



Hamilton Basketball Association

2025

Annual General Meeting



www.hamiltonbasketball.com.au

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2024/25 Board Members



President
Emma Brian

- Governance/Child Safety

Vice President
Jasmine Overton

- Referee director

Secretary
Narelle Frichot

- Correspondence

Treasurer
Brooke Le Roy

- Finance

General Member
Peta Richards

- Representative (squad) director
- Pathways/development

General Member
Lisa Cleaver

- Tournament director
- Competition (domestic) director

General Member
Scott Miller

- CBL director

President's Report

Emma Brian

It is with great pride that I present the President's Report for the Hamilton Basketball Association's 2025 Annual General Meeting. The past 12 months have seen exceptional growth, innovation, and collaboration across our association. This report outlines our collective achievements, challenges, and strategic direction moving forward.

A Focus on Improvement and Strategic Growth

This year, the HBA Board took a proactive approach to reviewing all areas of the association, with a clear objective: improving our systems, structures, and services for the benefit of all members. We have been deliberate in laying the groundwork for long-term success—both on and off the court.

A key focus has been on reducing the operational load of the volunteer board by working toward a financially sustainable model that will eventually support the employment of an Operations Manager. This step is central to building a resilient and efficient organisation capable of delivering high-quality basketball programs well into the future.

Strategic Plan – Building a Stronger Future

Another significant milestone this year was the development of the **HBA Strategic Plan (April 2025)**. Created through consultation with members, leadership, and external facilitators, the plan sets a clear roadmap for the future of basketball in our region.

The Hamilton Basketball Association (HBA) Strategic Plan outlines a clear vision to build a stronger, more inclusive and sustainable basketball community across the Southern Grampians region. Grounded in the core values of **Inclusion, Development, Respect, Competition, and Enjoyment**, the plan aims to ensure basketball remains a game for everyone.

Strategic Vision & Mission

Vision: *A game for everyone.*

Mission: *Providing social, developmental and competitive opportunities through basketball.*

Strategic Objectives

Grow Participation – through high-quality programs, pathways and activities.

Maximise Satisfaction – by delivering excellent experiences for all members.

Build a Regional Hub – creating a strong home for basketball in our region.

Strategic Imperatives

Competitions & Pathways: Expand access, improve retention, and support development at all levels.

Communication & Engagement: Strengthen member and community relationships.

Governance & Finance: Build a stable, well-governed, and financially viable association.

Club Development: Support strategic growth and capacity building across clubs.

Facilities: Advocate and plan for safe, modern and fit-for-purpose infrastructure.

This plan gives us a clear and actionable foundation to support growth, tackle challenges, and serve our basketball community more effectively into the future.

Acknowledgements

I would like to extend my sincere thanks to all those who have contributed to the success of HBA this past year:

- Our dedicated Board, for their tireless hours and ongoing commitment.
- Our coaches, referees, and volunteers—the backbone of this association.
- Our players and families, whose passion and enthusiasm drive all that we do.
- Our sponsors and partners, whose support enables us to continue delivering quality programs and competitions.

A special thanks to the following outgoing board members for their outstanding service:

Lisa Cleaver – A board member for 4 years, Lisa has been instrumental in the development of both the Domestic Competition and HBA Representative Tournament.

Scott Miller – After almost 10 years of dedication, Scott has significantly contributed to the Domestic Competition and supported the successful reintroduction of CBL to HBA.

Brooke Le Roy – Our outgoing Treasurer, whose steady hand and clear management of our finances over the past two years have been greatly appreciated.

Jasmine Overton – Our Vice President and tireless Referee Director over the past 3 years. While we are sad to farewell Jasmine from the board, we are thrilled to welcome her into the new role of HBA Administrator.

Closing Remarks

As I step away from the Board, I do so with complete confidence in the direction HBA is heading. This year, through thoughtful planning, strong leadership, and a united community, we have made significant progress and laid the foundations for a stronger, more resilient organisation.

The work we have done—strategic planning, improving governance, and building genuine collaboration—has positioned HBA for continued growth and long-term success. With fresh energy and ideas from new Board members, I'm excited to see what the future holds. HBA is in capable hands, and I look forward to watching it evolve into an even more vibrant and inclusive association.

Thank you to everyone who has contributed to this journey. The future is bright, and it has been a privilege to be part of building it together.

