SDA remains in a good financial position as we refine greater year on year consistency in the budget. Membership numbers continued to grow to record levels, with the flagship Sports Dietetics Course (SDC) as popular as ever with new graduates eager to become sports dietitians and join the SDA community.

With member numbers increasing, a rapidly changing digital environment for how people engage, consume or desire nutrition information we keep looking forward for sustainable grow. In May the board met to for the Strategic planning weekend to discuss this and review the progress and progression of the 2023-2026 strategic plan. With the growth in member numbers, SDA was outgrowing some of the systems and services and we have been actively working to refine and restructure a strong foundation to grow into our potential.

During the leadership transition I was fortunate to spend more time with HQ over this period and see the dedication and hard work they put into everything they do at SDA, especially through a transition period. Everyone truly believes and is passionate about supporting the members and advocating for sports

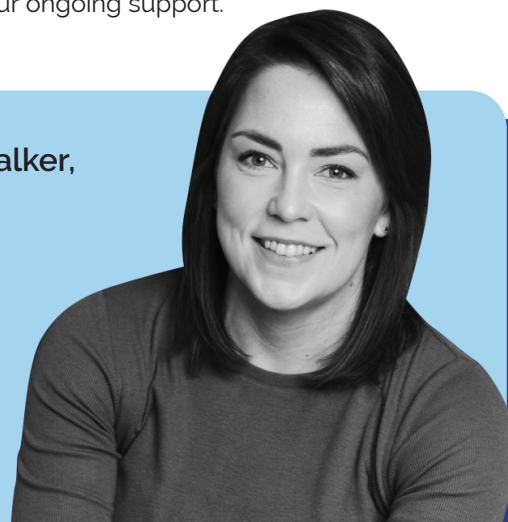
dietitians. We farewelled Debra Smith and Mel Keily and welcomed Semee Park to the team. Thank you to the HQ team, Ella and Lauren, for your dedication and commitment to SDA, as well as all the great work you do.

I'd like to thank the continued contribution of the SDA Board for the time, commitment and passion they invest into SDA through the board and sub committees they are part of. Sally Anderson, Emily Meehan, Dom Condo and Kerry Leach and our appointed directors Alex Marzella, and newly appointed directors Julie Cutler, Angela Dagaris and Jesse Evans. This board generously volunteers their time and expertise to help direct SDA forward and support the work of HQ to deliver the strategic plan and advocate for our members and the value of accredited sports dietitians.

I'd also like to acknowledge the time and contributions of Alan McCubbin and those who contribute to the SDC. Further thanks to the additional subcommittee members from the education committee, finance and risk committee, marketing and partnership committee, conference committee and the state coordinators and student volunteers who have helped support SDA events or brought sports dietitians together. Thanks, you all contribute such great value and advisory support to HQ. We are excited about the next phase and to share with the members the strategic shifts and projects in place to create efficiencies and opportunities be able to further support the growth, projection and advocacy for SDA and our members.

Thanks for your ongoing support.

Sally Walker,
President



Executive Officer's Report

The 2024–25 year has been one of ongoing growth, momentum, and renewed opportunity for Sports Dietitians Australia. Our membership base has not only expanded but flourished, reflecting both the strength of our community and the recognition of SDA as the trusted voice in sports nutrition. Through innovative education, strong industry partnerships, and member-driven initiatives, we have laid the groundwork for an exciting year ahead, including the 2025 SDA Conference and the launch of our new website and member portal.

I extend my thanks to our members, committees, sponsors, and staff for their outstanding contributions over the past 12 months.

Over the past 12 months, SDA has continued to grow, strengthen connections, and deliver value to our members and the wider sports nutrition community.

Membership Growth & New Affiliates

Membership has grown from 586 to 713, this growth in membership reflects the growing demand and recognition for sports dietitians across Australia. A major milestone was the introduction of the Affiliate Member category, opening SDA membership to other allied health professionals and broadening our multidisciplinary reach.

Education & Accreditation

Education remains at the heart of Sports Dietitians Australia's mission. In the past year, 99 participants completed the Sports Dietetics Course (SDC) via online or hybrid, formats. We welcome our newest Accredited Sports Dietitians to the SDA community.

Workshops & Professional Development

Although 2024 was not a conference year, SDA delivered highly successful workshops, focusing on Competition Day Performance Strategies for endurance events, CrossFit, weight-making sports, and ultra-marathons.

The workshops were dynamic, practical and expertly delivered, thanks to our members who developed and presented such a strong program. We also extend our gratitude to sponsors, Bio Concepts, Glute Guard, Cocobella, Rokeby, 2 Before and Guild Insurance.

Work is well underway for the upcoming 2025 Sports Dietitians Australia Conference in November. This event will bring together Sports Dietitians, industry partners and leading experts from home and abroad to share knowledge, celebrate achievements and showcase latest advancements in sports dietetics. The Conference Committee has planned a program that is inspiring and practical. With the event being at almost capacity in late June, 25 this reflects the committees great work to bring members an incredible educational and networking opportunity.

Partnerships & Industry Engagement

SDA's partnership with Coles remains strong, with ongoing collaboration on the PerForm Project as it moves into an exciting expansion phase. This project showcases the expertise and impact of sports dietitians in product development. We thank all those who have contributed to this important initiative.

Committees & Member Contributions

The commitment and expertise within the SDA committee remains the cornerstone of the organisation. We thank all committee members for their time, energy and leadership over the past 12 months. Their work is instrumental to SDA's success and strategic deliverables.

Looking Ahead – 2025/26

The coming year promises to be exciting for SDA. Key priorities include launching a new website and member portal, expanding our education offerings, and delivering fresh opportunities for engagement and professional growth.

The highlight of 2025 will undoubtedly be the Bi-Annual Conference, where our community will come together to learn, connect and celebrate the remarkable work and achievements of sports dietitians across Australia.

