



**AMERICAN  
FOOTBALL  
AUSTRALIA**



# 2024 ANNUAL REPORT

**Prepared By:**  
Board of Directors / CEO

Gridiron Australia Limited    ACN 073 881 811





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# Chairman's Message



**As the Chairman of American Football Australia, it is my pleasure to present this report to members in conjunction with our AGM.**

Having joined the board in 2024 and being appointed Chairman, it has been a pleasure to work with a motivated and committed group of people. Our sport is extremely lucky to have the quality of Directors that we have on our board.

Our key staff, Wade Kelly CEO and now full time Sports Administrator, Pamela Tuft have worked tirelessly over the last year to juggle the unique demands of our sport in both its variants. This year has been marked by substantial achievements and growth opportunities, reflecting our collective passion and commitment to the sport.

In 2024 the Board agreed that investment into a new National Strategic Plan was a priority and much needed in response to the new landscape of the sport which encompasses developing flag and tackle.



**+900K**

HP FUNDING

**+7%**

MEMBERS

**+2**

NEW STAFF

**Brad French**

Chairman

**“**we are part of one of the most competitive sporting landscapes in the world

# Chairman's Message (cont'd)



## Overview of Achievements

### Tackle Participation

As you will see in the report to follow, participation numbers for tackle remains steady and memberships which predominately reflect tackle players show a 7% increase in 2024. Across all registrations, in 2024, tackle accounts for 76% of participation activity nationally.

In a country where we have the most competitive sports market in the world this remains a great result.

### Flag Participation

We as a sport are in the unique position within the Australian sporting landscape where we have to juggle our participation across two variants of our sport. Coupled with this is the positive impact of the non-traditional flag variant of the sport being included as an Olympic event in LA28.

The opportunity of participating in the LA28 Olympics is fantastic and as such AFA has received very generous funding for the high performance program in flag football. Wade and the team have engaged professionals to assist us in getting together teams that will provide Australia with the best chance of qualifying for the Olympics and then hopefully ending up on the podium.

The ability to qualify for the Olympics is also vital for us to influence the Brisbane 2032 committee in keeping Flag Football as a sport for our home games and as such much of our efforts in 2024 and through to 2025 are aligned to the Flag variant of our game.

The Sporting Schools initiative is a key to growing participation and further down the timeline growing our pool of athletes that can go on to represent Australia in future tournaments. The work here is bearing the fruits of success as you will see within this report the Sporting Schools participation numbers are just shy of 20,000 for Term 3 and Term 4, 2024.

Currently the board is negotiating with the NFL to create a partnership to help grow this side of the game with more to be announced in the near future.

### Expansion of Flag Competitions

This remains one of the biggest challenges for our sport. As I mentioned earlier we are part of one of the most competitive sporting landscapes in the world and creating new competitions for an entirely new sport to the Australian population with limited resources is a huge challenge.

We are extremely lucky that with Wade and the board we have a group that is working through all the options to assist us in supercharging the growth of competitions to take advantage of the great work we are doing with Sporting Schools.

Recently I met with the Las Vegas Raiders who have been granted the rights to work with Australia and New Zealand in increasing their fan bases alongside the LA Rams and Philadelphia Eagles. I was encouraged to hear that the Raiders see Australia as an exciting new chapter in their growth. This can only assist us in our endeavours to expand competitions.



# Chairman's Message (cont'd)



## Challenges & Opportunities

While we celebrate our successes, we also recognise the challenges ahead:

### PLAYER RETENTION

Maintaining engagement levels, particularly at the youth level, remains a priority. Initiatives targeting the retention of athletes and ensuring pathways for ongoing participation are being developed.

### MARKET COMPETITION

As the sports landscape evolves, we must continue to innovate and stay competitive with other sports. Our board is dedicated to exploring new avenues for growth and partnership.

### COACHES & OFFICIALS

This remains a challenge in all states and the board recognises this. We are working to bring to Australia a greater number of coaches and officials and to increase the skills development for both tackle and flag.

## Future Direction

Looking ahead, our focus will be on:

### INNOVATIVE GROWTH

We aim to leverage digital platforms to enhance our engagement strategies and streamline operations. This will include developing an enhanced online presence and facilitating virtual training resources.

### SUSTAINABILITY

We are committed to ensuring the long-term sustainability of our programs. Investment in infrastructure and facilities will be prioritised to support the growing player base.

### NATIONAL REPRESENTATION

We aspire to elevate the standard of competition nationally, ultimately fostering even more athletes to compete on the international stage. Our talent identification camps will be a key component of this.

In March 2025 the board met to develop a strategic plan that will be used to help grow the sport in all its forms over the next few years. It was great to have the states attend and hear their views on what is required, and I thank all the participants for their thoughtful and honest input. We look forward to sharing the new Strategic Plan with members soon.

In closing, I would like to express my sincere gratitude to our board members, volunteers, and the broader community for their unwavering commitment to American Football in Australia. Your dedication is the foundation of our progress and success. Together, we will continue to grow, innovate, and inspire future generations.

Thank you for your continued support.

**Brad French**  
Chairman

# Letter from the CEO



To our Members,

It is with great pride and gratitude that I present the 2024 CEO Report for American Football Australia (AFA). 2024 marked a turning point for our organisation — one defined by strategic growth, enhanced governance, increased participation, and bold steps forward for the future of both Tackle and Flag Football in Australia.

