



Water Polo ACT PO Box 823 Gungahlin ACT 2912

E admin@waterpolo.com W www.actwaterpolo.com

Water Polo ACT

Annual Report 2020-21

3 October 2021



'Think. Act. Play.' was developed in by Water Polo Australia and ACT Sport and Recreation to mainstream core values and positive behaviours. Water Polo ACT continues to implement the program as a cornerstone of the development of the sport in the ACT.

The program's key messages are:

THINK before you speak

ACT with respect

PLAY in the spirit of the game

All clubs are encouraged to implement the program within their local training and activities.

For more information, visit the Water Polo ACT website.



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Our Vision

To facilitate and nurture the sport of water polo for all levels of participation and to ensure the ongoing viability of the sport in the ACT.

Our Mission

To offer social and competitive water polo opportunities for people of all ages and abilities in a safe and fun environment.

To effectively represent our members' interests and work together in a cooperative and harmonious environment.

To professionally manage the sport of water polo in the ACT.

Our Values

Water Polo ACT is guided by the pursuit of:

- An enjoyable experience for members and the wider water polo community.
- Equality and accessibility, regardless of gender, age, ability.
- Safety of members, spectators and the broader community.
- Open, clear and effective communication with all stakeholders.
- Accountability and transparency.
- High-quality experiences and high standards of professionalism.



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Office Bearers

Patron
Steve Whan

President
Matthew Turnbull

Vice President
Tim Bennett

Secretary
Simon O'Connor

Treasurer
Dayle Wilson

Club Representatives

Canberra Grammar School
Lawson Waser

Gungahlin Dragons Water Polo Club
Greg Ward

Nordek Water Polo Club
Sam Elliott

Tuggeranong Vikings Water Polo Club
Katrina Sinclair (until August 2021)
Liam Shepherd

State Team Coaches

18&U Mens - Ryan McDermott
16&U Boys - Lachlan Trabinger
14&U Boys - Mark Nicholson

18&U Womens - Don Cameron
16&U Girls - Sharyn Arnold
14&U Girls - Ellie Negline

Operational

Executive Officer
Ryan McDermott

Honour role

Life members

Alf Tye*
Steve Whan
Rene Bol
David Walsh
Mike Carney
Mark Turnbull
Rhonda Turnbull
Andrew Wiley
Kim Tyrell

*deceased

Past Presidents

Neville De Mestre
Alf Tye*
Graham Mansfield
Geoff Mcgibbon
Dixie Lee
Ross Jones
David Walsh
Steven Whan
Mike Carney
Kim Terrell
Graeme Bryce
Andrew Digan
Don Cameron
John Fox
Noel Harrod
Andrew Carney
Matt Turnbull (Present)

*deceased

Australian representatives 2020-21

Ellie Negline - Australian Born 2002 Squad
Gus Shepherd - Australian Born 2001 Squad
Matt Wilson - Australian Born 2001 and 2002 Squads
Mattia Bognolo - Australian Born 2002 and 2003 Squads
Stephanie Brettargh - Australian Born 2003 Squad
Lily Austin - Australian Born 2004 Squad
Angus Blanchard - Australian Born 2004 Squad
Wil Griffiths - Australian Born 2004 Squad
Zachary Newman - Australian Born 2004 Squad
Charlotte Blanchard - Australian Born 2005 Squad
Edward Blanchard - Australian Born 2005 Squad
Zoe Negline - Australian Born 2005 Squad
Eilis Rogis - Australian Born 2005 Squad
Ben Symington - Australian Born 2005 Squad
Sam Toal - Australian Born 2005 Squad
Caitlin Wallace - Australian Born 2005 Squad
Liam Wood - Australian Born 2005 Squad

John Fox - Australian Born 2002 Head Coach
Ryan McDermott - Australian Born 2001 Assistant Coach

President's Report



We have had another challenging year to navigate with competitions, tournaments and camps impacted by COVID-19 lockdowns and significant pool closures, which included the AIS and Gungahlin pools. Despite all the hurdles this year, the community has shown, once again, its resilience and ability to adapt quickly to change. This was evident when our representative teams overcame the disappointment of the Australian Youth Festival cancellation, to quickly refocus and compete at the Sydney Water Polo Festival, where they performed exceptionally well.