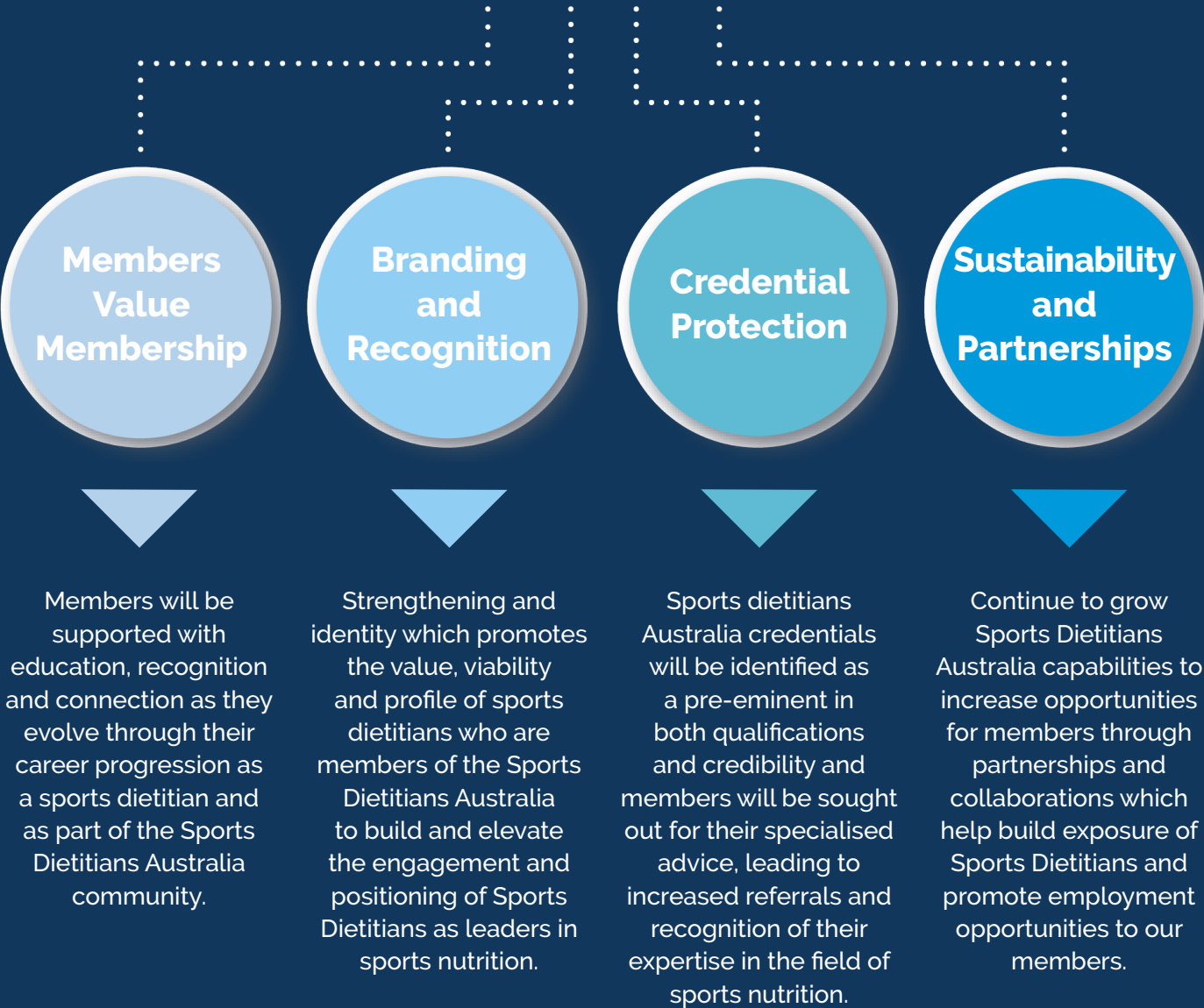
Lucy Brennan,
Executive Officer



Delivering on the 2023–2026 Strategic Plan: Our Ambition for Growth

SDA's Strategic Plan provides the framework for advancing the profession and supporting our members. This section highlights how SDA has delivered impact for members and the wider community and outlines our priorities for the years ahead.

2023 – 2026 STRATEGIC PILLARS





Members Value Membership

Members will be supported with education, recognition and connection as they evolve through their career progression as a sports dietitian and as part of the Sports Dietitians Australia community.

Sports Dietitians Australia is proud to deliver a high-quality, evidence-based education program designed to support members at every stage of their career. At the centre is the Sports Dietetics Course (SDC). This program is designed to equip dietitians with the advanced knowledge and skills to achieve accreditation. Complementing this are SDA's webinar series, which provided members with practical, up-to-date insights across diverse areas of sports nutrition. With content developed and delivered by leading SDA members and affiliates. Our education offerings aim to maintain the highest professional standards and ensure SDA members remain leaders in the field.

Sports Dietetics Course (SDC)

The SDC Course continues to be a cornerstone of SDA's educational offering for those moving into the field of Sports Dietitians. Over the past 12 months 99 Dietitians have completed this course either via the online or hybrid course. Students from this course have come from a range of backgrounds from graduates through to seasoned Dietitians moving into the sports space.

Sports Nutrition Fundamentals Course – DA Partnership

Sports Dietitians Australia continue to partner with Dietitians Australia to present the SNFC. This is a course that introduces Accredited Dietitians to the Sports Dietetics space. This course is a strong stepping stone for dietitians considering undertaking the SDC course. This course is run twice yearly with 65 students completing the course over 12 months.

Webinar Series

167 members joined the 2024 Webinar series. This years focus was Personalised Clinical Skills Series. This series offered members the opportunity to learn from a cross section of the membership and associates to expand their clinical skills.

Conference

With the anticipation of the conference building for November 2025, a significant portion of the planning is done in the financial year prior to the conference. With most members purchasing tickets prior to the end of financial year, it certainly stamped what should be a highly successful event in FY26. As part of this success SDA have secured an 50% increase in sponsors for this event and look forward to building on our relationship with ACU where the conference will be held.

2024 Workshop

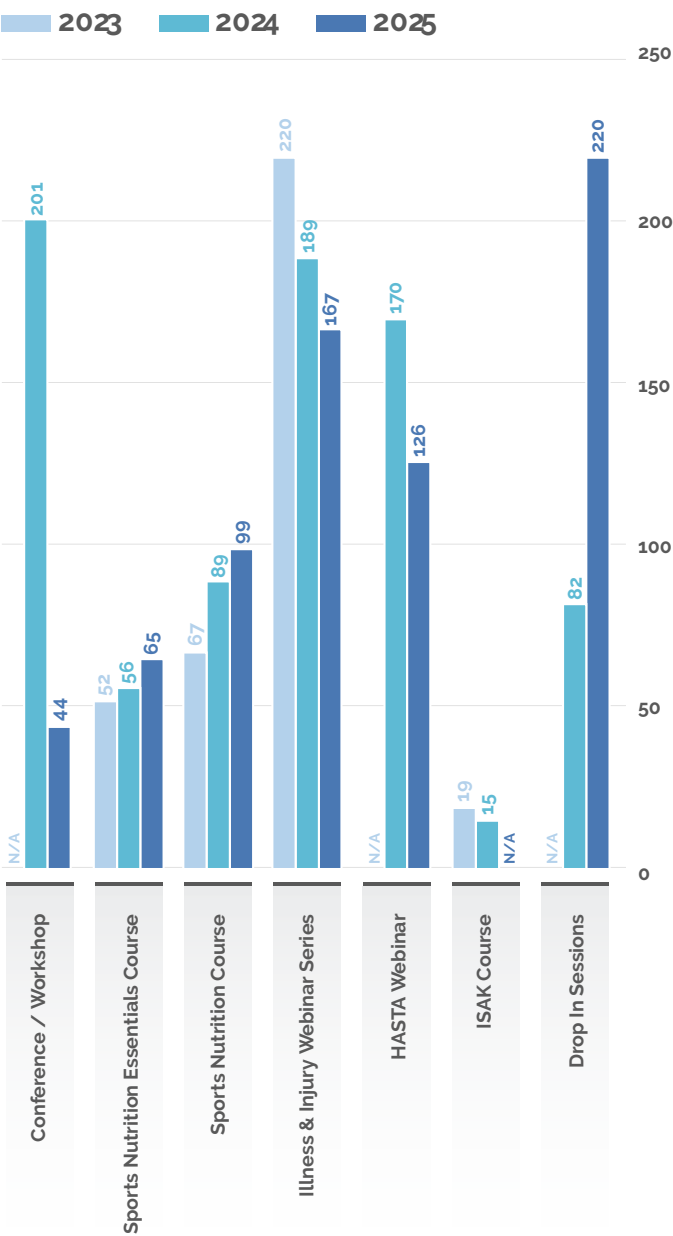
SDA Workshop: Competition Day Performance Strategies

Sports Dietitians Australia hosted Workshop sessions on Monday 18 November 2024 at the Australian Catholic University, Melbourne. The program was a full day of cutting-edge insights, interactive sessions, and networking. This hands-on workshop brought together leading sports dietitians, researchers and affiliates to explore endurance, cross-fit, weight-making, and ultra-endurance performance strategies.

