



# 2024

# Annual Report





## History - Mornington Basketball

Towards the end of 1991 the formation and subsequent incorporation of the Mornington District Basketball Association (MDBA) took place. The Doncaster Basketball Association sponsored the association to the V.B.A and all was ready for the 1992 season. With all the associated costs, foundation membership was offered – Adults \$30, Students \$15 with momenta issued for those that helped out.

In November 1991 the uniforms for four representative teams were decided. The main colour of Purple with Green and white were accepted as the club colours. The first representative teams entered were Div 4 Men's, U18 Boys, U18 Girls and a U16 Boys team. There were also 56 teams in the Domestic competition and the first courts were at Mt Eliza Secondary College and Padua College.

There was a competition held to name the representative teams with an overwhelming response the Committee at that time decided on the "Breakers". The association joined forces with "Life be in it" who were managing the two new courts at Peninsula School and these courts became our homecourts until the move to David Collings Centre on Dunn's road late in 1993.

From 1993 the Mornington District Basketball Association operated from the David Collings Leisure centre until the construction of our own 3 court stadium in partnership with Mornington Secondary College.



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# President's Report

It is with great pride and gratitude that I present the 2024 Annual Report for the Mornington District Basketball Association (MDBA). In my first year as President my core focus has been to work on ensuring compliance and long term contractual arrangements between Mornington Secondary College (MSC) and MDBA. In addition I have worked with the MDBA General Manager regarding future facilities and infrastructure upgrades.

This year has been one of growth and continued commitment to providing a safe, inclusive, and thriving basketball community here in Mornington.

Our association would not function without the tireless efforts of our volunteers, coaches, referees, team managers, and committee members. Your time, passion, and energy do not go unnoticed. To our staff—thank you for your professionalism and hard work in managing the day-to-day operations that keep the MDBA running smoothly.

Finally, to our players and families: thank you for choosing to be part of the MDBA community. Your enthusiasm and sportsmanship embody the spirit of our association.

As we look toward the future, we remain focused on strategic growth, community engagement, and infrastructure improvement. We are committed to ensuring that MDBA continues to be a place where everyone—from beginners to elite players—can thrive and enjoy the game we love.

Thank you for your continued support, and I look forward to another successful year ahead.



**Rachel Oliver**  
President

# General Manager's Report

I am pleased to present the General Manager's Report for the Mornington District Basketball Association (MDBA) for 2024. This year has been marked by strong participation, steady growth, and a focus on community engagement and operational improvement.

Our core purpose remains to deliver accessible and enjoyable basketball opportunities for all ages and skill levels. In 2024, we welcomed 5998 registered players across both our domestic winter and summer competitions, a growth of 10.7% compared to the previous year. This growth reflects the community's continued passion for basketball and the strength of our programs.

Our junior domestic competition remains the heartbeat of our association, while our senior competition has continued to provide a high standard of play and a competitive, yet inclusive environment. The introduction of B-All-In a program designed for women and gender diverse people has also been a welcome addition, and we plan to build on this success in the coming year.



During 2024 we announced to our members that from Summer 25/26 we would be introducing a new club based domestic competition. The new domestic competition structure supports MDBA's strategic vision of making basketball more accessible for all members of our community, support basketball pathways, help ensure our players are participating in child safe environments and supports the growth of the sport in our region, leading to better infrastructure and funding opportunities'. To support this initiative MDBA helped form two new domestic clubs with volunteers from our community, being Benton Basketball Club and Balcombe Basketball Club. We also welcomed South East Melbourne Magic with plans for 2 more further clubs to be established in early 2025.

The Junior Breakers program continues to be a source of pride for our community with 27 teams competing in the Victorian Junior Basketball League in 2024. Our 12.1 boys stepped up and competed in Victorian Championship (Reserve), which is a challenging and valuable experience for players and coaching staff. We had 5 teams compete in VJBL Grand Finals being 12.1 girls, 14.4 boys, 16.2 girls, 18.2 boys and 20.2 boys. Our 12.1 girls and 18.2 came away with gold. We have seen many of our junior Breakers players being invited to Basketball Victoria High Performance Programs and this is something that we will continue to work on and improve in the coming year. Across all age groups, our representative teams have demonstrated commitment, resilience, and sportsmanship.

Credit must go to our coaching staff, team managers, and families who dedicate countless hours to supporting our athletes.



At the beginning of 2024, our Youth League Women's and Men's teams took part in the inaugural Big V Youth League Qualification Series. These grading games offered both squads the chance to secure a place in the highly competitive Youth League 1 Division. Despite their efforts, both teams narrowly missed out and will continue competing in the Youth League 2 Division for the 2024 season.

Our senior program plays a vital role in our player development pathway, offering athletes the opportunity to compete at a representative level within Victoria's senior basketball landscape.

We extend our sincere thanks to the Big V league, our dedicated scoretable officials—including statisticians, announcers, and the commissioner—for their ongoing support. Most importantly, a heartfelt thank you to our incredible community for showing up, cheering loud, and standing behind our senior Breakers teams throughout the season. Your support means everything.

