



# ANNUAL REPORT 2023



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**Annual General Meeting  
27<sup>th</sup> June 2024 1830hrs  
Sportz Central  
74A Bray Street Coffs Harbour NSW 2450  
Coffs Harbour Basketball Association Inc.**

**Agenda**

No.	Agenda item	
1	Meeting Open	Chair
2	Attendance as per sign in sheet	Chair
3	Apologies	Chair
4	Adoption of the 2023 Annual General Meeting Minutes	Distributed with Annual report
5	Reports	Chair
6	Motions: Appointment of Auditor for 2024: Hogbin Quinn & Bentley (HQB)	Chair
	Election of officers: Nominations Received: President 1 Year Joel Shannon	Chair
7	Secretary 3 Years Hollie Sens Natalie Ballard  Treasurer 2 Years Sarah Schmidt	
8	Life Member Nominations: Leonie Woodward Michelle Parker Renyolds	Chair
9	Public Officer:	Chair
10	Next Meeting: April 2025	Chair
11	Meeting Close	Chair

# COFFS HARBOUR BASKETBALL

## 18<sup>th</sup> May 2023 Annual General Meeting Coffs Harbour Basketball Association Inc. Minutes

No.	Agenda Item
1	<p><b>Meeting Open: 1819hrs</b> Natalie Ballard Opened the meeting and passed on the Presidents Apologies who is unwell and unable to attend: Message from the president: Elliot Plater passes on his gratitude to all members that have assisted across the year, through some extremely difficult times the association staff, board and volunteers truly stepped up and helped Coffs Harbour Basketball work through these and move forward in a positive manner.</p>
2	<p><b>Attendance:</b> as per sign in sheet. Attendance checked for compliance with constitution – quorum reached meeting to proceed.</p>
3	<p><b>Apologies:</b> Ashley Markham, Naomi Markham, Judy smith, Nathenya Fall, Leisa Mihai, Laurie Van Loo</p>
4	<p><b>Adoption of the 2022 Annual General Meeting Minutes:</b> The Annual General Meeting minutes are contained in the annual report and were distributed via email to all registered members. Move the minutes be accepted: Move: Kelly Gater Second: Matt Cook Carried.</p>
5	<p><b>Reports:</b> The financial report contained within the annual report including all sub section reports were accepted Move: Sarah Schmidt Second: Matt Cook Carried</p> <p>No concerns raised from the reports from the floor.</p>
6	<p><b>Motion:</b> No motions were submitted. Voting for vacant board positions was conducted by first past the post. <b>Treasurer Position:</b> Sarah Schmidt Unanimous vote</p>
7	<p><b>Directors position Vacancies to fill three:</b> <b>Successful candidates:</b> Felicity Cook Michelle Parker Nathenya Fall</p> <p><b>Life Membership:</b> Nominee Justin Baldwin – citation read to the floor Vote conducted:</p>

	Life Membership accepted Congratulations Justin.
8	<b>Auditor:</b> Appointment of auditor- Hogbin, Quinn and Bentley have been our auditors for quite some time. Would the association like to continue with this. Move: Michelle Parker Second: Sarah Schmidt. Carried. <b>Public Officer:</b> With not other interested person the Public Officer position remains as Natalie Ballard on behalf of the association.
9	<b>Next Meeting:</b> March 2024
10	<b>Meeting Close:</b> With there being no further business the chair thanked those for attending and closed the meeting at 1844hrs

## President's Report

Welcome to the Annual General Meeting for Coffs Harbour Basketball Association for 2023. Your input and interests are very important to this association and you are all appreciated. I will be spending some time in my report recapping 2023 and the year that was, acknowledging some of our achievements, recognising some of our key people and perhaps touch upon some of our future ideas.

Since our last Annual General Meeting where all Board positions were filled there has been movement within our board, but the results driven members still in place have continued to look forward and put all our efforts into adding value to our members who are the main focus for CHBA. We continue to meet monthly with each Director tabling their portfolios achievements and strategies for the next month. Natalie Ballard continues to help guide our BOM as Secretary and support of our other Directors.

We have Sam Amos as our Administrator, who continues managing the Associations daily running tirelessly. Our finances are being well managed by Michelle Betland.

