



ANNUAL REPORT 2023



BASKETBALL IN VICTORIA PARTICIPATION 2023



21,268
SKILLS DEVELOPMENT
PROGRAMS



495,724
TOTAL
PARTICIPATION

213,318

REGISTERED COMMUNITY
COMPETITION PARTICIPANTS

146 ASSOCIATIONS **423** CLUBS



29%
FEMALE PARTICIPANTS

106,985

SCHOOL PROGRAMS AND
COMPETITION PARTICIPANTS



4,597

PARTICIPANTS OF ABORIGINAL AND/OR
TORRES STRAIT ISLANDER ORIGIN

6,387

PARTICIPANTS WHO IDENTIFY
AS LIVING WITH A DISABILITY

12,347

SPECIFIC DIVERSITY AND INCLUSION
PROGRAM PARTICIPANTS



7,764
REGISTERED TECHNICAL
OFFICIALS



19,179
REGISTERED COACHES



109,393
GAME DAY VOLUNTEERS



390,956

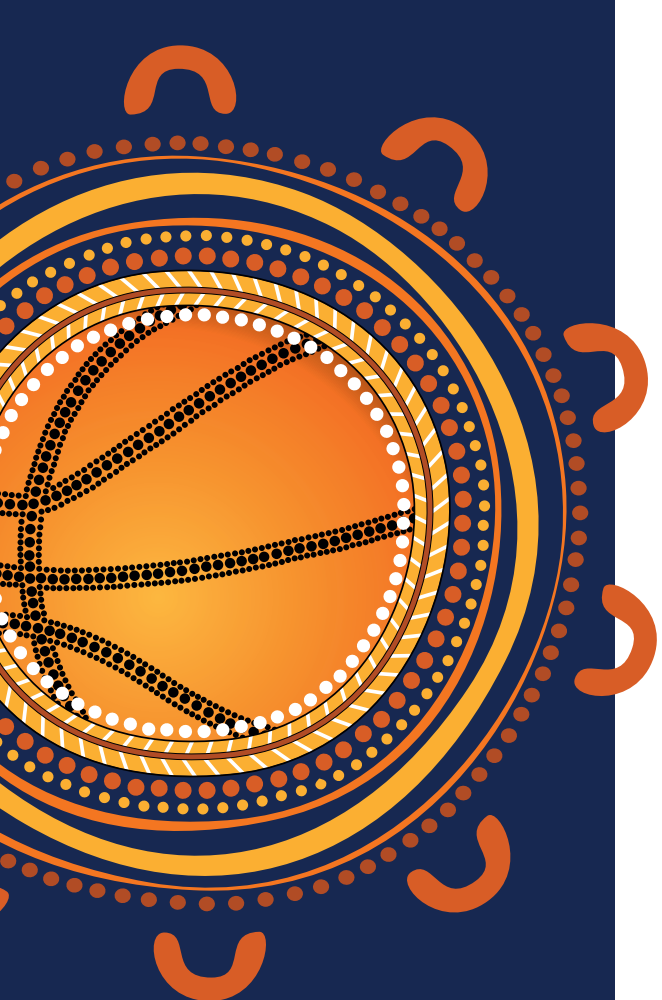
GAMES PLAYED
(WEEKLY DOMESTIC)

65%

PARTICIPANTS PLAYED IN TWO OR
MORE COMPETITION SEASONS

1,133

COURTS USED WEEKLY



CONTENTS

- BOARD AND COMMISSIONS 4
- STAFF 5
- PRESIDENT'S REPORT 6
- CHIEF EXECUTIVE OFFICER'S REPORT 7
- MEMBER & COMMUNITY SERVICES 9**
 - DIVERSITY AND INCLUSION. 10
 - WOMEN AND GIRLS 11
 - ASSOCIATION AFFILIATION 12
 - AUSSIE HOOPS 13
 - SCHOOLS. 13
 - COACH DEVELOPMENT. 14
- FACILITIES AND INFRASTRUCTURE 15**
- COMMUNICATIONS, MARKETING AND DIGITAL 17**
 - COMMUNICATIONS 18
 - DIGITAL. 18
 - COMMERCIAL & PARTNERSHIPS 19
- HIGH PERFORMANCE 20**
 - STATE DEVELOPMENT PROGRAM 21
 - NATIONAL CHAMPIONSHIPS 21
 - BASKETBALL AUSTRALIA 22
 - NATIONAL LEAGUES 23
 - INTERNATIONAL COMPETITIONS 23
- LEAGUES AND COMPETITIONS. 24**
 - JUNIOR REPRESENTATIVE 25
 - SENIOR REPRESENTATIVE 26
 - SCHOOL COMPETITIONS. 28
- TECHNICAL OFFICIALS 29**
- AWARDS 32
- SERVICE AWARDS 33
- FINANCIAL STATEMENTS 34

Basketball Victoria acknowledges the Traditional Owners of the Country throughout Victoria and pays respect to their Elders past and present. We are respectful of the ongoing living cultures of Aboriginal Peoples from all of the Victorian Aboriginal Nations.

BOARD AND COMMISSIONS

BASKETBALL VICTORIA BOARD

Michelle Bruggeman (Chair)
Kylie Bishop
Tracey Browning
John Gdanski
Rob Hyatt
Peter Meehan
Steve Swanson

COUNTRY COMMISSION

Tracy Connors (Chair)
Rhonda Cleveland
Peter Lemke
Julia Lomas
Rob Roberts
Martin Spottiswood
Matt Nelson

JUNIOR REPRESENTATIVE COMMISSION

Ian Leckie (Chair)
Pamela Ball
Michael Barrow
Bess Gillard
Kim Round
Tim Stack
Kristen Vidovich
Peter Wise

SENIOR REPRESENTATIVE COMMISSION

Tim Mottin (Chair)
David Hughes
Dan Kirtley
Anita Ledger
Bridie McGuire
Rob Roberts
Brett Rolfe
Nathan Vogt
Adrian Zemunik

TECHNICAL OFFICIALS COMMISSION

Rod Bush (Chair)
Steven Chadd
Ray Hunt
Greg Liebelt
Rouhi Maher
Michael O'Connell
Helen Pawsey



STAFF

EXECUTIVE

Chief Executive Officer

Nick Honey

Executive Assistant

Merryn Sholer

Administration Officer/Reception

Molly Urquhart-Moran

BUSINESS SERVICES

Chief Financial Officer

Ben Pahl

General Manager - People & Culture

Katherine Merson

People and Culture Coordinator

Kate Lawlor

People and Culture Coordinator

Silvana Harvey

Governance & Operations Manager/Solicitor

Gerry Glennen

Executive Assistant

Rosemary Clark

Child Safety Advisor

Sarah Wolokh

Accounts Officer

Marie Rossborough

FACILITIES AND GOVERNMENT RELATIONS

General Manager - Facilities and Government Relations

Jake Keogh

MEMBER AND COMMUNITY SERVICES

General Manager - Member and Community Services

David Huxtable

Community Development Team Leader

Jodie Harlow

Women and Girls Participation Coordinator

Katherine Gourley

Diversity and Inclusion Manager

Sheena Atkin

Diversity and Inclusion Officer (Walking Basketball)

Kathy Perry

Diversity and Inclusion Officer (Wheelchair Basketball)

Thomas Byrne

Wheelchair Basketball School Program Officer

Andrea Henderson

Wheelchair Basketball School Program Officer

Damian Duke

Participation Officer

Linda Woods

Membership Services Coordinator

Bridie McGuire

Association Development Officer

Thomas O'Connor

Association Development Officer

Chris Gorrie

Association Development Officer

Rebecca McIntyre

Association Development Officer

Jarryd Moss

Coach Development Officer

Rob Coulter

COMMUNICATIONS, MARKETING & DIGITAL SUPPORT

General Manager - Communications, Marketing & Digital

Matt McIntosh

Media and Communications Coordinator

Kym West

Leagues Communication Coordinator

Matt Lynch

Digital Content Producer

Brent Sproule

Commercial & Partnerships Manager

Scott Davis

Senior Digital Support Officer

Kevin Ng

Digital Support Officer

Chantal Cox

HIGH PERFORMANCE AND PATHWAYS

General Manager - High Performance & Pathways

Grant Wallace

State Teams & High Performance Administrator

Paul Groat

Head Coach - Metropolitan Women

Jenna O'Hea

Head Coach - Metropolitan Men

Darren Best

Head Coach - Country Women

Zoe Carr

Head Coach - Country Men

Nathan Cooper-Brown

Participation & Development Coordinator

Craig Hockley

Administration Officer

Joanne Baxter

High Performance Hub Lead Coaches

Adam Tarr

Neil Mottram

Haydn Kirkwood

Samantha Thornton

Joel Anderson

Liam Glascott

Luke Kendall

Mat Holmes

Randy Shanklin

Nick Nihai

TECHNICAL OFFICIALS

General Manager - Technical Officials

Jo Chu

Technical Officials State Program Development Officer

Niam Westaway

Technical Officials Regional Program Development Officer

Jordan Royal

Technical Officials Operations Officer

Michelle Purdham

Technical Officials Elite Development Officer NBL1

Ruben Woolcock

Technical Officials Development Officer

Sarah Bradbury

Technical Officials - VJBL Elite Development Officer

Emily Slack

Technical Officials - Big V/CBL Elite Development Officer

Caitlin Lamont

Technical Officials - Big V/CBL Elite Development Officer

Kash Gaitely

LEAGUES AND COMPETITIONS

General Manager - Leagues and Competitions

Greg Jeffers

League Manager - VJBL

Adrian Campbell

Operations Officer - VJBL

Warren Brown

Association Support Officer - VJBL

Lyn Payet

League Manager - NBL1

Alison Cody

League Manager - Big V

Mark Jeffers

League Administrator - Big V

Andrew West

League Administrator

Amy Vine

Country Competitions Officer

Sarah Szczykowski

Leagues, Events and Statistics Administrator

Matt Royal

Schools Programs Coordinator

Rebecca Ross

School Competitions Coordinator

Emma Hayes



PRESIDENT'S REPORT

MICHELLE BRUGGEMAN

The 2023 calendar year saw our Victorian basketball community continue on a trajectory of growth both in playing numbers and facilities. It is positive to see numbers for both metro and country increasing year on year as we continue to expand our basketball footprint in Victoria. I would like to thank our member associations and all their volunteers who work so hard to make basketball the best sport in the country. We appreciate the wonderful job you do of balancing the needs of your members, clubs, coaches, and referees. On that note, it is with great pleasure that I present the Basketball Victoria 2023 Annual Report.

The past 12 months have been triumphant on and off the court for our organisation. It has been a privilege to be at the helm of an organisation that embraces evolution and analyses objectively how we can do things better. Our 2022-2024 Strategic Plan continues to provide clear direction on where we should be focussing our efforts to ensure we are market leading within the Victorian sporting landscape. With steady leadership, we will continue to develop and promote the pathways that drive success for Victorians at all levels of our sport.

Our inclusive programs including the wheelchair programs that we have introduced into schools, our intellectual disability tournaments and pathways which keep growing in popularity and success, are testament to how we are delivering against this vision. In 2023 this was further demonstrated through the continuously evolving diversity program that the BV

team delivers. We have challenged stereotypes and thinking to support and be more empathetic to our community. Our goal is to support anyone who wants to play or be involved with basketball in any capacity. We want all people who love our game to step onto a court anywhere in Victoria and feel safe and welcome.

I am proud of the way all our staff at BV are member focused and dedicated to providing support for our associations to ensure the stability, sustainability and the future of our sport. Basketball Victoria is committed to increasing child safety awareness in and around our sport. In 2023 it was pleasing to have appointed a dedicated Child Safety Officer to BV, an appointment that has been integral in developing this function for BV with policy development, advice, and counsel, and creating educational material that can be used both internally and externally to support our associations.

Heading into the 2024 AGM, we will see one of our board members stepping down from her position, Tracey Browning. I would like to express my gratitude for her invaluable contributions, especially in the areas of governance, basketball expertise and leadership.

Thank you to our CEO Nick Honey, our volunteer commission members, the executive management team, and staff at Basketball Victoria - from delivering a vast array of programs, to working closely with our member associations, developing our local talent through our many leagues, competitions and high-performance pathways, the team have been outstanding.