Whilst Tackle remains the core of our sport. Flag has been introduced and has given us a tremendous opportunity to exponentially grow awareness, participation and funding across all aspects, at every level, that will lay the foundation for long term sustainable success for our States, Clubs and National body. As the governing body across both of our codes our job is to ensure the sustainable, stable future of the organisation and set clear strategy, guidelines and practices to govern the sport. To take a long-term view that will allow and support our elected State Boards and Clubs to govern, and our players, coaches, officials and volunteers to thrive. It is also to represent and engage on the international stage in a way that best benefits our members. I want to thank our Chair, Deputy Chair and Board of Directors who bring a wealth of knowledge across sport, business and government. Your experience and vision for long term sustainable growth across all facets are invaluable.

At the outset of 2024, we set ambitious yet focused objectives: to grow exposure and participation, secure high-performance support to enhance international competitiveness, strengthen our financial processes and foundations, align our governance structures with best practice, and lay the groundwork for long-term junior and female participation. All these initiatives are to ensure the long-term sustainable growth of our sport in Australia. I'm proud to report that we have made significant progress across each of these strategic areas.

The introduction of Flag Football to our organisation gives us the opportunity for our sport to be exposed to every child in Australia aged five to fourteen and to be supported by the government, Australian Sports Commission (ASC), Australian Olympic Committee (AOC), NFL and Commercial partners. With the Olympics in 2032 being in Brisbane, there is a groundswell of support for American Football to be embraced and thrive right across the country, that will set the sport up for that long term sustainable success I mentioned.

Whilst Flag has presented a game changing opportunity, our commitment to the tackle format of the game remains as strong as ever.



A major strategic focus in 2024, that will continue in the years ahead, was on junior tackle development, leading to the conception of the 2025 Festival of Football – a national celebration of junior and senior tackle football designed to elevate the experience of players, coaches, and communities. Hosting regional international matches versus our NZ counterparts, at U16 U18 and Senior levels, supports our long-term vision of sustainable, age-appropriate pathways that will drive increased youth engagement across our SSOs and Clubs. We are also excited to announce that 2026 will see the debut of the Women's Test Match between Australia and New Zealand – a critical step in recognising and growing elite female tackle football in the Oceania region. In 2024 we were one of only seven countries that ventured to Canada to participate in the U20's IFAF Tackle World Cup and we continue to be one of the leading nations driving the need and want for international tackle football.

There is no doubt 2024 was a milestone year for flag football, both in terms of exposure, participation and high performance. Through sustained effort and strong collaboration with the ASC, we successfully secured inclusion in the ASC Sporting Schools Program. This achievement has already yielded tremendous results: a record number of participants engaged with flag football through schools, reaching thousands of new players nationwide and making it one of the fastest-growing sports in school settings.

# Letter from the CEO (cont'd)

This surge in participation has also bolstered community programs, expanded our reach into regional areas, and created a clear need for a pathway for new players to transition into club-based football. Our Men's and Women's teams headed to Finland to compete at the IFAF Flag World Championships for the first time, mixing it with the best teams in the world who have heavily invested in their programs for a number of years. The future is very bright for Flag Football from primary aged boys and girls through to our Olympic Squads, backed by the ASC.



2024 was also the year of governance reform. Working in close partnership with the ASC, we began and continue to evolve a rigorous process to clean up and modernise our governance structures under their Game Plan program, ensuring alignment with national integrity, financial and compliance standards. These reforms have delivered improved transparency, accountability, and operational efficiency across our organisation. There is still a lot of work to be done but the foundations are laid. The next steps are supporting our SSO's and Clubs in implementing any necessary upgrades to governance. With a newly updated Strategic Plan in place, our forward-facing priorities are now clearly aligned with the ASC "Play Well" and "Win Well" frameworks. This plan places people at the centre of everything we do — ensuring a safe, inclusive, and supportive environment for all participants, while driving performance and excellence at the elite level.

Through sound fiscal management and diversified revenue streams, AFA has achieved strong financial growth and stability in 2024. We are ending the year in a stronger financial position than ever before thanks in the main part to being added to the ASC Funded Sports Programs for the first time in our history and receiving substantial investment into our High-Performance Flag Programs. This funding will now allow us to employ staff, support our elite athletes and free up membership revenue to reinvest into governance, marketing, community programs, pathways, coach, official and player development, events, facilities, equipment and capacity-building for our SSOs and clubs. In short, our clear objectives for 2024, have now laid the foundations for our sport to grow sustainably across both formats.

The spotlight on flag football's potential inclusion in the Brisbane 2032 Olympic Games has never been brighter. This opportunity would be transformative — embedding us in the Olympic family will not only elevate our sport's visibility but also attract further investment and resources into our community. In support of this ambition, AFA has continued to deepen our relationships with the AOC, ASC, International Federation of American Football (IFAF), and the NFL. These partnerships are crucial as we work together to position American Football on the global and local stage.

Our focus in 2025 and beyond will be guided by our four strategic pillars: Participation, Experience, Pathways and Performance – building inclusive, age-appropriate entry points and sustainable pathways across Tackle and Flag whilst strengthening elite programs and preparing athletes and coaches for international success. We will continue to focus on governance & capability – supporting our SSOs and clubs to improve governance, efficiency, and member experience. Through this renewed strategic lens, we remain committed to delivering great experiences to our community and creating lifelong connections through football.