With a focus on athlete health, safety, and optimal performance, this workshop focused on sports dietitians and allied health professionals seeking advanced knowledge and practical tools in the space.



SDA Course & Events Participants: 721



Member Education

92% of SDA Members a very likely/likely to use learnings from SDA Education in day-to-day work.

65% of SDA members engaged with webinars over the past 12 months.

Member engagement in CPD activities in past 12 months	
Webinars	66%
Workshop/Conference	30%
State Meetings	17%
SDC	17%
ISAK	4%
None	17%
Other	5%

State meetings

Over the past year, SDA has continued to collaborate with the State Coordinators to deliver high-quality, state-based knowledge building and networking opportunities for members. These initiatives provide valuable occasions, both in person and online, for members at all career stages to connect, share insights, and enhance their professional practice. SDA sincerely thanks all State Coordinators across the country for their commitment and contributions over the past 12 months and looks forward to further expanding and enriching state-based programs in the year ahead.



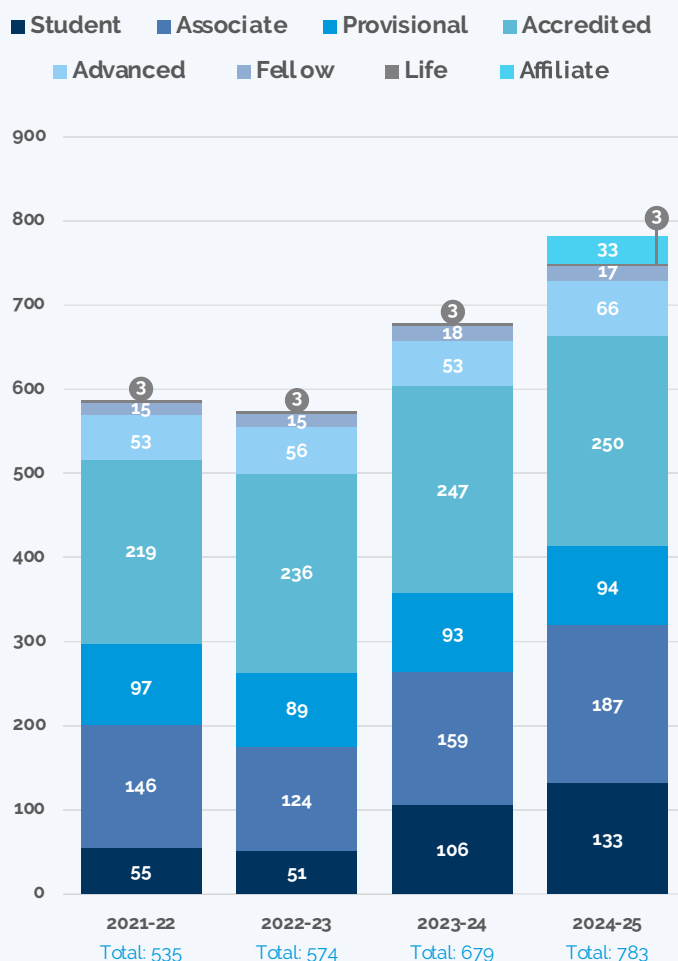
Membership

SDA has experienced membership growth over the past 12 months, with notable increases across the Student, Associate, and Affiliate categories. These segments represent key growth opportunities for the organisation, as they comprise early-career professionals who have the opportunity to build with SDA over the long term.

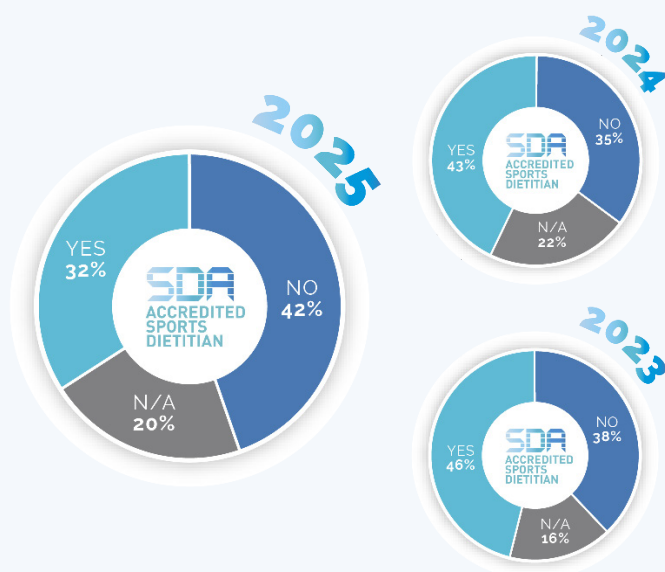
The newly introduced Affiliate memberships continue to be a strong area of expansion. As SDA strengthens partnerships with allied health organisations and how we can all work and support each other together we will continue to be leaders in this space and broaden education offerings to share our knowledge with these key groups. These members recognise the value of SDA as a provider of high-quality, well-rounded education opportunities that support their professional development.

The SDA Education Committee has undertake considerable work in creating success profiles for each step in the Sports Dietitian Career ladder. This work gives SDA members an understanding of what opportunities are available to them as they progress through their career as a sports dietitian.

Membership Numbers



I display my accreditation logo



Member satisfaction score



Member Work Settings

This spread highlights the breadth and impact of sports dietitians, demonstrating their influence across performance, healthcare, education, and policy.

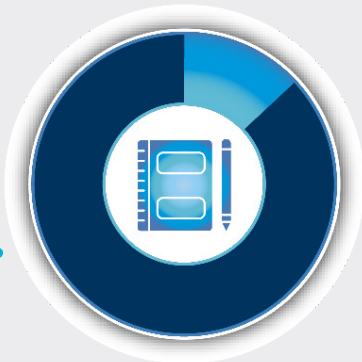
Our members continue to work across a diverse range of settings, with

50% of the membership work in private practice



and a further **20%** embedded in sports teams and high-performance environments.

Importantly, **13%** contribute through universities and research, while others provide



expertise in hospitals, community health **(6%)** and government or policy roles **(2%)**.





Branding & Recognition

Strengthening and identity which promotes the value, viability and profile of sports dietitians who are members of Sports Dietitians Australia to build and elevate the engagement and positioning of Sports Dietitians as leaders in sports nutrition.

The work in the Branding & Recognition space has been strongly supported by a considered focus on social media. Content creation has been designed to elevate the profile of Australian Sports Dietitians and showcase their expertise within the sporting and health landscape. Campaigns have aimed to highlight member achievements, share evidence-based messages, and foster stronger community engagement with SDA. As a result, social media engagement has continued to grow, particularly on Instagram, where SDA's reach and influence have expanded significantly.