This year WPACT established its first Executive Officer position. Ryan McDermott was selected for the position and our water polo community has gained significant benefit from his appointment. The Executive Officer position has provided a dedicated resource to implement new policies, establish new competitions, and support a higher quality experience for members. This would be difficult to achieve by relying solely on the support of volunteers. As a result of the increase in activity and governance at WPACT, we achieved a new milestone in July 2021, by reaching 500 registered members in the ACT. This represents a 33 per cent increase year-on-year, which is a particularly strong achievement given the disruptions caused by COVID-19 and the national bushfire crisis (2019-20). The board is working hard to secure a continuation of the current funding, in order to extend this crucial Executive Officer's role for another 12 months. I would like to thank Ryan McDermott for the exceptional job he is doing in this role.

WPACT successfully introduced a new competition, The University Cup, to engage with the sizeable student community in Canberra. We have seen the competition flourish with solid participation from the Australian National University (ANU), the Australian Defence Force Academy (ADFA) and the University of Canberra (UC). The ANU Owls Water Polo Club have recently been approved to become our sixth affiliated club in Canberra and they are planning to enter teams in the upcoming WPACT summer competition. It is fantastic to see growth in the university segment, which has been untapped until this year.

This year, WPACT had record levels of investment in the sport, though various projects, which included The Club Stimulus Package and the Executive Officer's role. Our financial results show that we are in a strong position moving into the new competition year. This can be attributed to the hard work of The Board and the Executive Officer in creating new income streams, combined with sensible fiscal management and improved financial processes.

Our achievements for the 2020-21 year include:

- Appointing our first ever Executive Officer
- Approval to commence construction on the Clubhouse Project - Tuggeranong (Lakeside) Nordek (CISAC) and WPACT (Canberra Olympic Pool) are all scheduled for completion in 2021
- Club Stimulus package of \$18,000 paid to the four clubs - Tuggeranong and Nordek were given \$6,000 each as a contribution to their clubhouses and Dragons and Canberra Grammar School were given \$3,000 each to be allocated towards club development
- Activation of the WPACT Operational Plan 2021-22
- Establishing the first University Cup competition with ANU, ADFA and UC
- Establishment of the Woden Waves and the ANU Owls Water Polo Clubs, who will enter the 2021 Summer Competition
- Great performances from the Canberra Dolphins representative teams
- A large number of WPACT athletes selected in national squads, most notably Matt Wilson who became a permanent member of the Senior National Squad.
- Improved communication systems to members, notably the establishment of the fortnightly newsletter - 'The Counter Attack'
- Establishing the first WPACT intern program.

Our goals for the 2021-22 year include:

- Completing 80 per cent of the WPACT Operational Plan
- Increasing WPACT membership by a further 15 per cent to reach 575 members
- Establishing new income streams through grants, sponsors and products
- Working towards establishing new clubs in the region
- Undertaking a review of the WPACT Constitution
- Implementing a new census for WPACT to gather accurate information on the community, seek feedback and track progress
- Consolidating administrative and communication processes, including enhancing the fortnightly newsletter and improving the use of social media platforms
- Developing new opportunities to attract members and provide better experiences for existing members.

Water Polo ACT acknowledges the ongoing support of Water Polo Australia, the ACT Government and the Aquatic Facilities, who have provided financial and resource assistance. I want to thank all of the volunteers who have coached, managed, refereed, and administered the sport at both club and state levels.