In closing, I would like to thank the dedicated staff, board members, volunteers, athletes, coaches, parents, and partners who continue to believe in our and help execute our vision. Whilst 2024 has been a transformative year, and I have no doubt that together, we will carry this momentum into 2025 and beyond.

Let's continue to strategically grow the game, together.

Yours sincerely

**Wade Kelly**

CEO



# Memberships

Jan - Dec 2024



**3445**

Total Members



**7%**

Increase

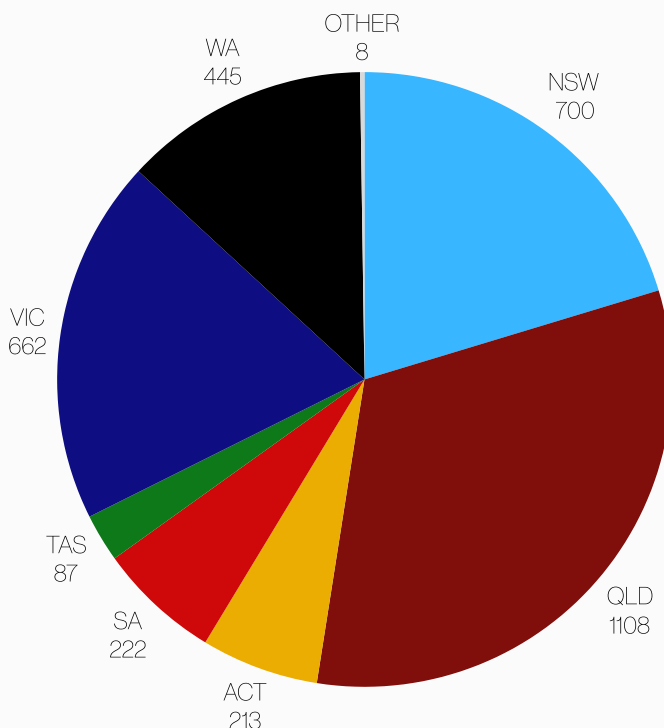


This year's membership numbers represent an approximate 7% increase in players nationally. Player memberships represent capitation revenue generated for AFA.

## State

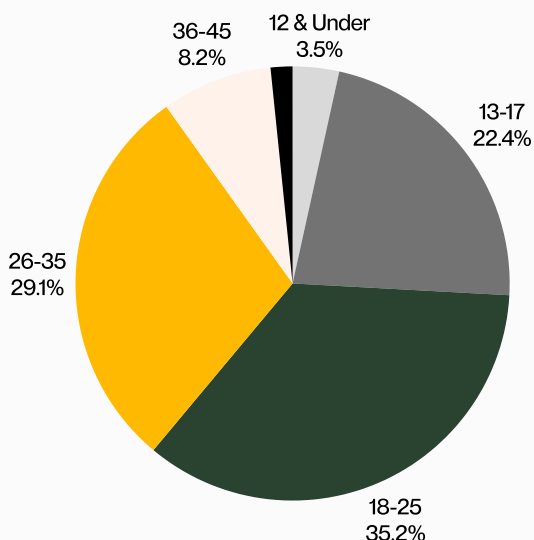
2024 registrations increased for ACT, NSW, QLD and VIC.

ACT	6.2%
NSW	20.3%
QLD	32.2%
SA	6.4%
TAS	2.5%
VIC	19.2%
WA	12.9%



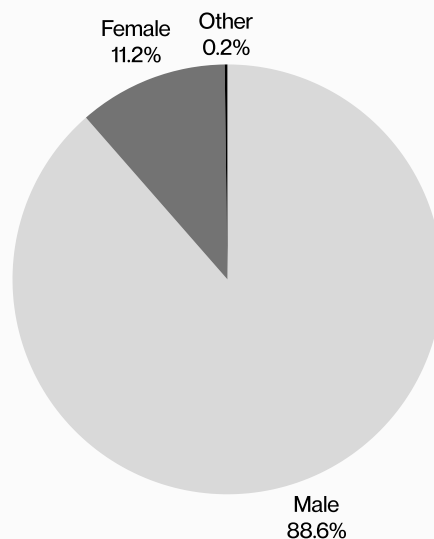
## Age

A representation of players by age in 2024.



## Gender

Increase members are represented by new male players. Female membership numbers remained consistent with 2023.





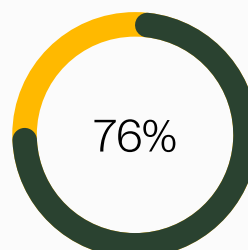
# Participation

Registrations throughout 2024 saw an increase in flag football participants via local flag leagues and the inaugural national championships.

Tackle registrations nationally increased marginally with some membership number variations across the states.

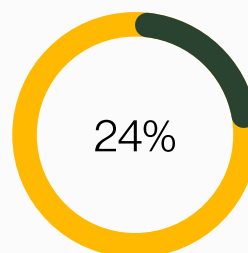
## ★ Tackle Registrations

Across all participant types, tackle events nationally equate to 76% of all event registrations.



## ★ Flag Registrations

In 2023 only 48 memberships related to flag events, in 2024 this was number increased to 1195.