IT HAS BEEN A PRIVILEGE TO BE AT THE HELM OF AN ORGANISATION THAT EMBRACES EVOLUTION AND ANALYSES OBJECTIVELY HOW WE CAN DO THINGS BETTER.

I want to also take this opportunity to acknowledge my fellow board members for their support and confidence in my leadership throughout my first year as President. Together we have strengthened our governance structure and committees of the board with an increased focus on risk, equity in our sport and our partnerships with the broader basketball community both nationally and locally amongst our members.

Looking to the future, it's clear basketball in Victoria is fast becoming one of the most popular community sports played, and as the sport grows, we need to as well. During 2024, we are focused on developing our next 5-year strategic plan and we welcome any member insights into this direction.

Finally, I would also like to acknowledge our member associations. Without your hard work, passion and dedication, our sport wouldn't be thriving like it is today.



CEOs REPORT

NICK HONEY

In 2023 we enjoyed another successful year for basketball in Victoria. A boom in basketball Australia wide has presented an opportunity for us to capitalise on this heightened awareness of our sport here in Victoria and push ahead with the consolidation and growth phases in our Strategic Plan.

Our strategic cornerstones of embracing diversity and inclusion, creating safe and welcoming environments, while providing good governance and supporting our 146 member associations, provides everyone with an opportunity to get involved and deliver the best possible basketball experience.

Last year, the game realised gains across all our key metrics including grass roots participation, increased number of fans watching the game and attendance at venues, indicating the sport not only has a strong base but is also positioned well for further growth.

We delivered successful seasons of representative competitions and delivered a significant number of programs for accreditation and upskilling, implemented and consolidated work for a range of projects across facilities and digital programs, extended the already strong work being carried out in our High-Performance program, and had some notable pathway successes for Victorian athletes who made a strong impression on the local and international stage.

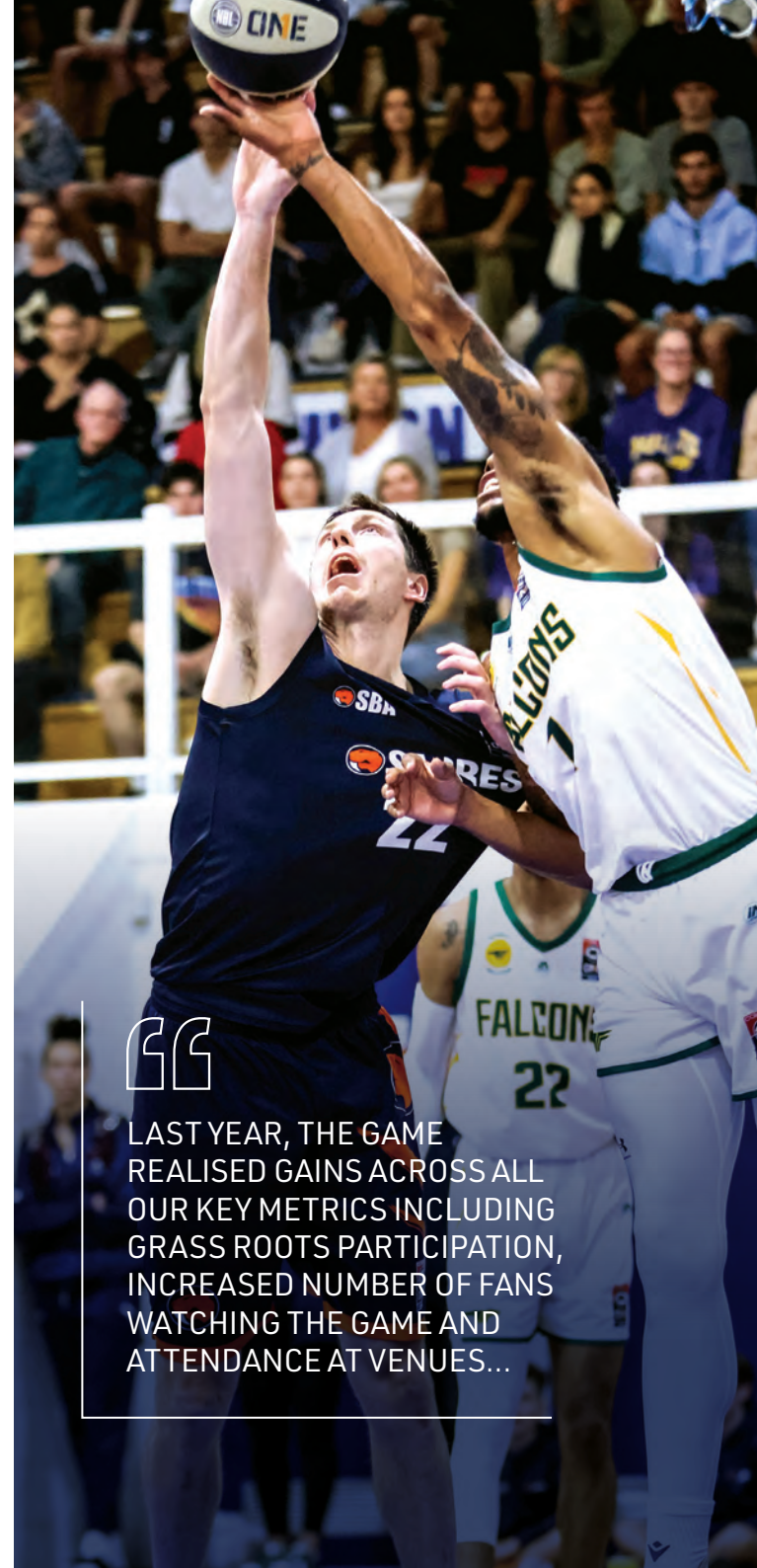
We saw continued success from our long-term advocacy strategy to deliver more courts

through relationship building with local and state government, including the substantial work that was undertaken for the State Basketball Centre, to deliver a true home for Victorian (and Australian) basketball.

The successful completion of this project will deliver a facility capable of enabling the performance pathway to thrive from grass roots all the way through to the elite level. This State Basketball Centre project has set a new benchmark for facility standards both in quality and quantity of basketball specific infrastructure, nationally.

2023 saw the ongoing efforts and commitment to up-skilling and supporting associations via lobbying and advocacy in order to elevate the brand of basketball at all levels of government. This is critical in supporting the trajectory of current growth basketball is enjoying in Victoria. As we enter this golden age of basketball, we are also aware of the ongoing challenges continued growth in our sport presents, including meeting the increased demand for courts and supporting human resources including volunteers and staff.

Our strategic priorities dictated resource allocation in 2023, with new positions created and staff employed including a Child Safety Advisor and a dedicated Women and Girls Officer, expanding our basketball development department as well as additional roles to support the needs of our wheelchair programs. This demonstrates a strong commitment to all our pathways and programs.



“

LAST YEAR, THE GAME REALISED GAINS ACROSS ALL OUR KEY METRICS INCLUDING GRASS ROOTS PARTICIPATION, INCREASED NUMBER OF FANS WATCHING THE GAME AND ATTENDANCE AT VENUES...



...WE WILL CONTINUE TO FOCUS ON GOOD GOVERNANCE AND ENSURING BASKETBALL REMAINS A DESIRABLE SPORT: SAFE, ACCESSIBLE AND AFFORDABLE.

On the court, our State Development Program had a full year of camps, events and training sessions at our 11 High Performance Hubs which helped fuel our efforts at the National Championships. We were rewarded with nine (9) medals across the four events (4 Gold and 5 Silver).

Successfully delivering our representative VJBL competition, Big V, NBL1 and CBL at the elite level and continuing to support the evolution and development of our schools participation program has aided growth across the sport. Further to this, diversifying our competition offerings saw Basketball Victoria leading the way with pathway development – an example being the successful launch of our 3x3 framework in 2023.

We also celebrated a number of young Victorian athletes making their mark on the national and international stage with eight men in the NBA and five women in the WNBA.

2023 also marks a personal milestone for me, having enjoyed 10 years as CEO of Basketball Victoria. Reflecting on the last decade, some of the activities I am most proud of include the investment made into technology with the development and implementation of PlayHQ. The launch of the NBL1 competition in 2019, delivering an enhanced semi-professional pathway for our elite players in Australia in partnership with the NBL, and fostering greater alignment and focus for Victorian basketball through governance reform has enabled us to deliver greater, more efficient outcomes, and to build a single consistent, common voice for the sport of basketball in Victoria.

None of which, however, would have been achieved without our members to deliver it all. Our members bring all these great initiatives to life and ensure that as a sport we continue to strive to reach our potential.

However, our job is not done, and I look forward to launching into the next phase of our growth and development. We will continue to explore ways in which we can use and embrace technology to assist us in lifting the profile of basketball and enhance the basketball product, service and experience. With one year left in the current strategic plan we will continue to focus on good governance and ensuring basketball remains a desirable sport: safe, accessible and affordable.

Lastly, I'd like to take this opportunity to personally thank and acknowledge our Basketball Victoria Board of Directors for their ongoing support, guidance and expertise in driving strategic values into our sport. I would also like to acknowledge long serving Chair, Mike Bainbridge who concluded his term in 2023. Mike's support, advocacy and knowledge throughout his tenure as BV Chair was highly valued and we wish him well.

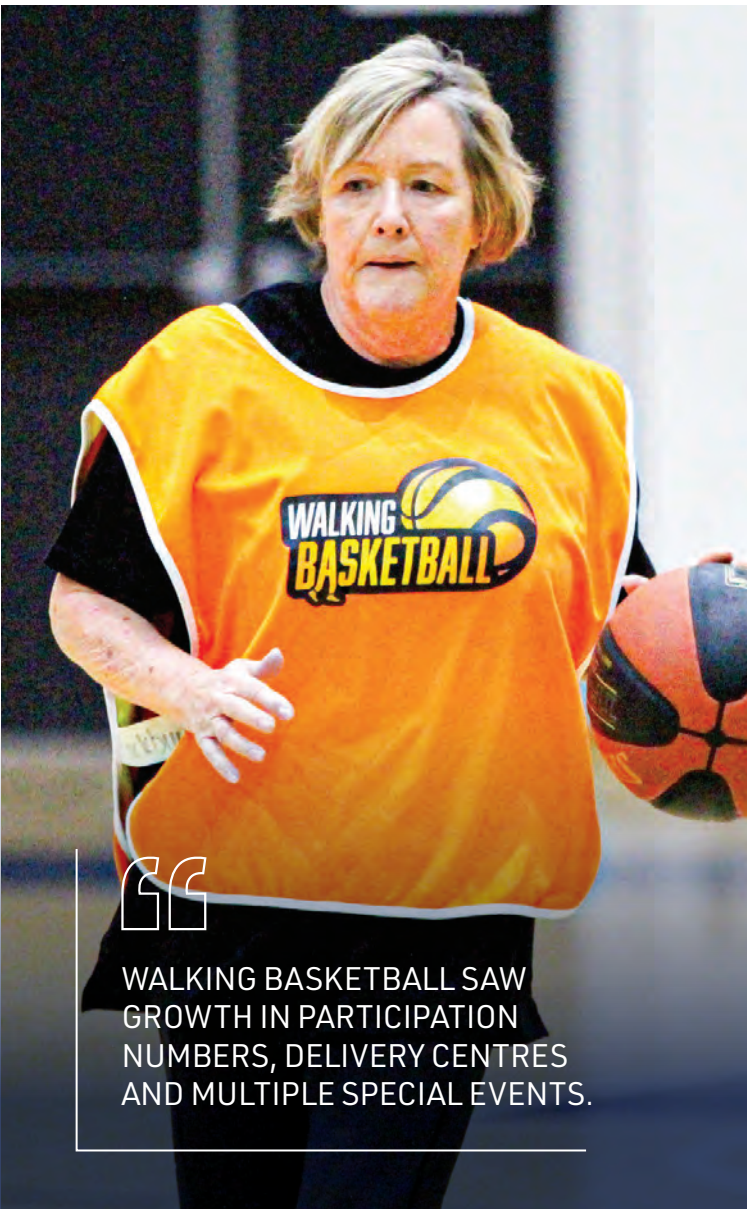
It was another enjoyable year working with our Basketball Victoria Commissions (Country, Junior and Senior Representative, and Technical Officials). I'd particularly like to thank the Chairs – Tracy Connors, Ian Leckie, Tim Mottin and Rod Bush – for their ongoing support and advice.