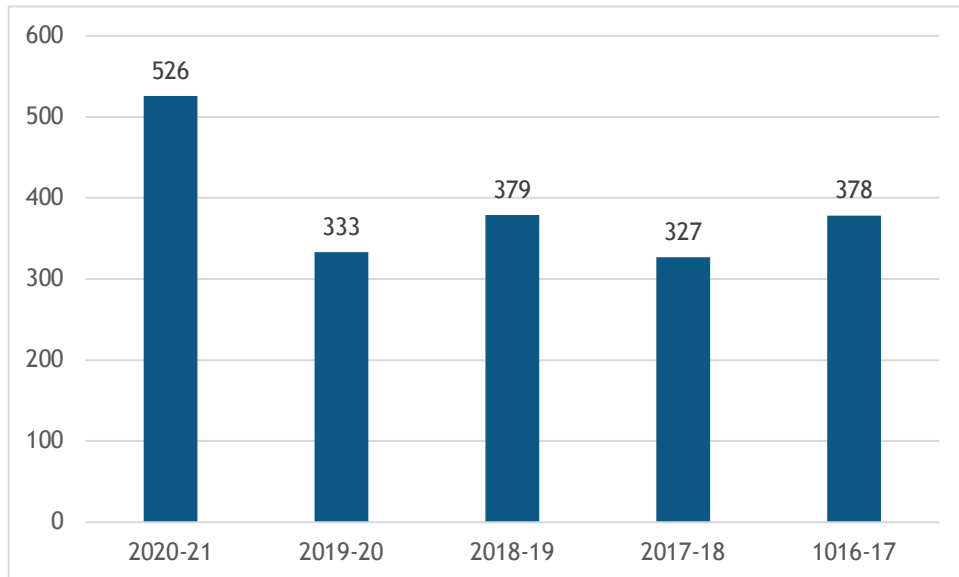
I would like to acknowledge the hard work and dedication of our current volunteer board members -Tim Bennett, Simon O'Connor, Dayle Wilson, Sam Elliott, Katrina Sinclair, Greg Ward and Lawson Waser. The board members dedicated many hours to improving the sport in Canberra and I want to thank them for their ongoing contributions.