INSTAGRAM 90 DAY SNAP SHOT

ACCOUNTS REACHED:  **46%**
17,436

PROFILE VISITS:  **8.2%**
1,837

EXTERNAL LINK TAPS:  **51.7%**
264

Followers:  **1.5%**

122,233 views
Total across all content
(90 days)

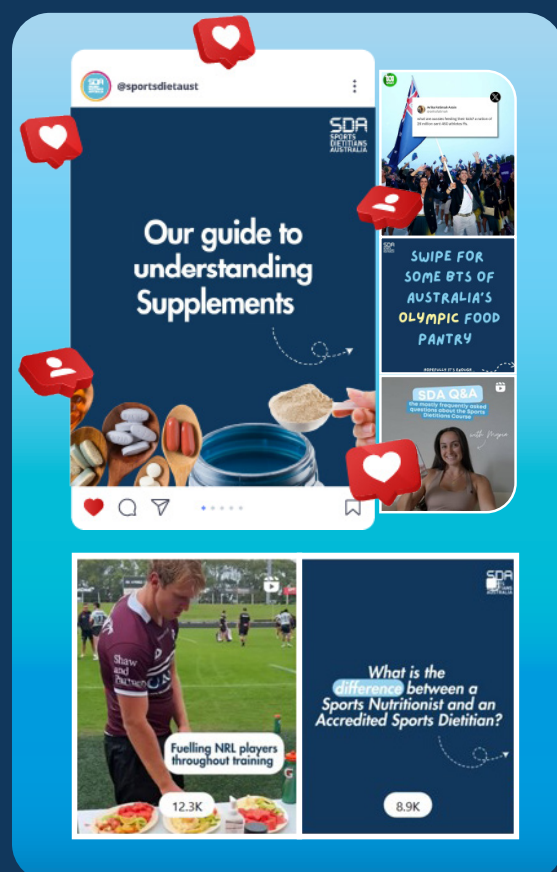
Content Analytics - Last YTD

TOP CONTENT:

- Workshop last year
- Chobani visiting office
- Q and A box: Questions about students attending the 2025 SDA conference

Posts - Average **11,700 VIEWS**

- Fuelling NRL players Video, Manly Sea Eagles
- SDC Q and A with Myria
- Difference between an Accredited Sports Dietitian and a Nutritionist
- Our guide to supplements





Credential Protection

Sports dietitians Australia credentials will be identified as a pre-eminent in both qualifications and credibility and members will be sought out for their specialised advice, leading to increased referrals and recognition of their expertise in the field of sports nutrition.



Over the past 12 months, Sports Dietitians Australia credentials have continued to be recognised as a mark of excellence in both qualifications and credibility. Members have increasingly been sought out for their specialised advice, with referrals from sporting organisations and allied health professionals, on the rise. This growing recognition reinforces the value of holding accreditation and highlights the trusted expertise our members bring to advancing performance, health, and wellbeing across sporting and active communities.

To showcase Sports Dietitians Australia members there has been several opportunities for members to speak at key events and education sessions and cross collaboration with other organisations

- [Nutrition and Mental Health in Athletes Webinar, presented by Sports Medicine Australia, College of Sport & exercise Physiologist & SDA: Member- Lauren Stribley](#)
- [Monash IVF Client Webinar – Kirralee Tutt](#)
- [Dietitians Australia Conference - Nic Berlin, Sean Cornish and Kelly Stewart](#)
- [Sports Medicine Australia - A multidisciplinary Approach Siobhan Crawshay](#)
- [University Presentations – Lauren Stribley](#)

Playwell Affiliate Program

SDA applied for submission to the Australian Sports Commission Play Well affiliate program as it was identified as an opportunity to expand the reach of sports dietitians to be working with active individuals at all levels of sport including grassroot participation to create welcoming environment for sport.

In late June we learned we were successful in becoming part of the wider sport ecosystems as an affiliate program partner. This is an opportunity to build the presence and place within the National sporting system and to advocate for the role of nutrition in physical wellbeing.

The Play Well Affiliates program will also strengthen SDAs relationship with key peak bodies and organisations who are also part of the Affiliates program to establish ourselves in a category of respected leaders in sport and recreation.



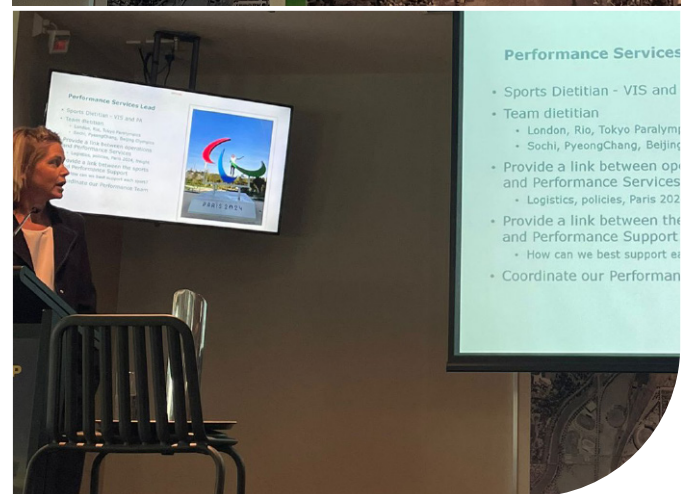
2024 Paris Olympic Games

With 2024 being an Olympic and paralympic year, we saw Members on the ground in Paris with the Australian Athletes. The recognition of the work that SDA members do in this space could not be higher with the success of the Australian Teams across a range of sports and disciplines.



Dietitians Australia Conference

Nic Berlin, Sean Cornish and Kelly Stewart



Sports Medicine Australia - A multidisciplinary Approach

Presented by Siobhan Crawshaw



Sustainability and Partnerships

Continue to grow Sports Dietitians Australia capabilities to increase opportunities for members through partnerships and collaborations which help build exposure of Sports Dietitians and promote employment opportunities to our members.

Over the past 12 months, Sports Dietitians Australia has continued to strengthen its partnerships, creating opportunities that deliver tangible benefits to members and reinforce the role of sports dietitians within sporting landscape.

The ongoing partnership with **Coles** has remained a cornerstone of this work. Through collaboration with a panel of SDA members, Coles & SDA has continued to develop sports dietitian-approved foods and supplements now widely available on supermarket shelves. This initiative not only raises the profile of sports dietitians but also ensures that consumers have greater access to credible, evidence-based nutrition options while also sharing the impact dietitians can have in everyday food choices.



SDA's long-standing relationship with **Hasta** has also deepened. As a trusted and respected brand among our members, Hasta provided tailored education on their services, supporting sports dietitians to build knowledge and confidence in guiding clients toward safe and effective choices in the supplement space. This relationship builds the reputable connect and role that dietitians play in selecting safe supplement.

At the **2024 SDA Workshop in November**, five key partners, YOPRO, GUILD, Rokeby, Cocobella, and Foxes Den, joined SDA to deliver interactive experience for members. These partnerships gave members the opportunity to sample products, learn about new offerings, and to connect with brands who are committed to supporting sports nutrition.



The growth in partnerships numbers has been significant over the past 12 months as we lead into the SDA Conference.

Partner feedback has been that they wish to engage with the members as key knowledge bases for the industry. Partners see live events as an opportunity to educate and collaborate with members. This is an important growth opportunity for clients and community.