A massive thank-you to the tireless efforts of the Basketball Victoria staff for their ongoing hard work, energy and focus to support our members and see basketball in Victoria thrive. I would also like to sincerely thank my Executive Assistant Merryn Sholer who continues to be an incredible support not only to myself, but also the broader organisation.

Basketball Victoria's 2023 Annual Report will reference the growth and successes enjoyed across the organisation, as well as our continued mission to enhance the Victorian basketball experience for all of our participants, coaches, referees, volunteers, associations, clubs and partners.



MEMBER & COMMUNITY SERVICES



WALKING BASKETBALL SAW GROWTH IN PARTICIPATION NUMBERS, DELIVERY CENTRES AND MULTIPLE SPECIAL EVENTS.

DIVERSITY AND INCLUSION

WALKING BASKETBALL: Walking Basketball saw growth in participation numbers, delivery centres and multiple special events.

Twenty-five programs were operated with 324 regular participants each week. Twenty-three were delivered by affiliated associations, one delivered by YMCA in MacLeod, and one by a U3A Group in Endeavour Hills.

Frankston, Ballarat, and Waverley Basketball Associations have seen a significant increase in numbers and commenced operating competitive games within their associations. Bulleen, Blackburn, and Eltham Basketball Associations developed a partnership which saw joint trainings and games. The goal for 2024 is to create a regular competition with regions.

Participants also delivered demonstration games at NBL1 and Big V games as part of their entertainment at half time. This was a definite win, with significant social media presence, views and posts.

The annual Walking Basketball 'Celebration Day' was conducted on the 17th of October at the State Basketball Centre (SBC) and the excitement from the groups was palpable. The increase in attendance at the celebration (from associations and participants) required Basketball Victoria to deliver multiple levels to cater for the different abilities, with both competitive and social divisions created.

Kathy Perry, Basketball Victoria's Walking Basketball champion also delivered multiple Seniors Month demonstrations, community activations and 'come and try' days across multiple LGAs with great success.

CMSPORT PROJECT: This project was an exciting opportunity for Basketball Victoria to work with the

Centre for Multicultural Sport (CMSport), Tennis Victoria and Table Tennis Victoria, to identify, develop and deliver strategies that improve the inclusion of culturally diverse communities. The project goal was to provide direct benefits to Basketball Victoria, and in meeting with other sports, indirectly provide benefits to the sport sector as a whole through the development of shared understanding and practice.

In working closely with us, this project identified there are areas of improvement in engaging multicultural communities in grassroots programming. CMSport worked to support Basketball Victoria to improve representation of multicultural Victorians in multiple levels of the sport including equitable representation in participation and committees. Through a review of policies and procedures, coupled with internal and external consultation, an action plan was developed to promote improved inclusion including the development of delivery models that promote cultural diversity and improves confidence of staff to deliver training. This action plan will be delivered through 2024.

WHEELCHAIR BASKETBALL: A 2024-2027 Wheelchair Basketball Strategy was developed and tabled for the Basketball Victoria Board's October 2023 meeting. This strategy was adopted by the Board and clearly outlines the priorities for Basketball Victoria in developing wheelchair basketball. The priorities include:

- Asset build 2022/2023 – 100 Basketball Victoria owned wheelchairs (target reached)
- Recruitment of a Wheelchair Participation Officer – new role at Basketball Victoria (complete)
- Focus on pathway:
 - Community/Schools – Program Development,

Officials Development, Coach Development, Athlete Development

- Local competitions
- State Development Program (SDP)
- Development of a State League
- Development of Victorian Teams into a National League

RECONCILIATION ACTION PLAN: Basketball Victoria's second Reconciliation Action Plan has been adopted by Reconciliation Australia and in early 2024 we will conclude the development of an operational plan around the key priorities and actions:

- First Nations rounds as part of Naidoc Week
- Education opportunities
- Internal Cultural Awareness training stage two
- Clinics and community activations

WOMEN AND GIRLS

In 2023 Basketball Victoria undertook an internal audit of gender equity practices. This was initiated by the onboarding of a permanent staff member responsible for the Women and Girls Participation portfolio and resulted in the identification of current practices across the breadth of the organisation. Each department was involved in the review and short-term, and long-term goals were established.

With the election of Basketball Victoria's first female President in the organisation's 82-year history, Basketball Victoria are uniquely poised to embed women in the uppermost leadership positions across the organisation. In 2023, four of the eight board members were female, and there are two women on the eight-member executive team. Of the four commissions responsible for representing each of the areas of junior pathways, senior pathways, country basketball, and technical officials, one has a



“
42% OF BV STAFF ARE FEMALE, DESPITE WOMEN MAKING UP ONLY 26% OF APPLICANTS FOR ROLES BETWEEN 2017 AND 2022.”

female chair, and two have greater than 40% female representation.

An example of the audit across the organisation can be seen below:

42% of BV staff are female, despite women making up only 26% of applicants for roles between 2017 and 2022.

BV departments vary between 29–63% female staff ratio:

- Business Services & Facilities & Governance 63%
- Leagues & Competitions 40%
- High Performance 29%
- Technical Officials 63%
- Marketing, Communication and Digital 38%
- Membership & Community Services 54%

This demonstrates excellent work in the talent identification and recruitment space.

Short-term goals: include ensuring that a variety of recruitment platforms are used for all advertisements, showcasing the women working at BV and developing guides and policies around inclusive language.

Longer-term goals: include providing sufficient opportunities for professional development and internal promotion, setting up a recurring reporting method for gender equity metrics, and developing a recommendations document for associations regarding gender equity in facilities and infrastructure.

ASSOCIATION AFFILIATION

The Basketball Victoria Member and Community Services department provides services and support to affiliated associations on matters of governance, risk, and reporting. Our objective is to raise the governance and operations of associations across the state to adopt best practice standards and to ensure associations are meeting all legislative and Basketball Victoria Member Obligation By-law requirements.

Gradual implementation of the requirements was used when introducing annual affiliation to ease any perceived pressure on associations. In 2023 and the second year of document uploads, Basketball Victoria were able to analyse these materials in greater detail and identify trends which impacted whether associations were able to re-affiliate. All associations were charged the Membership Affiliation fee.

A total of 527 documents were uploaded by associations and reviewed by the Membership Services area.

As part of the functionality the Basketball Victoria member portal provides, we have added in resource folders so associations can also download content to help with their association operations, including documents and templates relating to:

- Governance
- Financial Management
- People & Culture

ASSOCIATION WORKPLANS

2022: Workplans were created based on the associations that were identified as being on the Model Rules. Association Development Officers (ADOs) delivered the risks of model rules to associations along with the Basketball Victoria preferred constitution template.

2023: This year we created governance and financial work plans based on the below information gathered from the affiliation review:

- Committee positions in breach of own rules;
- Own rules had risks (mainly staff on board);
- Over the GST threshold;
- Over the external audit threshold;
- Under reporting financials to members;
- On Model Rules;
- Consumer Affairs lodgements not up to date;
- Reporting to incorrect financial year; and
- Consecutive financial losses.

ADOs followed up all governance items and the Memberships Services Coordinator delivered GST and Financial Reporting workshops.

The Basketball Victoria Affiliation year is 1 September to 31 August. 146 Associations received BV Board approval for affiliation in September 2023:

- 121 Full Member associations
- 25 Special Purpose Members (no voting rights)



BY THE NUMBERS

	2022	2023	GROWTH
BV Affiliated Associations	142	146	3.00%
Unique Domestic participants	200,617	213,318	6.33%



AUSSIE HOOPS

Ford Aussie Hoops is Basketball Australia’s official introductory program, providing a fun and inclusive Basketball experience for 5-10-year-olds that serves as an introduction to a lifetime of involvement in the game. 2023 saw the exciting partnership between Ford and Basketball Australia expand to include the Aussie Hoops Program.

OVERVIEW 2023

- 6% overall growth in Victoria
- 10.5% increase in girls’ participation
- Five of the Top 10 Centres in Australia are from Victoria
- Seven new Delivery Centre applications approved in 2023

Victorian Aussie Hoops participation has grown by 53% over the last four years.

2019	2020	2021	2022	2023
12,260	3,865 (COVID)	11,079	17,735	18,812

Victorian associations and participants also featured in the Basketball Australia annual Ford Aussie Hoops awards:

- Ford Aussie Hoops Delivery Centre of the Year 2023 - Collingwood Basketball Association.
- Three Victorian participants in the 2023 Ford Aussie Hoops All Star Squad: Kara Soppet, Max Bennett and Charlotte Koce.

BASKETBALL AUSTRALIA FORD AUSSIE HOOPS GRANTS

In 2023, 19 Victorian associations/clubs received Aussie Hoops grants from Basketball Australia:



Mildura BA, Westgate BA, Whittlesea City BA, Vytis Basketball Club, Eltham Wildcats BA, Northern Bobcats Basketball Club, Collingwood BA, Bulleen Templestowe Basketball Club, Whittlesea Junior BA, Wyndham BA, Euroa BA, Broadmeadows BA, Mansfield BA, Yarrowonga Mulwala BA, Sunbury BA, Kerang Amateur BA, Keysborough BA, Geelong Sharks Basketball Club, Surfcoast BA.

SCHOOLS

Basketball Victoria have numerous programs that interact with, or are delivered directly to schools. In 2023 the number of unique participants involved in the various programs was 132,707.

Sporting Schools	34,251
Skills in School / Positive Start	16,477
Hoop Time	35,172
Victorian College Championships	2,781
3x3 (School)	888
Champions Cup	1,658
SEDA	41,480
TOTAL	132,707



COACH DEVELOPMENT

Whilst mandatory coach accreditation has been part of Junior Country Championships since 2017, 2023 saw the mandatory coach accreditation project implemented across all Basketball Victoria competitions including NBL1 South, Big V & VJBL. We will continue to pursue mandatory coach accreditation in 2024, building on the success of the project in 2023.

2023 Mandatory Coach Accreditation Data

Levels	Courses	Coaches	W&G
Community	118	3,470	1,058
Club	79	2,053	408
Association	6	124	20
Performance	1	19	2
TOTAL	204	5,666	

Basketball Victoria committed to the Mandatory Coach Accreditation Project in 2023 and provided a subsidy to each coach completing a course. The financial commitment for each level is below:

Community	\$34,700	contributed \$10 per coach
Club	\$174,505	contributed \$85 per coach
Association	\$20,460	contributed \$165 per coach
TOTAL	\$229,665	

- Approximately 100 coach course participant registrations per week in 2023.
- The online training platform through 'etrainu' has assisted in putting coaches through the accreditation and onto practical sessions.
- Basketball Tasmania and Basketball Victoria are the only states to continue to offer the community course with practical sessions which we believe is important to ensure quality of delivery.

- The Basketball Victoria subsidy for coaches courses ended 31 December 2023.
- Basketball Victoria's 2022 coach course participant numbers were up approximately 800 on our very best year. In 2023, we have again doubled that figure and were up over 1600 coaches accredited compared to the previous year's numbers.
- We have identified a need to have more coach course facilitators, and this will be a priority in 2024.
- Women and girls numbers as a percentage of coaches being accredited has improved, but still need a focus in 2024.
- The Basketball Victoria 'Talking Split' coach podcast has had over 150K downloads and is being consumed by an audience from across Australia and there has been a direct link to more coaches becoming involved in Basketball Victoria's High Performance area.

TOTAL ACTIVE COACHES REGISTERED TO VJBL

	2023	2019	2017
Male	1980 (78.29%) . . .	1637 (77.73%) . . .	1840 (79.82%)
Female	548 (21.66%)	469 (22.26%)	465 (20.17%)
Other	1 (0.03%)	0	0
TOTAL	2529	2106	2305

TOTAL ACTIVE COACHES REGISTERED TO JUNIOR COUNTRY CHAMPS

	2023	2022
Men and Boys	376 (70.67%)	310 (71.75%)
Women and Girls	156 (29.32%)	122 (28.24%)
TOTAL	532	432





FACILITY & INFRASTRUCTURE

BASKETBALL IN VICTORIA is delivered by strong associations and helps foster deep community connections by providing access for people of all ages, abilities and backgrounds to play the game all year-round. Backed by strong research, we know that we can assist our community to be healthier and happier by providing strong programs through local sporting organisations. While these programs help build a well-balanced community, they can only be delivered with appropriate multipurpose community facilities.