One of the ongoing challenges facing our association is access to adequate court space. Demand continues to outstrip supply. During 2024 we actively engaged with the local council and other stakeholders to identify expansion opportunities and long-term facility development options. In 2024 the Mornington Peninsula Shire released the Sports Capacity Plan, Volume 2, Indoor Sports. MDBA was given the opportunity to meet with Shire officers and prepare a detailed response to the report which indicates that there is no plan for future facilities to be built by Council until at least 2032.

In the meantime, we have made several decisions to:

- Prepare detailed plans and costings for installation and expansion of a carpark at Mornington Basketball Stadium;
- Seek quotes for the installation of adequate climate control systems at Mornington Basketball Stadium;
- Plans to install scoreboards at Benton Junior College and the Robert Herbert Gymnasium;
- Installation of new lighting at Robert Herbert gym and plans for court resurfacing and installation of adjustable backboards.

We are proud of our efforts to foster a welcoming and inclusive environment. This year, we launched B-All-In and have continued to provide financial support through court-hire to the Ausome Hoops Program. In March 2024 we hosted Xander's Round this round was dedicated to an extraordinary little boy who is a special part of our Mornington Basketball Community. Xander was born with a rare heart defect, and at just 6 months of age went into major surgery to repair his heart. We raised (xx) for Heart Kids. Breakers also in conjunction with Big V hosted Pink Round, Raising awareness of Breast Cancer, Mental Health Round, dedicated to raising awareness and promoting conversations around Mental Health. These programs have not only enriched our association but also strengthened our ties to the broader Mornington Peninsula community.





The day-to-day success of MDBA would not be possible without our passionate and dedicated team. I would like to extend my heartfelt thanks to our staff, casual employees, and the many volunteers who give their time so generously. Their efforts behind the scenes ensure the smooth operation of games, events, and programs, and their contribution cannot be overstated.

MDBA remains in a sound financial position, with responsible budgeting and prudent financial management. I would like to take this opportunity to thank our Treasurer, Lyndsay Bacyzk who is in his 10th year of service as Treasurer of MDBA. Lyndsay works tirelessly to support our organisation and much of our success simply wouldn't be possible without his sound financial management and leadership, we are all extremely grateful.

We would like to extend our thanks to the incredible sponsors and community partners who have supported us. Your generous contributions, services, and commitment have played a vital role in being able to deliver our programs and competitions plus most importantly a connection with our community. We also continue to explore new funding sources, including sponsorship, grant opportunities, and partnerships. Our connection to our community is important and we have seen significant growth in forming mutually beneficial sponsorship and partnerships agreements with many local businesses, these arrangements are either through contra or financial support. Together, we're building a stronger, more connected community—thank you to the following Sponsors and Partners for being a part of it.

### **Naming Rights Sponsor**

Mornington Mitsubishi

### **Major Sponsor**

Coastal Agents along

### **Club Sponsors**

Go Vita Bayside Health Shop  
Polytec  
Mornington Pool and Spa SUPERSTORE  
BP Electrical Group  
Bendigo Bank (Southern Peninsula)  
Patdry Building  
Recovery Lab Mornington  
All Health Training  
Hooded Lyfe  
Loosie's Diner  
The Window Cleaners  
Emma Ladd Fitness  
Independent Scaffolds  
Bottega 188  
Gary Bradshaw Photography  
Just Print Press.

### **Looking Forward**

As we prepare for the 2025, we are focused on:

- Continued advocacy for improved facilities
- Investing in our people—players, coaches, referees, and staff
- Enhancing our competition and development programs
- Strengthening partnerships within our community and with key stakeholders

We are excited about what the future holds and remain committed to our mission of delivering basketball for everyone, at every level.

Thank you for your continued support, and I look forward to working together for another successful year.



**Samantha Browne**  
General Manager

# Referee Program

## Education and Training

The association currently has 102 active referees, all of whom officiated in the 2024 MDBA competitions. We remain committed to increasing referee numbers in 2025.

Throughout 2024, the following education and training sessions were delivered:

- ☐ Term 1: C Grade Beginner Referee School
- ☐ Term 4: C Grade Beginner Referee School
- ☐ Term 3: B Grade Intermediate Referee School
- ☐ Term 4: A Grade Advanced Referee School
- 

In addition, educational content was introduced via group discussions, with access to game footage to support learning and development.

Referee Advisor Blaine Krapljanov represented Australia at the 2024 Paris Paralympics as an International Technical Official, overseeing the wheelchair basketball competition!



**Blaine Krapljanov**  
Referee Advisor

## Risks and Challenges

A key focus in 2024 was raising the professionalism and standards expected of our referees. This initiative was in response to previous challenges in meeting the minimum standards for referee appointments.

As a result, there has been a positive shift in referee behaviour and attitude, with noticeable improvements in punctuality and commitment to shift allocations over the year.

### Risks and Challenges

- ☐ Youth Referee Retention:  
68 referees (60%) are under 18 years of age. As these young referees mature and their personal circumstances evolve, retention becomes a critical focus. We must work to engage and support them through this transition to encourage long-term involvement.
- ☐ Senior Referee Availability:  
We face challenges in appointing senior referees, particularly for late-evening games that under-18 referees are often unable to cover. There is a need for more experienced referees to step into leadership and referee supervisor roles. Supporting referees as they transition from school to adulthood will be vital in addressing this gap.
- ☐ Referee Development:  
45 referees (43%) are currently at C Grade level. Continued education and upskilling are essential. We will maintain our focus on delivering B and A Grade schools, alongside video-based education and rule revision sessions, to develop referee competency and confidence.