Our programs have supported the growth of players under the guidance of Coaching Director Felicity Cook with the support of our fantastic volunteer coaches. Rising Suns another successful year Aussie Hoops, Suns Academy (first time ever), Dads and Daughters run by Mat Cook, Domestic and Holiday Programs with Guest Coaches from around the regional areas in NSW. Our Walking basketball program also ran successfully for 4 terms.

Our competitions have now transitioned into clubs with four well supported clubs. BDC Barracudas, Mantas, Narwhals and Seahorses. We also introduced rep player caps and returned players to their own age group which proved positive and showed in the results with a very close and fairer competition. The work behind the scenes by our club delegates and competitions committee has been tireless and amazing to make the vision become a reality. The uniforms look incredible and will be completed with the addition of shorts in 2024. Clubs would not have eventuated without the support of our members who were supportive and flexible with the changes that had to occur for its implementation.

Our major sponsor for clubs Welcome Hospitality Group supported the purchase of the new uniforms and an opportunity to add more financial support with raffles at the 3 venues who are named on the uniforms, Moonee Beach Hotel, Sawtell Hotel and Toormina Hotel.

Another great addition to our association was the recruitment of Neil Goffet as our Operations Manager in October. In November 2023 we announced our new association logo and we welcomed a new life member Justin Baldwin.

I would like to thank our sponsors for all their support of our players, referees and programs, the number of individual and team sponsors of our representative players and teams was higher than ever before. Without the valuable financial contribution sponsors make to the association, players and teams we would not be able to conduct the programs that we do. Your ongoing support has proven vital for many players continuing to play the sport we love and to allow CHBA to continue to provide

opportunities for our kids. I hope that we can continue to foster great relationships with our sponsors and CHBA will continue to strive in improving the ways in which we can look after local businesses and give back to the sponsors that are so willing to assist.

I would like to acknowledge the efforts of Natalie Ballard for her work in developing our junior referees to build a base for the years to come. It is exciting to see the growth not only in numbers but the drive to become better referees. Our referees have achieved many fantastic results during the year which is highlighted further in the report.

Adam Jones has also done an amazing job in supporting our referees by gaining sponsorship to assist with the costs of travelling away to referee at representative rounds.

Sportz Central renovations have seen disruptions to our competitions, programs, and rep trainings throughout the entire 2023 being fully closed at some points. Through the hard work of Sam in the office who has liaised with Sportz Central and other venues in our area we have been able to continue all of these in slightly different formats and locations. With Wiggulga opening in late 2022 it has supported some of these changes to our normal schedules. With the refurbishments scheduled to finish in late 2023/early 2024, this short-term pain will result in a great gain, not only an extra court but 3 new regulation sized courts to allow us to host more events in the future, such as Jamboree and more JPL/NEJL rounds. I thank everyone for their patience and support during this time. It has now been confirmed we will be hosting the Jamboree for U12 aspiring State players in 2024.

I would like to thank all those people who have stepped in and assisted myself and the board members, and ensure our members were still able to play this sport we love. The current Board Members have worked tirelessly along with our office staff to ensure CHBA continues to operate on all levels. It is a privilege to work alongside them and see the dedication they have to this Association and community.

In the 2023 Representative Season, our teams achieved remarkable success, showcasing their talent and dedication on the court. Notable highlights include our teams securing runners-up positions in the NEJL Finals for U14W2, U18M1, and U14W1 categories. Additionally, our U12 Men Div 1 and U12 Women Div 1 teams impressed with their 3rd place finishes, while the U12 Women Div 2 team showcased their resilience by achieving 4th place. In the JPL Finals, our U18W1 team's top-four finish in the state reflected their exceptional performance, despite facing tough opponents. Moreover, our U12W1 team's triumph in the State Cup underscored their determination and skill. Overall, these achievements highlight the club's commitment to excellence and the outstanding efforts of our players and coaches.

This will be my last duty as President of CHBA, thank you for the opportunity to help guide this amazing association in a forward direction alongside this amazing group of people on the Board of Management and the Administrative team that steer the ship on a daily basis. I look forward to seeing you around our newly refurbished stadium.

**Elliot Plater**  
President

## Treasurer's Report

Dear Members,

I am happy to report that the association continues this year to be in a sound financial position. The accounts have been audited and the auditor's report is attached.

The financial statements show a loss for the year of \$43,063 compared to a loss of \$20,074 for the year ended 31 December 2022.