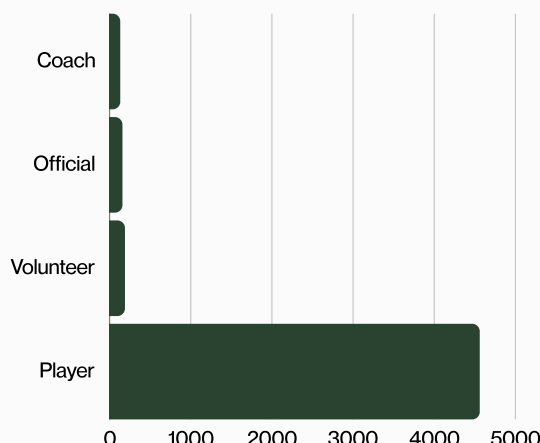
## ★ Unique Flag Participants

The majority of current flag players are dual code participants who also play tackle. 454 members were unique flag players.



## ★ Participant Type

91% of registrations are players with Coach, Official and Volunteers making up the remaining 9% of participants.





# SPORTING Schools



## 18,215 STUDENTS

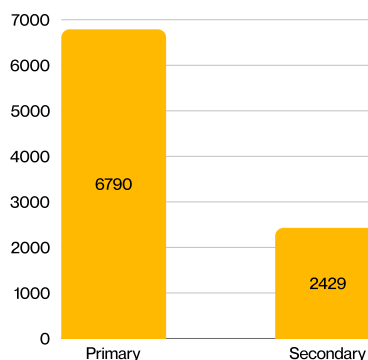
In Term 3, 2024 American Football officially launched in the ASC Sporting Schools program.

Flag football became available to over 9500 schools across Australia and the first two terms of delivery resulted in strong participation numbers.

Bring It On Sports is the official and only NSO endorsed provider and has delivered flag football to 7 states/territories.

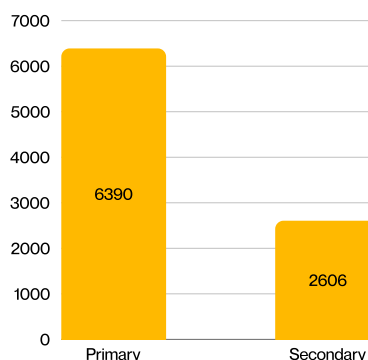
### ◆ Term 3, 2024

69 schools  
9219 students



### ◆ Term 4, 2024

63 schools  
8996 students



# Rebrand

After months of work and preparation, in July 2024, Gridiron Australia officially rebranded as American Football Australia (AFA).

The new AFA identity underscored the expansion of American Football in Australia, embracing both tackle and flag formats for all athletes.



## Announcement

The official rebrand was launched 25 July 2024, marking a significant milestone in the company's history.



## Design

Graphic design agency Bursty were engaged to complete the creation of the new AFA logo and style guide. Their work included the design of the AFA Flag logo.



## Alignment

As part of the national strategic plan, proposed state alignment to the rebrand from Gridiron to American Football was supported with the provision of new state logos. Within 2024, QLD, ACT and SA also rebranded to American Football.



# AMERICAN FOOTBALL AUSTRALIA

“The AFA rebrand features a distinctly Australian look and feel, incorporating iconic national symbols such as the Kangaroo and Emu, whilst embracing the recognisable and iconic shapes associated with the NFL.

The bold new logo, colour scheme, and branding are designed to unify all forms of the game and inspire continued growth and enthusiasm among players and fans alike across Australia.”



# International Tour - Tackle



## IFAF U20 World Championships - Tackle Football

**EDMONTON, CANADA - JUNE 2024**

2024 saw the return of the IFAF Junior World Championship under the new 4-year cycle and U20 division. With the last Junior WC being held in 2018 and subsequent scheduled events cancelled due to COVID-19, this marked the first international representative opportunity for our junior tackle players in 6 years.

Australia travelled further than any nation competing at the IFAF U20s World Championships and were the first team to arrive in Canada, where they played 3 games within the international fixture.

### Competition

#### Teams

Australia	Japan
Canada	Austria
Canada II	Panama
United States	Brazil

#### Fixture

Australia (6)	v	Japan (50)
Panama (0)	v	Australia (21)
Australia (7)	v	Canada II (45)

### Squad

HC - Mitch Woellner  
45 players  
9 coaches  
4 support staff

### Officiating Delegate

Scott Hood - WA  
IFAF Selected Position - Referee

### Highlight

Shutout victory over Panama

### Summary

This campaign marked a significant step forward for junior development on the international stage. The trip provided our athletes with invaluable experience, showcased the growth of the sport within Australia, and highlighted the dedication of our coaches, volunteers, and support personnel. As we build towards future Australian team campaigns, the lessons and experiences from Canada will be instrumental in shaping the next generation of Australian talent.



# International Tour - Flag



## IFAF World Championships - Flag Football

**LAHTI, FINLAND - AUGUST 2024**

In 2024 IFAF hosted the largest ever Flag Football World Championships. A total of 32 men’s and 23 women’s national teams from six continents converged in Lahti, Finland, chasing gold.

Our senior men’s and women’s teams travelled to the other side of the globe with the goal to build on the international experience from the 2023 IFAF Asia Oceania Continentals. Team’s competed in group pool games before moving through to the playoffs and placement games. The stage was set for Australia to face off against two of the strongest flag football nations in the world.