Organised sport brings many members of the community together and fosters connections that may not have existed otherwise; the value of these community connections is crucial to our sense of Australian identity. Whether it is playing in a local competition or representing Victoria or Australia on the world stage, Basketball Victoria (BV) is determined to ensure that every aspiring athlete, official, coach or administrator has an equal opportunity to both participate and thrive.

Understanding the importance of using sport to build healthier and strong communities, BV and our local associations are committed to collaborating with other indoor sports, community groups and schools, to ensure we grow and provide inclusive opportunities for all.

As a result of many long-term plans and conversations with key stakeholders, in 2023 we are pleased to report progress for an additional 33 courts on our facilities roadmap in Victoria, that is:

- **STATE BASKETBALL CENTRE**
12 additional courts, opened January 2024
- **FITZROY GASWORKS**
4 courts split over three levels, opening July 2024

- **FRANKSTON**
6 courts, \$45 million in master planning stage now
 - **GEELONG**
11 courts total in master planning stage now
- We support equitable shared access to community and school facilities for all indoor sports and will

continue to take a leadership role in meeting the recreational and social needs of all Victorians. As basketball is the fastest growing team participation sport in the country and the Victorian population is set to almost double over the next four decades, there will be a significant increase in demand for infrastructure, programs, and opportunities in basketball.





COMMUNICATIONS, MARKETING & DIGITAL

COMMUNICATIONS

Another exciting year on-court with some great stories, content and results for the team to capture, celebrate and promote. With the key priorities of sport (brand) awareness, community education and commercial partnership development, we continue to work on delivering a great experience to all levels of the basketball community.

Following the digital acceleration seen during COVID-19, the thirst for dynamic content, the expectation for deeper and more personalised experiences by our community continues to evolve. We will continue to review and ensure we are aware of the latest market trends, such as short form video across our social media channels to deliver quality content to our members and fans. In 2023, across the twelve social media channels we manage, we continued to see traction with the younger basketball demographic with an increase of 5.7% in fans and amassed over 900k engagements.

We continue to work together with associations and take a flexible approach to fostering participation to target areas of need – whether seasonal registration peaks, specific competition types or geographic areas that may need support.

Our team went through some changes, losing Matt McIntosh in late 2023. Matt departed after just over 7 years of service helping build and develop the marketing, communications and digital function across our Basketball Victoria channels and platforms. We have however, secured Sarah Addis as the new GM – Marketing, Communications and Digital to commence in early 2024 and lead the team into the next phase of its growth and development.

DIGITAL

Internally, Basketball Victoria's digital roadmap continued to evolve in 2023. A Customer Relationship Management (CRM) implementation project commenced late in the year with a goal to have the business online and using HubSpot by mid-2024, enabling improved workflow and management of our member communications. A new digital asset management (DAM) tool, Photoshelter also launched in 2023. Ensuring our assets are managed and stored appropriately is critical for historical purposes and allowing us to better utilise the incredible amount of content being produced to promote our sport.

Across a number of key platforms we support and service, we also saw some very positive development



and updates.

Our digital support team continued its hard work with our member associations to provide assistance and education through various mediums and channels. Examples include: in-person, online and helpdesk training and consultation visits, events and webinars for PlayHQ.

A number of useful features were rolled out across our PlayHQ platform in 2023 including live scoring, season rollovers, play-by-play events and a Teampay integration. This integration now allows Teampay to display a game's payment status via the electronic scoring application, prior to the game starting.

For basketball games that are being recorded via third party video supplier Glory League, another API with PlayHQ was rolled out and now provides game events linked with video footage post-game.

In 2023 Glory League emailed 15,075 VJBL participants (incl. coaches and supporters), 53,125 game emails delivered, 82,884 game emails clicked, and a 156% click through rate.



157K
FANS



3.28M
ENGAGEMENTS

SOCIALS, YT VIEWS,
EMAIL OPENS



43.8M
IMPRESSIONS

SOCIALS, YT IMPRESSIONS,
EMAIL CONTACTS SENT



2.4M
WEBSITE VIEWS

A growing number of Victorian basketballers and coaches are now able to access even more statistics, footage and video to improve their game. For Basketball Victoria and our members, it is helping our ability to manage behaviour and ensure the integrity of the game is maintained.

Finally, our partnership with Sportseye and our desire to be data led in our decision making has continued to develop. The level of detail our staff are now able to access through this platform to identify potential growth areas, provide insights to our associations and utilise in funding applications or discussions with government unlocks even more opportunities for everyone involved in Victorian basketball.

COMMERCIAL & PARTNERSHIPS

An incredibly busy and successful year on the courts in 2023 helped to fuel interest in our sport from commercial businesses and ultimately led to the signing of a number of new corporate partnerships throughout the year.

In the online tutoring space, we welcomed Cluey Learning to our portfolio as a Digital and Livestream Partner of the 2023 Junior Country Championships (JCC). Cluey is well aligned with Basketball Victoria and is committed to helping provide opportunities for kids of all ages to lead a balanced, healthy lifestyle, through participation in basketball and achievement in academics. With Cluey Learning's support, Basketball Victoria was able to livestream over

200 games across the JCC tournaments to provide the best coverage yet for the country Victorian community.

To help bring their custom backyard courts to one of the largest basketball markets in the country, Basketball Victoria also partnered with DreamCourts, who are market leaders in fully customisable courts that are designed to meet the needs of players of all levels – from beginners to professionals.



In another key signing, Basketball Victoria have teamed up with Versalux Lighting Systems (Versalux) to help address the need to elevate the standards of lighting for indoor sports stadiums, and create a uniform approach across the lighting at basketball courts and sports stadiums in general. Both Versalux and Basketball Victoria recognise that current lighting practices are deficient and not reflective of

basketball's importance within the local community. The partnership will give Basketball Victoria's 140+ associations and 400+ basketball clubs direct access to Versalux's lighting resources, including their award-winning lighting design team and product engineering teams, to ensure the best possible outcome for playing basketball.

Perhaps the most significant partnership news of 2023 was the renewal of our long-running partnership with Spalding for another six years, through to 2029. Spalding have been an incredible partner of Basketball Victoria since 2019, providing high quality basketballs, backboard systems and accessories to the Victorian basketball community. Spalding will remain the official basketball of all Basketball Victoria representative competitions including NBL1 South, VJBL, Big V and CBL, in addition to tournaments and events. We're thrilled to extend the partnership and look forward to working with Spalding to bring some exciting products to the Victorian basketball community over the next six years.

Basketball Victoria also continued working in partnership with the NBL and each of the Victorian NBL and WNBL clubs to encourage our community to get out to support some of the country's best players, as the national leagues continue to go from strength to strength.

We thank all of our valued partners for their support, which helps to ensure the continued growth and success of our great sport.



HIGH PERFORMANCE & PATHWAYS

OUR HIGH PERFORMANCE Hub program, supported by the State Government, continued to lead the way with skill development and provision of the best possible daily training environment given the workload and restraints of court allocations and athlete commitments.

STATE DEVELOPMENT PROGRAM

Thank you to our host associations that we have partnered with to support the delivery of the State Development Program at our 11 High Performance Hubs located at:

Ballarat; Bendigo; Broadmeadows; Casey; Geelong (Geelong United); Montmorency (Eltham); Melbourne Sports and Aquatic Centre; Shepparton; State Basketball Centre (Knox); Traralgon; and Wyndham.

In 2023 we had a significant number of athletes participate in our skill development and acquisition programs:

- **Future Development Program**
 - Under 14 and Under 15 Women and Men
 - 265 females and 334 males
- **State Development Program**
 - Under 16 and Under 18 Women and Men
 - 200 females and 188 males
- **National Performance Program**
 - ie. athletes on National Depth Charts
 - 24 females and 26 males

High Performance is an unapologetically tough environment, not everyone can be selected in the teams and programs that we manage. Subjectivity always exists in program and team selections, however, to help mitigate this, we have developed

policies, protocols and procedures with our selection processes to cover all identified areas of concern and conflict. It is important to also understand that non-selection in our teams and/or programs is not the end of an athlete's/coach's journey on the basketball pathway, with many developing and/or peaking at different times in their careers. Further, our program aims to not only support on court performance but also develop resiliency and life skills that enable the individual to be better placed in their broader life journey.

NATIONAL CHAMPIONSHIPS

In 2023 we were able to attend all the National Championships hosted by Basketball Australia with the following results achieved:

U20 and Ivor Burge

14-19 February held in Geelong (VIC)

- Ivor Burge (Intellectually Disabled):
 - Women - GOLD
 - Men - SILVER
- Under 20:
 - Women - SILVER
 - Men - SILVER
- U20 Navy (Development):
 - Women - 5th Place
 - Men - 5th Place

U18 and Kevin Coombs Cup

8-15 April held in Brisbane (QLD)

- Kevin Coombs Cup (Under 23 Wheelchair):
 - GOLD
- U18 Country:
 - Women - 7th Place
 - Men - SILVER



4

**NATIONAL
CHAMPS
GOLD
MEDALS**



5

**NATIONAL
CHAMPS
SILVER
MEDALS**

- U18 Metropolitan:
Women – 4th Place
Men – GOLD

U16 National Championships 2-9 July held in Stirling (WA)

- U16 Country:
Women – 5th Place
Men – 5th Place
- U16 Metropolitan:
Women – SILVER
Men – GOLD

In summary, our National Championship medal tally from the 15 state teams we send each year, was nine (9) medals being:

NATIONAL CHAMPIONS

- Victoria Ivor Burge Women
- Kevin Coombs Cup
- Victoria Metropolitan Under 18 Men
- Victoria Metropolitan Under 16 Men

SILVER MEDALISTS

- Victoria Ivor Burge Men
- Victoria U20 Women
- Victoria U20 Men
- Victoria Country Under 18 Men
- Victoria Metropolitan Under 16 Women

BASKETBALL AUSTRALIA

Centre of Excellence

The following Victorians held scholarships at Basketball Australia's Centre of Excellence, located at the Australian Institute of Sport in Canberra:

Women: David Herbert (Head Coach), Bonnie Deas, Sarah Portlock, Sienna Harvey, Sophie Taylor

Men: Ash Arnott (Assistant Coach), Carlin Briggs, Jenson Bradtke, John Furphy, Luke Fennell, Che Brogan

National Performance Camp

We also had 16 Victorian High Performance members achieve National program recognition and participation within the 2023 National Performance Camp held at the Centre of Excellence in Canberra 23 - 25 January, 2023.

The camp was for athletes born in 2006 and 2007 who were selected after performances at either National Championships, in respective athletes' State Performance Programs and/or other emerging pathway events.