Some of the contributing factors to be noted are the higher costs associated with the running of programs and competitions, the significant reduction of court space due to the prolonged closure of back courts during renovations, no active Sporting Schools programs in place and the additional costs associated with hiring extra facilities such as Wiigulga Complex and the University courts have attributed to this.

The Statement of Financial Position maintains a strong net asset position of \$164,376 however this has decreased compared to net assets of \$207,439 last year due to the loss recorded for 2023.

I am pleased with the progress we have and are making as an Association and look forward to an excellent year ahead.

**Sarah Schmidt**  
Treasurer





## Junior & Senior Representative Report

The 2023 representative season saw Coffs Harbour Basketball Association enter 16 junior teams from U12's to U18's. Coffs Harbour was also able to field a Men's Youth League team and a Waratah Women's team.

The following junior players received accolades through BNSW programs such as SPP, TAP, D-League, U16's and U18's NSW Country State Teams:

Kira Juffermans, Alexis Plater, Charlise Morrison, Charlotte Cogle, Tully Jarvis, Annalise Crawley, Madelyn Potter, Zavier Martin, Phoenix O'Brien, Nathan Parkes, Zoe Edgecock, Natalie Nawauwi, Jarrah Onley, Aribelle Dawes, Ashley Boutros, Mangok Sparke Annai.

2023 saw the return of the John Davidson U12's Country Jamboree, with the following players selected to attend:

Ruby-Belle Gater, Leah Lynwood, Altx Vrachliotis, Millie Cook, Ava Gater, Evangeline Sutton, Hannah Beattie, Remi Bowen, Summer Roulstone, London Lacey, Blair Hoffman, Cleo Rooney, Grace Davis, Eddie Bailey, Brodie Wilson, Dylan Juffermans, Felix Schmidt, Tyler Sens, Anthony Vrachliotis, Coby Miller, Silas Hawley, Toby Edgecock.

Flynn Taylor and Jannarlia Dumas were selected into the U17's NSW Indigenous teams to play at NIBT. Flynn's team came away with a Bronze medal and Jannarlia a Silver.

The U12W Division 1 team won the gold medal at State Cup, a great achievement.

We said goodbye to the following junior players who have aged out of our junior program:

Kaspa Ngohset, Lachlan White, Isla Anderson, Siobhan Warner, Aaliyah Meek, Asher Buckley, Mitchell Fahey, Jonathon Orange, Flynn Taylor, Taj Lewis, Spencer Skinner, Indiana Baldwin, Brooke Dart, Bella Flynn and Lucy Woodstock.

Our senior suns teams had a successful season and a LOT of travelling.

Our Waratah Women finished the regular season in first place. The ladies were determined to go one better than their runners up from last year. The ladies battled hard through their semi finals to play out the grand final and take the win. The banner is hanging in Sportz Central if you haven't seen it yet.

There were more accolades for the women from their successful season.

*MVP of the League*  
Ashley Fasala

*Defensive Player of the Year*  
Felicity Cook

*All Star 5 Team*  
 Ashley Fasala  
 Jessi Reeves  
 Keira Williams

Coffs Harbour Basketball are extremely proud of all of their representative players and the way they have conducted themselves on and off the court.

Looking forward to a bigger and better 2024!

**Michelle Parker**

**Representative Director**

**2023 Award Recipients**

<b>U12 Boys - Div 1</b>		<b>U12 Boys - Div 2</b>	
	<b>Name</b>		<b>Name</b>
Most Improved	Toby Edgecock	Rebounding & Defence	Orlando Thomson-Tully
Defensive Award	Tyler Sens	Defence & Most Improved	Oakley Bowman
Players Player	Brodie Wilson	Players Player	Quade Lewis

<b>U12 Girls - Div 1</b>		<b>U12 Girls - Div 2</b>	
	<b>Name</b>		<b>Name</b>
MVP	Grace Duede	Most Improved	Lily Braddick
Outstanding Achievement	Grace Davis	Coaches award for work ethic & team culture	Summer Roulstone
Players Player	Laura Fox	Players Player	Leah Lynwood

