



BASEBALL
AUSTRALIA

2 0 2 4

ANNUAL *Report*



ACKNOWLEDGEMENT

Of Country



Baseball Australia acknowledges the Traditional Owners of the lands from across Australia where we are privileged to live, work and play. We recognise and celebrate their spiritual and ongoing connection to culture and Country and proudly wear an indigenous recognition symbol on our national team uniforms.

We pay our respects to the Elders past, present and emerging, who hold the memories, the traditions, the culture and hope of First Nations people.

We believe a better understanding and respect for First Nations cultures will help us all develop an enriched appreciation of Australia's cultural heritage and support a more connected Country.



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FROM THE CHAIR AND CEO

SEIZING OPPORTUNITY, EMBRACING THE NEW

As we review the past year of baseball in Australia, there are many successes and a number of firsts. More than 31,000 Australians chose to play baseball, and our community of players, fans and volunteers continues to grow.

MLB Success

Travis Bazzana made history as the first overall pick in the 2024 MLB Draft. A native of Sydney, he pursued his dream of becoming a Major League Baseball player from the age of five, standing out among his cricket and rugby playing peers. His achievement highlights the success of a young athlete supported by Australia's strong baseball community at all levels.

More than 30 Australians currently hold professional contracts in the U.S., with an additional 150 playing in collegiate programs.

Return to the Olympics

Baseball / Softball's return to the Los Angeles 2028 Olympics was confirmed, which was welcome news. Our partnership with the Australian Institute of Sport continues, with a focus on achieving a podium finish in LA.

Global First for Girls

History was also made at home with the launch of the national little league championships exclusively for girls, a first anywhere in the world.

The National Little League Girls Championships was a highlight in a year which featured successful Womens and Youth Womens Championships, an international Womens Showcase and growing popularity of baseball among women and girls.

National events

The hard working Baseball Australia team organised eleven national championships and showcases, which included 85 teams and 1,254 athletes and their supporters converging on Sydney, Melbourne and Lismore.

We are grateful for the support of over 625 volunteer umpires, scorers and officials who generously donated their time and skills.



FROM THE CHAIR AND CEO

Big in Japan

We continued to develop stronger relationships in Asia, particularly in Japan where Team Australia enjoyed a new status as the Japanese fans second favourite team.

Playing in front of TV audiences in the millions, and a packed house in the Tokyo Dome, the 'Kangaroo Club' cheered on Team Australia and tucked into Four'N Twenty pies at the Asian Professional Baseball Championships.

South Korean Heavyweights

Team Australia competed on home soil for the first time in six years, taking on the KBO League heavyweight Hanwha Eagles. The team thrilled home fans at a sold-out Melbourne Ballpark and hundreds of thousands of people tuned in across the globe to watch the event.



Participation Focus

The Australian Sports Commission launched the 'PlayWell' participation strategy, which aims to deliver on the vision that 'Everyone has a place in Sport'. This collaborative focus across the country on participation has built a platform for baseball to be a major contributor to the success of the sporting sector.

A Collaborative Community

We are proud to showcase Baseball Australia's values of empathy, courage, innovation and collaboration – and are thrilled to see these qualities exhibited by our broader baseball community.

The passion of players, coaches, volunteers, umpires, scorers and fans fuels our motivation to deliver great outcomes for our amazing game.

Thank you to our hard-working team members who are focused on our vision, as well as our state members and their teams. We are also grateful to the dedicated members of the Baseball Australia board who so generously give up their time.

As we reflect on a successful year we continue to shine a light on our purpose – to create a legacy of success and opportunities for all in baseball in Australia.



David Hynes

David Hynes, President



Glenn Williams

Glenn Williams, CEO

ASC CHAIR

Message



Kate Jenkins

Kate Jenkins AO
Chair, Australian Sports Commission

A message from the Chair of the Australian Sports Commission

I am delighted to have recently commenced as Chair of the Australian Sports Commission (ASC) and I look forward to continuing the legacy of those that have led the organisation before me.

I know the joy and pride that sport can bring us all, and the opportunities it provides. On the eve of the Paris 2024 Olympics and Paralympics, and eight years out from Brisbane 2032, my vision is for sport to be safe, fair, accessible and inclusive for everyone, with every athlete supported to reach their full potential.

We want to bring out the best in everyone involved in sport because that's how we will become the world's best – by working together and bound by a common purpose.

We encourage and help Australians of all backgrounds, ages and abilities to get involved in sport and we advocate for sport and the positive influence it has on the nation.

Our grant programs support athletes, coaches, officials and organisations, while our Sporting Schools program is helping more children access free and fun sporting opportunities than ever before. More than 9,200 schools are registered with the program and our goal is to reach 32 million participants by Brisbane 2032.

We're now 18 months into Australia's High Performance 2032+ Sport Strategy which is a united commitment from our Olympic, Paralympic and Commonwealth Games sports to 'Win Well' and build sustainable success towards Brisbane 2032 and beyond.

Australia's high performance sport system is more united than ever, working together to deliver the Horizon 1 Win Well Projects which included the landmark Connection to Country Action Plan.

Likewise, work continues to help Australians to 'Play Well' as part of the nation's first codesigned Sport Participation Strategy with a Play Well Leadership Group assembled that will oversee the implementation of the strategy and deliver on its vision that 'everyone has a place in sport'.

We are proud that our Australian Institute of Sport (AIS) Campus has been the home of sport in Australia for over 42 years and welcome the \$249.7 million investment announced in the FY2024-25 Federal Budget to upgrade our high performance facilities to ensure they are once again world-leading.

The funding will ensure our athletes have access to the best testing and training facilities available and includes a new multi-story and para-accessible accommodation building and Testing and Training Centre to provide state-of-the-art equipment and support for our athletes' development. An indoor Sport Dome will also provide 24/7 all-weather training facilities for our track and field sports.

I know success will be greatest when every part of the system is able to perform their role at their best, and I look forward to leading the ASC, including in its work towards ensuring there is a lasting legacy for all Australian sports and the community from this green and gold decade - when the eyes of the world will be on Australian athletes, Australian sport and Australian venues.

VISION & PURPOSE

Vision

TO GROW THE GLOBAL GAME OF BASEBALL IN AUSTRALIA, CREATING OPPORTUNITIES FOR ALL, AND REACH OUR FULL POTENTIAL TOGETHER THROUGH OUR GREAT SPORT.

Purpose

TO CREATE A LEGACY OF SUCCESS FOR BASEBALL IN AUSTRALIA AND OPPORTUNITIES FOR ALL.



STRATEGIC Pillars

1. PROFILE AND IDENTITY

RAISE AWARENESS OF BASEBALL IN AUSTRALIA.

Showcase our aspirational athletes to drive awareness and increase the profile of baseball in Australia.

Develop new and innovative ways to bring baseball to a wider audience.

2. EXPERIENCE AND GROWTH

INCREASE LEVELS OF PARTICIPATION IN BASEBALL ACROSS AUSTRALIA BY 5%.

Delivering amazing player and community experiences.

Ensure starter level programs are attractive to players and parents and engage kids to want to play baseball.

3. CAPABILITY AND CAPACITY

FOCUS ON INTERNAL INFORMATION SHARING AND ADVANCED DATA COLLECTION.

Strengthening communication, collaboration and alignment between BA, SSO's, clubs and the ABL.

Invest in the growth of our people.

4. PARTNERSHIPS

USE BASEBALL'S GLOBAL REACH TO DRIVE POSITIVE OUTCOMES FOR BASEBALL IN AUSTRALIA.

Work with current partners to expand capability and capacity to deliver for the baseball community.

Take a whole-of-baseball approach to securing new partners.

5. ON FIELD PERFORMANCE

DRIVE THE SUCCESS OF TEAM AUSTRALIA IN THE PURSUIT OF AN LA 2028 PODIUM FINISH.

Nurture aspirational Australian baseball players to succeed at the highest levels of competition.

Celebrate the international success of Australian baseball and its contributors.



2023 ASIA PROFESSIONAL BASEBALL CHAMPIONSHIP

The 'Kangaroo Club' was born at the 2023 Asia Pro Baseball Championship when Australia was adopted by the Japanese. Frenetic cheering, a media frenzy and millions of views on every social media channel ensued.

Australia's campaign was a test of resilience against top-tier competition. In their opening game against South Korea, Team Australia performed admirably, but a few missed opportunities saw them fall 3-2.

The second game against Chinese Taipei saw Team Australia push the game into extra innings after a tense, scoreless nine innings of baseball. However, Chinese Taipei blew the game wide open in the 10th inning which resulted in a 6-0 defeat for Team Australia.