Ben Waller, Bonnie Deas, Dash Daniels, Edie Clarke, Harrison Beachamp, Jack Whitbourn, Jesse McIntosh, Josie Agnew, Kyra Webb, Luke Fennell, Maddy Potts,



Ned Renfree, Sarah Portlock, Sienna Harvey, Sophie Taylor, Truman Byrne

Boomers – FIBA Men's World Cup (Asia) August 2023 (9th)

Dante Exum, Dyson Daniels, Jack White, Jason Smith (Head of Delegation), Jock Landale, Josh Giddey

U16 Women – FIBA Asia Championships, Amman (Jordan), 10-16 July 2023 (GOLD)

Sitaya Fagan, Sophie Taylor

U16 Men – FIBA Asia Championships, Doha (Qatar), 18-24 September 2023 (GOLD)

Ash Arnott (Assistant Coach), Cooper Duff-Tytler, Dash Daniels, Harrison Beachamp, Henry Sewell, Mading Kuany, Nathan Cooper-Brown (Head Coach), Ned Brammall, Ryder Cheesman, Sa Pilimai

U19 Women – FIBA World Cup (Germany), 15-23 July 2023 (9th)

David Herbert (Head Coach), Zoe Carr (Assistant Coach), Nadiew Pouch, Paige Burrows, Sophie Burrows, Tess Heal

U17 Women – FIBA Oceania Championships (Port Moresby), 2-7 October 2023 (GOLD)

Bonnie Deas, Sienna Harvey

U17 Men – FIBA Oceania Championships (Port Moresby) 2-7 October 2023 (GOLD)

Ben Waller, Che Brogan, Jack Whitbourn, Ned Renfree

FIBA Women's Asia Cup (Sydney), 26 June - 2 July 2023 (BRONZE)

Cheryl Chambers (Assistant Coach), Alice Kunek, Anneli Maley, Chantel Horvat, Chloe Bibby, Lauren Scherf, Maddi Rocci

NATIONAL LEAGUES

We are also pleased to now report on athletes and coaches progressing to the elite competitions here in Australia as contracted players, or non-reimbursed training squad players, all from our SDP graduating classes of the past four years:

WNBL

- Abby Wehrung – Bendigo Spirit
- Dallas Loughbridge – Southside Flyers
- Ella Batish – Adelaide Lightning
- Erin Condrón – Bendigo Spirit
- Gemma Potter – Canberra Capitals
- Georgia Booth – Southside Flyers
- Hannah Lowe – Assistant Coach, Southside Flyers
- Holly Griffiths – Southside Flyers
- Jade Melbourne – Canberra Capitals
- Kerryn Mitchell – Assistant Coach, Southside Flyers
- Lily Carmody – Melbourne Boomers
- Nyadiew Pouch – Southside Flyers
- Paige Burrows – Melbourne Boomers
- Piper Dunlop – Bendigo Spirit
- Rebecca Pizzey – Canberra Capitals
- Sophia Locondra – Bendigo Spirit
- Steph Gorman – Perth Lynx
- Zoe Carr – Assistant Coach, Bendigo Spirit

NBL

- Austin Rapp – S.E. Melbourne Phoenix
- Campbell Blogg – Melbourne United
- Craig Simpson – Assistant Coach – Adelaide 36ers
- David Okwera – Perth Wildcats
- Fraser Delbridge – Adelaide 36ers
- Joel Foxwell – Melbourne United
- Josh Bannan – Brisbane Bullets
- Justin Schueller – Head Coach – Brisbane Bullets
- Liam Glasscott – Technical Coach, S.E. Melbourne Phoenix

- Nick Mihai – Technical Coach, S.E. Melbourne Phoenix
- Owen Foxwell – S.E. Melbourne Phoenix
- Tom Koppen – Melbourne United
- Tristan Devers – Brisbane Bullets
- Zac Tripplett – Melbourne United

INTERNATIONAL COMPETITIONS

Victorian Basketball had strong representation in international competitions, with the following graduates of our High Performance programs involved with USA Collegiate programs (over 100 female and male athletes), European professional leagues and the WNBA and NBA.

WNBA

- Alanna Smith – Chicago Sky
- Ezi Magbegor – Seattle Storm
- Rebecca Allen – New York Liberty

NBA

- Ben Simmons – Brooklyn Nets
- Brett Brown – San Antonio Spurs Assistant Coach
- Damien Cotter – Chicago Bulls Assistant Coach
- Dante Exum – Dallas Mavericks
- Dyson Daniels – New Orleans Pelicans
- Jack White – Oklahoma City Thunder
- Jock Landale – Houston Rockets
- Josh Giddey – Oklahoma City Thunder
- Trevor Gleeson – Toronto Raptors Assistant Coach

THEODOROS KOTSABAKIDIS ATHLETE ASSISTANCE FUND

In 2018, Basketball Victoria received a generous bequest from the estate of long-time basketball supporter, Theodoros Kotsabakidis (Theo's Meats). The bequest is for the specific purpose of assisting talented young basketballers who in the opinion of Basketball Victoria, have the potential to participate in basketball at an elite level and who would otherwise not be able to pursue that potential.

The application of these funds is determined by the Basketball Victoria Board and its nominated representatives. While the impacts of COVID-19 delayed the initial distribution of grants, in recent years over \$50,000 has been distributed to over 30 athletes from within Basketball Victoria's high-performance program to assist with the cost of participating in elite events including National Junior Championships. The funds are managed to ensure that the program can continue indefinitely with annual distributions to successful applicants.

Theo's Meats sponsored the Albert Park courts for many years.



LEAGUES & COMPETITIONS



...OUR COUNTRY ASSOCIATIONS REGARDLESS OF SIZE, HAVE AN OPPORTUNITY TO COMPETE AND POTENTIALLY WIN A COUNTRY CHAMPIONSHIP TITLE.

IT WAS AN EXCITING year for Victorian basketball in 2023 across the variety of leagues and competitions on offer. Whilst having more children from a broader range of associations across Victoria playing basketball is an exciting outcome, 2023 also saw the first year of Basketball Victoria in partnership with associations operate its own structured 3x3 competition format. The result was a significant step forward in having Victorian and Australian basketball more engaged on the global scene in the Olympic sport of 3x3.

Whilst we acknowledge our terrific staff for their work, the Leagues and Competitions team would like to thank the hundreds of volunteers and association staff who contribute to making it all happen!

JUNIOR REPRESENTATIVE



VICTORIAN JUNIOR BASKETBALL LEAGUE

The Victorian Junior Basketball League (VJBL) received 1,446 team entries from across Victorian associations in age groups of U12-U20 for both boys and girls. This saw an increase of 175 teams on the 2022 season, which is a more substantial jump than we have seen in recent times.

A staple on the Australian junior calendar continues to be the National Junior Classic. 2023 saw the strongest association teams from South Australia, New South Wales and the ACT compete against Victorian teams over the King's Birthday Weekend. Live streaming is and will continue to be an important piece for our sport and once again we provided six courts live streamed throughout the National Junior Classic including Gold Medal matches.

I'd like to congratulate Adrian Campbell on his management and direction for the VJBL including the National Junior Classic. His involvement is now over

20 years, and he has been strongly supported now for many years by Lyn Payet and Warren Brown.



JUNIOR COUNTRY CHAMPIONSHIPS

The Junior Country Championships (JCC) were held across Traralgon, Morwell, Bendigo and Ballarat in 2023. The tournaments provide the participants with an event that has a special atmosphere and meaning to it. With age groups ranging in Divisions from 1-5, our country associations regardless of size, have an opportunity to compete and potentially win a Country Championship title. Increased livestreaming of these events provided the opportunity for more family, friends and the interested basketball public to watch these terrific players in action.

Well done to Matt Royal for his leadership of the Junior Country Championships over the last three years. Matt will move into another role within Basketball Victoria in 2024, but his drive to improve the experience of the country events for all participants has set a new standard for us to push forward with.



3X3

In February 2023, Basketball Victoria launched 3XCup; our own 3x3 competition structure for junior players, set up with an arm for associations and an arm for secondary schools to operate.

The competition structure was built on the back of many associations such as Casey, Nunawading, Frankston, Eltham, Wyndham and others already hosting regular and successful 3x3 tournaments, but with no progression for most of them to follow.

Associations had until late May to run their own tournament. During the July school holidays, Basketball Victoria then brought qualifying teams to a 'State Qualifier'. Ninety-eight teams qualified

for the State Championships in odd age groups from U11-U19 for both boys and girls. Education was provided in the lead-up to the State Championships for parents, referees and players from 3x3 experts Alice Kunek (3x3 Australian player), Damon Lowery (3x3 Australian coach) and Troy Earle (international 3x3 referee).

For the first time in decades, we held a state championship event which saw clubs and associations from across Victoria coming together to compete. Mildura, Bendigo, Wonthaggi, Foster, Geelong (and more) came together in one event to compete against Nunawading, Casey, Dandenong, Broadmeadows and many more.

On a smaller scale, we also restructured 3x3 in our school competitions and held a formalised 3x3 championships for secondary schools with great success.

Within nine months, Amy Vine launched our new structure, in a new format and built out a competition that left children asking for more 3x3! It was a goal to bring all Victorian participants together and in the first year, we've been able to achieve that. A bigger and better 2024 is planned!

SENIOR REPRESENTATIVE



NBL1 SOUTH

Associations across the NBL1 South continued to generate excitement and entertainment and in doing so, create some amazing atmosphere at their venues throughout the 2023 season. 'Sell Out' signs were regular features for many and demonstrate the impact these associations have had on their communities. Led strongly by League Manager Alison Cody, NBL1 South continues to set a high bar around Australia.

Highlights of the season included:

- NBL1 South Championship winners - Knox (Men) and Bendigo (Women). Both teams then went on to win the NBL1 National Finals. Bendigo in an extra achievement went undefeated for 2023!
- Growth! 44% increase in streaming viewership, 24% increase in crowd attendance and 55% increase in website views year on year.

- We created the 'Neil Bradbury Award' for the Referee Coach of the Year. This is in recognition of Neil's service to Victorian basketball, but particularly his length of service and contributions at this level.
- We renamed the women's 'Golden Hands Award' to the 'Kelly Wilson Golden Hands Award'. Kelly went on to win the award for 2023!





BIG V

The ongoing rebuild of depth to the Big V Championship competition for both men and women continued in 2023. It set the platform for 2024 and beyond, with a strong foundation to now confidently reintroduce promotion and relegation between Championship and Division 1.

Whilst formal crowd numbers across the divisions are not supplied, it was evident travelling across the associations of Victoria that basketball irrespective of the division, was being strongly supported by local communities. From Mildura to Pakenham, Warrnambool to RMIT University, crowds filled their respective stadiums in great numbers.

Well done to the leadership - League Manager Mark Jeffers and Big V Administrator Ted West, who developed strong working relationships with a large pool of associations, which saw governance and game day standards increase significantly.

Highlights included:

- Central venue for the Championship Men's and Women's Grand Finals. It saw almost 1,000 people attend to watch Bulleen defeat Wyndham in the women and McKinnon defeat Hume in the men.
- Introduction of a promotion and relegation strategy between Big V and NBL1 South
- Winners of Divisions from across the state with Warrnambool, Shepparton and Gippsland amongst those winning titles in 2023!
- Sell-out crowds at Championship Men, Division 1 Men and Women, Division 2 Men and Victorian Youth Championship Men's Grand Finals.



COUNTRY BASKETBALL LEAGUE (CBL)

Sixty-nine teams competed within four conferences of Men's and Women's competitions through the 2023 season.

The introduction of a weekly podcast for each of the four regionalised conferences and the second year of a live streamed 'Game of the Week' were some of the off-court highlights within the CBL for 2023.

The competition represents a platform for local players of the association to represent their town. A regular feature for many associations includes graduates of their junior programs who've moved or pursuing basketball at higher levels, having the chance to return home and play for their home association against local rivals.

Conference Champions for 2023

- Gippsland Men:
Moe defeated Traralgon 91-89
- Gippsland Women:
Korumburra defeated Wonthaggi 86-62
- North-East Men:
Benalla defeated Myrtleford 100-86
- North-East Women:
Albury defeated Seymour 87-55
- North-West Men:
Mildura defeated Bendigo 105-94
- North-West Women:
Bendigo defeated Kyneton 97-60
- South-West Men:
Mt Gambier defeated Horsham 100-88
- South-West Women:
Portland defeated Mt Gambier 63-40



SCHOOL COMPETITIONS



HOOP TIME

Almost 50,000 children took the courts across Victoria for this leading Primary School participation-based program. For many of the participants, as existing players of our sport, they are provided the opportunity to compete at a level suitable for them; however, for almost half of the participants, Hoop Time presents the first opportunity to play in a series of games in a fun, inclusive environment with friends from school.

Children and their schools are brought into one of the stadiums, often hosted by one of our affiliated associations and introduced to basketball through a series of games. For many Primary Schools it represents the end of a series of weeks in Physical Education classes learning basketball skills to take to the court at Hoop Time!

We welcomed Emma Hayes to the Basketball Victoria team in 2023 and she was outstanding in her coordination of this program working with schools after the early work of Rebecca Ross.



CHAMPIONS CUP

The Champions Cup provides the platform for the best Secondary School basketball teams from across Victoria to compete for the state championship. The tournament brings together teams from a range of different school sporting associations, representing public, private and independents.