<b>U14 Boys - Div 1</b>		<b>U14 Boys - Div 2</b>	
	<b>Name</b>		<b>Name</b>
Most Consistent	Nathan Parkes	Most Improved	Alexandru Radulescu
Most Improved	Nathaniel Maybury	Coaches Award	Jasper Bowman
Players Player	Robert Wilson	Players Player	Zavier Martin

<b>U14 Girls - Div 1</b>	<b>Name</b>	<b>U14 Girls - Div 2</b>	<b>Name</b>
Leadership Award	Aribelle Dawes	MVP	Eva Fox
Most Improved	Natalie Nawauwi	Best Defender	Harley Ritchie
Players Player	Jarraah Onley	Players Player	Hayley Gambell
<b>U16 Boys - Div 1</b>	<b>Name</b>	<b>U16 Boys - Div 2</b>	<b>Name</b>
Most Improved	Noah Light	Rebounder of the Year	Jye Hall
MVP	Miles Fall	Defensive Effort	Aidan Skimmings
Players Player	Francis Buquiron	Players Player	Beau Watson-Sinclair
<b>U16 Girls - Div 1</b>	<b>Name</b>	<b>U16 Girls - Div 2</b>	<b>Name</b>
MVP	Kira Juffermans	Most Improved	Amelie Howard
Most Improved	Ciara Murphy	Best Defensive Player	Indigo Savage
Players Player	Tully Jarvis	Players Player	Willow Bowman
<b>U18 Boys - Div 1</b>	<b>Name</b>	<b>U18 Boys - Div 2</b>	<b>Name</b>
Most Consistent	Mitchell Fahey	Award for Commitment to Defence	Gunsanjh Brar
Most Improved	Asher Buckley	Award for Offensive Development & Respect	Cooper Gater
Players Player	Joseph Moran	Players Player	Ned Jones
<b>U18 Girls - Div 1</b>	<b>Name</b>	<b>U18 Girls - Div 2</b>	<b>Name</b>
MVP	Charlotte Cogle	Most Improved	Lucy Woodstock
Most Consistent	Alexis Plater	Coaches Award	Mia Kelly
Players Player	Jannarlia Dumas	Players Player	Mia Kelly

<b>Youth League Men</b>	<b>Name</b>	<b>Waratah Women</b>	<b>Name</b>
MVP	Jake McMillan	Coaches Award	Meg Reynolds
Defensive Player of the Year	Jonah Martin	Defensive Award	Felicity Cook
Players Player	Royce Johnston	Players Player	Jessi Reeves

<b>Outstanding Representative Award Suns</b>	<b>Outstanding Representative Award</b>	<b>Representative Participation Award</b>
Kaspa Ngohset	Charlotte Cougle	Asher Buckley
Lachlan White	Tully Jarvis	Mitchell Fahey
Isla Anderson	Kira Juffermans	Jonathon Orange
Siobhan Warner	Annalise Crawley	Flynn Taylor
Aaliyah Meek	Charlie Morrison	Taj Lewis
	Alexis Plater	Spencer Skinner
		Indiana Baldwin
		Brooke Dart
		Bella Flynn
		Lucy Woodstock



## Referee's Report

What a year 2023 has been, one of the major goals of the association was to continue to develop, upskill and boost the number of referees across our domestic and representative portfolio.

The body of CHBA's referees are made up of teenagers from 13 years of age through to 17 years of age. I hope this is something that our domestic senior players will recognise and remember.

Referees are not only learning to develop their skills and education in officiating the game of basketball, but who are simultaneously developing life skills in communication, presence and ultimately, self-confidence, that self-confidence can often be shattered by poor player and or spectator behaviour, please remember these referees are needed for you/your player to play let's be a little bit kinder on and off the court.

Whether you are a player, spectator, coach or fellow referee, please remember to respect your active referees, and take a breath before challenging their decisions in the game.

We had 27 people attend a community referee course at the conclusion of 2022 and early 2023 of those 27 we have been fortunate to have 16 Trainee referees obtained their stripes with a handful to complete their on-court assessments, by the Annual General Meeting date we will have 21 community referees over the 12-month period.

Credit where credit is due our more senior referees have done an amazing job mentoring our trainee referees without your guidance, patience and support our trainees would not have achieved what they have in the time frame they have.

A small handful of members have attended a community course to develop their awareness of the rules of the game, something we welcome any player or parent / spectator to do with no strings attached in becoming a referee, education is the key to ensuring a positive atmosphere for our referees on an off the court.