# Junior Breakers (VJBL)

27 teams

12.1 Boys – Victorian Championship Reserve



# Breakers Junior Awards 2024

## Breakers Presentation Day

Our Breakers End of Season Presentation Party was held on Sunday 15th September 2024.

This was a very special event bringing the Club together to celebrate the junior Breakers 2024 season at our club sponsors General Public in Frankston.



# Breakers Junior Awards 2024

## 2024 Coaches of the Year

### Female Coach of the Year:

Holly Harvey - 18.2G



### Male Coach of the Year:

Jon McCluskey - 16.1B



## 5-Year Awards



Archie Jeanes



Charlotte Dunkley



Evan Weir



Jack Rutter



Jordan Fountain



Koby Cooper



Levi Kiely



Leonardo Luppino



Lila Price



Oscar Beesley



Oscar Clelland



Otis Joseph



Perry McCluskey



Sam Egan



Sari Mann



Zara Teleskivi

# Breakers Junior Awards 2024

## Commitment to Breakers

Awarded to player/s that have committed to Breakers and been part of the program from Under 12 to top age Under 18's.



Layla Mann

## High Performance Program Award

The Breakers High Performance Program was awarded to a player who committed to the program and showed the greatest potential and attitude.



Taylah Cruden

## Most Improved Player Award

Awarded to the player that has notable increased impact on the team in a positive way from the beginning to the end of the season. This is done by improving the overall skill level of play but other factors, such as attitude towards team mates and coaches are taken in to account.

- 12.1B** Harry Maestrale
- 12.1G** Grace Peagram
- 12.2B** Brodie Jonsen
- 12.2G** Savannah Clifton
- 12.3B** Harper McArthur
- 12.3G** Mia Avery
- 12.4B** Ben Conacher
- 14.1B** Aston Allan
- 14.1G** Marley Smithson
- 14.2B** Eli Thompson
- 14.2G** Geri O'Shea
- 14.3B** Cameron Hawkey
- 14.3G** Hannah Cooper
- 14.4B** Fletcher Worrall

- 16.1B** Kai Brown
- 16.1G** Abbie Fensome
- 16.2B** Archer Power
- 16.2G** Olivia Strickland
- 16.3B** Tom Merli
- 16.4B** Cohen Beauchamp
- 18.1B** Alex Polatidis
- 18.1G** Rachael Wood
- 18.2B** Aidan Byrne
- 18.2G** Immy Day
- 18.3B** Ben Janssens
- 20.1B** Jack Fountain
- 20.2B** Will Henshall

# Breakers Junior Awards 2024

## Coaches Award

Awarded to the player who demonstrates, throughout the season the true spirit of basketball. They are a highly motivated player who thrives to improve and has consistent attendance at training and matches. They assist and encourage other team members in all aspects of the game and have the respect of his/her peers. This player behaviour aligns with the MDBA values of Accountability, Community, Sportsmanship, Integrity, Transparency and Respect.

<b>12.1B</b>	Mason Simons	Respect	<b>16.1B</b>	Jack Rutter	Accountability
<b>12.1G</b>	Sienna Wood	Community	<b>16.1G</b>	Maya Folkes	Sportsmanship
<b>12.2B</b>	Curtis Paterson	Integrity	<b>16.2B</b>	Otis Joseph	Community
<b>12.2G</b>	Ava Lawrence	Respect	<b>16.2G</b>	Sari Mann	Sportsmanship
<b>12.3B</b>	Ned Russo	Sportsmanship	<b>16.3B</b>	Archer Amado	Respect
<b>12.3G</b>	Olivia Slattery	Integrity	<b>16.4B</b>	Edward Mullen	Best Defender
<b>12.4B</b>	Jensen Barrett	Respect	<b>18.1B</b>	Xaviar Jett Buchanan	Respect
<b>14.1B</b>	Charlie Flavel	Accountability	<b>18.1G</b>	Sophie Hernan	Respect
<b>14.1G</b>	Kalani Vegar	Sportsmanship	<b>18.2B</b>	Matthew Polglase	Accountability
<b>14.2B</b>	Luca Broadbent	Sportsmanship	<b>18.2G</b>	Zali Horner	Sportsmanship
<b>14.2G</b>	Bella Duggan	Best Defender	<b>18.3B</b>	Tate Wilson	Accountability
<b>14.3B</b>	Malu Veidreyaki	Best Defender	<b>20.1B</b>	Cian Parsonson	Best Defender
<b>14.3G</b>	Annabelle Clark	Sportsmanship	<b>20.2B</b>	Angus Jeanes	Integrity
<b>14.4B</b>	Laurence Clarkson	Accountability			



# Breakers Junior Awards 2024

## Most Valuable Player

Awarded to the player who has the largest impact on the team on and off the court. Winning this award should encompass dedication to the team and demonstration of outstanding skills and ability. This player always puts in maximum effort and contributes to his/her team being victorious.