Matthew Turnbull

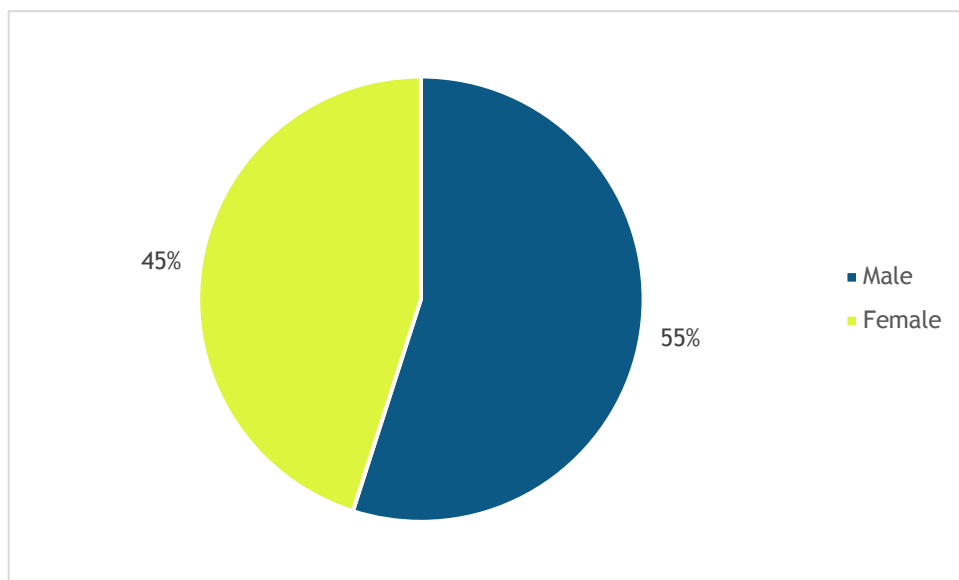
President
Water Polo ACT

2019-20 Membership Snapshot

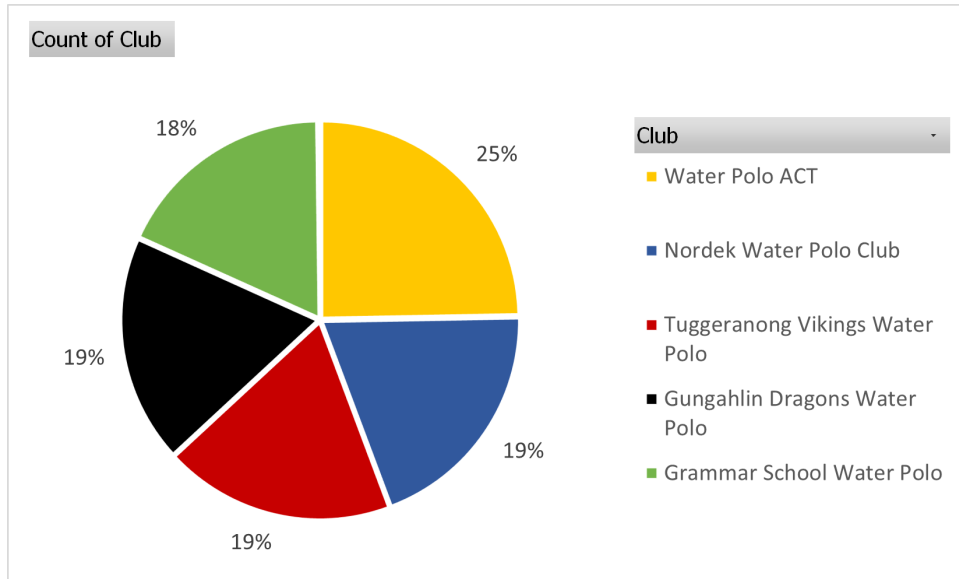
Membership by year



Membership by gender

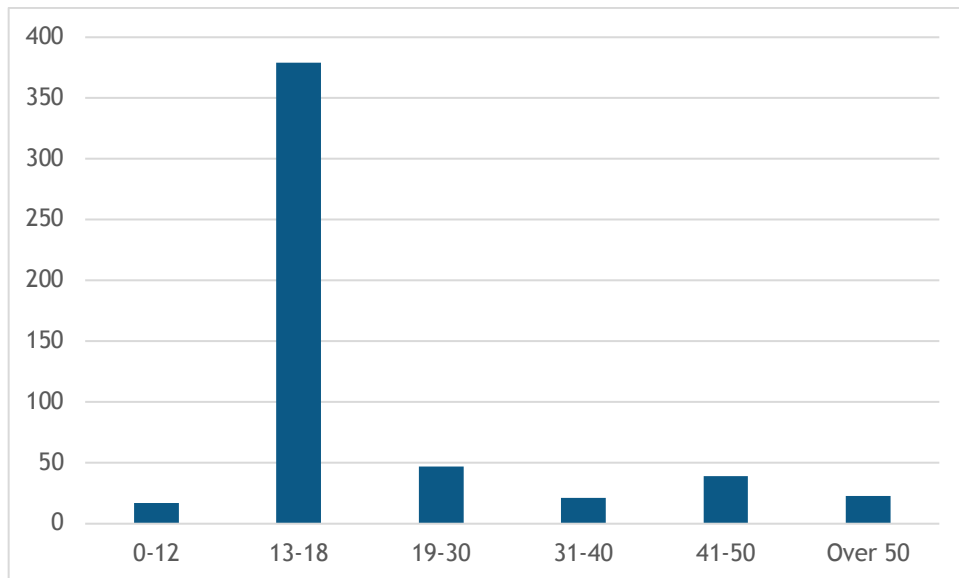


Membership by club



*Note: WPACT members include members registered as social members or for University Cup.