The Year Ahead

In the year ahead, SDA is committed to driving growth, innovation, and opportunity for our members and the wider sports nutrition community. We will deliver the 2025 SDA Conference in November, providing a platform to showcase excellence and grow professional connection.



2026 will mark the exciting full rebrand of Sports Dietitians Australia. With a fresh, vibrant new look and feel, SDA's new identity captures our tagline **Science. Practice. Performance.** The rollout will commence in December–January, aligning with the launch of our new website and refreshed member experience.



We are also excited to launch a new member portal, CRM, and website, ensuring members have seamless access to resources, events, and opportunities. This launch will transform how members engage with SDA.

The SDA HQ & Education Committee will review and oversee the implementation of new education offerings that will ensure our programs remain relevant, practical, and impactful for all members.

Through partner-led education initiatives with organisations such as Gatorade and Informed Sport, alongside an expanded SDA Partner Program, we will continue to build meaningful collaborations.



SDA are looking to grow our partnership with the Australian Sports Commission's Play Well initiative. The organisation will strive open new opportunities for members to influence performance nutrition in all levels of sport in Australia.

SDA Board Members



Sally Walker,
President



Qualifications:

- BSc (Exercise Science & Nutrition) • MSc (Nutrition/Dietetics and Exercise Rehabilitation) • AdvSD, APD • Grad Cert (Clinical Trials Research)

Current Roles:

- Advanced Sports Dietitian • Archery Australia - Participation and engagement Manager • Private Practice Dietitian

Sally Anderson,
Vice President



Qualifications:

- BAppSc (Exercise Physiology - Hons) • MSc (Nutrition & Dietetics – Hons) • AdvSD • APD

Current Roles:

- Diving Australia - Body Image Project Consultant Sports Dietitian • Tennis Australia - Sports Dietitian • Queensland Academy of Sport (Diving) - Sports Dietitian • Apple to Zucchini - Private practice owner & practitioner

Alex Marzella,
Appointed –
Finance, Company
Secretary



Qualifications:

- MBA • BE (Civil) • CPPD

Current Roles:

- Cofounder & Director IDEE Group

Previously:

- GM-Portfolio Head – Telstra • Head of Project Management - Coles • Business Portfolio Manager/Project • Director Wealth Management – AXA Asia Pacific

Dominique
Condo



Qualifications:

- BSc (Nutrition & Dietetics) • MSc (Nutrition & Dietetics) • PhD (Nutrition)
- APD • AdvSD

Current Roles:

- Head of AFLW, Geelong Cats FC • Senior lecturer in sports nutrition / co-director Centre for Sport Research Deakin Uni • Dr Dom consulting

Kerry Leech



Qualifications:

- B.Sc • GradDip(Dietetics) • IOC Dip(Sports Nutrition) Fellow SDA • APD

Current Roles:

- Private Practice – Eat Smart Nutrition • Sports Nutrition Manager – Netball Australia • Performance Health Advisory Board; Golf Program – QAS

Emily Meehan



Qualifications:

- PhD (Nutrition) • MSc (Nutrition & Dietetics) • BA (Human Movement) • AccSD

Current Roles:

- Advanced Sports Dietitian • Victorian Institute of Sport – Dietitian • Golf Australia – Victorian High-Performance Program • Private Practice dietitian

Julie Cutler
Appointed



Qualifications:

- BCom (Marketing)

Current Roles:

- APCA Head of Marketing, Communications & Business Development – Arup

Previously:

- Director, Marketing & Communications KPMG • Marketing Manager, Westpac
- Project Manager, Mortgages Integration Westpac/Bank of Melbourne

Jesse Evans
Appointed



Qualifications:

- LLB (Hons) • GDLP • BBusMan

Current Roles:

- Senior Associate – MinterEllison

Angela Dagaris
Appointed



Qualifications:

- BCom (Accounting and Finance) • MBA

Current Roles:

- Director – Acceler8

Education

- Associate Professor Gregory Cox, SDA Fellow
- Kerry Leech, SDA Fellow, SDA Board Member
- Associate Professor Ricardo Costa, Advanced Sports Dietitian
- Sally Anderson, Advanced Sports Dietitian, SDA Board Member
- Alice Disher, Advanced Sports Dietitian (Concluded May 2025)
- Lauren Stribley, Advanced Sports Dietitian, SDA In-House Sports Dietitian

Finance, Audit & Risk Management

- Alex Marzella, Business Consultant, Appointed SDA Board Member
- Fiona Mann, Accredited Sports Dietitian, Equities Manager – Superannuation Industry
- Sally Walker, Accredited Sports Dietitian, SDA Board Member
- Angela Dagaris, Business Director, Appointed SDA Board Member

Marketing & Partnerships

- Julie Cutler, APCA Head of Marketing, Communications and Business Development, Appointed SDA Board Member
- Sally Walker, Accredited Sports Dietitian, SDA Board Member

2025 Conference Committee

- Louise Cato, Conference Chair, Advanced Sports Dietitian
- Professor Regina Belski, Advanced Sports Dietitian
- Dr Amy Bowler, Advanced Sports Dietitian
- Danni Hibberd, Accredited Sports Dietitian
- Dr Emily Meehan, Advanced Sports Dietitian, SDA Board Member
- Lauren Stribley, Advanced Sports Dietitian, SDA In-House Sports Dietitian

State Coordinators

We thank our State Coordinators who contribute to connecting members locally.

- Victoria: Brittany Andreola & Liz Radicevic
- New South Wales: Holly Edstein & Alicia Edge
- Queensland: Chelsea Powell
- South Australia: Meg Lemon
- Western Australia: Sophy Foreman
- Australian Capital Territory: Erica Stephens
- Tasmania: Emilie Isles



Lucy Brennan,
Executive Officer



Ella Selmon,
Senior Marketing Executive



Semee Park,
Membership & Events Executive



Lauren Stribley,
In-House Sports Dietitian

FINANCIAL REPORT

2024-25

FY25 was another year of financial stability for Sports Dietitians Australia, with the organisation recording a small net deficit of \$18k. This result reflects SDA's continued investment in staffing, education programs and member services to support long-term growth. The organisation remains in a strong financial position, underpinned by prudent financial management and a growing investment portfolio.

The Board and Management continue to prioritise sound financial governance and active oversight of SDA's reserves, supported by the Finance Committee and Financial Advisor. Income from memberships, sponsorships and education programs again formed the foundation of SDA's revenue, complemented by a solid return on investments.

SDA remains financially secure, with careful forward planning, improved foundational systems, and a focus on business innovation and reinvestment to strengthen member value and ensure sustainable operations into FY26.

Sports Dietitians Australia Ltd

ABN: 97 075 825 991

Financial Statements

For the year ended 30 June 2025

Sports Dietitians Australia Ltd

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Sports Dietitians Australia Ltd

Directors' report
30 June 2025

The directors present their report on Sports Dietitians Australia Ltd for the financial year ended 30 June 2025.