2023 saw some amazing development opportunities for some of our referees, congratulations refs on your hard work and dedication, some of those achievements listed below:

- Clare Kelly was selected to referee in the ACJBC
- CHBA had a number of referees attend the NSW John Martin Country Jamboree, Tahlia Amos, Bailey Gater
- Referees selected to referee 2023 NEJL Grand Finals, Claudia Simpson, Charlie Laidlaw-Graham, Clare Kelly, Leeanna Richardson, Maddy Potter Cooper Gater and Miles Fall.

## 2023 Representative Season Presentation award recipients

<b>Referee Outstanding Achievement Awards</b>
Clare Kelly
Will Cunningham
Cooper Gater
Leeanna Richardson

<b>Referee Appreciation</b>	
Claudia Simpson	Bailey Gater
Madelyn Potter	Jake Bissett
Aailyah Meek	Daniel Darrington
Jasmeh Kaur	Miles Fall
Leeanna Richardson	Clare Kelly
Cooper Gater	Will Cunningham
Jaskirit Khunkhun	Natalie Ballard
Charlie Laidlaw Graham	

Best of luck with your sporting endeavours.

**Adam Jones**

**Referee Director**

## Competitions Report

2023 saw the formation and introduction of the competitions committee and the introduction of three CHBA clubs; Seahorses, Narwhals and Mantas joining the Bishop Druitt College Barracudas. Our competitions have continued to grow and develop over the year with strong numbers in each of our competitions.

### **2023 Autumn Competition – Term 1**

- 29 teams on Friday Night
- 41 teams on Saturday

### **2023 Summer Competition – Term 1 & 2**

- 10 teams of Senior Women
- 14 teams of Senior Men

### **2023 Winter Competition – Term 2 & 3**

- 31 teams on Friday Night
- 42 teams on Saturday

### **2023 Winter Competition – Term 3 & 4**

- 6 teams of Senior Women
- 11 teams of Senior Men

### **2023 Summer Competition – Term 4 & 1**

- 27 teams on Friday Night
- 51 teams on Saturday

The CHBA Board would like to acknowledge the hard work and dedication of the club presidents Brent Roulstone (Mantas), Kelly Gater (Seahorses) and Amy Martin (Narwhals) along with Natalie Gentle (Barracudas Delegate) and their committees who have volunteered their time and energy ensuring a smooth transition into the club structure.

CHBA would also like to thank the many sponsors who have supported the clubs in the purchasing of their new uniforms including the Welcome Hospitality Group, who have been our major competition sponsor.



## Coaches Report

CHBA representative coaches panel for 2023 included Connie Woods, Blake Kelly, Elliot Plater and myself. Applications were submitted and interviews were held where there was more than one applicant. We received another strong intake of applications, which made decisions difficult for the panel. A huge thank you to all our head and assistant coaches, who either were very experienced or coaching for the first time.

Aussie Hoops Program in 2023 was run by a number of coaches including Keiva Ward, Felicity Cook, Merinda Rhodes, Tahlia Amos, Meg Reynolds and Laurie Van Loo. They were well supported by a variety of coaches and volunteers throughout the year. Thank you all for the amazing contribution, commitment, and effort that you all gave. Making basketball fun and exciting and taking the time to get to know all the players and help them with their confidence and love of the game is such an important role coaches play in our club to breed the next young ballers in our club.

Rising Suns Program was organised by Les Gough and Cristi Juffermans. Head Coach Mat Cook delivered an intensive skills and game based program assisted by David Barry, Laurie Van Loo, Felicity Cook, Adrian Schmidt, Tahlia Amos and Meg Reynolds. Thank you to everyone for your time and effort teaching these selected athletes so they could take their skills and understanding of the game to the next level. These opportunities lay a good foundation before players begin their respective representative journeys.

Our Suns Academy was held over Term 1 and 2 and run by head coaches Felicity Cook & Mat Cook. They were assisted by Joel Shannon and Tahlia Amos and had guest representative teams attend sessions over the duration of program. The athletes were run through sessions with ACE PERFORMANCE and HOYS ALLIED HEALTH AND WELLNESS. The aim was for our academy players to continue to develop their skills with quality coaching and customised training, with the hope they would then trial again for junior representative teams for 2024. This was a huge success, with a number of players being successful, well done to everyone involved.