The winning team at the Senior (Year 11 and 12) level for boys and girls is awarded the Victorian nomination to the Australian School Championship – Championship Division.

Championship finals day was taken to the historic Nunawading Basketball Stadium. The games were played on a Sunday, large crowds attended and games featured on live stream coverage with commentary, taking school basketball to new heights in Victoria.

2023 Grand Final results

- Senior Men: Rowville Secondary defeated Haileybury College 77-70
- Senior Women: Rowville Secondary defeated Templestowe College 109-54
- Inters Men: Western Heights defeated Rowville Secondary 85-79
- Inters Women: Rowville Secondary defeated Box Hill Senior SC 84-43
- Junior Men: Rowville Secondary defeated St Patrick's Ballarat 66-57
- Junior Women: Rowville Secondary defeated Edinburgh College 69-51



VICTORIAN COLLEGE CHAMPIONSHIPS

In excess of 2,500 secondary school aged boys and girls were provided the opportunity by their school to compete in our competition for schools across Victoria. The tournament is split into competitions for Senior (Year 11 & 12), Intermediate (Year 9 & 10) and Junior (Year 7 & 8) and provides for a Division 1 and Division 2 category in each to compliment schools of any size.

The event is also used as a trial for whether a school believe they'll be good enough to enter into the Champions Cup event later in the year.

In 2023, we took the opportunity to broaden the competition by providing tournament locations in Greensborough, Werribee and Frankston along with the State Basketball Centre.

The school basketball calendar for 2024 has been restructured to allow for a 3x3 season, a Victorian College Championships period, and then finish the year with the Champions Cup.





TECHNICAL OFFICIALS

BASKETBALL VICTORIA continues to invest in the Technical Officials landscape allowing us to successfully deliver on our State Objective to - Value and Resource technical officials appropriately, to support and improve their ability to service the game of basketball and reach their full potential in a Safe environment.

VALUE – MERCHANDISE RANGE

2023 saw us Valuing officials by launching a dedicated merchandise range through our commercial partners, Belgravia Apparel/New Balance and Ref Warehouse. Key stakeholders and officials were consulted to determine the exact needs and desires of officials. With modern designs and materials, options are provided for different seasons, body types, and roles, and the range includes more than just on-court apparel. Promoting uniformity and a team identity is crucial to promoting positive culture across the officiating landscape.

Basketball Victoria is encouraged by the number of associations who are valuing their officials by adopting the new range. We look forward to other associations following suit.

RESOURCE – NATIONAL CURRICULUM

Basketball Victoria and other State Sporting Organisations (SSOs) agreed on the need for collaboration and consistency in training technical officials. The establishment of a National Technical Officials Working Group has seen a body of work and incredible progress in the development of a National Curriculum, focusing on the experiences of officials in community basketball. Creating an educational journey to best train officials provides a resource to all associations in a concerted effort to promote the critical role of technical officials within sport.

Accessibility is a key motivator for the curriculum's design, blending online delivery and face-to-face training to enhance the learning experience. Content has been developed through collaboration amongst the SSOs, featuring input from FIBA, NBL and WNBL referees and referee coaches. The delivery has been trialed with non-officials to gauge their understanding of the language and style of presentation, including teenagers and individuals with diverse learning capacities.

Basketball Victoria is proud to be the driver of this project, allocating key staff and a considerable time investment into its evolution. The excitement for the finished product and what this means for associations is real and the benefits will be substantial, solidifying the education for the next generation of officials.

SAFE – GREEN WHISTLE CAMPAIGN

Basketball Victoria advocates for all officials to be free from abuse, hence the “NO REF NO PLAY” campaign was launched in 2022. With the evolution of Child Safety, we know how important it is to make sure those under the age of 18 are free from abuse but also to provide a positive and supportive environment for them to succeed in.

To achieve this, we needed to have a simple way of identifying those officials who were under the age of 18 quite independent of their ability. From this, Basketball Victoria launched the next campaign “IF THEIR WHISTLE IS GREEN, THEY ARE U18”.

This campaign encourages those at games to publicly highlight how incredible children are for taking up such a challenging role, especially given we have such a heavy reliance on those under the age of 18 to service our sport. The campaign was launched through a single Facebook and Instagram

GREEN WHISTLE CAMPAIGN

13M
SOCIAL MEDIA PROFILES REACHED

90K
REACTIONS

5.6K
COMMENTS

6.2K
SHARES

post without any paid advertising or promotion. Organically, the post reached over 13 million social media profiles and has seen other codes both Nationally and Internationally adopt the concept.

In addition to the State Objective, our responsibility is to assist member associations to deliver their TO Program, service Basketball Victoria's leagues and events, facilitate development of officials with State accreditations, produce National and International officials, and provide resources to partner organisations for their competitions and events.

ASSISTING MEMBER ASSOCIATIONS

We are particularly proud of the work we do in developing our Leagues officials beyond their officiating. Whilst also progressing onto National and International panels, Leagues officials re-enter associations in leadership positions both on and off the court. Eighty-five per cent of associations who participate in NBL1 South, Big V, CBL, and VJBL (VC) have their TO Programs led by Leagues referees.

SERVICING LEAGUES & EVENTS

Leagues Game Appointments: 16,577

Leagues Observation Forms Reviewed: 1,083

Events: 10 (Southern Cross Challenge, NBL1 Blitz & Preseason Camp, National Junior Classic, Junior Country Championships and Jamborees)

Event Observation Forms Reviewed: 1,112

FACILITATE DEVELOPMENT

Referee Courses:

- Level 1 – 85 participants
- Level 2 – 55 participants
- Level 3 – 18 participants

Referee Coach Courses:

- Grade 1 – 37 accredited
- Grade 2 – 12 accredited (pilot)
- Course Observations – 1,083

Scoretable Courses:

- Level 1 – 159 accredited
- Level 2 – 17 accredited
- Level 3 – 13 accredited

Statistician Courses:

- Level 1 – 99 accredited

NATIONAL & INTERNATIONAL PANELS

INTERNATIONAL PANEL (FIBA)

Instructors (5x5): Sarah Bradbury

Referees (5x5): Chris Reid, Elliot Green, Ruben Woolcock, Tayla Flint

Referees (3x3): Damian Lyons

Referees (Wheelchair 5x5): Blaine Krapljanov

Referees (Wheelchair 3x3): Danielle McIntyre

Scoretable Officials: David Booth, Karen Carmody, Ian Collings, Patricia Collings, Stephen Creek, Melissa Duguid, Kerri Fielding, Vivian Hughes, Callum McCluskey, Catherine Moller, Paul Moller, Justine Moller, Trevor Nanscawen, Kevin Ng, Tamara Philippe, Scott Samson, Diane Smyth, Julianne Van Veedendaal, Simon Venn, Amy Vine, Caitlin Vine

Statisticians: Alicia Vengust, Ben Craven, Cooper Aisen, Krystal Waters, Jessica Allford, Jordon Perillo, Sam Northcott, Simone Hallett

NATIONAL PANELS (NBL & WNBL):

Instructors (NBL): Sarah Bradbury

Instructors (WNBL): Adrian Schruhm, Alan Garraway, Sarah Bradbury

Referees (NBL): Brad Henshaw, Chris Reid, Damian Lyons, Elliot Green, Mitch Hare, Ruben Woolcock

Referees (WNBL): Bianca Vernon, Brad Henshaw, Daniel Battye, Elliot Green, Joshua Durand, Ruben Woolcock, Shannon Jennings, Tayla Flint

Scoretable Officials (NBL): Amy Vine, Caitlin Vine, Glenn Peach, Jordan Brammer, Karen Carmody, Mark Bywater, Michael Cleef, Paul Morrissey, Scott Samson, Shahn Dielemans, Simon Venn, Stephen Creek, Tate Wheatland, Trevor Nanscawen, Vivian Hughes

Scoretable Officials (WNBL): Beth Davis, Brittany Jewel, Bryce Brand, Caitlin Nanscawen, Catherine Moller, Cathy Davidson, Chris Vine, Helen Tyrrell, Joanne Greenwood, Karen Mahoney, Leanne Wells, Marcus Nancarrow, Mark Bywater, Matthew Carpenter, Natalie Dean, Nicole Moller, Paul Moller, Phillipa Barry, Sarah Kubik, Scott Samson, Stefan Savic, Tommy Le

Statisticians (NBL): Alicia Vengust, Ben Craven, Brett Aisen, Cooper Aisen, Courtney Cross, Daniel Nancarrow, David Lawson, Emma Henstridge, Erin Benham, Jacob Burnham, Jessica Allford, Jordan Allen, Jordon Perillo, Krystal Waters, Matt Royal, Matt Zakynthinos, Ryan Gardiner, Sam Northcott, Sean Gallagher, Simone Hallett, Tracey Teunissen

Statisticians (WNBL): Aaron Barry, Alex Georgeallis, Alicia Vengust, Ameer Thorn, Ben Craven, Brett Aisen, Cameron Norton, Charlie Fratto, Celine Kearney, Cooper Aisen, Courtney Cross, Daniel Nancarrow, Danielle Wilson, David Lawson, Emma Henstridge, Jacob Burnham, Jordon Perillo, Krystal Waters, Lachlan Woodward, Matt Royal, Ryan Gardiner, Sean Gallagher, Simone Hallett, Warwick Lindsay



AWARDS



DYSON DANIELS

ALAN HUGHES MEDAL
MALE PLAYER
OF THE YEAR



JADE MELBOURNE

BETTY WATSON MEDAL
FEMALE PLAYER
OF THE YEAR



HENRY SEWELL

JUNIOR MALE
ATHLETE OF THE YEAR



SITAYA FAGAN

JUNIOR FEMALE
ATHLETE OF THE YEAR



JAYLEN BROWN

CHARLES RYAN AWARD
WHEELCHAIR ATHLETE
OF THE YEAR



**MIA WILSON &
JORDI-ELLA
GROENWEGEN**

BASKETBALL ATHLETE OF THE
YEAR WITH AN INTELLECTUAL
DISABILITY



BASKETBALL ASSOCIATION
OF THE YEAR

CASEY

BASKETBALL ASSOCIATION
OF THE YEAR RUNNER UP

KNOX

INCLUSIVE BASKETBALL
ASSOCIATION OF THE YEAR

FRANKSTON

JUNIOR PROGRAM OF THE YEAR

KILSYTH

LINDSAY GAZE AWARD
COACH OF THE YEAR

MATTHEW NUNN
KNOX

HENRY PERAZZO AWARD
TECHNICAL OFFICIAL OF THE YEAR

CHRIS REID
KNOX

EDDIE CROUCH
REFEREE PROGRAM OF THE YEAR

PAKENHAM

JACK TERRILL MEDAL
OUTSTANDING CONTRIBUTION TO
BASKETBALL IN COUNTRY VICTORIA

SHARON DENHAM
SWAN HILL

ALLAN ASHE MEMORIAL AWARD
VOLUNTEER OF THE YEAR

LORRAINE SEXTON
BULLEEN-TEMPLESTOWE

JACK CARTER MEMORIAL MEDAL
ADMINISTRATOR OF THE YEAR

TAMMY BOWER
CASEY

SERVICE AWARDS

50 YEARS SERVICE

Brian Menzies
Lorraine Sexton
Lyndsay Clark

35 YEARS SERVICE

Denyse Gale
Fiona Whelan
Kerry Monro
Terri Sutton

25 YEARS SERVICE

Anita Ollerenshaw
Effie Tawaf
Janelle McCluskey
Julia Barnett
Kim Byrnes
Shirley Reid

15 YEARS SERVICE

Momana Mauitia
Rick Vos
Robert Malcolm
Susan Scott
Vicki Turner



BASKETBALL VICTORIA INC.