**12.1B** Ash Sayer

**12.1G** Rylie Buchanan

**12.2B** Cooper Horseman

**12.2G** Siena Day

**12.3B** Charlie Graham

**12.3G** Elka Mills

**12.4B** Benji Wallace

**14.1B** Angus Brand

**14.1G** Zoe Cousins

**14.2B** Xavier Sibio

**14.2G** Stella Dark

**14.3B** Oscar Frankish

**14.3G** Ruby White

**14.4B** Robbie Hutcheson

**16.1B** Archie Jeanes

**16.1G** Tayah Wilde

**16.2B** Daniel Field

**16.2G** Amber Firth

**16.3B** Evan Weir

**16.4B** James MacDonald

**18.1B** Ben Fountain

**18.1G** Kijana Katramados

**18.2B** Oscar Clelland

**18.2G** Layla Mann

**18.3B** Tom Mathers

**20.1B** Ezekiel Agesa

**20.2B** Jack Roche



# Breakers Junior Awards 2024

## The Finals and Premiership Teams

Our 2024 Season saw five teams make it through to VJBL Grand Finals. 12.1 girls, 14.4 boys, 16.2 girls, 18.2 boys and 20.2 boys. Our 12.1 girls with Head Coach Madi Smith and 18.2 boys with Head Coach Graeme Polglaise, came away with gold!



## Senior Breakers (Big V)

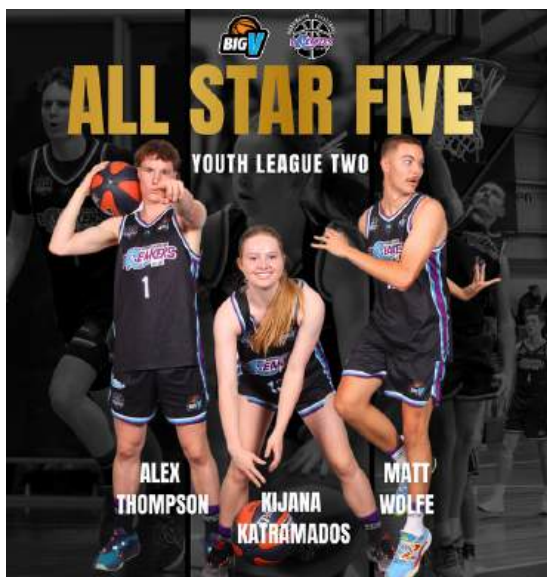
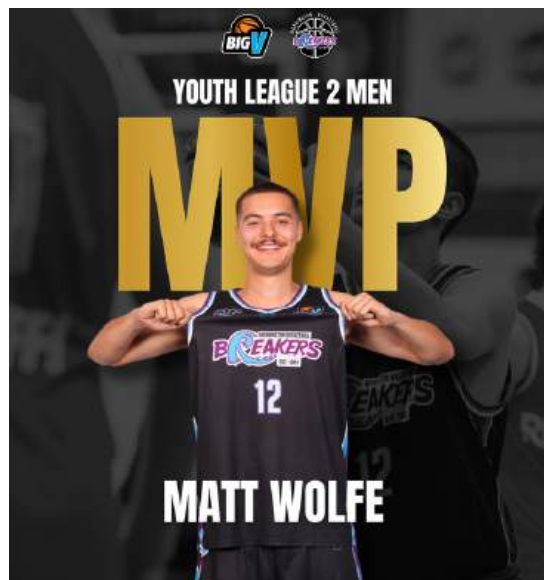
At the start of the year, the Youth League Women and Men travelled to Werribee Stadium to compete in the BigV Youth League Qualification Series. These grading games provided both teams the opportunity to earn a spot in the Youth League 1 Division. Unfortunately, neither team was able to progress and remained in the Youth League 2 Division for the 2024 season.

The Youth League Women finished 4th on the ladder, with 12 wins and 6 losses. They made a finals appearance for the 3rd year in a row, going down to Bellarine in the elimination final. The Youth League Men finished 6th on the ladder, with 15 wins and 7 losses. They also made a finals appearance for the 2nd year in a row, beating Western Port in the elimination final but lost to Sunbury in the semi-finals. The Senior Men finished 10th on the ladder, with 2 wins and 16 losses, and did not progress through to finals.



## Senior Breakers (Big V)

At the Big V Awards night Youth League Men's player Matt Wolfe was awarded the Most Valuable Player for the Youth League 2 Men's competition. Alex Thompson and Matt Wolfe received an All Star 5 award for the Youth League 2 Men's competition, as well as Kijana Katramados receiving an All Star 5 award for the Youth League 2 Women's competition. Max Cairns received the Leading Rebounder award for the Division 2 Men's competition and Amelia Hamod, who was nominated for Defensive Player of the Year for the Youth League 2 Women.



# Senior Breakers Awards 2024

The 2024 BigV season concluded with our annual BigV Awards Night at the Mornington Hotel, with over 90 people in attendance. It was a fantastic evening where our players, coaches, and team staff came together to celebrate the season.