In Term 3 & 4, the BNSW initiative Daughters and Dads program was facilitated for the second year in a row by Mat Cook. Thanks to Mat for delivering this engaging and enriching program to our community. All participants gave positive feedback.

SPP Club Coach- Andrew Williams. Thank you for your continued dedication and effort while working with our identified athletes and for your explicit instructions and high expectations while training our athletes.

CHBA were well represented by coaches at a variety of BNSW programs such as D League, Country Tour, TAP, U12 Skills Days and Jamboree. We had two coaches represent CHBA at the Junior Australian National Championships in Perth and Brisbane. Andrew Williams was an Assistant Coach for the U16Men NSW Country team and Felicity Cook was an Assistant Coach with the U18Women NSW Country team.

Our second Free Domestic Coaches Clinic was offered on 3<sup>rd</sup> of August by Felicity Cook and supported by BNSW Regional Development Officer Cristi Juffermans. The



clinic provided attendees with access to common and useful drills demonstrated by CHBA representative players. Coaches were able to ask questions and given material to take away with them to further develop their understanding of the game. Feedback was positive from the session.

Domestic Skills Academy- A huge thank you to the coaches who ran weekly sessions catering to a range of ages and supported our domestic players in developing their skills in a safe and fun environment: Keiva, Tahlia, Dave, Merinda, Laurie, Meg, Mat, Felicity, Joe Greer.

CHBA held several highly successful holidays camps during 2023 and were extremely lucky with the high quality of coaches who visited us. We would like to thank Karen Irwin and all our amazing CHBA coaches for running effective and engaging camps for the players. We appreciate everyone giving up work and their own time to be part of these fun events!

Coaches' meetings and the CHBA Rep Coaches Social Media Page were used to deliver feedback, organisational information, coaching material and to inform and discuss a variety of topics within the group. Coaches have developed a positive culture amongst themselves where they feel comfortable asking for assistance or guidance or filling in for each other when the need arises.

Our female representative coaches remained steady following a boost in 2022, with the following taking on Head Coach and Assistant Coach roles in 2023: Keiva Ward, Kelly Gater, Kristy Goodman, Cristi Juffermans, Laurie Van Lo, Natalie Ballard, Merinda Rhodes, Kiah Bowen, Keira Williams, Meg Reynolds, Jane Shaw and Connie Woods.

Thank you to *all* our coaches who were involved during 2023, either in a development program, holiday camps or with a domestic or representative team. You play such a pivotal role in our association and your passion, dedication, and willingness to help others does not go unnoticed.

A coaches impact runs deeper than just on the basketball court, so keep upskilling yourselves and being positive role models for our youth. We hope you enjoyed being part of our club, networking with other coaches and learning and growing from your coaching opportunities. We hope you continue your coaching career with CHBA in the future.

**Felicity Cook**

**Coaching Director**



**Annual Financial Statements**  
**As at 31 December 2023**

**Coffs Harbour Basketball  
Association Inc.**

**Financial Statements**

**For the Year ended 31 December 2023**

## **Coffs Harbour Basketball Association Inc.**

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**Coffs Harbour Basketball Association Inc.**  
**Statement of Financial Position**  
**As at 31 December 2023**

	Note	2023 \$	2022 \$
<b>Current Assets</b>			
Cash and Cash Equivalents	2	214,788	209,537
Trade and Other Receivables	3	3,269	7,030
Inventories	4	9,825	18,412
<b>Total Current Assets</b>		<u>227,882</u>	<u>234,979</u>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	17,340	7,112
<b>Total Non-Current Assets</b>		<u>17,340</u>	<u>7,112</u>
<b>Total Assets</b>		<u>245,222</u>	<u>242,091</u>
<b>Current Liabilities</b>			
Trade and Other Payables	6	80,846	34,652
<b>Total Current Liabilities</b>		<u>80,846</u>	<u>34,652</u>
<b>Total Liabilities</b>		<u>80,846</u>	<u>34,652</u>
<b>Net Assets</b>		<u>164,376</u>	<u>207,439</u>
<b>Equity</b>			
Reserves	7	12,908	12,908
Retained Profits		151,468	194,531
<b>Total Equity</b>		<u>164,376</u>	<u>207,439</u>