ABN 92 328 079 452

FINANCIAL STATEMENTS

FOR YEAR ENDED 31 DECEMBER 2023

Statement of Comprehensive Income

For the Year Ended 31 December 2023

	2023	2022
Note	\$	\$
Revenue	5 15,450,063	13,866,399
Depreciation and amortisation	6(b) (439,231)	(354,107)
Cost of Services	6(a) (11,675,320)	(10,745,161)
BA Composite fee	(516,154)	(500,310)
Other operating expenses	(2,672,493)	(2,025,281)
Surplus/(deficit) for the year	146,865	241,540
Other comprehensive income		
Items that will not be reclassified subsequently to surplus/(deficit) for the year		
Realised gains/(losses) on disposal of other financial assets	(5,759)	10,390
Net gain/(loss) on revaluation of other financial assets	11 200,003	(360,268)
Other comprehensive income for the year	194,244	(349,878)
Total comprehensive income for the year	341,109	(108,338)

The above statement should be read in conjunction with the accompanying notes

Statement of Financial Position

As At 31 December 2023

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	6,421,633	7,291,268
Trade and other receivables	9	528,957	605,589
Inventories	10	35,292	-
Other financial assets	11	2,889,488	2,485,106
Other assets	14	552,718	645,801
TOTAL CURRENT ASSETS		<u>10,428,088</u>	<u>11,027,764</u>
NON-CURRENT ASSETS			
Other financial assets	11	2,390,000	2,390,000
Property, plant and equipment	13	582,874	719,125
Right-of-use assets	16	321,189	514,006
TOTAL NON-CURRENT ASSETS		<u>3,294,063</u>	<u>3,623,131</u>
TOTAL ASSETS		<u>13,722,151</u>	<u>14,650,895</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	17	838,682	1,048,083
Lease liabilities	16	123,033	214,750
Employee benefits	18	981,573	879,893
Other liabilities	20	5,329,961	5,179,655
TOTAL CURRENT LIABILITIES		<u>7,273,249</u>	<u>7,322,381</u>
NON-CURRENT LIABILITIES			
Lease liabilities	16	156,659	246,974
Employee benefits	18	71,690	47,581
Other liabilities	20	30,500	1,185,015
TOTAL NON-CURRENT LIABILITIES		<u>258,849</u>	<u>1,479,570</u>
TOTAL LIABILITIES		<u>7,532,098</u>	<u>8,801,951</u>
NET ASSETS		<u>6,190,053</u>	<u>5,848,944</u>
EQUITY			
Accumulated surplus		4,014,737	3,873,631
Reserves	23	2,175,316	1,975,313
TOTAL EQUITY	21	<u>6,190,053</u>	<u>5,848,944</u>

The above statement should be read in conjunction with the accompanying notes

Statement of Changes in Equity

For the Year Ended 31 December 2023

	Accumulated Surplus	Special Reserve	Financial Asset Reserve	Total
	\$	\$	\$	\$
Balance at 1 January 2023	3,873,631	1,264,190	711,123	5,848,944
Surplus for the year	146,865	-	-	146,865
Revaluation increment for other financial assets	-	-	200,003	200,003
Realised gains/(losses) on disposal of other financial assets	(5,759)	-	-	(5,759)
Balance at 31 December 2023	4,014,737	1,264,190	911,126	6,190,053
Balance at 1 January 2022	3,621,701	1,264,190	1,071,391	5,957,282
Surplus for the year	241,540	-	-	241,540
Revaluation decrement for other financial assets	-	-	(360,268)	(360,268)
Realised gains/(losses) on disposal of other financial assets	10,390	-	-	10,390
Balance at 31 December 2022	3,873,631	1,264,190	711,123	5,848,944

The above statement should be read in conjunction with the accompanying notes

Statement of Cash Flows

For the Year Ended 31 December 2023

	2023	2022
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from programs, registrations and insurance	14,381,048	12,234,053
Payments to suppliers and employees	(16,531,219)	(14,678,913)
Sponsorship income received	760,752	739,916
Receipts from interest and other investment income	261,966	118,583
Receipts from funding	624,723	1,649,617
Other receipts	138,276	177,162
Interest paid	(2,848)	(5,361)
Net cash provided by/(used in) operating activities	8 <u>(367,302)</u>	<u>235,057</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	(61,857)	(514,429)
Proceeds from sale of property, plant and equipment	-	37,273
Purchase of investment in listed equities	(329,301)	(635,281)
Proceeds from disposal of investments	119,163	295,182
Net cash provided by/(used in) investing activities	<u>(271,995)</u>	<u>(817,255)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payment of lease liabilities	(230,338)	(245,273)
Net cash provided by/(used in) financing activities	<u>(230,338)</u>	<u>(245,273)</u>
Net increase/(decrease) in cash and cash equivalents held	(869,635)	(827,471)
Cash and cash equivalents at beginning of year	7,291,268	8,118,739
Cash and cash equivalents at end of financial year	7 <u><u>6,421,633</u></u>	<u><u>7,291,268</u></u>

The above statement should be read in conjunction with the accompanying notes

Notes to the Financial Statements

For the Year Ended 31 December 2023

The financial statements cover Basketball Victoria Inc. as an individual entity. Basketball Victoria Inc. is a not-for-profit Association incorporated in Victoria under the *Associations Incorporation Reform Act 2012* ('the Act').

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of preparation

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Significant accounting policies adopted in the preparation of these financial statements are presented in the accounting treatment area of the relevant notes and are consistent with prior reporting periods unless otherwise stated.

2 Critical accounting estimates and judgments

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

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

The significant estimates and judgements made have been described under each relevant note in this financial report.

3 Adoption of new and revised accounting standards

The Association has adopted all standards which became effective for the first time at 31 December 2023, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

4 Income taxes

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

Notes to the Financial Statements

For the Year Ended 31 December 2023

5 Revenue

	2023	2022
	\$	\$
Revenue from contracts with customers		
Registration fees	6,121,717	5,311,322
School/beginner programs income	609,025	561,129
Development programs income	1,575,088	1,311,308
State team income	285,517	273,359
JRC competition and trading revenue	1,081,038	906,339
SRC competition and trading revenue	955,876	902,699
BVC competition and trading revenue	277,406	196,698
NBL1 competition and trading revenue	1,182,156	1,157,663
HP Program Income	1,272,216	866,753
Sponsorship and marketing income	691,593	691,878
Government and other funding	594,510	1,110,174
	14,646,142	13,289,322
Revenue from other sources		
Basketball and merchandise sales	138,276	177,162
Events income	15,743	-
Investment income	261,966	118,583
Sundry income	387,936	281,332
	803,921	577,077
Total Revenue	15,450,063	13,866,399

Accounting treatment

Basketball related activity income is earned from provision of services when performance obligations are either satisfied over time or at a point in time. Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

Revenue from the provision of registration subscriptions is recognised when performance obligations are satisfied over time.

Government and other funding income is recognised when performance obligations are satisfied under the terms of the funding agreement.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised when it becomes receivable on a proportional basis taking into account the interest rates applicable to the financial assets.

Other investment income is recognised as revenue when received.

Other revenue in relation to rendering of services as the service is performed.

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

Notes to the Financial Statements

For the Year Ended 31 December 2023

5 Revenue

Key estimates - long term contracts

The Association undertakes long term contracts which span a number of reporting periods. Recognition of revenue in relation to these contracts involves estimation of future costs of completing the contract and the performance obligations of the contract. The assumptions are based on the information available to the Association at the reporting date, however future changes or additional information may mean the expected revenue recognition pattern has to be amended.

6 Expenses from transactions

(a) Cost of Services

	2023	2022
	\$	\$
Sports insurance scheme expenses	761,046	563,574
School programs expenses	826,024	626,929
Development programs expenses	2,307,156	1,867,154
State teams expenses	759,758	709,793
Basketball and merchandise expenses	67,116	107,595
JRC competition and trading expenses	822,310	729,744
SRC competition and trading expenses	952,903	877,038
BVC competition and trading expenses	393,406	299,981
NBL1 competition and trading expenses	1,045,402	1,184,752
HP Program expenses	1,892,371	1,994,560
Sponsorship, marketing and communication expenses	1,152,187	1,074,456
Government and other funding expenses	404,527	579,990
Events expenses	145,808	16,266
Facilities planning expenses	145,306	113,329
Total	11,675,320	10,745,161

(b) Other expenses

The result for the year was derived after charging/(crediting) the following expense items:

	2023	2022
	\$	\$
Depreciation expenses - property, plant and equipment	198,108	158,927
Depreciation expenses - right-of-use assets	241,123	195,180
	439,231	354,107
Interest expense on lease liabilities	2,848	6,078
Bad and doubtful debts	64	6,005

Notes to the Financial Statements

For the Year Ended 31 December 2023

6 Expenses from transactions

Accounting treatment

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

Employee benefits expenses include salaries and wages (including associated on-costs), leave expenses, termination payments, superannuation expenses (i.e. employer contributions), fringe benefits tax, workcover premiums and other employee related expenses. Employee benefits expenses have been allocated to respective cost centres.

Basketball related expenses are recognised as expenses in the reporting period in which they relate.

Other expenses are recognised as expenses in the reporting period in which they incurred.

All expenses are stated net of the amount of goods and services tax (GST).

7 Cash and cash equivalents

	2023	2022
	\$	\$
Cash at bank and in hand	6,421,633	6,791,268
Short-term deposits	-	500,000
	<u>6,421,633</u>	<u>7,291,268</u>

Accounting treatment

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

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

Notes to the Financial Statements

For the Year Ended 31 December 2023

8 Cash flow information

Reconciliation of net result to net cash provided by operating activities:

	2023	2022
	\$	\$
Surplus for the year	146,865	241,540
Non-cash flows in surplus:		
- depreciation	439,231	354,107
- net gain on disposal of property, plant and equipment	-	(482)
- bad and doubtful debts	-	6,005
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	76,632	(315,534)
- (increase)/decrease in other assets	93,083	(223,972)
- (increase)/decrease in inventories	(35,292)	155,284
- increase/(decrease) in trade and other payables	(209,401)	144,892
- increase/(decrease) in income in advance	(1,004,209)	(210,178)
- increase/(decrease) in employee benefits	125,789	83,395
Cashflows from operations	<u>(367,302)</u>	<u>235,057</u>

9 Trade and other receivables

	2023	2022
	\$	\$
Trade and other receivables	558,957	635,589
Provision for doubtful debts	(30,000)	(30,000)
	<u>528,957</u>	<u>605,589</u>

Accounting treatment

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances. No interest is charged on trade receivables.

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

Receivables are stated inclusive of GST.

A provision has been made for doubtful debts. The Association applies the simplified approach to providing for expected credit losses (ECL) prescribed by AASB 9, which permits the use of the lifetime expected loss provision for all trade receivables. To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due. The impairment provision is based on the best information at the reporting date. The amount of the impairment is recorded in a separate allowance account with the loss being recognised as an expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Notes to the Financial Statements

For the Year Ended 31 December 2023

10 Inventories

	2023	2022
	\$	\$
Merchandise	35,292	-

Accounting treatment

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

11 Other financial assets

	2023	2022
CURRENT	\$	\$
Listed investment portfolio at market value	2,889,488	2,485,106
NON-CURRENT		
Investment in non-listed equity at fair value	2,390,000	2,390,000

Notes to the Financial Statements

For the Year Ended 31 December 2023

11 Other financial assets

Movement in investment in other financial assets

	Listed investment		Non-listed equity		Total	
	2023	2022	2023	2022	2023	2022
	\$	\$	\$	\$	\$	\$
Opening balance	2,485,106	2,494,885	2,390,000	2,390,000	4,875,106	4,884,885
Additions	329,307	635,281	-	-	329,307	635,281
Disposals - cost	(124,928)	(284,792)	-	-	(124,928)	(284,792)
Revaluation movements	200,003	(360,268)	-	-	200,003	(360,268)
Closing balance	2,889,488	2,485,106	2,390,000	2,390,000	5,279,488	4,875,106

12 Fair value measurement

The Association measures its listed investment portfolio and investment in non-listed equity at fair value on a recurring basis. Where fair value has not been able to be determined based on quoted price, a valuation model has been used.

Fair value hierarchy

AASB 13 *Fair Value Measurement* requires all assets and liabilities measured at fair value to be assigned to a level in the fair value hierarchy as follows:

Level 1	Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.
Level 2	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
Level 3	Unobservable inputs for the asset or liability.

The table below shows the assigned level for each asset and liability held at fair value by the Association.