## Youth League Women

**Head Coach:** Brett Spicer



**Molly Turner**  
Most Valuable  
Player



**Kijana Katramados**  
Most Valuable  
Player



**Grace Reidy**  
Best Defender



**Amelia Hamod**  
Rising Star

## Youth League Men

**Head Coach:** Jeremy Leihy



**Matt Wolfe**  
Most Valuable  
Player



**Mitch Bates-Webb**  
Coaches Award



**Alex Thompson**  
Best Defender



**Cooper Kanngiesser**  
Rising Star

## Senior Men

**Head Coach:** John King



**Darryl Corletto**  
Most Valuable  
Player



**Max Cairns**  
Coaches Award



**Kye Taylor**  
Best Defender



# Basketball Victoria

## High Performance Pathway

Mornington Basketball had great success in high performance programs throughout 2024.

### **Basketball Victoria U12 Country Jamboree**

Cooper Crosbie  
Louka Katsoulis  
Ash Sayer

### **Basketball Victoria U12 Metro Jamboree**

Mason Simons

### **Basketball Victoria U12 Top 100 (Metro)**

Riley Cox

### **Basketball Victoria Southern Cross Challenge**

Jack Rutter (BV Country)  
Alex Coloe (BV Country)  
Nathan Cumberland (Coach - BV Country)  
Chris Tuohill (Coach – BV Country)

### **Basketball Victoria U14 Gold Nugget Camp**

Zoe Cousins

### **Australian Junior Basketball Country Cup 2024**

Zoe Cousins

### **State Development Program Scholarship 2024**

Khaya Grimaldi (Country)  
Archie Jeanes (Country)  
Kai Brown (Country)  
Charlie Beck (Country)

### **Future Development Program 2024:**

Mason Simons (Metro)



# Our People

## Committee of Management

Rachel Oliver - President 2024, 2025 (up to AGM 2026)

Michelle Bolitho – Vice President 2024 (up to AGM 2025)

Lyndsay Baczyk - Treasurer 2023, 2024 (up to AGM 2025)

Samantha Browne - Secretary 2024, 2025 (up to AGM 2026)

Chris Jannesse - General Member 2024, 2025 (up to AGM 2026)

Michelle Bolitho - General Member 2024, 2025 (up to AGM 2026) \*moved to Vice President Nov 2024

Matt Beckett – General Member – 2024, 2025 (up to AGM 2026)

Bibe Curtis – 2024, 2025 (up to AGM 2025)

## 2025 Committee of Management Vacancies

Vice President - 2 year term (1 position) 2025, 2026 (up to AGM 2027)

Treasurer - 2 year term (1 position) 2025, 2026 (up to AGM 2027)

General Committee - 1 year term (1 position) 2025 (up to AGM 2026)

## Employees

Samantha Browne - General Manager - Full time

Deb Kruger - Finance Officer - Part time

Nathan Cumberland - Basketball Development Manager – Full Time

Blaine Krapljanov - Referee Advisor – Casual

Phoebe McShane - Administration Assistant (resigned Sept 2024) - casual

Madison Smith – Communications and Administration Coordinator - casual

Lachlan Kanngiesser - Customer Service Officer - casual

Gina Rymers - Customer Service Officer - casual

Beth Waugh – Customer Service Officer – casual

## Contractors

Andrew Sherwell - Director of Coaching

2025





# Mornington District Basketball Association Incorporated Financial Report

2024



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**Mornington District Basketball Association Incorporated**  
**A.B.N. 15 820 327 673**  
**Committee's Report**

The committee members submit the financial report for the Mornington District Basketball Association Incorporated. (the Association) for the financial year ended 31 December 2024 .

**Board Members:**

The following persons are committee members at date of this Committee's Report:

Board Member	Position
Rachel Oliver	President
Michelle Bolitho	Vice President
Lyndsay Baczyk	Treasurer
Sam Browne	Secretary
Bibe Curts	Ordinary Member
Chris Jannese	Ordinary Member
Mathew Beckett	Ordinary Member

**Principal Activities**

The Association is a community organisation which promotes, develops and encourages participation in the sport of basketball. The Association provides individuals with opportunities to maximise their potential by competing in the highest level of basketball possible, given their own ability.

Any profits from operations will be reinvested to improve facilities, services and community links of the Association

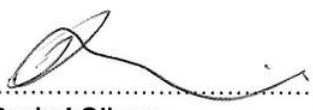
**Significant Changes**

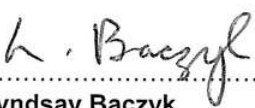
No significant change in the nature for these activities occurred during the year.

**Operating Result**

The profits for the financial year amounted to \$80,581 (2023: \$49,536).

Signed in accordance with a resolution of the Members of the Committee.