Information on directors

The names of each person who has been a director during the year and to date of the report are:

Alessandro Marzella

Dominique Condo

Sally Walker

Sally Anderson

Kerry Leech

Angela Dagaris (appointed on 03 February 2025)

Lucy Fiona Brennan, appointed (appointed on 30 April 2025)

Emily Joy Meehan (appointed on 04 November 2024)

Julie Ann Cutler (appointed on 03 February 2025)

Jesse Evans (appointed on 03 March 2025)

Cally Scivetti (resigned on 03 February 2025)

Pip Taylor (resigned on 21 October 2024)

Luke Cornish (resigned on 21 October 2024)

Rosalie Orr (appointed on 01 December 2024, resigned on 03 February 2025)

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

Principal activities

The principal activity of Sports Dietitians Australia Ltd during the financial year was:

To enhance the performance & health of all by supporting, educating & advocating the role of sports dietitians.

No significant changes in the nature of the Company's activity occurred during the financial year.

Operating results

The profit/(loss) of the Company after providing for income tax amounted to (\$18,076)
[2024:\$92,118]

Sports Dietitians Australia Ltd

Directors' report
30 June 2025

Review of operations

A review of the operations of the Company during the financial year and the results of those operations show a profit for the year and increase in cash balances and net assets.

Significant changes in state of affairs

There have been no significant changes in the state of affairs of the Company during the year.

Events after the reporting date

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

Environmental issues

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

Auditor's Independence Declaration

The lead auditor's independence declaration in accordance with section 307C of the *Corporations Act 2001*, for the year ended 30 June 2025 has been received and can be found on page 6 of the financial report.

Kerry Leech

Position	Director
Qualifications	B.Sc, Grad Dip Dietetics, IOC Dip Sports Nutrition, Fellow of SDA, APD
Experience	Current Roles - Eat Smart Nutrition Consultants – Director and Private Practice Consultancies with Netball Australia – Nutrition Manager, Golf Australia – National Lead, QAS – Consultant to QAS Golf Program

Dominique Condo

Position	Director
Qualifications	BSc; Masters in Nutr & Diet; PhD; APD; AdvSD.
Experience	Head of AFLW, Geelong Cats FC, Senior lecturer in sports nutrition/co-director Centre for Sport Research Deakin Uni, Dr Dom consulting

Sally Walker

Position	President
Qualifications	BSc (Exercise Science & Nutrition) MSc (Nutrition/Dietetics and Exercise Rehabilitation), AdvSD, APD, Grad Cert (Clinical Trials Research).

Sports Dietitians Australia Ltd

Directors' report
30 June 2025

Sally Walker

Experience	Current Roles - Private Practice Sports Dietitian, Archery Australia - National Operations Manager
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Sally Anderson

Position	Director
Qualifications	BAppSc (Ex Phys - Hons), Master of Nutr & Dietetics (Hons), AdvSD, APD
Experience	Current Roles - Diving Australia, Tennis Australia, QAS, Private Practice Dietitian.

Alessandro Marzella

Position	Company Secretary
Qualifications	MBA, Bachelor of Engineering (Civil), Certified Practicing Project Director (CPPD)
Experience	Co-founder & Director IDEE Group, Previously GM-Portfolio Head – Telstra, Head of Project Management - Coles, Business Portfolio Manager/Project Director Wealth Management – AXA Asia Pacific

Emily Joy Meehan

Position	Director
Qualifications	PhD (Nutrition), MSc (Nutrition & Dietetics), BA(Human Movement), AccSD
Experience	Advanced Sports Dietitian, Victorian Institute of Sport - Dietitian, Golf Australia - Victorian High-Performance Program Private Practice dietitian

Julie Ann Culter

Position	Director
Qualifications	BCom (Marketing)
Experience	APCA Head of Marketing, Communications and Business Development – Arup

Jesse Evans

Position	Director
Qualifications	LLB (Hons), GDLP, BBusMan
Experience	Senior Associate – MinterEllison

Sports Dietitians Australia Ltd

Directors' report
30 June 2025

Angela Dagaris

Position	Director
Qualifications	BCom (Accounting and Finance) MBA
Experience	Director – Acceler8

Lucy Brennan

Position	Executive Officer
Qualifications	MBA – Sports Management
Experience	Executive Officer – SDA

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

Alessandro Marzella
Director



Date:

Sally Walker
Director



Date:

29/10/2025

Auditor's independence declaration to the directors of Sports Dietitians Australia Ltd

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025, there have been:

- no contraventions of the auditor independence requirements as set out in section 307C of the *Corporations Act 2001* in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.

Mitchell Wilson

883 Toorak Road, Camberwell VIC 3124

A handwritten signature in black ink, appearing to read 'Douglas Mitchell', written over a faint, large, stylized letter 'J' that serves as a background or watermark.

Douglas Mitchell

Partner

Date: 30/10/2025

Sports Dietitians Australia Ltd

Statement of profit or loss and other comprehensive income

For the year ended 30 June 2025

	Note	2025 \$	2024 \$
Revenue	4		
Revenue from courses, sponsorships and memberships		557,497	607,945
Net profit/(loss) from sale of goods		168	(846)
Gross profit		557,665	607,099
Finance income	5	83,694	56,291
Other income	4	16,789	15,777
Employment costs		(426,738)	(334,838)
Finance expenses	5	(5,280)	(1,710)
Occupancy costs		(8,675)	(8,625)
Other expenses		(235,531)	(241,876)
Profit (loss) before income taxes		(18,076)	92,118
Income tax		-	-
Profit (loss) from continuing operations		(18,076)	92,118
Profit (loss) for the year		(18,076)	92,118
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		(18,076)	92,118

The accompanying notes form part of these financial statements.

Sports Dietitians Australia Ltd

Statement of financial position

As at 30 June 2025

	Note	2025 \$	2024 \$
Assets			
Current assets			
Cash and cash equivalents	6	96,307	302,029
Trade and other receivables	7	249,345	20,090
Inventories	9	3,608	1,204
Other assets	12	35,390	14,658
Total current assets		384,650	337,981
Non-current assets			
Other financial assets	8	790,023	712,097
Property, plant and equipment	10	2,087	-
Intangible assets	11	2,136	2,136
Total non-current assets		794,246	714,233
Total assets		1,178,896	1,052,214
Liabilities			
Current liabilities			
Trade and other payables	13	81,643	39,679
Employee benefits	15	10,038	27,141
Other liabilities	14	416,038	296,141
Total current liabilities		507,719	362,961
Total liabilities		507,719	362,961
Net assets		671,177	689,253
Equity			
Retained earnings		671,177	689,253

The accompanying notes form part of these financial statements.

Sports Dietitians Australia Ltd

Statement of changes in equity For the year ended 30 June 2025

2024	Retained earnings \$	Total \$	Total equity \$
Opening balance	597,134	597,134	597,134
Profit for the year	92,118	92,118	92,118
Closing balance	689,252	689,252	689,252

2025	Retained earnings \$	Total \$	Total equity \$
Opening balance	689,253	689,253	689,253
Profit for the year	(18,076)	(18,076)	(18,076)
Closing balance	671,177	671,177	671,177

The accompanying notes form part of these financial statements.