### Competition

#### Men’s Pool

Mexico  
Australia  
Chile  
Cameroon

#### Women’s Pool

USA  
Australia  
France  
Sweden  
Ireland

#### World Rankings

Men - 15th  
Women - 16th

### Squads

24 players  
4 coaches  
5 support staff

HC (W) - Paul Manera  
HC (M) - Russell Hewitt

### Officiating Delegates

Pamela Tuft - WA | Nathan Cope - ACT

### Highlights

QB Casey Cubis to WR Olivia Manfre for opening drive touchdown against World Champions USA

Men’s team epic Day 1 battle against Mexico was one of the games of the tournament.

### Summary

This campaign was only the second international competition for Australia in flag football. The grit and determination of our athletes was inspiring as we were matched against USA and Mexico in pool games. The huge learning curve for all athletes, coaches and AFA set the tone for the incredible Olympic pathway that is now being developed for flag football success in Australia.

# Digital Presence

Analytics for this report have been matched for the same 12 month period presented in the 2023 annual report to suitably demonstrate growth to members.



## Website

The AFA website has shown exceptional growth over the last 12 months as a conscious effort has been made to direct additional traffic to the site through use of the news and blog posts. Increased traffic can also be attributed to publishing fixtures, results and livestream links for national competitions held in the start of 2025. As improved communication to members and shared resources are developed the AFA website will be utilised more.

## Website

**Page Views:** 92,553  
**Bounce Rate:** 60%  
**Site Sessions:** 42,890 ↑ 224% from 13.2K  
**Unique Visitors:** 30,701 ↑ 215% from 9.7K



## Facebook

Total follower numbers appear on our records as extremely high, due to the successful merger of AFA legacy pages. Due to the original GA page being down for a prolonged time, the creation of a new AFA page resulted in a lower year on year engagement as we built a new audience. Best-performing content included announcements, event wrap-ups, and external links, which is demonstrated by spikes in link clicks and shares.

**Follows:** 12,750  
**Reach/Impressions:** 128,490  
**Engagement:** 25,650



## Instagram

Instagram delivered exceptional growth and engagement, becoming the most impactful platform in the digital mix. The combination of high-volume posting, compelling visuals, and timely content saw reach more than triple year-on-year. Engagement also rose significantly, with saves, shares, and reactions driving consistent traction across campaigns. The platform played a central role in deepening audience connection and visibility.

**Follows:** 9,291  
**Net Growth:** 2,298  
**Reach:** 1.7M ↑ 307% from 417.4K  
**Engagement/Clicks:** 49,510 ↑ 167% from 18.5K



## LinkedIn

LinkedIn delivered high engagement and strong visibility, particularly around announcements and campaign moments. The organic follower growth (+823 without paid promotion) reflects increasing industry and community interest in American Football Australia's updates. With an average of 131 clicks per post, LinkedIn is proving highly effective for message amplification and stakeholder engagement.

**Follows:** 1,589  
**Net Growth:** 823  
**Page Views:** 78,400 ↑ 2684% from 2,816  
**Unique Visitors:** 11,630 ↑ 769% from 1,338

# Flag Football High Performance Program

In 2024 the Australian Sports Commission confirmed that AFA were successful in receiving funding within the upcoming Olympic cycle for the High Performance Flag Football program. The initial funding allocation equated to 7.2M across the 4-year cycle.

After a huge amount of work from the AFA High Performance Committee this was an outstanding result for the development of the sport.

AFA pledged their commitment to the ASC Win Will Strategy and received an additional funding grant for 2024 in addition to the confirmed 4-year funding cycle allocation due to the commence from 1<sup>st</sup> January 2025.

2024 laid the foundation for the ongoing implementation of the AFA What it Takes to Win plan and creation of the new national high performance program as Australian builds towards the 2028 LA Olympics.



**900K**

**2024**

Initial one-off funding allocation.

**1.8M**

**2025**

1st year funding allocation for FY26.



Following confirmation of funding, the HP program commenced with the appointment of staff within key roles identified as integral to the establishment of the HP framework.

On advice from the ASC and members of the HP Committee, the High Performance Director role was absorbed by AFA CEO Wade Kelly, following endorsement by the AFA Board. This provided invaluable continuity in the rollout of the HP plan.

After a comprehensive recruitment process facilitated by the ASC, Carl Jennings was successful in his application to be the National Athletic Performance Director in a full time capacity and commenced in October 2024.





## Contact Details

[board@americanfootball.org.au](mailto:board@americanfootball.org.au)

### CHAIRMAN

Brad French

### DEPUTY CHAIRPERSON

Joan Norton

### DIRECTORS

Cameron Baranski  
Matt Croasdaile  
Paul Devlin  
Renee Quirk  
Nicole Bennett

### CEO

Wade Kelly  
[wade.kelly@americanfootball.org.au](mailto:wade.kelly@americanfootball.org.au)

### COMPANY SECRETARY

Pamela Tuft  
[secretary@americanfootball.org.au](mailto:secretary@americanfootball.org.au)

Address: **49A Woodlands Rd  
East Linfield NSW 2070**

Website: **[www.americanfootball.org.au](http://www.americanfootball.org.au)**





# **Annexure A**

## **Financial Statements**

**For the Year Ended 31 December 2024**

# **Gridiron Australia Limited**

**ABN 70 073 881 811**

## **Financial Statements**

**For the Year Ended 31 December 2024**

**Gridiron Australia Limited**

ABN 70 073 881 811

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**For the Year Ended 31 December 2024**

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# Gridiron Australia Limited

ABN 70 073 881 811

## Directors' Report 31 December 2024

The directors present their report on Gridiron Australia Limited for the financial year ended 31 December 2024.