In their final group stage game against Japan, Australia struggled to make an impact offensively, eventually losing 4-0. Japan's strong pitching and defence stifled Australia's batters throughout the game.

Although Team Australia left without a victory, the young squad gained crucial international experience and enhanced Australia's positive reputation in Asia. A promising appearance in what is sure to become an exciting event for Team Australia, competing against Asia's best emerging professional talent.

Roster

TEAM AUSTRALIA

- Matt Beattie
- Chris Burke
- Jake Burns
- Jack Bushell
- Clayton Campbell
- Dylan Clarke
- Bailey-Jay Cooke
- Brodie Cooper-Vassalakis
- Mitch Edwards
- Alex Hall
- Kieren Hall
- Ky Hampton
- Sam Holland
- Briley Knight

- Connor Laverty
- Dan McGrath
- Billy Parsons
- Will Sherriff
- Alex Skepton
- Luke Smith
- Liam Spence
- Ben Walmsley
- Aaron Whitefield
- Jess Williams
- Rixon Wyngrove
- Coen Wynne
- Kai-Noa Wynyard

COACHING STAFF

- David Nilsson
- Graeme Lloyd
- Damian Shanahan
- Trent Durrington
- Jim Bennett
- Russell Teichmann
- Kevin Rand
- Robert Moden
- Yasu Maki





2023 WOMENS WORLD CUP QUALIFIER

Australia's performance in the 2023 WBSC Women's Baseball World Cup Qualifier was disappointing with the Emeralds finishing with a 2-3 record in Group A.

They faced a challenging start, narrowly losing their opener against the United States 3-2, despite a strong comeback attempt in the sixth inning. Their second match saw a tough 8-6 extra-innings defeat against Mexico, which further hindered their advancement prospects.

The Emeralds rebounded strongly with a dominant 10-2 victory over South Korea, showcasing their offensive depth, and concluded their campaign on a high with a 9-2 win against Hong Kong. However, a final 11-7 loss to Canada dashed hopes of moving forward in the tournament.

While their campaign ended in disappointment, the team showed resilience in their back-to-back wins. Their ability to compete against stronger teams underscores their potential for future tournaments. Despite not advancing, their performances reflected the growing strength of women's baseball in Australia.

Roster

TEAM AUSTRALIA

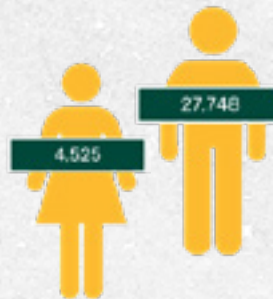
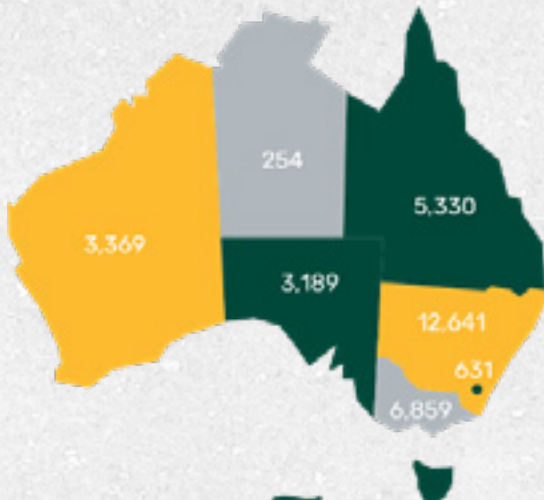
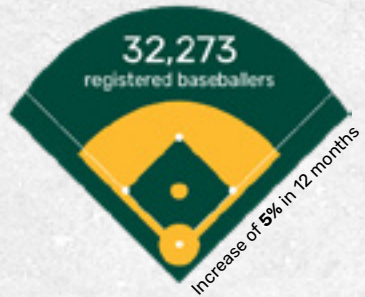
Jamie Bastian
Genevieve Beacom
Allie Bebbere
Riordan Bradley
Kelsey Brennan
Lili Cavanagh
Leah Cornish
Morgan Doty
Maddison Erwin
Caitlin Eynon
Ticara Geldenhuis
Meaghan Haggart
Maddison Heath

Jessica Johnson
Abbey Kelly
Shae Lillywhite
Abbey McLellan
Carly Moore
Elodie O'Sullivan
Claire O'Sullivan
Maddy Patrick
Ashley Patton
Jordan Richardson
Maddison Tabrett
Amanda Torrington

COACHING STAFF

Jason Pospishil
Chris Oxspring
Samantha Hamilton
Lisa Norrie
Ursula Howard
Tammy Ong

GROWING *The Game*



Baseball continues its steady growth in Australia, with record numbers of women and girls participating and contributing to baseball's expanding national presence.



TOP PERFORMING POSTS



X/Twitter Reach 4.6m Team Australia asks the Japanese for their support at 2023 Asia Pro.



Instagram 5,168 likes Baseball returns at the 2028 Olympic Games.

EXPANDING *Our Reach*

2023/24 was a breakthrough year for fan engagement, with a significant increase in key metrics across social media channels, over 40,000 subscribers to our streaming service Baseball+ and a record 4.6 million views of a single Team Australia tweet.

**ABL FINALS COVERAGE REACHED
1.7M UNIQUE ACCOUNTS IN 2 WEEKS**

**TWEETS IN JAPANESE LANGUAGE
CONSISTENTLY ACHIEVED 1M+ VIEWS.**

ASC 2023 MEDIA AWARDS FINALIST

	FOLLOWERS	REACH (UNIQUE)	1 YEAR CHANGE
	90,000+	11.7M	106%
	50,000+	4.2M	74%
	40,000+	42.6M	287%
	SUBSCRIBERS	MOST WATCHED	VIEW TIME
	44,000	ABL Final Game 3 41,000+ Unique Viewers	1HR 6MINS Average Session



Jack O'Loughlin

AUSSIES ABROAD

Australians playing in U.S. professional, semi-professional, and college leagues are vital for the development of Australian baseball. Competing in the highly structured and competitive U.S. system exposes players to advanced coaching, training facilities and higher levels of competition.

 **150+**
AUSTRALIAN PLAYERS
on scholarship in the US college leagues

They inspire young Australian players to pursue the sport and enhance Team Australia's competitiveness in the World Baseball Classic and the Olympics.

 **41**
AUSTRALIAN PLAYERS
had a professional contract in the North American leagues

 **MLB**
SALARIES

Minimum: **US\$700K** per season
Maximum: **US\$70M** per season



Curtis Mead

Jack O'Loughlin and Curtis Mead debuted in the MLB.

Travis Bazzana

Travis Bazzana made baseball history, becoming the first Australian to be selected first overall in a Major League Baseball draft and inspiring a new generation of players.





AUSTRALIAN BASEBALL LEAGUE

In its thirteenth season, Australia's premier baseball league witnessed the Adelaide Giants secure back-to-back Claxton Shields by defeating the Perth Heat in a thrilling three-game championship series. The growing popularity of the league was underscored by packed crowds and a record number of online viewers.

Running from November to February, the league returned to a single conference, six team format in 2023-24, featuring the Brisbane Bandits, Sydney Blue Sox, Melbourne Aces, Adelaide Giants, Perth Heat and Canberra Cavalry.

The completion of the regular season saw the Giants, Heat, Bandits and Aces head to the playoffs. Adelaide finished off Melbourne's season and Perth defeated Brisbane to set up the Championship Series.

The series opened dramatically with the Heat taking Game 1 after an intense 13-inning battle, winning 4-3. However the Giants rallied in Games 2 and 3, winning 6-3 and 5-2 respectively to clinch back-to-back Claxton Shields.

2023/24 SEASON

Teams recruited a mix of Australian talent and international players, with players hailing from the US, Japan, New Zealand, Korea and Latin America, contributing to the ABL's growing global audience on our exclusive streaming platform, Baseball+.

2023/24 STANDINGS	WIN	LOSS
ADELAIDE GIANTS	29	11
PERTH HEAT	24	15
BRISBANE BANDITS	22	18
MELBOURNE ACES	21	19
CANBERRA CAVALRY	12	27
SYDNEY BLUE SOX	11	29



REACH

f 3.6M+
 @ 821K+

SUBSCRIPTIONS

41K

Baseball+
 +

AVERAGE VIEW TIME

1 HOUR
 6 MINS



ABL Awards

Pitching Champion	Lachlan Wells (AG)
Hitting Champion	Nick Ward (AG)
Catcher of the Year	Robbie Perkins (CC)
Defensive Player	Logan Wade (BB)
Relief Pitcher OTY	Sam Gardner (BB)
Rookie of the Year	Alex Skepton (BB)
Helms Award (MVP)	Lachlan Wells (AG)

Coach of the Year	Chris Adamson (AG)
Umpire of the Year	Tom West
Volunteer OTY	Ainslie Baylis (AG)
Broadcaster OTY	Brisbane Bandits
Executive OTY	Stuart Masters (SBS)
Best Playing Surface	Viticon Stadium (BB)



AUSTRALIAN WOMENS CHAMPIONSHIPS

The 2024 Australian Women's Baseball Championships were held in April at Melbourne Ballpark, featuring top female baseball talent from across Australia.