Sports Dietitians Australia Ltd

Statement of cash flows For the year ended 30 June 2025

	2025	2024
	\$	\$
Cash flows from operating activities:		
Receipts from courses, sponsorships and memberships	470,584	777,615
Payments to suppliers and employees	(670,774)	(585,121)
Gross profit from trading	(7,891)	705
Receipts from other sources	28,528	34,325
Interest received	8,353	14,790
Net cash flows from/(used in) operating activities	(171,200)	242,314
Cash flows from investing activities:		
Purchase of property, plant and equipment	(3,409)	-
Payment for investments	(31,113)	(89,181)
Net cash provided by/(used in) investing activities	(34,522)	(89,181)
Net increase/(decrease) in cash and cash equivalents	(205,722)	153,133
Cash and cash equivalents at beginning of year	302,029	148,896
Cash and cash equivalents at end of financial year	96,307	302,029

The accompanying notes form part of these financial statements.

Sports Dietitians Australia Ltd

Notes to the financial statements

For the year ended 30 June 2025

1. Introduction

The financial report covers Sports Dietitians Australia Ltd as an individual entity. Sports Dietitians Australia Ltd is a not-for-profit proprietary Company, incorporated and domiciled in Australia.

The functional and presentation currency of Sports Dietitians Australia Ltd is Australian dollars.

The principal activities of the Company for the year ended 30 June 2025 were to enhance the performance & health of all by supporting, educating & advocating the role of sports dietitians.

The financial report was authorised for issue by the Directors on 22 October 2025.

Comparatives are consistent with prior years, unless otherwise stated.

The Company is an entity to which ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191 applies and, accordingly amounts in the financial statements and directors' report have been rounded to the nearest dollar.

2. Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards and the *Corporations Act 2001*.

These financial statements comply with International Financial Reporting Standards as issued by the International Accounting Standards Board.

The financial statements 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.

Material accounting policy information is consistent with prior reporting periods unless otherwise stated.

3. Material accounting policy information

a. Income tax

The Company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

b. Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

3. Material accounting policy information (continued)

c. Financial instruments

Financial instruments are recognised initially on the date that the Company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

i. Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

1) Classification

Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets.

2) Amortised cost

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

3) Fair value through other comprehensive income

a) Equity instruments

These investments are carried at fair value with changes in fair value recognised in other comprehensive income (financial asset reserve). On disposal any balance in the financial asset reserve is transferred to retained earnings and is not reclassified to profit or loss.

Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI.

b) Financial assets through profit or loss

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

Net gains or losses, including any interest or dividend income are recognised in profit or loss.

3. Material accounting policy information (continued)

c. Financial instruments (continued)

i. Financial assets (continued)

3) Fair value through other comprehensive income (continued)

b) Financial assets through profit or loss (continued)

Net gains or losses, including any interest or dividend income are recognised in profit or loss (refer to hedging accounting policy for derivatives designated as hedging instruments).

The Company holds derivative financial instruments to hedge its foreign currency and interest rate risk exposures.

Embedded derivatives are separated from the host contract and accounted for separately if the host contract is not a financial asset and certain criteria are met.

4) Impairment of financial assets

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Company's historical experience and informed credit assessment and including forward looking information.

Where the simplified approach to expected credit loss (ECL) is not applied, the Company uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Company uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Company in full, without recourse to the Company to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Company in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

5) Trade receivables and contracts assets

The Company has determined the probability of non-payment of the receivable and contract asset and multiplied this by the amount of the expected loss arising from default.

Sports Dietitians Australia Ltd

Notes to the financial statements

For the year ended 30 June 2025

3. Material accounting policy information (continued)

c. Financial instruments (continued)

i. Financial assets (continued)

5) Trade receivables and contracts assets (continued)

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Company renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

6) Other financial assets measured at amortised cost

4. Revenue and other income

a. Accounting policy

i. Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of control of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services.

Generally, the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Company have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

ii. Other income

Other income is recognised on an accruals basis when the Company is entitled to it.

b. Revenue from continuing operations

	2025	2024
	\$	\$
Revenue from contracts with customers		
Other revenue from contracts with customers		
Membership Fees	128,112	106,278
Sponsorships	226,750	257,502
Advertising	-	150
Course/Conference Registration	202,635	244,015

Sports Dietitians Australia Ltd

Notes to the financial statements

For the year ended 30 June 2025

4. Revenue and other income (continued)

b. Revenue from continuing operations (continued)

	2025	2024
	\$	\$
Total Other revenue from contracts with customers	557,497	607,945

c. Other income

	2025	2024
	\$	\$
Other income		
Freight/Postage	453	447
PD Income	16,336	15,330
Total Other income	16,789	15,777

5. Finance income and expenses

Finance income	2025	2024
	\$	\$
Interest income	8,353	14,790
Dividend/distribution income	30,275	20,897
Unrealised gains/(losses)	45,066	20,604
	83,694	56,291

Finance expenses	2025	2024
	\$	\$
Other finance expenses	5,280	1,710

Sports Dietitians Australia Ltd

Notes to the financial statements

For the year ended 30 June 2025

6. Cash and cash equivalents

a. Accounting policy

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and subject to an insignificant risk of change in value.

b. Cash and cash equivalent details

	2025	2024
	\$	\$
Cash at bank	96,307	302,029

c. Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

7. Trade and other receivables

Current	2025	2024
	\$	\$
Trade receivables	246,925	20,090
Other trade and other receivables	2,420	-
	249,345	20,090

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

8. Other financial assets

Non-current	2025	2024
	\$	\$
Colonial Investment	790,023	712,097

9. Inventories

a. Accounting policy

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the first-in-first-out basis and is net of any rebates and discounts received. Net realisable value is estimated using the most reliable evidence available at the reporting date and inventory is written down through an obsolescence provision if necessary.

Sports Dietitians Australia Ltd

Notes to the financial statements

For the year ended 30 June 2025

9. Inventories (continued)

b. Inventory details

Current	2025	2024
	\$	\$
At cost		
Other inventories	3,608	1,204

10. Property, plant and equipment

a. Accounting policy

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

i. Plant and equipment

ii. Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Company as determined by management, commencing when the asset is ready for use.

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

When an asset is disposed, the gain or loss is calculated by comparing proceeds received with its carrying amount and is taken to profit or loss.

b. Property, plant and equipment details

Summary	2025	2024
	\$	\$
Office equipment	2,087	-

2024	Office equipment	Computer equipment	Total
	\$	\$	\$
Opening balance	1,705	7,689	9,394
Additions	-	1,171	1,171
Depreciation			
Depreciation expense	(1,705)	(8,860)	(10,565)
Closing balance	-	-	-

Sports Dietitians Australia Ltd

Notes to the financial statements
For the year ended 30 June 2025

10. Property, plant and equipment (continued)

b. Property, plant and equipment details (continued)

2025	Office equipment \$	Total \$
Additions	3,409	3,409
Depreciation		
Depreciation expense	(1,322)	(1,322)
Closing balance	2,087	2,087

11. Intangible assets

a. Intangible asset details

Summary	2025 \$	2024 \$
Trademarks		
Trademark	2,136	2,136
	2,136	2,136

2025	Brand names \$	Total \$
Title		
Opening balance	2,136	2,136
Total	2,136	2,136

As at 30 June 2025		
At cost	2,136	2,136

12. Other assets

Current	2025 \$	2024 \$
Prepayments	35,390	14,658

13. Trade and other payables

Current	2025 \$	2024 \$
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Sports Dietitians Australia Ltd

Notes to the financial statements

For the year ended 30 June 2025

13. Trade and other payables (continued)

Current	2025	2024
	\$	\$
Trade payables	42,126	2,378
GST payable	29,756	27,353
Super and PAYG withholding payable	8,661	9,748
Accrued expenses	1,100	200
	81,643	39,679

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

14. Other liabilities

Current	2025	2024
	\$	\$
Other liabilities		
Income in Advance - Sponsorship, Courses & Other	377,470	235,754
Income in Advance - Memberships	38,568	60,387
Total Other liabilities	416,038	296,141
	416,038	296,141

15. Employee benefits

a. Accounting policy

Provision is made for the Company's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.

b. Employee benefit details

Current	2025	2024
	\$	\$
Long service leave	423	6,588
Annual leave	9,615	20,553
	10,038	27,141

16. Financial risk management

The Company is exposed to a variety of financial risks through its use of financial instruments.