Membership by age





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Operational Report

State Representative Tournaments

14&U Boys - Sydney Water Polo Festival, Sydney
14&U Girls - Sydney Water Polo Festival, Sydney
16&U Boys - Sydney Water Polo Festival, Sydney
16&U Girls - Sydney Water Polo Festival, Sydney
18&U Boys - Sydney Water Polo Festival, Sydney
18&U Girls - Sydney Water Polo Festival, Sydney
Masters Men - Australian Masters Championships, Gold Coast.

WPACT Summer Competition 2020-21 Results

Men's First Grade

Premiers - Nordek White
Runners-up - Vikings
MVP - Jackson Holdway (Nordek)

Women's First Grade

Premiers - Nordek
Runners-up - Gungahlin Dragons
MVP - Melissa Taylor (Nordek)

Men's Second Grade

Premiers - Gungahlin Dragons
Runners-up - Nordek Bulls
MVP - Aidan Heddle (Dragons)

16&U Boys

Premiers - Vikings
Runners-up - Nordek
MVP - Patrick Shepherd (Vikings)

16&U Girls

Premiers - Nordek
Runners-up - Gungahlin Dragons
MVP - Zoe Negline (Dragons)

14&U Boys

Premiers - Gungahlin Dragons
Runners-up - Canberra Grammar School
MVP - Hamish Ellison (Dragons)

14&U Girls

Premiers - Nordek
Runners-up - Canberra Grammar School
MVP - Megan Tarrant (Nordek)

WPACT Financial Overview

The 2020-21 Financial Year was difficult for WPACT due to the ongoing impacts of COVID-19 on tournaments and travel. The cancellation of WPA Australian Youth Water Polo Championships in Brisbane had an impact on the bottom line. WPACT refunded the cost difference between the AYC competition in Brisbane and the Sydney Water Polo Festival. The cost of airfares could not be refunded. WPACT holds a credit of \$29,079 with the associated travel agent for future tournaments.

WPACT was in receipt of the following grants in 2020-21:

- 2021 Sports and Recreation Grant from the ACT Government (\$7,500)
- Water Polo Australia Kickstart Grant (\$15,000)
- Volunteering Australia Grant (\$5,000)

Aged receivables has reduced to \$2,200 (as at August 2021). This shows a strong improvement in aged receivables year-on-year from EOFY 2020 (\$6,811) and EOFY 2019 (\$38,294).

Club reports

Canberra Grammar School

The 2020/2021 Year has been another positive year for Water Polo at Canberra Grammar School. The programme has been able to expand in both the Senior School along with the introduction of U12 development within the Junior School. Throughout the year there has been a focus on player recruitment along with skills development and the composition of quality coaches within the programme. Despite being a year affected by the COVID-19 pandemic, it has been great to still have intermittent Water Polo throughout. Highlights of the club have been the increase of students participating in Water Polo, with CGS now seeing more than 100 students playing throughout the year. Along with this, the addition of CGS in the Women's division 1 competition, taking four teams to the NSW Junior Country championships in Newcastle and finally, a record numbers of CGS athletes selected in State and National representative teams over the past 12 months. CGS Water Polo would like to recognise the actions of the Water Polo ACT Board in promoting the sport in both an operational and strategic direction over the past year and we look forward to the year ahead.

Gungahlin Dragon's Water Polo Club

Dragons, similarly to many Clubs in our Association, faced several challenges in the 2020/2021 season. The most difficult being an entire season without our home pool. Unfortunately, the current COVID-19 lockdown means further delays for the Gungahlin Leisure Centre renovation. Notwithstanding this the Club pushes forwards. This is due to the wonderful volunteers, members and sponsors that come together to make this club great.

Thank you to all parents, volunteers and supporters; both at our club and across the broader water polo community. Club membership numbers were strong this past season and the club was able to compete in all age groups and divisions throughout WPACT's local competitions. It was pleasing that several athletes were selected for ACT teams and development squads. As our athletes continue to progress it is great to see skills and abilities improving as well as several members transitioning into coaching and management roles.