Teams from New South Wales, Queensland, Victoria and Western Australia competed for national honours in the week long tournament.

Victoria emerged as the dominant force, finishing with an undefeated 7-0 record and clinching the national title. Due to severe rain on the final day, the championship game could not be played, and Victoria was declared the champion based on their performance throughout the tournament.

Lili Cavanagh (Vic) was awarded the Most Valuable Player (MVP) title for her outstanding overall performance. Allie Bebbere (Vic) took home the Golden Arm award for being the tournament's best pitcher, Claire O'Sullivan (NSW) was awarded the Golden Bat and Abbey Kelly (Vic) earned the Golden Glove for her remarkable defensive skills.

The tournament highlighted the rapid growth and competitiveness of women's baseball in Australia.

2024 AUSTRALIAN WOMENS SHOWCASE

The 2024 Australian Womens Showcase, proudly supported by the NSW Government and held at the Albert Park Baseball Complex in Lismore, NSW, featured top-tier competition among the Adelaide Giants, Brisbane Bandits and Victoria Aces.

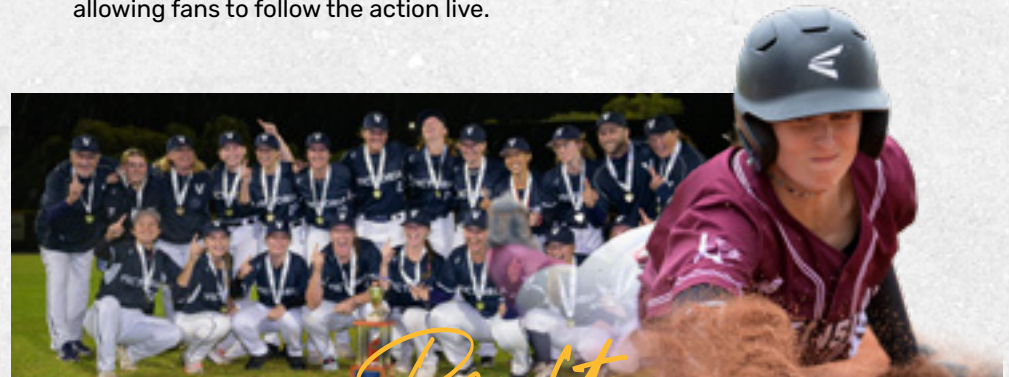
In its third year the showcase drew talent from Australia and internationally, with players flying in from Japan, Canada and the USA.

In an exciting final, the Brisbane Bandits triumphed over the Victoria Aces with a 4-2 victory.

This four day event highlighted the emerging talent in women's baseball and plays a crucial role in creating pathways for Australian players to advance in the sport.

The AWC also served as a key development platform for identifying future national team players, providing them with an opportunity to showcase their talents on a large stage.

Games were broadcast on GameChanger and Baseball+, allowing fans to follow the action live.



Results



VIC



NSW



QLD



AUSTRALIAN YOUTH WOMENS CHAMPIONSHIPS

The 2024 Australian Youth Women's Baseball Championships (AYWC) took place at Melbourne Ballpark from April 3-7, showcasing Australia's best U16 athletes and highlighting the growth of women's baseball.

In only their second ever Youth Women's Championships, South Australia wasted no time making their mark, convincingly winning the gold medal game.

Queensland performed consistently throughout the tournament to claim silver while Western Australia secured the bronze.



AUSTRALIAN YOUTH CHAMPIONSHIPS

The 2024 Australian Youth Baseball Championships (AYC) featured the country's top young talent in U16 and U18 divisions from January 10-16 at Blacktown International Sports Park.

The U18 championship concluded dramatically as Victoria claimed the national title with a thrilling comeback over Western Australia in the rain affected tournament.

The U16 title was awarded to New South Wales after gold and bronze medal games were washed out by the weather. NSW dominated the tournament with a perfect record.

U18 Results

● VIC ● SA ● WA

Golden Arm	Ryder Wilson (Vic)
Golden Bat	Flynn McKee (SA)
Defensive	Josh Nati (NSW)
MVP	Jack Ratcliffe (Vic)

U16 Results

● NSW ● VIC ● WA

Golden Glove	Quinn Fatai (WA)
Golden Arm	Kobe Cusbert (NSW)
Golden Bat	Tahlan Cavill (NSW)
MVP	Fletcher Willard (NSW)

AYWC Results

● SA ● QLD ● WA

Golden Arm	Alice Brown (SA)
Golden Arm	Holly Moellers (Qld)
Golden Bat	Shenaye Lett (WA)
MVP	Alice Brown (SA)

NO MORE SPIRIT OF THE GAME WINNERS

WA	Lily Duckworth
VIC	Chelsea Nunn
QLD	Lila Hall
NSW	Quincy Hindmarsh
SA	Bri Ridding





LITTLE LEAGUE IN AUSTRALIA

Little League baseball plays an important role in Australia, contributing to the development of young athletes and the growth of baseball nationwide.

The world's largest organised youth sports program with 2.6 million players in 80 countries, Little League provides a fun, supportive environment for kids aged 9 to 16 to learn baseball fundamentals, including teamwork, perseverance and sportsmanship.

Beyond individual growth, Little League is about camaraderie. Being part of a team helps players make friends, learn how to support one another, and understand the importance of collaboration to achieve common goals.

There's also the thrill of competition and the possibility of participating in the National Little League Championships and the Little League World Series in the USA, where Australian teams face off against teams from around the globe.



For participants, Little League isn't just about playing baseball; it's a fun and rewarding way to develop life skills, form friendships, and embrace the spirit of healthy competition while being part of a global sporting community.

	<ul style="list-style-type: none">  EASTERN PHANTOMS WESTERN AUSTRALIA  WANNEROO GIANTS WESTERN AUSTRALIA  CRONULLA BLACK NEW SOUTH WALES 		<ul style="list-style-type: none">  CRONULLA BLACK NEW SOUTH WALES  BRISBANE NORTH QUEENSLAND  SOUTHERN HILLS WARRIORS WESTERN AUSTRALIA
	<ul style="list-style-type: none">  HILLS NEW SOUTH WALES  MELBOURNE ATHLETICS VICTORIA  RYDE HAWKS NEW SOUTH WALES 		<p>DIVISION ONE</p> <ul style="list-style-type: none">  HILLS RED NEW SOUTH WALES  CENTRAL FIREBIRDS WESTERN AUSTRALIA  RYDE RED NEW SOUTH WALES

2024 LITTLE LEAGUE GIRLS NATIONAL CHAMPIONSHIPS

The 2024 Little League Girls National Championships marked a groundbreaking moment in global baseball history as the world's first all-girls Little League national competition.

Held in Lismore, NSW, alongside the 2024 Women's Showcase, this inaugural event represented a significant step forward for female baseball players in Australia and worldwide, highlighting the growing inclusion and recognition of women in baseball.

	<ul style="list-style-type: none">  NSW BLUE NEW SOUTH WALES  VICTORIA BELLES VICTORIA  WEST COAST RAYS WESTERN AUSTRALIA
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CORPORATE GOVERNANCE *Statement*

COMPANY AND GOVERNANCE STRUCTURE

The Australian Baseball Federation (BA) is a not-for-profit Company limited by guarantee and registered in Australia. The Company's purpose is to conduct, encourage, promote, advance, control, foster, develop and manage all levels of baseball in Australia, interdependently with Members and others.

The Members of BA are the five state and two territory baseball associations.

The Australian Baseball League Pty Ltd (ABL) is majority owned and the ABL is organised by BA each year.

ACTIVITIES OF THE BOARD

The Board of Directors is responsible for guiding and monitoring the Company, its strategic direction, setting its strategic direction and goals for management, and monitoring performance against these goals.

The Board met seven times during the year and received reports from the Chief Executive Officer and other team members.

The names and qualifications of Directors are shown on page 22 and a record of meeting attendance and other data for the Directors is shown in the Directors' report.

Directors committed to completing an AICD Directors course or the ASC Sport Governance Foundations course by 30 June 2024.

COMPOSITION OF THE BOARD

The Board comprises up to ten Directors, of whom six are elected by the Members at a General Meeting and up to four are appointed by the Directors at a Board meeting.