  
.....  
**Rachel Oliver**  
**President**

  
.....  
**Lyndsay Baczyk**  
**Treasurer**

Dated this 22<sup>nd</sup> day of April 2025

**Mornington District Basketball Association Incorporated**  
A.B.N. 15 820 327 673

**Statement of Profit or Loss and Other Comprehensive Income  
for the year ended 31 December 2024**

	Notes	2024 \$	2023 \$
Revenue	2	1,211,879	1,105,300
Direct competition expenses		(532,092)	(505,322)
Employee expenses		(355,910)	(324,921)
Depreciation and amortisation	3	(49,623)	(41,741)
Finance cost	3	-	(449)
Sinking fund contribution	3	(21,000)	(21,000)
Other expenses		<u>(172,673)</u>	<u>(162,331)</u>
Profit / (loss) for the year		80,581	49,536
Other comprehensive income		<u>-</u>	<u>-</u>
<b>Total comprehensive income / (loss) for the year</b>		<u><u>80,581</u></u>	<u><u>49,536</u></u>

The accompanying notes form an integral part of these financial statements.

**Mornington District Basketball Association Incorporated**  
A.B.N. 15 820 327 673

**Statement of Financial Position**  
**as at 31 December 2024**

	Notes	2024 \$	2023 \$
<b>Current Assets</b>			
Cash assets	4	850,298	687,851
Trade and sundry debtors		652	6,199
Bonds		3,250	3,260
Inventories	1(d)	30,194	20,723
<b>Total Current Assets</b>		<u>884,394</u>	<u>718,033</u>
<b>Non-Current Assets</b>			
Property, plant & equipment	5	26,864	25,066
Intangibles	6	719,103	759,054
<b>Total Non-Current Assets</b>		<u>745,967</u>	<u>784,120</u>
<b>Total Assets</b>		<u>1,630,361</u>	<u>1,502,153</u>
<b>Current Liabilities</b>			
Payables	7	110,207	95,160
Deferred income	8	155,556	142,320
Provisions	9	67,092	47,748
<b>Total Current Liabilities</b>		<u>332,855</u>	<u>285,228</u>
<b>Total Liabilities</b>		<u>332,855</u>	<u>285,228</u>
<b>Net Assets</b>		<u>1,297,506</u>	<u>1,216,925</u>
<b>Equity</b>			
Members' contribution		185,020	185,020
Retained profits		1,112,486	1,031,905
<b>Total Equity</b>		<u>1,297,506</u>	<u>1,216,925</u>

The accompanying notes form an integral part of these financial statements.

**Mornington District Basketball Association Incorporated**  
A.B.N. 15 820 327 673

**Statement of Changes in Equity  
for the year ended 31 December 2024**

	Members' Contribution \$	Retained profits \$	Total equity \$
<b>Balance 1 January 2024</b>	185,020	1,031,905	1,216,925
Total comprehensive income for the year		80,581	80,581
	<hr/>	<hr/>	<hr/>
<b>Balance at 31 December 2024</b>	<b>185,020</b>	<b>1,112,486</b>	<b>1,297,506</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Balance 1 January 2023</b>	185,020	982,369	1,167,389
Total comprehensive income for the year		49,536	49,536
	<hr/>	<hr/>	<hr/>
<b>Balance at 31 December 2023</b>	<b>185,020</b>	<b>1,031,905</b>	<b>1,216,925</b>
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The accompanying notes form an integral part of these financial statements.

**Mornington District Basketball Association Incorporated**  
A.B.N. 15 820 327 673

**Statement of Cash Flows**  
**for the year ended 31 December 2024**

	Notes	2024 \$	2023 \$
<b>Cash flows from operating activities</b>			
Cash receipts in the course of operations		1,341,603	1,234,453
Interest received		11,023	4,087
Payments to suppliers and employees		(1,178,709)	(1,108,405)
Interest paid		<u>-</u>	<u>(449)</u>
<b>Net cash inflow from operating activities</b>	<b>10</b>	<u>173,917</u>	<u>129,686</u>
<b>Cash flows from investing activities</b>			
Payment for property, plant and equipment		<u>(11,470)</u>	<u>(26,856)</u>
<b>Net cash (outflow) from investing activities</b>		<u>(11,470)</u>	<u>(26,856)</u>
<b>Cash flows from financing activities</b>			
Repayment of borrowings		<u>-</u>	<u>(27,088)</u>
<b>Net cash (outflow) from financing activities</b>		<u>-</u>	<u>(27,088)</u>
<b>Net increase in cash held</b>		162,447	75,742
<b>Cash at the beginning of the financial year</b>		<u>687,851</u>	<u>612,109</u>
<b>Cash at the end of the financial year</b>	<b>4</b>	<u><u>850,298</u></u>	<u><u>687,851</u></u>

The accompanying notes form an integral part of these financial statements.

**Mornington District Basketball Association Incorporated**  
**A.B.N. 15 820 327 673**

**Notes to the Financial Statements**  
**for the year ended 31 December 2024**

**1. Material accounting policy information**

This is a special financial report that has been prepared for distribution to members of the Association for the purpose for fulfilling the Committee members' financial reporting requirements under its Constitution and the Associations Incorporation Reform Act 2012 (Vic). The Committee has determined that the accounting policies adopted are appropriate to meet the needs of the members.

The Association is not a reporting entity because, in the Committee's opinion, there are no users dependent on general purpose financial statements.

**(a) Basis of preparation**

The financial statements have been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

**(b) Revenues**

Revenue from rendering of services is recognised upon delivery of the services to the customers.

Revenue from sales of goods is recognised upon the delivery of goods to customers.

Interest revenue is recognised on a time proportion basis using the effective interest method.