### 1. General information

#### Information on directors

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

Brad French	(Appointed 20 June 2024)
Joan Norton	(Appointed 19 August 2024)
Matthew Croasdaile	(Appointed 29 February 2024)
Cameron Baranski	
Paul Devlin	
Daniel Noonan	(Ceased 12 September 2024)
Ryan Lenegan	(Ceased 28 May 2024)
Pamela Tuft	(Ceased 25 September 2024)
Renee Quirk	(Appointed 28 May 2024)
Michael Datta	(Appointed 14 June 2023, Ceased 29 April 2024)
Nicole Bennett	(Appointed 26 September 2024)

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

#### Principal activities

The principal activity of Gridiron Australia Limited during the financial year was being the official governing body for American Football in Australia, responsible for promoting, developing and managing the sport across Australia.

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

#### Short term objectives

The Company's short term objectives are to:

- To increase the popularity and participation of American Football in Australia; and
- To nurture and develop all participants, in a safe and inclusive environment, to go as far as they choose.

#### Long term objectives

The Company's long term objectives are to:

- To foster a strong community around American Football; and
- To compete successfully in international tournaments and represent Australia at the highest level.



**Gridiron Australia Limited**

ABN 70 073 881 811

**Directors' Report**  
**31 December 2024**

**1. General information**

**Members' guarantee**

Gridiron Australia Limited is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding up, is limited to \$ 1 for all members, subject to the provisions of the company's constitution.

At 31 December 2024 the collective liability of members was \$ 7 (2023: \$ 7).

**2. Other items**

**Future developments and results**

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.

**Meetings of directors**

During the financial year, 11 meetings of directors (including committees of directors) were held. Attendances by each director during the year were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Brad French	6	6
Joan Norton	4	4
Matthe Croasdaile	11	10
Cameron Baranski	11	10
Paul Devlin	11	6
Daniel Noonan	8	-
Ryan Lenegan	4	3
Pamela Tuft	8	6
Renee Quirk	7	6
Nicole Bennett	3	2
Michael Datta	3	-

**Auditor's independence declaration**

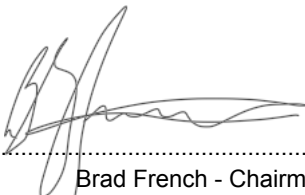
The lead auditor's independence declaration in accordance with section 307C of the *Corporations Act 2001*, for the year ended 31 December 2024 has been received and can be found on page 4 of the financial report.

**Gridiron Australia Limited**

ABN 70 073 881 811

**Directors' Report**  
**31 December 2024**

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

Director:  .....  
Brad French - Chairman

Dated 30 April 2025

30 April 2025

The Directors  
Gridiron Australia Limited  
49A Woodlands Road  
EAST LINDFIELD NSW 2070


Dear Directors

**Gridiron Australia Limited**

In accordance with the requirements of section 307C of the Corporations Act 2001, as lead auditor for the audit of Gridiron Australia Limited for the year ended 31 December 2024, I declare that, to the best of my knowledge and belief, there have been:

- a. No contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- b. No contraventions of any applicable code of professional conduct in relation to the audit.

**Lewis Finlay Accountants Pty Ltd**  
Chartered Accountants



**Andrew Hunt**  
Director – RCA (413043)

## Gridiron Australia Limited

ABN 70 073 881 811

### Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 31 December 2024

		2024	2023
	Note	\$	\$
Revenue	4	261,988	172,509
Finance income	5	771	800
Other income	4	761,048	39,186
Cost of sales		(664,432)	(62,508)
Employee benefits expense		(258,601)	(132,556)
Depreciation and amortisation expense		-	(1,020)
Impairment losses on receivables		(26,830)	-
Advertising and marketing expense		(21,960)	(71,707)
Insurance expense		(33,242)	(36,962)
Subscription expense		(3,504)	(604)
Office and administrative expense		(1,037)	(1,200)
Other expenses		(37,244)	(11,910)
<b>Profit before income tax</b>		<b>(23,043)</b>	<b>(105,972)</b>
Income tax expense		-	-
<b>Profit for the year</b>		<b>(23,043)</b>	<b>(105,972)</b>
<b>Other comprehensive income, net of income tax</b>			
<b>Items that will not be reclassified subsequently to profit or loss</b>			
<b>Total comprehensive income for the year</b>		<b>(23,043)</b>	<b>(105,972)</b>

The accompanying notes form part of these financial statements.

## Gridiron Australia Limited

ABN 70 073 881 811

### Statement of Financial Position As At 31 December 2024

	Note	2024 \$	2023 \$
<strong>ASSETS</strong>			
CURRENT ASSETS			
Cash and cash equivalents	7	1,005,273	179,356
Trade and other receivables	8	46,118	35,530
TOTAL CURRENT ASSETS		1,051,391	214,886
NON-CURRENT ASSETS			
Trade and other receivables	8	-	24,392
TOTAL NON-CURRENT ASSETS		-	24,392
TOTAL ASSETS		1,051,391	239,278
<strong>LIABILITIES</strong>			
CURRENT LIABILITIES			
Trade and other payables	10	112,576	62,191
Employee benefits	11	21,855	10,602
Other financial liabilities		773,518	-
TOTAL CURRENT LIABILITIES		907,949	72,793
NON-CURRENT LIABILITIES			
TOTAL LIABILITIES		907,949	72,793
NET ASSETS		143,442	166,485
<strong>EQUITY</strong>			
Retained earnings		143,442	166,485
TOTAL EQUITY		143,442	166,485

The accompanying notes form part of these financial statements.