All Directors are independent and are unable to hold any Member positions while they serve on the Board. The President is appointed annually by the Board.

BOARD CHANGES

At the Annual General Meeting on 23 November 2023, John Boulton and Paige Ridgwell were elected to the Board for three year terms. Sarah Cook and Peter Shmigel retired at the end of their terms.

Natalie Momsen resigned from the Board in December and Catherine Beachley was appointed for a 3 year term.

ROLE OF THE CEO

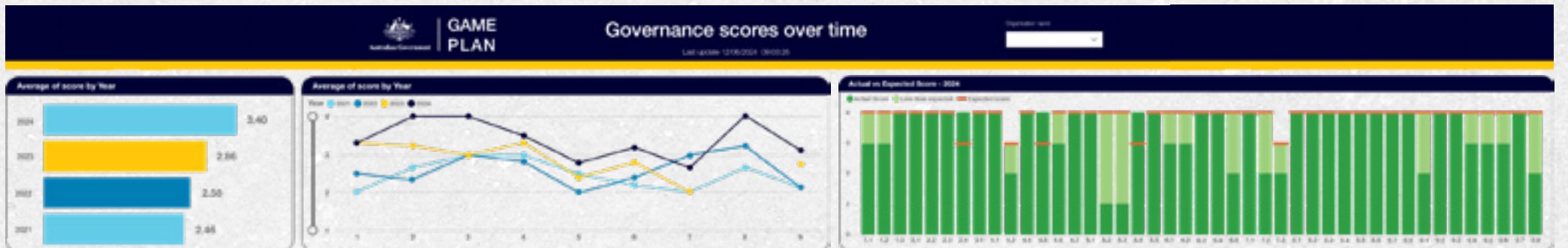
Responsibility for the management and administration of the Company lies with the CEO, who reports directly to the Board.

ANNUAL GOVERNANCE ASSESSMENT

BA completes an annual assessment against the Sport Governance Principles and Standards to identify and prioritise areas for governance improvement and enhancement.

The self assessment is submitted to the Australian Sports Commission and helps inform governance improvement activities. The table below outlines BA's assessment against each principle and areas identified for improvement.

BA's average self assessed score continued to improve increasing from 2.86 to 3.4 of a maximum 4.





CORPORATE GOVERNANCE STATEMENT CONT.

PARTICIPATION AND ENGAGEMENT COMMITTEE

Jessica Goddard <i>(Chair)</i>	Robert Hazan
Melissa Achten	

The committee met four times during the year, providing oversight and advice related to the national participation plan and its contribution to the ASC Play Well Strategy.

GOVERNANCE COMMITTEE

Ian Williams <i>(Chair)</i>	Paige Williams
Narelle Gosstray <i>(State Member Nominated)</i>	Erni Rauter <i>(State Member Nominated)</i>
Samantha Macpherson <i>(Independent)</i>	

The committee met four times during the year to consider proposed amendments to the constitution, alignment of state member constitutions and to provide oversight and advice on completion of the governance and organisational enhancement plan.

NOMINATIONS COMMITTEE

Jo Setright <i>(Independent Chair)</i>	Anthony Brasher
Lisa Hansen <i>(State Member Nominated)</i>	

The committee met once during the year to assess and agree recommendations for nominations for elected and appointed director positions.

FINANCE, AUDIT AND RISK COMMITTEE

Anthony Brasher <i>(Chair)</i>	Jessica Goddard
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The committee met twice during the year to review the annual financial statements and the draft annual budget.

HIGH PERFORMANCE COMMITTEE

John Boulton <i>(Chair)</i>	Graeme Lloyd
Jeff Simons	Michael Crooks

The committee met three times during the year, discussing performances in international tournaments including the World Baseball Classic, Women's World Cup Qualifier, U18 World Cup, U12 World Cup and providing advice on the development of the 2024-2028 performance and pathways strategy.

HERITAGE AND HALL OF FAME COMMITTEE

Shayne Bennett <i>(Chair)</i>	Graeme Lloyd
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The committee consulted with stakeholders through the year, reviewing the Hall of Fame nomination and assessment process and establishment of state member heritage committees.

AUSTRALIAN BASEBALL LEAGUE PTY LTD BOARD

Anthony Brasher <i>(Chair)</i>	David Hynes
Robert Hazan	Brett Ralph

The ABL Board met four times during the year.

BASEBALL AUSTRALIA

Board

(AT 30 SEPTEMBER 2024)



David Hynes, President

David has served as a Director since 2006 and as President since 2012. A property developer and Olympian, David is committed to working with the Australian baseball community to grow baseball in Australia at all levels.



Catherine Beachley

Appointed in 2023, Catherine is a communication and strategy adviser and the principal of Eastwick Consulting. She has facilitated strategic workshops and undertaken engagement for the current BA Strategic Plans.



Shayne Bennett

A former MLB player, Olympian and long time contributor to baseball, Shayne was appointed in 2023. Post playing career he has developed a successful business in the building and fire prevention industries.



John Boulton

John is a current arbitrator of the International Court of Arbitration in Sport, and former head of the AIS, NST and World Rowing. A highly respected figure in Australian sport, John was elected in 2023.



Anthony Brasher

Appointed to the Board in 2019 and elected in 2023, Anthony is a chartered accountant, former Chair of Baseball NSW and founding partner of Barrenjoey Capital.



Jessica Goddard

Jess is a sports management, marketing and communications professional and the General Manager Corporate Affairs at the National Rugby League. She was appointed in 2020 and elected in 2023.



Robert Hazan

Robert is the co-founder of Australia's fastest growing food brand, Guzman y Gomez Mexican Kitchen. Appointed in 2020, he is an accredited coach, involved with grass roots baseball in Australia since 2008.



Graeme Lloyd

Graeme is one of Australia's most successful baseballers, winning two World Series with the New York Yankees and holding the best lifetime ERA for an Australian pitcher. He was appointed to the Board in 2020 and elected in 2023.



Paige Ridgewell

Elected in 2023, Paige is a senior executive in the Queensland Government. As Deputy Director General of Sport & Recreation she led the development of the Activate Qld 2019-2029 sport strategy.



Ian Williams

Ian provides strategic advice to Japanese/Australian companies on their business relationships. A partner in global law firms for 20 years, he is a former Wallaby and Australian baseball representative. Ian was appointed in 2018 and elected to the Board in 2023.



VALUED PARTNERSHIPS

Baseball Australia expresses its deep gratitude to our funding partners and sponsors, whose unwavering support enables the growth and success of baseball across the country.

Through their generosity, we can invest in essential programs, facilities, and community engagement initiatives, fostering the next generation of Australian baseball talent.

Our ongoing partnerships also allow us to compete on the global stage, helping players reach their full potential and represent Australia internationally.

Our sponsors share our passion for the game and help us achieve shared goals of inclusion, excellence, and sporting integrity.



We look forward to continuing these valuable relationships as we work together to grow the sport and create lasting impact within the baseball community.

Baseball Australia thanks each of our partners for their dedication and continued belief in the future of Australian baseball.



BASEBALL AUSTRALIA

Life Members

1957	Mr Reg E Darling
1976	Mr GC (Don) Mould
1977	Mr JB (John) Hollander OBE
1977	Mr E (Tim) Bassingthwaighte
1978	Mr Robert (Bob) J Black
1985	Mr John Anderson
1992	Mr Neville Pratt OAM
1993	Mr Kingsley Wellington
2000	Mr Ken Douglass
2000	Mr Peter Dihm

2001	Ms Jan Thurley
2003	Mr Ross Straw
2003	Mr Rodney Byrne OAM
2004	Mr Ian Ross
2005	Mr Alan Waldron
2009	Mr Ron Morgan
2011	Mr Mark Peters
2013	Mr Geoff Pearce
2013	Mr Ron Finlay

HALL OF FAME MEMBERS

Tony Adamson	1989-99	WA
Les Agnew	1900-18	NSW
Rod Byrne	1968-88	WA
Kevin Cantwell	1947-67	NSW
Norrie Claxton	1900-18	SA
Phil Dale	1989-99	VIC
Graeme Deany	1947-67	VIC
Don Deeble	1947-67	VIC
George Dickinson	1919-46	WA
Alf Emmerick	1919-46	NSW
Rue Ewers	Pre 1900	SA
Billy Ford	1919-46	NSW
Harold Franks	1900-18	NSW
Tom Gleeson	Pre 1900	NSW
Kevin Greatrex	1968-88	SA
Ken Gulliver	1919-46	NSW
Larry Home	1968-88	QLD, NSW, WA
Ron Johnson	1989-99	QLD
Cec Kemp	1947-67	NSW
Frank Laver	Pre 1900	VIC
Ray Lawler	1946-67	NSW
Graeme Lloyd	1989-99	VIC
Eric McElhone	1900-18	NSW
Ron Mc Pherson	1947-67	NSW, WA
Adrian Meagher	1968-88	QLD