All revenue is stated net of the amount of goods and services tax (GST).

**(c) Income tax**

The Association is only assessable on trading income which relates to non-members and on income received from sources outside its general trading activities. This is due to the Principle of Mutuality that recognised that any surplus arising from contributions to a common fund created and controlled by people for a common purpose is not deemed to be income for taxation purposes.

**(d) Inventories**

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a first-in first-out basis. Net realisable value is the estimated selling price in the ordinary course of business nett of estimated costs necessary to make the sale.

**Mornington District Basketball Association Incorporated**  
**A.B.N. 15 820 327 673**

**Notes to the Financial Statements**  
**for the year ended 31 December 2024**

**1. Material accounting policy information (continued)**

**(e) Property, plant & equipment**

Property, plant and equipment is recorded at cost less depreciation and where applicable an impairment provision.

Depreciation is calculated using the straight-line method to allocate their cost net of their residual values, over their estimated useful lives, as follows:

Furniture, plant & equipment	up to 5 years
Motor vehicles	up to 5 years

The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date. 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 carrying amount. These are included in profit or loss.

**(f) Employee entitlements**

Provision is made for the association's liability for employee entitlements arising from services rendered by employees to reporting date. Employee entitlements have been measured at the amounts expected to be paid when the liability is settled plus on costs.

Long service leave has been measured as the present value of expected future payment to be made in respect of services, employee departures and periods of services.

Oncost for Superannuation and WorkCover have been included in the annual leave and long service leave liabilities.

Contributions to employee Superannuation plans are charged as an expense as the contributions are paid or become payable.

**Mornington District Basketball Association Incorporated**  
**A.B.N. 15 820 327 673**

**Notes to the Financial Statements**  
**for the year ended 31 December 2024**

**1. Material accounting policy information (continued)**

**(g) Goods & Services Tax (GST)**

Revenues expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the taxation authority. In these circumstances the GST is recognised as part of the acquisition of the asset or as part of an item of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included under current receivables or payables in the statement of financial position.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

**(h) Intangible assets**

The contribution towards the construction of the Indoor Sports Stadium has resulted in the right of joint use the facility of the Stadium for a period of 35 years. Accordingly, it is amortised on a straight line basis over the 35 years it provides benefits to the Association. This written down value is further tested for impairment annually, or whenever there is an indication that the carrying value may be impaired, and is carried at written down value less accumulated impairment losses.

Annual co-contribution to the capital reserve account for the capital maintenance of the Indoor Sports Stadium is charged as an expense as the contribution is paid. Any balance in the capital reserve account ( Note 11 - Contingent Asset) at the termination or expiry of the joint use agreement is to be paid in its entirety to The Mornington Secondary College School Council.

**(i) Impairment of assets**

At each reporting date, the association reviews the carrying values 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 to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the profit or loss.

**(j) Comparative amounts**

When current period balances have been classified differently within current period disclosures when compared to prior period, comparative disclosures have been restated to ensure consistency of presentation between periods.

**Mornington District Basketball Association Incorporated**  
A.B.N. 15 820 327 673

**Notes to the Financial Statements  
for the year ended 31 December 2024**

	2024 \$	2023 \$
<b>2. Revenue</b>		
Competition services fees	1,109,943	1,031,143
Function and events	79,955	55,523
Sponsorship & grant	8,636	13,133
Donation & miscellaneous	2,322	1,414
Interest Income	11,023	4,087
	<u>1,211,879</u>	<u>1,105,300</u>
<b>3. Expenses</b>		
<b>Operating surplus includes the following specific expenses:</b>		
Depreciation and amortisation	49,623	41,741
Interest paid	-	449
Co-contribution towards the maintenance of the Indoor Sports Stadium	21,000	21,000
Auditor's remuneration	7,000	7,000
	<u>77,623</u>	<u>70,190</u>
<b>4. Cash assets</b>		
<b>Current</b>		
Cash on hand	-	300
Card account	2,683	1,851
Cash at bank	604,200	452,151
Term deposit	243,415	233,549
	<u>850,298</u>	<u>687,851</u>
<b>5. Property, plant &amp; equipment</b>		
<b>Non-Current</b>		
Furniture, plant & equipment at cost	24,244	12,773
less accumulated depreciation	<u>(17,075)</u>	<u>(12,773)</u>
	7,169	-
Motor vehicle at cost	26,856	26,856
less accumulated depreciation	<u>(7,161)</u>	<u>(1,790)</u>
	19,695	25,066
Total property, plant & equipment	<u>26,864</u>	<u>25,066</u>
<b>Reconciliation of furniture, plant &amp; equipment</b>		
Carrying amount at beginning of year	-	-
Addition	11,470	-
Depreciation	<u>(4,301)</u>	<u>-</u>
carrying amount at end of year	<u>7,169</u>	<u>-</u>