## Gridiron Australia Limited

ABN 70 073 881 811

### Statement of Changes in Equity For the Year Ended 31 December 2024

#### 2024

	Retained Earnings	Total
Note	\$	\$
Balance at 1 January 2024	166,485	166,485
Profit for the year	(23,043)	(23,043)
Balance at 31 December 2024	143,442	143,442

#### 2023

	Retained Earnings	Total
Note	\$	\$
Balance at 1 January 2023	272,457	272,457
Profit for the year	(105,972)	(105,972)
Balance at 31 December 2023	166,485	166,485

The accompanying notes form part of these financial statements.



## Gridiron Australia Limited

ABN 70 073 881 811

### Statement of Cash Flows

For the Year Ended 31 December 2024

	Note	2024 \$	2023 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from customers		1,788,582	205,860
Payments to suppliers and employees		(963,436)	(244,202)
Interest received		771	800
Net cash provided by/(used in) operating activities		<u>825,917</u>	<u>(37,542)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of property, plant and equipment		-	-
Net cash provided by/(used in) investing activities		<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Proceeds from borrowings		-	-
Net cash provided by/(used in) financing activities		<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents held		825,917	(37,542)
Cash and cash equivalents at beginning of year		<u>179,356</u>	<u>216,898</u>
Cash and cash equivalents at end of financial year	7	<u><u>1,005,273</u></u>	<u><u>179,356</u></u>

The accompanying notes form part of these financial statements.

## **Notes to the Financial Statements**

### **For the Year Ended 31 December 2024**

The financial report covers Gridiron Australia Limited as an individual entity. Gridiron Australia Limited is a not-for-profit Company limited by guarantee, incorporated and domiciled in Australia.

The principal activities of the Company for the year ended 31 December 2024 was being the official governing body for American Football in Australia, responsible for promoting, developing and managing the sport across Australia.

The functional and presentation currency of Gridiron Australia Limited is Australian dollars.

The financial report was authorised for issue by the Directors on 30 April 2025.

Comparatives are consistent with prior years, unless otherwise stated.

#### **1 Basis of Preparation**

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

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.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

#### **2 Summary of Significant Accounting Policies**

##### **(a) Revenue and other income**

###### **Revenue from contracts with customers**

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer 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.

## Notes to the Financial Statements

### For the Year Ended 31 December 2024

#### 2 Summary of Significant Accounting Policies

##### (a) Revenue and other income

###### **Revenue recognition policy for contracts which are either not enforceable or do not have sufficiently specific performance obligations**

The revenue recognition policies for the principal revenue streams of the Company are:

###### **Capitation fees**

Revenue from capitation fees are recognised on receipt of the funds into the Company's bank account.

###### **Selection, tour, sponsorship and registration fees**

Selection, tour and registration fees are recognised on receipt of funds into the Company's bank account.

###### **Other income**

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

##### (b) Income tax

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

##### (c) 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.

##### (d) Volunteer services

No amounts are included in the financial statements for services donated by volunteers.

##### (e) 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).

## **Notes to the Financial Statements**

### **For the Year Ended 31 December 2024**

## **2 Summary of Significant Accounting Policies**

### **(e) Financial instruments**

#### **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.

#### *Classification*

On initial recognition, the Company classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)
- fair value through other comprehensive income - debt investments (FVOCI - debt)

Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets. The Company only holds financial assets at amortised cost.

#### *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.

#### *Impairment of financial assets*

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost
- debt investments measured at FVOCI

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.

The Company uses the presumption that an asset which is more than 30 days past due has seen a significant

## **Notes to the Financial Statements**

### **For the Year Ended 31 December 2024**

## **2 Summary of Significant Accounting Policies**

### **(e) Financial instruments**

#### **Financial assets**

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.

#### *Trade receivables*

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Company has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

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.

### **(f) Intangible assets**

#### **Software**

Software has a finite life and is carried at cost less any accumulated amortisation and impairment losses. It has an estimated useful life of between one and three years.

#### **Amortisation**

Amortisation is recognised in profit or loss on a straight-line basis over the estimated useful lives of intangible assets, from the date that they are available for use.

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

### **(g) Cash and cash equivalents**

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

## Notes to the Financial Statements

### For the Year Ended 31 December 2024

#### 3 Critical Accounting Estimates and Judgments

The directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

##### Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

#### 4 Other Revenue and Income

##### Revenue from continuing operations

	2024 \$	2023 \$
Revenue from contracts with customers (AASB 15)		
Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058)		
- member subscriptions	-	(1,364)
- capitation fees	231,238	173,873
- other revenue	30,750	-
	<b>261,988</b>	<b>172,509</b>
<b>Total Revenue</b>	<b>261,988</b>	<b>172,509</b>

	2024 \$	2023 \$
Other Income		
- selection/touring revenue	536,790	18,093
- sponsorship, grants & fundraising revenue	251,376	21,093
- other income	(27,118)	-
	<b>761,048</b>	<b>39,186</b>



## Gridiron Australia Limited

ABN 70 073 881 811

### Notes to the Financial Statements For the Year Ended 31 December 2024

#### 5 Finance Income and Expenses

##### Finance income

	2024	2023
	\$	\$
Interest income		
- Assets measured at amortised cost	771	800

#### 6 Result for the Year

The result for the year includes the following specific expenses:

	2024	2023
	\$	\$
Cost of sales	664,432	62,508
Other expenses:		
Employee benefits expense	258,601	132,556
Depreciation and amorisation expense	-	1,020

#### 7 Cash and Cash Equivalents

	2024	2023
	\$	\$
Cash at bank and in hand	1,005,273	179,356
	1,005,273	179,356

## Notes to the Financial Statements

### For the Year Ended 31 December 2024

#### 8 Trade and Other Receivables

	2024	2023
	\$	\$
CURRENT		
Trade receivables	45,650	13,285
Provision for impairment	(26,830)	-
	<u>18,820</u>	<u>13,285</u>
Prepayments	26,489	20,068
GST receivable	809	2,177
	<u>27,298</u>	<u>22,245</u>
<b>Total current trade and other receivables</b>	<b><u>46,118</u></b>	<b><u>35,530</u></b>

	2024	2023
	\$	\$
NON-CURRENT		
Trade receivables	-	24,392
	<u>-</u>	<u>24,392</u>
<b>Total non-current trade and other receivables</b>	<b><u>-</u></b>	<b><u>24,392</u></b>

#### 9 Intangible Assets

Computer software		
Cost	-	5,099
Accumulated amortisation and impairment	-	(5,099)
	<u>-</u>	<u>-</u>

#### 10 Trade and Other Payables

	2024	2023
	\$	\$
CURRENT		
Trade payables	23,747	5,215
Sundry payables and accrued expenses	88,829	56,976
	<u>112,576</u>	<u>62,191</u>

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.

## Notes to the Financial Statements

### For the Year Ended 31 December 2024

#### 11 Employee Benefits

	2024	2023
	\$	\$
Current liabilities		
Provision for employee benefits	21,855	10,602
	<u>21,855</u>	<u>10,602</u>

#### 12 Financial Risk Management

	2024	2023
	\$	\$
<b>Financial assets</b>		
Held at amortised cost		
Cash and cash equivalents	1,005,273	179,356
Trade and other receivables	46,118	59,922
<b>Total financial assets</b>	<u>1,051,391</u>	<u>239,278</u>
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	112,576	62,191
Financial liabilities at fair value		
<b>Total financial liabilities</b>	<u>112,576</u>	<u>62,191</u>

#### 13 Members' Guarantee

The Company is incorporated under the *Corporations Act 2001* and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$ 1 each towards meeting any outstanding obligations of the Company. At 31 December 2024 the number of members was 7 (2023: 7).

#### 14 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Company is \$ 201,877 (2023: \$ 121,954).

#### 15 Auditors' Remuneration

	2024	2023
	\$	\$
Remuneration of the auditor Andrew Hunt of Lewis Finlay Accountants Pty Limited, for:)		
- auditing or reviewing the financial statements	5,000	2,500
<b>Total</b>	<u>5,000</u>	<u>2,500</u>

## **Notes to the Financial Statements**

### **For the Year Ended 31 December 2024**

#### **16 Contingencies**

In the opinion of the Directors, the Company did not have any contingencies at 31 December 2024 (31 December 2023:None).

#### **17 Related Parties**

**(a) The Company's main related parties are as follows:**

Key management personnel - refer to Note 14.

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

#### **18 Events After the End of the Reporting Period**

The financial report was authorised for issue on 30 April 2025 by the Board of Directors.

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.

#### **19 Statutory Information**

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

Gridiron Australia Limited  
49A Woodlands Road  
EAST LINDFIELD NSW 2070

## Gridiron Australia Limited

ABN 70 073 881 811

### Directors' Declaration

The directors of the Company declare that:

1. The financial statements and notes, as set out on pages 5 to 17, are in accordance with the *Corporations Act 2001* and:
  - a. comply with Australian Accounting Standards - Simplified Disclosure Standard; and
  - b. give a true and fair view of the financial position as at 31 December 2024 and of the performance for the year ended on that date of the Company.
2. In the directors' opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

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

Director .....  
  
Brad French - Chairman

Dated 30 April 2025

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# Independent Auditor's Report to the Members of Gridiron Australia Limited

## Auditor's Opinion

We have audited the financial report of Gridiron Australia Limited (the Company), which comprises the statement of financial position as at 31 December 2024, the statement of profit or loss and other comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

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

- giving a true and fair view of the company's financial position as at 31 December 2024 and of its performance for the year then ended; and
- complying with Australian Accounting Standards – Simplified Disclosures and the Corporations Regulations 2001.

## Basis for Auditor's Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Company in accordance with the auditor independence requirements of the Corporations Act 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

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

## Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards - Simplified Disclosures and the Corporations Act 2001, the consolidated entity disclosure statement that is true and correct in accordance with the Corporations Act 2001, and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

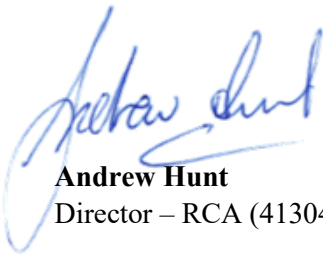
In preparing the financial report, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company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

### **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.

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

**Lewis Finlay Accountants Pty Ltd**  
Chartered Accountants



**Andrew Hunt**  
Director – RCA (413043)

5 May 2025