David Mundy	1968-88	SA
Bob Nilsson	1989-99	QLD
David Nilsson	1989-99	QLD
Neil Page	1968-88	SA
Charlie Puckett	1918-46	SA
Dave Roberts	1947-67	SA
Andrew Scott	1989-99	SA
James Searle	Pre 1900	NSW
Ron Sharpe	1919-46	SA
Craig Shipley	1989-99	NSW
Harry Simpson	Pre 1900	NSW, SA, VIC
Ross Straw	1947-67	VIC
John Swanson	1968-88	VIC
Harold Turner	1900-18	NSW
Kingsley Wellington	1947-67	SA
Ernie Yum	1919-46	NSW
Alan Albury	1968-88	QLD
Jon Deeble	1999-	VIC
Merv Deigan	1947-67	NSW
Lionel Harris	1968-88	NSW
Ray Michell	1968-88	WA
Jack Rowley	1947-67	NSW
Charles Simmonds	1900-18	NSW
Bill Edmonds	1947-67	NSW
Matthew Sheldon-Collins	1989-99	VIC

Shayne Bennett	1989-99	SA
Harold Kennett	1919-46	NSW
Don Knapp	1968-88	WA
Wallace Pratt	1900-18	NSW
Paul Elliott	1989-99	NSW
Gary White	1989-99	NSW
David Clarkson	1989-99	VIC
Cyril Graham	1919-46	NSW
Doug Mateljan	1968-88	WA
Montague Noble	1900-18	NSW
Andrew Watson	1900-18	NSW
Grahame Cassel	1989-99	NSW
Norman White	1947-67	SA
Dick Shirt	1968-88	NSW
Simone Wearne	2000-	VIC
Glenn Williams	2000-	NSW
Geoff Martin	1968-88	QLD
Joe Quinn	Pre 1900	QLD
Don Rice	1947-67	SA
Sydney Smith	Pre 1900	SA
Garry Thompson	1947-67	SA
Phil Alexander	1968-88	SA
Kaye Greenham	1947-67	WA
Brendan Kingman	1989-,	NSW
John Galloway	1968-88	SA, VIC

Trent Durrington		NSW
Grant Balfour		NSW
Philip Brideoake	1947-67	SA
Ernie Bolton	1947-67	VIC
Peter Vogler	1989-99	QLD
Micheal Nakamura		VIC
John Stephens		NSW
Walter Buchanan	Pre-1968	SA
Bob Ossey	1968-88	WA
Ben Shom	1919-67	WA
Mark Ettles	1989-99	WA
Greg Elkson	1968-88	SA
Brett Ward	1968-99	VIC
Justin Huber		VIC
Neville Pratt		WA
Greg Jelks	1981-17	WA

FINANCIAL STATEMENTS

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DIRECTORS' REPORT

AUSTRALIAN BASEBALL FEDERATION LTD & ITS CONTROLLED ENTITIES

FOR THE YEAR ENDED 30TH JUNE 2024

The Directors present their report together with the consolidated financial statements of the Australian Baseball Federation Ltd ('Baseball Australia') and its controlled entities ('the Group') for the financial year ended 30 June 2024 and the auditor's report thereon.

INFORMATION ON DIRECTORS

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

Directors	Start Date	Qualifications and Experience	Special Responsibilities
Catherine Beachley	13 Dec 2023	Bachelor of International Relations. Founder, Eastwick Consulting.	
Shayne Bennett	23 Feb 2023	Diploma of Occupational Health and Safety. Director, Australian Fire Services; Director National Fire Industry Assoc of Australia; Director, Fire Industry Training Pty Ltd.	Chair, Heritage & Hall of Fame Committee
John Boulton	23 Nov 2023	Bachelor of Arts, Master of Laws. Member, Administrative Review Tribunal; Arbitrator, International Court of Arbitration of Sport; Vice President, Sydney University Boat Club.	Chair, High Performance Committee.
Anthony Brasher	2019	Bachelor of Commerce, ACA, MBA. Founding Partner, Barrenjoey Capital.	Chair, Finance Audit & Risk Committee; Member, Nominations Committee; Chair Australian Baseball League Pty Ltd.
Jessica Goddard	2020	Bachelor of Arts (Hons), Master of Sports Management. General Manager Corporate Affairs, National Rugby League.	Chair, Participation & Engagement Committee; Member, Finance Audit & Risk Committee.
Robert Hazan	2020	Bachelor of Business Administration. Co-Founder Guzman Y Gomez Mexican Kitchen; Director, Oz Harvest Ventures; Director, Sydney Blue Sox.	Member, Participation & Engagement Committee; Director, Australian Baseball League Pty Ltd.
David Hynes	2006	Bachelor of Economics, Bachelor of Laws. Director, Winston Langley Pty Ltd	Chair of Board; Director, Australian Baseball League Pty Ltd.
Graeme Lloyd	2020	Harvard Business School Leadership Program. Two-time World Series Champion; 10 year Major League veteran; 2004 Olympic Silver Medallist.	Member, High Performance Committee.
Paige Ridgewell	23 Nov 2023	Bachelor of Recreation & Leisure Studies, MBA, MPPM. Assistant Director General, Qld Government; Chair, Judo Australia Nominations Committee	Member, Governance Committee.
Ian Williams	2018	Bachelor of Economics, Bachelor of Laws. Chair, McDonald Jones Homes; Director, New Hope Group; Chair, Lindsay Australia Ltd; Director, National Group Corporation; Director, Stoddart Group; Director, Vimimera Recreation Grounds; Vice President, Australia Japan Business Co-operation Committee; Founder, Australia Japan Roundtable Dinner.	Chair, Governance Committee.
Registration Date			
Sarah Cook	23 Nov 2023		
Natalie Momsen	13 Dec 2023		
Peter Shmigel	23 Nov 2023		

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

DIRECTORS' REPORT

AUSTRALIAN BASEBALL FEDERATION LTD & ITS CONTROLLED ENTITIES

FOR THE YEAR ENDED 30TH JUNE 2024

PRINCIPAL ACTIVITIES

The principal activities of the Group during the course of the financial year were to conduct, encourage, promote, advance, standardise, control and administer all forms of the sport of baseball in and throughout Australia.

There were no significant changes in the nature of the Group's activities during the year.

FORM OF ENTITY

The parent entity of the Group, the Australian Baseball Federation Ltd is a company limited by guarantee.

REVIEW OF OPERATIONS AND RESULTS

Baseball Australia continued to promote and administer the sport of Baseball in Australia, including conducting the Australian Baseball League, the Australian National Championships for Women, Youth Men and Youth Women, the Australian Little League Championships, selecting and managing Australian baseball teams and was also responsible for the development and marketing of the sport in Australia.

The net result of the operations of the Group for the year ended 30 June 2024 was a net operating deficit of \$131,030 (2023: surplus \$193,530).

OBJECTIVES

The Entity's objectives are to:

Act as the national federation for baseball in Australia and be the single controlling body and administrator of baseball in Australia.

Conduct, encourage, promote, advance, control, foster, develop and manage all levels of baseball in Australia interdependently with its Members and others.

Facilitate participation by National Teams in international competition, tournaments and matches.

Foster, control, conduct and administer national, interstate and other championships, tournaments, competitions and matches and participation in those competitions.

Make rules, regulations and by-laws and policies for the control and conduct of baseball in Australia.

STRATEGIES

To achieve its stated objectives, the company has adopted the following strategies:

1. Profile and Identity - Raise awareness of baseball in Australia.
 - Delivering an aspirational ABL that drives awareness and increases the profile of baseball in Australia.
 - Develop new and innovative ways to bring baseball to a wider audience.
2. Experience and Growth - Increase levels of participation in baseball across Australia.
 - Delivering better player and community experiences.
 - Ensure starter level programs are attractive to players and parents and engage kids to want to play.
3. Capability and Capacity - Focus on internal information and advanced data collection.
 - Strengthening communication, collaboration and alignment between BA, SSOs and clubs.
 - Invest in the growth of our people.
4. International Partnerships - Use baseball's global reach to drive positive outcomes for baseball in Australia.
 - Work with current partners to expand capability and capacity to deliver for the baseball community.
 - Take a whole of baseball approach to securing new partners.
5. On Field Performance - Support the success of Team Australia on the international stage.
 - Nurture aspirational Australian baseball players to succeed at the highest levels of competition.
 - Celebrate the international success of Australian baseball personnel and the contributors to that success.