**Mornington District Basketball Association Incorporated**  
A.B.N. 15 820 327 673

**Notes to the Financial Statements  
for the year ended 31 December 2024**

	2024 \$	2023 \$
<b>5. Property, plant &amp; equipment (continued)</b>		
<b>Reconciliation of motor vehicle</b>		
Carrying amount at beginning of year	25,066	-
Addition	-	26,856
Depreciation	(5,371)	(1,790)
carrying amount at end of year	<u>19,695</u>	<u>25,066</u>
<b>6. Intangibles</b>		
<b>Non-Current</b>		
Joint use the facility of the Indoor Sports Stadium at cost less accumulated amortisation	1,398,270 <u>(679,167)</u> 719,103	1,398,270 <u>(639,216)</u> 759,054
<b>Reconciliation of facility use right</b>		
Carrying amount at beginning of year	759,054	799,005
Amortisation	(39,951)	(39,951)
carrying amount at end of year	<u>719,103</u>	<u>759,054</u>
<b>7. Payables</b>		
<b>Current</b>		
Sundry creditors & accruals	102,200	82,800
Net GST payable/(refundable)	(576)	1,355
Payroll liabilities	8,583	11,005
	<u>110,207</u>	<u>95,160</u>
<b>8. Deferred income</b>		
<b>Current</b>		
Competition services fees received in advance	<u>155,556</u>	<u>142,320</u>
<b>9. Provisions</b>		
<b>Current</b>		
Employee entitlements	<u>67,092</u>	<u>47,748</u>

**Mornington District Basketball Association Incorporated**  
A.B.N. 15 820 327 673

**Notes to the Financial Statements  
for the year ended 31 December 2024**

	2024 \$	2023 \$
<b>10. Reconciliation of profit to net cash inflow from operating activities</b>		
<b>Profit for the year</b>	80,581	49,536
<b>Non cash items</b>		
Depreciation and amortisation	49,623	41,741
<b>Change in assets and liabilities</b>		
Decrease (Increase) in receivables	5,547	(2,494)
Decrease (Increase) in bonds & prepayment	10	(2,470)
Decrease (Increase) in inventories	(9,471)	(4,583)
Increase (Decrease) in payables	15,047	19,461
Increase (Decrease) in deferred income	13,236	23,511
Increase (Decrease) in provisions	19,344	4,984
<b>Net cash inflow from operating activities</b>	<u>173,917</u>	<u>129,686</u>

**11. Contingent Asset**

Mornington Secondary School is holding \$312,379 in the Stadium Capital Account as at 31 December 2024. The Association and the School contribute equally to the account which is used to pay for the capital expenditure of the Indoor Sports Stadium. A joint capital expenditure bank account was opened in December 2024. The Association will pay its provision accumulated to \$102,000 to the new joint bank account upon the School transferring the capital account balance to the said bank account.

**12. Association Details**

The registered office and principal place of business of the Association is:  
1051 Nepean Highway, MORNINGTON VIC 3931

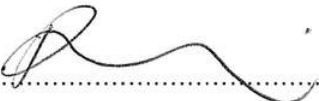

**Mornington District Basketball Association Incorporated**  
**A.B.N. 15 820 327 673**

**Statement by Members of The Committee**

In the opinion of the Committee Members of Management of Mornington District Basketball Association Incorporated (The Association), the financial statements set out on pages 2 to 11:

- 1 give a true and fair view of the financial position of the Association as at 31 December 2024 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
- 2 comply with the Associations Incorporation Reform Act 2012; and
- 3 at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

This statement is made and signed in accordance with a resolution of the Members of the Committee.

  
.....  
**Rachel Oliver**  
**President**  
.....  
**Lyndsay Baczyk**  
**Treasurer**

Dated this 22<sup>nd</sup> day of April 2025



Armstrong Dubois

CHARTERED ACCOUNTANTS

## **Independent Auditor's Report To the Members of Mornington District Basketball Association Incorporated**

### **Report on the audit of the financial report**

#### **Opinion**

We have audited the financial report of Mornington District Basketball Association Incorporated (the Association), which comprises the statement of financial position as at 31 December 2024, statement of profit or loss and other comprehensive income, statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including material significant accounting policy information, and statement by members of the committee.

In our opinion, the accompanying financial report gives a true and fair view of the financial position of Mornington District Basketball Association Incorporated as at 31 December 2024 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the *Associations Incorporation Reform Act 2012 (Vic)*.

#### **Basis for opinion**

We conducted our audit in accordance with the Australian Auditing Standards. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial report section of our report.

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

#### **Independence**

We are independent of the Association in accordance with 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.

#### **Basis of accounting**

Without modifying our opinion, we draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial report has been prepared to assist Mornington District Basketball Association Incorporated to meet the financial reporting responsibilities under the *Association Incorporation Reform Act 2012 (Vic)*. As a result, the financial report may not be suitable for another purpose.

Level 15, 500 Bourke Street, Melbourne, Vic 3000 Australia.

Ph: (61 3) 9695 5500 Fax: (61 3) 9696 7259

Armstrong Dubois Pty Ltd. A.B.N. 29 082 709 741

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### Other information

The management committee is responsible for other information. The other information comprises the information included in the financial report for the year ended 31 December 2024, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and 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 material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

### Responsibility of management and those charged with governance for the financial report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Associations Incorporation Reform Act 2012 (Vic)* and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Association 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 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. Misstatement 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.



Armstrong Dubois



David Armstrong  
Partner

Melbourne  
22 April 2025