*The accompanying notes form part of these financial statements.  
These financial statements should be read in conjunction with the attached Consolidation report.*

**Coffs Harbour Basketball Association Inc.**  
**Income and Expenditure Statement**  
**For the Year ended 31 December 2023**

	2023	2022
	\$	\$
<b>Revenue</b>		
Competitions	524,123	393,346
Program Income	47,454	91,045
Administration	12,087	11,773
	583,664	496,164
<b>Expenditure</b>		
Competition	372,530	288,064
Programs	35,153	46,366
Administration Costs	219,044	181,788
	626,727	516,238
<b>Profit/(Loss) before income Tax</b>	(43,063)	(20,074)

*The accompanying notes form part of these financial statements.  
These financial statements should be read in conjunction with the attached Compliance Report.*

**Coffs Harbour Basketball Association Inc.**  
**Statement of Changes In Equity**  
**For the Year ended 31 December 2023**

	2023 \$	2022 \$
<b>Retained Earnings</b>		
Balance at 1 January	194,531	214,605
Profit Attributable to Members	(43,063)	(20,074)
Balance at 31 December	<u>151,468</u>	<u>194,531</u>
<b>Capital Purchases Reserve</b>		
Balance at 1 January	12,908	12,908
Balance at 31 December	<u>12,908</u>	<u>12,908</u>
<b>Total Equity at 31 December</b>	<u>164,376</u>	<u>207,439</u>

*The accompanying notes form part of these financial statements.  
These financial statements should be read in conjunction with the attached Completion Report.*

**Coffs Harbour Basketball Association Inc.**  
**Notes to the Financial Statements**  
**For the Year ended 31 December 2023**

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**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (NSW). The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets. The following material accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of the financial statements.

**(a) Cash and Cash Equivalents**

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

**(b) Property, Plant and Equipment**

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

**(c) Trade and Other Receivables**

Trade receivables are recognised initially at the transaction price (i.e. cost) and are subsequently measured at cost less provision for impairment. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

At the end of each reporting period, the carrying amount of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in income and expenditure statement.

**(d) Inventories**

Inventories are measured at the lower of cost and net realisable value. The cost of manufactured products includes direct materials, direct labour and an appropriate portion of variable and fixed overheads. Overheads are applied on the basis of normal operating capacity. Costs are assigned on the basis of weighted average costs.



**Coffs Harbour Basketball Association Inc.**  
**Notes to the Financial Statements**  
**For the Year ended 31 December 2023**

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(e) **Revenue and Other Income**

Revenue from the provision of membership subscriptions is recognised over the financial year.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customer.

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

(f) **Trade and Other Payables**

Trade and other payables represent the liabilities at the end of the reporting period for goods and services received by the association that remain unpaid.

Trade payables are recognised at their transaction price. Trade payables are obligations on the basis of normal credit terms.

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

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

**Coffs Harbour Basketball Association Inc.**  
**Notes to the Financial Statements**  
**For the Year ended 31 December 2023**

	2023	2022
	\$	\$
<b>2. Cash and Cash Equivalents</b>		
NAB Acct	210,192	159,061
NAB Mantas	442	-
NAB Narwhals	1,315	-
BCU Term Deposit	(10)	50,263
NAB Seahorses	1,845	-
NAB MCard #1884	1,004	213
	<u>214,788</u>	<u>209,537</u>
<b>Reconciliation of Cash</b>		
Cash and Cash Equivalents	<u>214,788</u>	<u>209,537</u>
	<u>214,788</u>	<u>209,537</u>
<b>3. Trade and Other Receivables</b>		
<b>Current</b>		
Trade Receivables	3,269	6,872
Other Receivables	0	158
	<u>3,269</u>	<u>7,030</u>
<b>Total Trade and Other Receivables</b>	<u>3,269</u>	<u>7,030</u>

**Coffs Harbour Basketball Association Inc.**  
**Notes to the Financial Statements**  
**For the Year ended 31 December 2023**