Dragons would also like to thank our sponsors whose financial support has strengthened our position to respond to the challenges of 2020/2021.

Thank you:

- AMW Professional Services
- Raiders Club Gungahlin
- Davis Family Builders
- Enhance Healthcare
- Bike Culture
- Matt Negline (Luton)

With pools hopefully permitted to allow sport to return soon, the club is looking forward to the 2021/2022 season.



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Nordek Water Polo Club

The Nordek board aims to increase participation by providing an environment for everyone to enjoy their Water Polo with a focus on the development of younger players. On this, I'd like to congratulate the Nordek board and all members on another very successful summer for our club.

With less interstate tournaments on the calendar last summer, winning four out of seven grand finals was a highlight. Particularly pleasing was increased participation numbers for our women and then also winning all three female divisions. We also appeared in six out of seven grand finals and were very unlucky to not feature in all of them.

Out of the pool, the club reached a milestone in its long history of building our first clubhouse at CISAC. Many thanks must go to major club sponsors Pats Plumbing and Club Lime for large amounts of financial assistance as well as grants from ACT Water Polo and Canberra Water Polo Academy. Now that our club is incorporated, we launched our first fundraiser through the Australian Sports Foundation and raised tax deductible donations to help get the project across the line. We look forward to the clubhouse forming the base of our operations for many years to come.

Nordek Head Coach Ryan McDermott founded a new club out at Stromlo, the Woden Waves, and Nordek was happy to help provide some startup funds so that new members wouldn't be relying on hand-me-down equipment. We felt this was also a nice way to support Ryan, especially given the amount he has committed to Nordek over the years. We will continue to support the Waves where we can and look forward to the day they become strong rivals across all divisions.

On behalf of the Nordek Board, I would like to thank our members who not only give back to the sport through our club but also all clubs across Canberra. This includes ACT President Matt Turnbull, Vice President Tim Benett, Treasurer Dayle Wilson, Secretary Simon O'Connor and Executive Officer Ryan McDermott. The increase in membership in ACT Water Polo since they joined the board, despite a pandemic, is testament to the hard work they have put in.

Tuggeranong Vikings Water Polo Club

The Vikings Club had an extremely successful season throughout 2020/21. The emergence from a COVID shortened season saw Vikings register 6 teams for the Summer competition (2 mens, 1 womens and 3 Junior boys). The Club saw some great success with the Men's First Grade team competing in the Grand Final and the U16 Boys winning the competition in a thrilling grand final. The Women's team were strong on numbers and will continue to develop as the years progress. While unable to field a girls team as a Club, we had a number of strong females players represented across other Clubs.

Vikings had a number of ACT representatives throughout the season including Miriam White, Caitlin Wallace, Liam Wood, Paddy Shepherd, Robbie Kraus, Isaac Brettargh, Ollie Wright, Ben Jorritsma and Ryan Wood. Vikings also had Stephanie Brettargh selected in the Australian Youth Women's team throughout they year. This was a great reward for years of hard work for Steph.

As a Club, Vikings continued to push heavily within the Tuggeranong region to have young players come and try water polo, and Maggie Almond did a fantastic job running and growing our Flippaball program. Our Flippaball numbers have more than doubled on last season, and we are seeing promising signs for the future, especially participation of female players.

We would like to thank the Vikings Group for their continued support of our Club throughout a very challenging time for them also. Vikings also had a change of President throughout the year, and are extremely thankful for the hard work that Katrina Sinclair has, and continues to, do for the Club, particularly during such a difficult and uncertain time that we faced during the 2020/21 season.

2020-21 Financial Report

ACT Water Polo Association Incorporated

9 July 2021

Prepared by Kerrie Ogilvie

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Committee Declaration

ACT District Amateur Water Polo Association Incorporated For the year ended 30 June 2021

Your committee members submit the financial accounts of the ACT Water Polo Association Incorporated for the financial year ended 30 June 2021.