DIRECTORS' REPORT

AUSTRALIAN BASEBALL FEDERATION LTD & ITS CONTROLLED ENTITIES

FOR THE YEAR ENDED 30TH JUNE 2024

MEETINGS OF DIRECTORS

During the financial year, 7 meetings of directors were held.

Attendances by each director were as follows:

Full meeting of Directors (incl. teleconferences)		
Meetings held (H) whilst a Director and attended (A)	H	A
Catherine Beachley	3	3
Shayne Bennett	7	4
John Boulton	4	4
Anthony Brasher	7	7
Jessica Goddard	7	7
Robert Hazan	7	4
David Hynes	7	7
Graeme Lloyd	7	5
Paige Ridgewell	4	4
Ian Williams	7	5

The Entity is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the Entity is wound up, the constitution states that each member is required to contribute a maximum of \$10.00 towards meeting any outstanding obligations of the Entity. At 30 June 2024, the total amount that members of the Entity are liable to contribute if the Entity is wound up is \$200.00.

AUDITOR'S INDEPENDENCE DECLARATION

The lead auditor's independence declaration for the year ended 30 June 2024 has been received and can be found below.

Signed this 24th day of October, 2024, in accordance with a resolution of the Directors.



David Hynes
Director & President
Sydney, Australia

UNDER S 307C OF THE CORPORATIONS ACT 2001


TO THE DIRECTORS OF AUSTRALIAN BASEBALL FEDERATION LTD

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024 there have been no contraventions of:

- (i) the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.



C W Stirling & Co
Chartered Accountants



John A Phillips
Director

Dated this 24th day of October 2024, Melbourne.
Level 2, 1 Southbank Boulevard, Southbank VIC 3006

Liability limited by a scheme approved under Professional Standards Legislation

DIRECTORS' REPORT

AUSTRALIAN BASEBALL FEDERATION LTD & ITS CONTROLLED ENTITIES

FOR THE YEAR ENDED 30TH JUNE 2024

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	Notes	2024 (\$)	2023 (\$)
Revenue and other income	4	7,782,095	8,747,723
Interest income		8,939	5,066
Total Revenue		7,791,034	8,752,789
ABL operations expenses		(1,531,030)	(1,754,434)
Employee benefit expenses		(1,566,588)	(1,690,378)
Event and team expenses		(3,646,234)	(3,903,506)
Baseball operations expenses		(773,130)	(821,047)
Marketing and advertising expenses		(5,729)	(20,737)
Administrative expenses		(298,252)	(166,862)
Other expenses		(20,333)	(26,768)
Depreciation and amortisation expense	5	(69,029)	(137,531)
Loss on disposal of fixed assets	5	-	(30,331)
Interest expense		(11,738)	(7,666)
Net surplus (deficit) for the year		(131,030)	193,529
Other comprehensive income/(loss)		-	-
Total comprehensive income (loss) for the year attributable to members of the Australian Baseball Federation Ltd		(131,030)	193,529

The above statement of comprehensive income should be read in conjunction with the accompanying notes.

DIRECTORS' REPORT

AUSTRALIAN BASEBALL FEDERATION LTD & ITS CONTROLLED ENTITIES

FOR THE YEAR ENDED 30TH JUNE 2024

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	Notes	2024 (\$)	2023 (\$)
CURRENT ASSETS			
Cash and cash equivalents	6	1,412,706	1,021,280
Trade and other receivables	7	826,624	146,080
Inventories	8	36,000	-
Other current assets	9	753,237	1,267,153
Total current assets		3,028,567	2,434,514
NON-CURRENT ASSETS			
Property, plant and equipment	10	47,954	106,268
Other non-current assets	11	31,737	30,085
Total non-current assets		79,690	136,353
TOTAL ASSETS		3,108,257	2,570,867

	Notes	2024 (\$)	2023 (\$)
CURRENT LIABILITIES			
Trade and other payables	12	1,034,223	1,280,683
Borrowings	13	201,214	274,249
Lease liability	14	-	24,864
Employee benefits	15	143,931	116,138
Revenue received in advance	16	1,302,466	322,500
Total current liabilities		2,681,834	2,018,434
NON CURRENT LIABILITIES			
Employee benefits	17	17,542	12,521
Total non-current liabilities		17,542	12,521
TOTAL LIABILITIES		2,699,376	2,030,955
NET ASSETS		408,881	539,912
MEMBERS' FUNDS			
Accumulated surplus		408,881	539,912
TOTAL MEMBERS' FUNDS		408,881	539,912

DIRECTORS' REPORT

AUSTRALIAN BASEBALL FEDERATION LTD & ITS CONTROLLED ENTITIES

FOR THE YEAR ENDED 30TH JUNE 2024

CONSOLIDATED STATEMENT OF CASH FLOWS

	Notes	2024 (\$)	2023 (\$)
Cash flows from operating activities			
Receipts from members, sponsors and customers		8,090,456	8,177,428
Payments to suppliers, players and employees		(7,578,680)	(8,944,418)
Interest paid		(11,738)	(7,666)
Net cashflow from operating activities	20	500,039	(774,656)
Cash flows from investing activities			
Payments for property, plant, equipment	10	(21,000)	(39,003)
Net cashflow from investing activities		(21,000)	(39,003)
Cash flows from financing activities			
Payments of lease liabilities		(14,578)	(41,011)
Payments of borrowings		(73,035)	(8,338)
Net cashflow from financing activities		(87,613)	(49,349)
Net increase / (decrease) in cash held		391,427	(863,008)
Cash at the beginning of the financial year		1,021,279	1,884,288
Cash at the end of the financial year	6	1,412,706	1,021,280

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Accumulated Surplus (\$)	Total Equity (\$)
Balance at 1 July 2022	346,383	346,383
Total comprehensive surplus (deficit) for the year		
Surplus (Deficit) for the year	193,529	193,529
Total comprehensive surplus (deficit) for the year	193,529	193,529
Balance at 30 June 2023	539,912	539,912
Balance at 1 July 2023	539,912	539,912
Total comprehensive surplus (deficit) for the year		
Surplus (Deficit) for the year	(131,030)	(131,030)
Total comprehensive surplus (deficit) for the year	131,030	131,030
Balance at 30 June 2024	408,881	408,881

DIRECTORS' REPORT

AUSTRALIAN BASEBALL FEDERATION LTD & ITS CONTROLLED ENTITIES

FOR THE YEAR ENDED 30TH JUNE 2024

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

1. PARENT ENTITY

The financial statements cover the consolidated group of Australian Baseball Federation Ltd (Baseball Australia) and controlled entities, incorporated and domiciled in Australia. Baseball Australia is a company limited by guarantee.

2. BASIS OF PREPARATION

a. Statement of compliance

The directors have prepared the financial statements on the basis that the Entity is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Corporations Act 2001. The Entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Corporations Act 2001 and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

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

b. Basis of measurement

The consolidated financial statements have been prepared on the historical cost basis.

c. Basis of consolidation

The consolidated financial statements comprise the financial statements of the Australian Baseball Federation Ltd and its controlled entities as at the period end and at any time during the period. The entity controlled during the period was the Australian Baseball League Pty Ltd.

Controlled entities are those entities over which Baseball Australia has the power to govern the financial and operating policies so as to obtain the benefits from their activities. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether Baseball Australia controls another entity.

All inter-entity balances and transactions between entities in the consolidated entity, including any unrealised profits or losses, have been eliminated on consolidation.

Where consolidated entities have entered or left the consolidated entity during the year, their operating results have been included from the date control was obtained or until the date control ceased.

d. Functional and presentation currency

Items included in the consolidated financial statements of the group are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in Australian dollars, which is the group's functional and presentation currency.

Translations and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the consolidated statement of comprehensive income.

e. Going concern

The financial report is prepared on a going concern basis, which contemplates continuation of normal operations and the realisation of assets and settlement of liabilities in the ordinary course of operations. In making this assessment, the Directors have considered future events and conditions for a period of at least 12 months following the approval of these financial statements, by way of a budget for the 12 months ending 30 June 2025 and a cashflow forecast from 1 July 2024 until 30 June 2025.

The entity is economically dependent on the Australian Sports Commission (ASC) for grant funding, along with income from a range of other sources such as sponsorship revenue and broadcast rights revenue. Most ASC funding has been secured for the period up until 30 June 2025. If funds are not spent in accordance with grant conditions, ASC can suspend future grants or reclaim all or part of the grants. The entity is also dependent on the continued receipt of player membership income, team participation levies and grants which expire within the 12 month period after the signing date of these financial statements.