Sports Dietitians Australia Ltd

Notes to the financial statements

For the year ended 30 June 2025

16. Financial risk management (continued)

The Company's overall risk management plan seeks to minimise potential adverse effects due to the unpredictability of financial markets.

The most significant financial risks to which the Company is exposed to are described below:

Specific risks

- Liquidity risk
- Market risk - currency risk, interest rate risk and price risk

Financial instruments used

The principal categories of financial instruments used by the Company are:

- Trade receivables
- Cash at bank
- Investments in listed shares
- Trade and other payables

The Company's overall risk management plan seeks to minimise potential adverse effects due to the unpredictability of financial markets.

The most significant financial risks to which the Company is exposed to are described below:

Specific risks

- Liquidity risk
- Credit risk
- Market risk - currency risk, interest rate risk and price risk

Financial instruments used

The principal categories of financial instruments used by the Company are:

- Trade receivables
- Cash at bank
- Bank overdraft
- Investments in listed shares
- Trade and other payables
- Lease liabilities
- Floating rate bank loans
- Bills of exchange
- Forward currency contracts

Financial assets	2025	2024
	\$	\$
Held at amortised cost		
Cash and cash equivalents	96,307	302,029
Trade and other receivables	249,345	20,090

Sports Dietitians Australia Ltd

Notes to the financial statements

For the year ended 30 June 2025

16. Financial risk management (continued)

Financial assets	2025	2024
	\$	\$
Fair value through Other Comprehensive Income (OCI)		
Colonial Investment	790,023	712,097
	1,135,675	1,034,216

a. Objectives, policies and processes

The Board of Directors has overall responsibility for the establishment of the Company's financial risk management framework. This includes the development of policies covering specific areas such as foreign exchange risk, interest rate risk, liquidity risk, credit risk and the use of derivatives.

Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

The day-to-day risk management is carried out by the Company's finance function under policies and objectives which have been approved by the Board of Directors. The Finance Committee and Executive Officer have been delegated the authority for designing and implementing processes that follow the objectives and policies. This includes monitoring the levels of exposure to interest rate and foreign exchange rate risk and assessment of market forecasts for interest rate and foreign exchange movements.

The Board of Directors receives monthly reports which provide details of the effectiveness of the processes and policies in place.

Mitigation strategies for specific risks faced are described below:

Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

The day-to-day risk management is carried out by the Company's finance function under policies and objectives which have been approved by the Board of Directors. The Chief Financial Officer has been delegated the authority for designing and implementing processes that follow the objectives and policies. This includes monitoring the levels of exposure to interest rate and foreign exchange rate risk and assessment of market forecasts for interest rate and foreign exchange movements.

The Board of Directors receives monthly reports which provide details of the effectiveness of the processes and policies in place.

Mitigation strategies for specific risks faced are described below:

16. Financial risk management (continued)

b. Liquidity risk

The Company's policy is to ensure that it will always have sufficient cash to allow it to meet its liabilities as and when they fall due. The Company maintains cash and marketable securities to meet its liquidity requirements for up to 30-day periods.

At the reporting date, these reports indicate that the Company expected to have sufficient liquid resources to meet its obligations under all reasonably expected circumstances and will not need to draw down any of the financing facilities.

The Company's policy is to ensure that it will always have sufficient cash to allow it to meet its liabilities as and when they fall due. The Company maintains cash and marketable securities to meet its liquidity requirements for up to 30-day periods. Funding for long-term liquidity needs is additionally secured by an adequate amount of committed credit facilities and the ability to sell long-term financial assets.

Liquidity needs are monitored in various time bands, on a day-to-day and week-to-week basis, as well as a rolling 30-day projection. Long-term liquidity needs for a 180-day and a 360-day period are identified monthly.

At the reporting date, these reports indicate that the Company expected to have sufficient liquid resources to meet its obligations under all reasonably expected circumstances and will not need to draw down any of the financing facilities.

The timing of cash flows presented in the table to settle financial liabilities reflects the earliest contractual settlement dates and does not reflect management's expectations that banking facilities will be rolled forward. The amounts disclosed in the table are the undiscounted contracted cash flows and therefore the balances in the table may not equal the balances in the statement of financial position due to the effect of discounting.

c. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices.

i. Price risk

Price risk relates to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices of securities held

Such risk is managed through diversification of investments across industries and geographic locations.

The Company's investments are held in the following sectors at reporting date:

Such risk is managed through diversification of investments across industries and geographic locations.

The Company's investments are held in the following sectors at reporting date:

Sports Dietitians Australia Ltd

Notes to the financial statements

For the year ended 30 June 2025

16. Financial risk management (continued)

c. Market risk (continued)

i. Price risk (continued)

	2025	2024
	%	%
Cash and Cash Equivalents	14	15
Australian Equities & Fixed Interest	74	75
International Equities & Fixed Interest	6	4
Properties	6	6

17. Events occurring after the reporting date

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

18. Statutory information

The registered office and principal place of business of the Company is:

Sports Dietitians Australia Ltd
Level 2
375 Albert Road
South Melbourne VIC Australia
3025

Sports Dietitians Australia Ltd

Directors' declaration

In the directors opinion:

1. the financial statements and notes for the year ended 30 June 2025 are in accordance with the *Corporations Act 2001* and:
 - comply with Australian Accounting Standards; and
 - give a true and fair view of the financial position as at 30 June 2025 and of the performance for the year ended on that date of the Company.
2. there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable with the continuing support of creditors.

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

Alessandro Marzella
Director



Date: 30/10/2025

Sally Walker
Director



Date: 29/10/2025

Independent audit report to the members of Sports Dietitians Australia Ltd

Report on the audit of the financial report

Opinion

We have audited the accompanying financial report of Sports Dietitians Australia Ltd (the Company), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes to the financial statements and the directors' declaration.

In our opinion, the accompanying financial report of the Company is in accordance with the *Corporations Act 2001*, including:

1. giving a true and fair view of the Company's financial position as at 30 June 2025 and of its financial performance for the year ended; and
2. complying with Australian Accounting Standards and the *Corporations Act 2001*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Entity in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (the Code)* that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of matter - basis of accounting

Responsibilities of directors for the financial report

The directors of the Company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Corporations Act 2001*, and for such internal control as the directors determine is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company 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 this financial report.

Mitchell Wilson

883 Toorak Road, Camberwell VIC 3124

A handwritten signature in dark ink, appearing to read 'Douglas Mitchell', written over a light blue circular stamp.

Douglas Mitchell

Partner

Date: 30/10/2025

ANNUAL REPORT

2024-2025

*Empowering you to take
performance to the next level*

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