Committee members

The names of committee members at the date of this report are:

Matthew Turnbull	President
Timothy Bennett	Vice President
Dayle Wilson	Treasurer / Public Officer
Simon O'Connor	Secretary
Greg Ward	Dragons Representative
Sam Elliot	Nordek Representative
Katrina Sinclair	Tuggeranong Representative
Lawson Waser	Grammar Representative

Principal activities

The principal activity of the Association during the twelve months period was to foster, promote and encourage the establishment and development of water polo in the ACT and surrounding region and there was no significant change in the nature of this activity during the year.

Operating result

The operating result for the year ended 30 June 2021 was a deficit of \$10,748

Profit & Loss

ACT District Amateur Water Polo Association Incorporated For the 12 months ended 30 June 2021

	Jun-21	Jun-20
Income		
Equipment Hire	-	600
Grants	27,500	8,875
Interest	10	48
Local competition fees	29,836	36,747
Player registration fees	40,043	20,007
Rebate	232	708
Representative team fees	-	3,176
Shop - apparel	-	12,226
Sponsorship and fundraising	8,592	500
Training Programs	7,106	11,043
Total Income	113,319	93,929
Gross Profit	113,319	93,929
Less Operating Expenses		
Accounting	3,464	3,971
Administration expenses	4,398	8,144
Advertising	495	-
ATO Fines and penalties	(1,050)	1,050
Audit Fees	1,540	-
Bank fees	7	40
Capitation and insurance	485	410
Clothing	2,017	6,014
Coach payments	6,256	12,999
Competition entry fees	4,950	19,789
Depreciation	2,215	1,967
Eligible Equip Write Off	1,066	-
Entertainment	1,778	12
Expense for Doubtful Debts	839	(2,193)
General expenses	665	-
Legal expenses	-	5,000
Pool Co-ordinator	2,215	400
Pool hire	33,436	33,587
Pool Hire High Performance	-	5,760
Postage/Printing and Stationery	2,110	295
Referee payments	9,017	6,991
Rep Team - other comp costs	-	(20,139)
Repairs and maintenance	3,766	12,243
Subscriptions	2,229	1,297
Superannuation	2,002	-
Travel and Accommodation - Non tournament	11,460	-
Trophies	2,524	2,300
Wages and Salaries	21,074	-

Profit & Loss

	Jun-21	Jun-20
Water polo equipment	5,109	1,801
Total Operating Expenses	124,067	101,737
Net Profit	(10,748)	(7,809)

Balance Sheet

ACT District Amateur Water Polo Association Incorporated As at 30 June 2021

	30 Jun 2021	30 Jun 2020
Assets		
Bank		
Cash at bank	56,727	66,734
Total Bank	56,727	66,734
Current Assets		
610 - Accounts receivable	7,224	6,811
615 - Contra Clearing	-	(254)
Total Current Assets	7,224	6,557
Fixed Assets		
714 - Scoreboards and Clocks	22,768	22,768
716 - Less: Accumulated depreciation Scoreboards and Clocks	(7,283)	(5,068)
720 - Computer & training equipment	10,548	10,548
721 - Less Accumulated depreciation on computer & training equipment	(10,548)	(10,548)
Total Fixed Assets	15,486	17,701
Total Assets	79,436	90,992
Liabilities		
Current Liabilities		
805 - PAYG Withholdings Payable	-	953
806 - Superannuation Payable	-	400
807 - ATO ICA Account	-	1,050
Trade creditors	5,701	2,405
Total Current Liabilities	5,701	4,808
Non-Current Liabilities		
812 - AYC Tournament Costs Holding Acc	-	1,700
Total Non-Current Liabilities	-	1,700
Total Liabilities	5,701	6,508
Net Assets	73,736	84,484
Equity		
960 - Retained earnings	84,484	92,293
Current Year Earnings	(10,748)	(7,809)
Total Equity	73,736	84,484

Notes to the Financial Statements

ACT District Amateur Water Polo Association Incorporated For the year ended 30 June 2021

1. Statement of Significant Policies

The financial report is a general purpose financial report which has been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) and the requirements of the *Associations Incorporation Act 1991*.