The Group has incurred a deficit of \$131,030 for the financial year ended 30 June 2024 (2023: \$193,530 surplus). Furthermore, the Group has net current assets of \$346,733 (2023: \$416,080) and net assets as of 30 June 2024 of \$408,881 (2023: \$539,912). At the year ended 30 June 2024, the Group held \$714,371 in restricted cash.

The Directors have prepared cash flow projections for the period from 1 July 2024

to 30 June 2025 that support the ability of the Group to continue as a going concern. Most notable aspects of the cash flow projections include:

- To reduce the risk exposure, the Group is currently working to diversify its funding base to reduce its reliance on Government funding by increasing sponsorship levels, broadcast rights and financial support associated with the Australian Baseball League. This will be underpinned by a continued focus on conservative business practices and cost management. The cash flow projections are therefore based on improved trading results on a progressive basis as a result of this diversification; this includes an expectation that the respective Australian Baseball Clubs will continue normal operations.
- Securing funding to support cash flow requirements, should it become necessary.

These conditions give rise to a material uncertainty that may cast doubt upon the Group's ability to continue as a going concern. In the event that the Group cannot achieve the budgeted assumptions as outlined above, the Group may not be able to continue its operations as a going concern and therefore may not be able to realise its assets and extinguish its liabilities in the ordinary course of operations and at the amounts stated in the financial statements.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements, and have been applied consistently by the Group.

3. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently to all periods presented in these financial statements, and have been applied consistently by the group.

a. Revenue recognition

Operating Grants, Donations and Bequests

When the entity received operating grant funding, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Entity:

- identifies each performance obligation relating to the grant;

- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Entity:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (for example AASB 9, AASB 16, AASB 116 and AASB 138);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Entity recognises income in profit or loss when or as it satisfies its obligations under the contract.

Revenue from baseball events

Revenue from baseball events is generated via proceeds from participation levies relating to other Baseball Australia teams and events. All revenue from baseball events received throughout the year is recognised in the period to which it specifically relates.

Grant revenue

Grants and other contributions are recognised when the Group obtains control of the contribution or right to receive the contribution and it is probable that the economic benefits comprising the contributions will flow to the Group.

Membership revenue

Membership income is recognised throughout the duration of the financial period.

Sponsorship and broadcast revenue

Sponsorship and broadcast revenue is recognised when the right to receive the revenue has been established.

Other revenue

Revenue is recognised when the right to receive the revenue has been established.

All revenue is stated at net of the amount of Goods and Services Tax (GST).

b. Income tax

No income tax is payable by the parent entity, as it is an exempt sporting organisation in accordance with Section 50-45 of the Income Tax Assessment Act 1997.

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to tax payable or receivable in respect of previous years. It is measured using tax rates enacted at the reporting date.

Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date. The measurement of deferred tax reflects the tax consequences that would follow the manner in which the Group expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

A deferred tax asset is recognised for unused tax losses, tax credits and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be utilised.

c. Trade and Other Debtors

Trade and other debtors include amounts receivable from customers for goods sold. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(f) for further discussion on the determination of impairment losses.

d. Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the company during thereporting period that remain unpaid at the end of the reporting period. The balance is recognised as a currentliability with the amounts normally paid within 30 days of recognition of the liability. Trade and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

e. Impairment of assets

At the end of each reporting period, the Entity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the Entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of a class of asset, the Entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued asset is identified, this is debited against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

f. Plant and equipment

Property, plant and equipment is carried at cost less depreciation and any impairment losses.

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

In the event the carrying amount of plant and equipment is greater than the recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(k) for details of impairment).

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

Depreciation

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

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

- Computer equipment 1 - 3 years
- Office equipment 1 - 5 years
- Plant & equipment 1 - 10 years

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

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

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

g. Financial Instruments

Initial recognition and measurement

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

On initial recognition, all financial instruments are measured at fair value plus transaction costs.

g. Financial Instruments (cont.)

Financial assets

Classification

On initial recognition, the Company classifies its financial assets as measured at amortised cost.

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

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents.

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.

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.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset,

an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

The Company measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Company comprise trade payables and lease liabilities.

h. Provisions

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

i. Leases

At inception of a contract, the Entity assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Entity where the Entity is a lessee. However all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Entity uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;

i. Leases (cont.)

- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Entity anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

j. Employee benefits

i. Short-term employee benefits

The entity classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the entity's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

The Entity's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of employee benefits in the statement of financial position.

ii. Other long-term employee benefits

The entity's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the entity does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

k. Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

l. Goods and services tax (GST)

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

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

m. Inventories

Inventories are measured at the lower of cost and net realisable value.

n. Economic dependence

The Group is dependent on the ASC for a significant proportion of revenue used to operate the business. At the date of this report, the ASC have committed \$1.085m to participation and performance outcomes in 2024-25. The Board of Directors has no reason to believe that the ASC will not continue to support the Group into the future.

o. Critical accounting estimates and judgements

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

Key estimates

i. Impairment

The entity assesses impairment at each reporting date by evaluating conditions specific to the entity that may lead to impairment of assets. When the impairment trigger exists, the recoverable amount of the asset is determined. Fair value less costs to sell or current replacement costs calculations performed in assessing recoverable amounts incorporate a number of key estimates.

Key judgements

i. Performance obligations under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/-type, cost/-value, quantity and the period of transfer related to the goods or services promised.

ii. Lease term and option to extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the Entity will make. The Entity determines the likelihood to exercise the options on a lease-by-lease basis.

iii. Employee benefits

For the purpose of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. The Entity expects most employees will take their annual leave entitlements within 24 months of the reporting period in which they were earned, but this will not have a material impact on the amounts recognised in respect of obligations for employees' leave entitlements.

p. New Accounting Standards for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards that have mandatory application dates for future reporting periods, some of which are relevant to the Company. The Company has decided not to early adopt any of the new and amended pronouncements. The directors anticipate that adoption of the new and amended Accounting Standards may have an impact on the Company's financial statements, however it is impracticable at this stage to provide a reasonable estimate of such impact.

4. REVENUE AND OTHER INCOME	2024 (\$)	2023 (\$)
Grants	1,658,861	1,960,474
Revenue from baseball events	2,576,951	2,315,442
ABL licence fee revenue	630,000	770,000
Sponsorship, broadcast & fundraising revenue	528,422	477,227
Membership revenue	1,546,992	1,378,932
Appearance fees and prize money	63,480	813,012
Revenue from oncharges	586,385	901,889
Other revenue	191,003	130,746
	7,782,094	8,747,723

Grant revenue includes monies received from the ASC which are required to be expended on game development and high performance programs. There are no unfulfilled conditions or other contingencies attached to these grants.

5. SURPLUS/(DEFICIT) FOR THE YEAR

The net result includes the following specific items:

<i>Expenses</i>	2024 (\$)	2023 (\$)
Depreciation	69,029	137,531
(Gain)/loss on disposal of fixed assets	-	30,331
Write-off/(recovery) of bad & doubtful debts	-	56,695

6. CASH AND CASH EQUIVALENTS

	2024 (\$)	2023 (\$)
Cash at bank and on hand	1,412,706	1,021,280
	1,412,706	1,412,706

a. Restricted Cash

The cash and cash equivalents balances include amounts which are held as restricted reserves. These deposits are subject to restrictions and are, therefore, not available for general use by the Group, as follows:

Australian Baseball Alumni	-	253
Sandhurst Cash Common	-	1
Aces Sporting Club Reserve	504,780	508,794
Government Grant Income in Advance	209,591	-
	714,371	509,047

7. TRADE AND OTHER RECEIVABLES

	2024 (\$)	2023 (\$)
Trade receivables	771,532	202,775
Provision for doubtful debts	-	(56,695)
	771,532	146,080
Other receivables	55,092	-
	826,624	146,080

The movement in the provision for expected credit losses in respect of receivables during the year was as follows:

	2024 (\$)	2023 (\$)
Balance as at 1 July	56,695	-
Impairment/(recovery) of amounts	-	56,695
Amounts written-off	(56,695)	-
Balance as at 30 June	-	56,695

8. INVENTORY

	2024 (\$)	2023 (\$)
Sporting equipment, uniforms and merchandise at cost	36,000	-
	36,000	-

9. OTHER CURRENT ASSETS	2024 (\$)	2023 (\$)
Prepayments	304,965	301,108
Deposits	399,773	153,033
Prize money	-	813,012
Other accrued income	48,500	-
	753,237	1,267,153

10. PROPERTY, PLANT & EQUIPMENT	2024 (\$)	2023 (\$)
Baseball Equipment		
Baseball equipment - cost	227,689	206,689
Less accumulated depreciation	(182,829)	(131,421)
Total Baseball Equipment	44,860	75,268
Computer equipment - cost	11,432	11,432
Less accumulated depreciation	(8,338)	(4,620)
Total Computer Equipment	3,094	6,811
Right of use asset - cost	-	82,513
Less accumulated depreciation	-	(58,324)
Total Leasehold Improvements	-	24,189
Total Property, Plant and Equipment	47,954	106,268

Reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the year are set out at right.