	2023	2022
	\$	\$
<b>4. Inventories</b>		
<b>Current</b>		
Stock on Hand	9,825	18,412
	<u>9,825</u>	<u>18,412</u>
<b>5. Property, Plant and Equipment</b>		
<b>Plant and Equipment</b>		
Plant & Equipment	39,591	26,020
Less Accumulated Depreciation & Impairment	(24,989)	(22,330)
	<u>14,602</u>	<u>3,690</u>
<b>Improvements</b>		
Improvements	8,300	8,300
Less Accumulated Depreciation & Impairment	(5,562)	(4,878)
	<u>2,738</u>	<u>3,422</u>
<b>Total Plant and Equipment</b>	<u>17,340</u>	<u>7,112</u>
<b>Total Property, Plant and Equipment</b>	<u>17,340</u>	<u>7,112</u>
<b>6. Trade and Other Payables</b>		
<b>Current</b>		
Trade Creditors	44,341	8,593
Employment Liabilities		
- Payroll Leave Provisions	2,089	4,002
- PAYG Withholding	0	4,126
- Superannuation	0	2,623
Provision for GST	(547)	2,588
Income received in advance	35,805	13,364
Refundable Deposits	(642)	(642)
	<u>80,846</u>	<u>34,652</u>
<b>Total Trade and Other Payables</b>	<u>80,846</u>	<u>34,652</u>
<b>7. Reserves</b>		
Capital Purchases Reserve	12,908	12,908
	<u>12,908</u>	<u>12,908</u>

**Coffs Harbour Basketball Association Inc.  
Statement by Members of the Committee**

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report:

1. Presents fairly the financial position of the Coffs Harbour Basketball Association Inc as at 31 December 2023 and its performance for the year ended on that date.
  
2. At the date of this statement, there are reasonable grounds to believe that Coffs Harbour Basketball Association Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

President  .....

Treasurer  .....

Dated this 16<sup>th</sup> day of April ..... 2024

**Coffs Harbour Basketball Association Inc.  
Certificate by Members of the Committee**

I, Sarah Schmielt of Coffs Harbour ..... New South Wales, and

I, Elliot Plater of Coffs Harbour ..... New South Wales

Certify that:

- a) We are members of the committee of Coffs Harbour Basketball Association Inc.
- b) We attended the annual general meeting of the association held on .....
- c) We are authorised by the attached resolution of the committee to sign this certificate.
- d) This annual statement was submitted to the members of the association at its annual general meeting.

Dated this 16<sup>th</sup> day of April ..... 2024

 ..... (Committee Member)

 ..... (Committee Member)



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**Coffs Harbour Basketball Association Inc.  
Independent Auditor's Report  
to the Members of  
Coffs Harbour Basketball Association Inc.**

**Report on the Financial Report**

**Opinion**

We have audited the accompanying financial report, being a special purpose financial report, of Coffs Harbour Basketball Association Inc. (the association), which comprises the committee's report, the statement of financial position as at 31 December 2023, the income and expenditure statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

In our opinion, the accompanying financial report is in accordance with the *Associations Incorporation Act 2009*, including:

- a) presenting fairly the financial position of Coffs Harbour Basketball Association Inc, as at 31 December 2023, and its financial performance for the period then ended; and
- b) complying with the accounting policies as described in Note 1 to the financial report.

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement. Our responsibilities under those standards are further described in the Auditor's Responsibility section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

**Coffs Harbour Basketball Association Inc.  
Independent Auditor's Report  
to the Members of  
Coffs Harbour Basketball Association Inc.**

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Emphasis of Matter – Basis of Accounting and Restriction on Distribution

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report is prepared to assist the committee in fulfilling their governance obligations. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the Association and should not be distributed to or used by any other parties. Our opinion is not modified in respect of this matter.

Committee's Responsibility for the Financial Report

The committee of Coffs Harbour Basketball Association Inc. is responsible for the preparation and fair presentation of the financial report and has determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the Associations Incorporation Act 2009, and are appropriate to meet the needs of the members. The committee's responsibility also includes establishing and maintaining such internal control as the committee determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. 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 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 Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report.

The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view 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 entity's internal control.

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.

**Coffs Harbour Basketball Association Inc.  
Independent Auditor's Report  
to the Members of  
Coffs Harbour Basketball Association Inc.**

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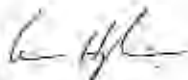
An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

We conclude on the appropriateness of the committee'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 report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We 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 Committee 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.

Yours sincerely



Ian Hogbin  
HQB Accountants Auditors Advisors

Dated this...18th...day of.....April.....2024