	Level 1	Level 2	Level 3	Total
31 December 2023	\$	\$	\$	\$
Financial assets				
Listed investment portfolio	2,889,488	-	-	2,889,488
Investment in non-listed equity	-	2,390,000	-	2,390,000
31 December 2022	\$	\$	\$	\$
Financial assets				
Listed investment portfolio	2,485,106	-	-	2,485,106
Investment in non-listed equity	-	2,390,000	-	2,390,000

There were no transfers between levels of the fair value hierarchy. The current use of each asset measured at fair value is considered to be its highest and best use.

Notes to the Financial Statements

For the Year Ended 31 December 2023

13 Property, plant and equipment

	2023	2022
	\$	\$
Office equipment		
At cost	672,164	658,702
Accumulated depreciation	(541,321)	(454,670)
Total office equipment	<u>130,843</u>	<u>204,032</u>
Computer software		
At cost	569,643	524,543
Accumulated depreciation	(197,904)	(117,258)
Total computer equipment	<u>371,739</u>	<u>407,285</u>
Leasehold Improvements		
At cost	363,498	363,498
Accumulated amortisation	(283,206)	(255,690)
Total leasehold improvements	<u>80,292</u>	<u>107,808</u>
Total property, plant and equipment	<u><u>582,874</u></u>	<u><u>719,125</u></u>

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Office Equipment	Computer Software	Leasehold Improvements	Total
	\$	\$	\$	\$
Year ended 31 December 2023				
Balance at the beginning of year	204,032	407,285	107,808	719,125
Additions	16,757	45,100	-	61,857
Depreciation expense	(89,946)	(80,646)	(27,516)	(198,108)
Balance at the end of the year	<u>130,843</u>	<u>371,739</u>	<u>80,292</u>	<u>582,874</u>

Accounting treatment

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

Property, plant and equipment is depreciated on a straight-line basis over the asset's useful life to the Association, commencing when the asset is ready for use. Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

Notes to the Financial Statements

For the Year Ended 31 December 2023

13 Property, plant and equipment

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Office Equipment	10-33%
Computer Equipment	10-33%
Leasehold improvements	6.7%

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

Key estimates - impairment of property, plant and equipment

The Association assesses impairment at the end of each reporting period by evaluating conditions specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Key estimates - useful life of assets

The Association determines the estimated useful lives and related depreciation and amortisation charges for its plant and equipment and finite life intangible assets. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated.

14 Other non-financial assets

	2023	2022
	\$	\$
Prepayments	540,218	645,801
Accrued income	12,500	-
	<u>552,718</u>	<u>645,801</u>

15 Impairment of non-financial assets

At the end of each reporting period, 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 statement of comprehensive income.

Notes to the Financial Statements

For the Year Ended 31 December 2023

16 Right-of-Use Assets and Lease Liabilities

(a) Statement of financial position

The Association has leases over a range of assets including vehicles, office and IT equipment.

	2023	2022
	\$	\$
Right-of-use assets	594,485	708,845
Accumulated depreciation	<u>(273,296)</u>	<u>(194,839)</u>
Total	<u>321,189</u>	<u>514,006</u>
Current lease liabilities	123,033	214,750
Non-current lease liabilities	<u>156,659</u>	<u>246,974</u>
Total	<u>279,692</u>	<u>461,724</u>

(b) Statement of comprehensive income

The amounts recognised in the statement of comprehensive income relating to leases are shown below:

Interest expense on lease liabilities	2,848	6,078
Depreciation of right-of-use assets	241,123	195,180

Accounting treatment

Right-of-use assets

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

Lease liabilities

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Notes to the Financial Statements

For the Year Ended 31 December 2023

16 Right-of-Use Assets and Lease Liabilities

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Exceptions to lease accounting

The Association has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Association recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Key judgements - lease term

The lease term is a significant component in the measurement of both the right-of-use asset and lease liability. Judgement is exercised in determining whether there is reasonable certainty that an option to extend the lease or purchase the underlying asset will be exercised, or an option to terminate the lease will not be exercised, when ascertaining the periods to be included in the lease term. In determining the lease term, all facts and circumstances that create an economical incentive to exercise an extension option, or not to exercise a termination option, are considered at the lease commencement date. Factors considered may include the importance of the asset to the company's operations; comparison of terms and conditions to prevailing market rates; incurrence of significant penalties; existence of significant leasehold improvements; and the costs and disruption to replace the asset. The company reassesses whether it is reasonably certain to exercise an extension option, or not exercise a termination option, if there is a significant event or significant change in circumstances.

Key estimates - incremental borrowing rate

Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. Such a rate is based on what the Association estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of a similar value to the right-of-use asset, with similar terms, security and economic environment.

17 Trade and other payables

	2023	2022
	\$	\$
Trade payables	223,954	297,698
GST payable	200,240	117,782
Sundry payables and accrued expenses	414,488	632,603
	838,682	1,048,083

Notes to the Financial Statements

For the Year Ended 31 December 2023

17 Trade and other payables

Accounting treatment

The Association's financial liabilities include trade and other payables, which are measured at amortised cost using the effective interest rate method.

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

Payables are stated inclusive of GST.

18 Employee benefits

	2023	2022
	\$	\$
CURRENT		
Provision for annual leave	487,693	452,590
Provision for long service leave	493,880	427,303
	<u>981,573</u>	<u>879,893</u>
NON-CURRENT		
Provision for long service leave	<u>71,690</u>	47,581

Accounting treatment

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

Employee benefits are presented as current liabilities in the statement of financial position if the Association does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

Key estimates - employee benefits provision

The liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

19 Key Management Personnel Remuneration

The total remuneration paid to 9 (2022: 9) key management personnel of the Association was \$1,560,132 (2022: \$1,330,214).

Notes to the Financial Statements

For the Year Ended 31 December 2023

20 Other liabilities

	2023	2022
	\$	\$
CURRENT		
Government funding contract liabilities	1,170,030	1,529,015
Other contract liabilities	4,159,931	3,650,640
	<u>5,329,961</u>	<u>5,179,655</u>
NON-CURRENT		
Government funding contract liabilities	<u>30,500</u>	1,185,015

Income from funding with sufficiently specific performance obligations are recognised in the statement of comprehensive income when the Association has satisfied the performance obligations under the terms of the funding. The Association exercises judgement over whether the performance obligations have been met, on a funding by funding basis. The performance obligations for activity-based funding are the number of services provided or program objectives achieved in accordance with terms and conditions agreed to with the funding providers.

Revenue is recognised when a service provision is completed or a program objective is achieved. The performance obligations have been selected as they align with funding conditions set out in the agreements issued by the funding providers.

21 Total Equity

	BV	BV Country	JRC	TOC	SRC	Total
	\$	\$	\$	\$	\$	\$
2023						
Balance at the beginning of the year	4,080,064	443,685	711,888	-	613,307	5,848,944
Realised gains/(losses) on disposal of other financial assets	(5,759)	-	-	-	-	(5,759)
Revaluation increment	200,003	-	-	-	-	200,003
Surplus/(deficit) for the year	(114,836)	-	258,728	-	2,973	146,865
Balance at the end of the year	<u>4,159,472</u>	<u>443,685</u>	<u>970,616</u>	<u>-</u>	<u>616,280</u>	<u>6,190,053</u>
2022						
Balance at the beginning of the year	4,566,423	443,685	504,626	(81,495)	524,043	5,957,282
Realised gains/(losses) on disposal of other financial assets	10,390	-	-	-	-	10,390
Revaluation decrement	(360,268)	-	-	-	-	(360,268)
Surplus/(deficit) for the year	(136,481)	-	207,262	81,495	89,264	241,540
Balance at the end of the year	<u>4,080,064</u>	<u>443,685</u>	<u>711,888</u>	<u>-</u>	<u>613,307</u>	<u>5,848,944</u>

Notes to the Financial Statements

For the Year Ended 31 December 2023

22 Financial risk management

The Association is exposed to a variety of financial risks through its use of financial instruments. The Association's overall risk management plan seeks to minimise potential adverse effects due to the unpredictability of financial markets.

The most significant financial risks to which the Association is exposed to are liquidity risk, credit risk, price risk and interest rate risk. The principal categories of financial instrument used by the Association are trade receivables, cash at bank, other financial assets measured at fair value through other comprehensive income, trade and other payables and lease liabilities. The Association does not have any derivative financial instruments at 31 December 2023.

The Board has overall responsibility for the establishment of the Association's financial risk management framework including investment policy. The Board monitors the proportion of equity securities in its investment portfolio based on market indices. Material investments within the portfolio are managed on an individual basis and all buy and sell decisions are made in line with the Basketball Victoria Investment Strategy with approval from a nominated member of the Board and the CEO. The primary goal of the Association's investment strategy is to maximise investment returns whilst preserving capital and management is assisted by external advisers in this regard. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Association's activities.

The totals for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

	2023	2022
	\$	\$
Financial assets		
Cash and cash equivalents	6,421,633	7,291,268
Trade and other receivables (cost)	558,957	635,589
Other financial assets - current	2,889,488	2,485,106
Other financial assets - non-current	2,390,000	2,390,000
Total financial assets	<u>12,260,078</u>	<u>12,801,963</u>
Financial liabilities		
Trade and other payables (i)	638,442	776,122
Lease liabilities - current	123,033	214,750
Lease liabilities - non-current	156,659	246,974
Total financial liabilities	<u>918,134</u>	<u>1,237,846</u>

Note: (i) The amounts disclosed here exclude statutory amounts (e.g. GST payable and other tax payables).

Accounting treatment

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

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

Notes to the Financial Statements

For the Year Ended 31 December 2023

22 Financial risk management

Financial Assets

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

Classification

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

- amortised cost
- fair value through other comprehensive income - equity instrument (FVOCI - equity)

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

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

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

Interest income and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Fair value through other comprehensive income

The Association maintains a strategic listed investment portfolio and an interest in an unlisted entity over which they do not have significant influence nor control. The Association has made an irrevocable election to classify these equity investments as fair value through other comprehensive income as they are not held for trading purposes.

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

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

Notes to the Financial Statements

For the Year Ended 31 December 2023

22 Financial risk management

Impairment of financial assets

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

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

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

The Association uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

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

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

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

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 Association 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 Association comprise trade payables and lease liabilities.

23 Reserves

Financial asset reserve

Change in the fair value of investments are recognised in other comprehensive income - financial asset reserve. Amounts are reclassified to statement of comprehensive income when an impairment arises.

Notes to the Financial Statements

For the Year Ended 31 December 2023

24 Contingent liabilities and contingent assets

The Association did not have any contingencies at 31 December 2023 (31 December 2022: None).

25 Events occurring after the reporting date

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

26 Statutory Information

The registered office and principal place of business of the Association is:
Basketball Victoria Inc.
State Basketball Centre, 291 George St
Wantirna South Victoria 3152

Statement by the Board of Directors

In the opinion of the Board of Directors of Basketball Victoria Inc. the financial report as set out on pages 1 to 21:

1. Gives a true and fair view of Association's financial position as at 31 December 2023 and its performance for the year ended on that date in accordance with Australian Accounting Standards - Simplified Disclosures and the *Associations Incorporation Reform Act 2012* .
2. 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 in accordance with a resolution of the Board of Directors and is signed for and on behalf of the Board of Directors by:



President
Michelle Bruggeman

Dated 24 April 2024

Basketball Victoria Inc.

Independent Audit Report to the members of Basketball Victoria Inc.

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report of Basketball Victoria Inc. (the Association), which comprises the statement of financial position as at 31 December 2023, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes to the financial statements and the statement by the board of directors.

In our opinion, the accompanying financial report of the Association for the year ended 31 December 2023 is prepared, in all material respects, in accordance with Australian Accounting Standards.

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 Association in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Information other than the Financial Report and Auditor's Report Thereon

Those charged with Governance are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the Annual Report of the Association, (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 on the other information obtained prior to the date of this auditor's report, 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.

Responsibilities of Management and Those Charged with Governance

The Board of Directors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and for such internal control as the Board determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board 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 the Board either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The Board is responsible for overseeing the Association's financial reporting process.

Basketball Victoria Inc.**Independent Audit Report to the members of Basketball Victoria Inc.****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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board's 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 Association'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 reporter, 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 Association 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.

We communicate with the Board 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.

From the matters communicated with the management, we determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



ACCRU MELBOURNE (AUDIT) PTY LTD



C J FLYNN
Director

24 April 2024