The financial report covers the ACT Water Polo Association Incorporation as an individual entity. The Association is an association incorporated under the *Associations Incorporation Act 1991*.

The financial report has been prepared in accordance with the significant accounting policies disclosed below which the committee members have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of this report are as follows.

1.(a) Income Tax

No provision has been made for income tax as the Association is exempt from taxation under Section 50-5 of the Income Tax Assessment Act 1997.

1.(b) Property, plant and equipment

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

Where an asset is acquired at no costs, the cost is its fair value at the date of acquisition.

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

Depreciation

The depreciable amount of all fixed assets is depreciated on a prime cost basis over its useful lives to the Association commencing from the time the asset is held ready for use.

The depreciating rates used for each class are:

Class of fixed asset	Depreciation rate
Computer and training equipment	5 to 10 years
Scoreboards and clocks	10 years

Impairment of assets

At each reporting date, the Association reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expenses to the income statement.

Where it is not possible to estimate the recoverable amount of an individual asset, the group estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Notes to the Financial Statements

1.(c) Employee Benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.

1.(d) Cash

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

1.(e) Trade and other receivables

Trade receivables and other receivables are recognised at the nominal transaction value without taking into account the time value of money. If required a provision for doubtful has been created.

1.(f) Trade creditors

Trade creditors are recognised at the nominal transaction value without taking into account the time value of money.

1.(g) Revenue and other income

Sales of goods and services are recognised upon the delivery of goods and services to customers.

Grants are recognised as income on a systematic and rational basis over periods necessary to match them with the related costs.

Sponsorship revenue is recognised when it is received.

Interest is recognised on an accrual basis.

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

1.(h) Goods and services tax

The Association is not registered for GST, as such GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

2. Fixed assets

Computer & training equipment	-
At cost	10,548
Less Accumulated Depreciation	(10,548)
Scoreboards and Clocks	15,486
At cost	22,768
Less Accumulated Depreciation	(7,283)
Total Fixed Assets	15,486

3. Events after balance date

There have been no significant subsequent events after the reporting period that impact on the financial statements for the year ended 30 June 2021 with the exception of the Novel Coronavirus (COVID-19) pandemic.

The committee continues to monitor developments in the Novel Coronavirus (Covid-19) pandemic and the measures being implemented on the economy to control and slow the outbreak. Given the dynamic nature of these circumstances and the significant increase in economic uncertainty, the related impact on the future results of operations, cash flows and the financial condition cannot be reasonably estimated at this stage and will be reflected in the 2022 annual financial statements.

Auditors Report

ACT District Amateur Water Polo Association Incorporated For the year ended 30 June 2021

I have audited the accompanying financial report, being a general purpose financial report, of ACT Water Polo Association Incorporated, which comprises the balance sheet as at 30 June 2021, and the profit and loss for the year then ended, a summary of significant accounting policies, other explanatory notes and the committee's declaration.

1. Committee's responsibility for the financial report

The committee of the Association are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report are appropriate to meet the financial reporting requirements of the Association's constitution and are appropriate to meet the needs of the members. The committee's responsibilities also includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

2. Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

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

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting under the *Associations Incorporation Act 1991*. I disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

3. Independence

In conducting my audit, I have complied with the independence requirements of the Australian professional ethical pronouncements.

4. Auditor's Opinion

In my opinion, the financial report presents fairly, in all material respects the financial position of ACT Water Polo Association Incorporated as at 30 June 2021 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.



Name Michael Miniutti (CA)

Address 5 Torrens street, Braddon, ACT

Dated this 9 day of July 2021