	Website Development	Computer Equipment	Plant and Equipment	Office Equipment	Right of Use Asset	TOTAL
At 1 July 2023	1	6,811	75,267	1	24,189	106,269
Additions*	-	-	21,000	-	-	21,000
Disposals	-	-	-	-	(10,286)	(30,331)
Transfers	-	-	-	-	-	-
Depreciation expense	(1)	(3,718)	(51,409)	(1)	(13,903)	(69,031)
at 30 June 2024	0	3,093	44,859	(0)	0	47,952

	Website Development	Computer Equipment	Plant and Equipment	Office Equipment	Right of Use Asset	TOTAL
At 1 July 2022	56,936	8,330	102,830	1,585	65,445	235,127
Additions*	-	7,773	31,230	-	-	39,003
Fixed asset write offs	(13,976)	(1,742)	(1,742)	(1,293)	-	(30,331)
Transfers	-	-	-	-	-	-
Depreciation expense	(42,960)	(7,551)	(45,473)	(291)	(41,256)	(137,531)
at 30 June 2023	1	6,811	75,267	1	24,189	106,269

The Group has a lease contract for its office. The Group's obligations under its lease are secured by the lessor's title to the leased asset.

11. OTHER NON-CURRENT ASSETS	2024 (\$)	2023 (\$)
Security deposits	31,737	30,085
	31,737	30,085
12. TRADE AND OTHER PAYABLES		
Trade payables	128,894	108,552
Aces Sporting Club funds	504,780	508,794
World Baseball Classic 2023 prizemoney distribution	-	428,630
ABL Team Bonds held	120,000	-
Sundry creditors and accruals	280,549	234,708
	1,034,223	1,280,683
13. BORROWINGS		
Insurance Premium Loan	201,214	274,249
	201,214	274,249
14. LEASE LIABILITY		
Leased office	-	24,864
	-	24,864
15. EMPLOYEE BENEFITS		
Provision for annual leave	98,645	72,383
Provision for long-service leave	45,286	43,755
	143,931	116,138
16. REVENUE RECEIVED IN ADVANCE		
Revenue received in advance - Grants	209,591	310,000
Revenue received in advance - ABL Club Licence Fees	570,000	-
Revenue received in advance - Tournament Income	522,875	12,500
	1,302,466	322,500

17. NON-CURRENT EMPLOYEE BENEFITS	2024 (\$)	2023 (\$)
Provision for long-service leave	17,542	12,521
	17,542	12,521

18. MEMBERS GUARANTEE

The parent entity is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the entity is wound up, the constitution states that each member is required to contribute a maximum of \$10.00 each towards meeting any outstanding obligations of the entity. At 30 June 2024, the number of members was 20.

19. CONTINGENT LIABILITIES

The Group has no contingent liabilities as at 30 June 2024.

20. RECONCILIATION OF NET SURPLUS TO NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES

	2024 (\$)	2023 (\$)
Net surplus/(deficit)	(131,030)	193,529
Depreciation and amortisation	69,029	137,531
Loss on disposal of fixed assets	-	30,331
Doubtful debt provision	-	56,695
(Increase)/decrease in receivables	(680,544)	174,441
(Increase)/decrease in inventories	(36,000)	-
Decrease/(increase) in Prepayments	(3,857)	51,350
Decrease/(increase) in other current assets	517,773	(940,136)
Decrease/(increase) in other non-current assets	(1,652)	3,913
Increase/(decrease) in accounts payable	(246,460)	235,109
Increase/(decrease) in provisions	32,814	32,383
Increase/(decrease) in deferred income	979,966	(749,802)
Net cash inflow (outflow) from operating activities	500,039	(774,656)

21. EVENTS OCCURRING AFTER THE REPORTING PERIOD

There is at the date of this report no other matters or circumstances which have arisen since 30 June 2024 that have significantly affected, or may significantly affect the operations of the Group, the results of those operations, or the state of affairs of the Group in financial years subsequent to 30 June 2024.

22. GROUP ENTITIES

	Country of Incorporation	Ownership Interest	
		2024	2023
<i>Parent entity</i> Australian Baseball Federation Ltd	Australia		
<i>Controlled entities</i> Australian Baseball League Pty Ltd	Australia	92.5%	92.5%

23. PARENT ENTITY DISCLOSURES

The Australian Baseball Federation Ltd is the parent entity of the Group for the financial year ended 30 June 2024.

	2024 (\$)	2023 (\$)
Surplus / (deficit) for the year	548,611	(897,239)
Total comprehensive income / (loss) attributable to the members	548,611	(897,239)
Financial position of the parent entity at the year end		
Current assets	2,247,808	2,390,534
Non-current assets	800,210	180,158
Total assets	3,048,018	2,570,692
Current liabilities	1,934,566	2,010,873
Non-current liabilities	17,542	12,521
Total liabilities	1,952,109	2,023,394
Equity	1,095,909	547,298

As at 30 June 2024 there were no material or significant legal claims or contingencies against the parent entity (2023: nil).

The contractual commitments and contingent liabilities of the parent entity are per note 19.

24. PARENT ENTITY DETAILS

The registered office of the Group is:

Australian Baseball Federation Ltd

Unit 51
11-21 Underwood Road
HOMEBUSH NSW 2140

The principal place of business is:

Australian Baseball Federation Ltd

Unit 51
11-21 Underwood Road
HOMEBUSH NSW 2140

DIRECTORS' REPORT

AUSTRALIAN BASEBALL FEDERATION LTD & ITS CONTROLLED ENTITIES

FOR THE YEAR ENDED 30TH JUNE 2024

DIRECTORS' DECLARATION

In accordance with a resolution of the directors of Australian Baseball Federation Ltd and its controlled entities ("the Group"), the directors of the Entity declare that, in the directors' opinion:

1. The financial statements and notes, set out on pages 7 to 24, are in accordance with the Corporations Act 2001 and :
 - a. comply with the Australian Accounting Standards applicable to the company; and
 - b. give a true and fair view of the financial position of the group as at 30 June 2024 and its performance for the year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the group will be able to pay its debts as and when they become due and payable.

Signed this 24th day of October 2024, in accordance with a resolution of the Directors.



David Hynes
Director & President
Sydney, Australia

INDEPENDENT AUDIT REPORT

AUSTRALIAN BASEBALL FEDERATION LTD & ITS CONTROLLED ENTITIES

FOR THE YEAR ENDED 30TH JUNE 2024

REPORT ON THE AUDIT OF THE FINANCIAL REPORT

We have audited the financial report of Australian Baseball Federation Ltd (the Company), which comprises the consolidated statement of financial position as at 30 June 2024, the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows 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 the group is in accordance with the Corporations Act 2001, including:

- i. giving a true and fair view of the company's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- ii. complying with Australian Accounting Standards to the extent described in Note 1, and the Corporations Regulations 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 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 (including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

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

EMPHASIS OF MATTER - MATERIAL UNCERTAINTY RELATED TO GOING CONCERN

We draw attention to Note 2(e), "Going Concern" in the financial report. The conditions disclosed in Note 2(e) indicate the existence of a material uncertainty which may cast significant doubt over the company's ability to continue as a going concern and, therefore, whether it will realise its assets and extinguish its liabilities in the normal course of business and at the amounts stated in the company's financial report. Our opinion is not modified in relation to this matter.

EMPHASIS OF MATTER - BASIS OF ACCOUNTING

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the Corporations Act 2001. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

INFORMATION OTHER THAN THE FINANCIAL REPORT AND AUDITOR'S REPORT THEREON

The directors are responsible for the other information. The other information comprises the information included in the company's annual report for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDIT REPORT

AUSTRALIAN BASEBALL FEDERATION LTD & ITS CONTROLLED ENTITIES

FOR THE YEAR ENDED 30TH JUNE 2024

RESPONSIBILITY OF THE DIRECTORS FOR THE FINANCIAL REPORT

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Corporations Act 2001 and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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 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.

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


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

INDEPENDENT AUDIT REPORT

AUSTRALIAN BASEBALL FEDERATION LTD & ITS CONTROLLED ENTITIES

FOR THE YEAR ENDED 30TH JUNE 2024

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



C W Stirling & Co
Chartered Accountants



John A Phillips
Director

Dated this 24th day of October 2024, Melbourne.
Level 2, 1 Southbank Boulevard, Southbank VIC 3006

Liability limited by a scheme approved under Professional Standards Legislation



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AUSTRALIA