Emma Brian

Competition Director Report

Lisa Cleaver

Overview

The past 12 months have seen fantastic participation across all nights of the competition. Key changes were implemented within the HBA Division 1 Men's and Women's Domestic competitions.

Competition Schedule

Juniors

U10 & U12: Friday nights

U14 & U16: Monday nights

Venue: HILAC from 4:00pm

Note: U10 games are not scored

Seniors

Women: Tuesday nights from 6:15pm

Men: Wednesday nights from 6:15pm

Summer Season

Dates: 14th October 2024 – 24th March 2025

Total Members: 1300

Seniors: 557

Juniors: 743

Junior Competition

Girls – 32 Teams

U10: 7 teams

U12A: 4 teams

U12B: 6 teams

U14A: 6 teams

U14B: 5 teams

U16A: 4 teams

Boys – 43 Teams

U10: 11 teams

U12A: 6 teams

U12B: 4 teams

U14A: 7 teams

U14B: 5 teams

U16A: 4 teams

U16B: 6 teams

Senior Competition

Women – 26 Teams

Division 1 (4 teams)

Grand Final: St Mary's Black 37 def. Minders 14

Season MVP: Caeleigh Humphries

Division 2 (6 teams)

Grand Final: Tigers 25 def. Tigers Black 24

Season MVP: Ruby Spong

Division 3 (9 teams)

Grand Final: St Mary's 35 def. College Sooty Owls 27

Season MVP: Ayla Ewing

Division 4 (7 teams)

Grand Final: Minders Blue 25 def. Barber Babes 24

Season MVP: Tara McIntyre

Men – 35 Teams

Division 1 (5 teams)

Grand Final: Minders 56 def. St Mary's Black 53

Season MVP: Jack Roberts

Division 2A (8 teams)

Grand Final: Casterton 33 def. Minders White 25

Season MVP: Angus Impey

Division 2B (13 teams)

Grand Final: Barber Boys Black 40 def. Barber Boys White 31

Season MVP: Harry Mercer

Division 3 (9 teams)

Grand Final: Redbacks 37 def. Coasters 28

Season MVP: Eli Crutch and Jordan Murphy

Winter Season

Dates: 28th April 2025 – 22nd August 2025

Total Members: 1045

Seniors: 460

Juniors: 673

Junior Competition

Girls – 32 Teams

U10: 7 teams

U12A: 4 teams

U12B: 6 teams

U14A: 6 teams

U14B: 5 teams

U16A: 4 teams

Boys – 43 Teams

U10: 11 teams

U12A: 6 teams

U12B: 4 teams

U14A: 7 teams

U14B: 5 teams

U16A: 4 teams

U16B: 6 teams

Senior Competition

Women – 23 Teams

Division 1 (5 teams)

Note: A new Division 1 was formed after only 2 teams initially entered. Three teams were promoted from Division 2 to form a competitive 5-team division.

Division 2 (4 teams)

Division 3 (8 teams)

Division 4 (6 teams)

Men – 31 Teams

Division 1 (9 teams)

Note: Following assessment, Division 2A was deemed highly competitive. All but one team moved up to form the new Division 1. The remaining team moved to Division 3.

Division 2B (13 teams)

Division 3 (9 teams)

Lisa Cleaver

Representative and Basketball Victoria (BV) Pathways Report

Peta Richards

Representative Program Overview

The 2024/25 season marked a significant year of growth and success for the Hamilton Hurricanes representative program. With over 100 dedicated athletes participating in more than 450 games throughout the season, the achievements of the year are a testament to the collective efforts of our entire basketball community.

We extend our sincere gratitude to:

- Our passionate and committed Hurricanes coaching team
 - The patient and organised team managers
 - Our generous season sponsors
 - Over 80 supportive families who contributed their time and energy throughout the season
- Together, their contributions made the season not only possible but truly successful.

Junior Country Championships Highlights

Our A teams achieved Amazing results at the 2025 Junior Country Championships, showcasing the talent and competitive spirit of Hamilton basketball:

- **U18 Boys** – Made the division 2 Quarter Finals
- **U16A Girls** – 3rd place
- **U16A Boys** – Won Division 5
- **U14A Girls** – 4th place
- **U14A Boys** – 8th place
- **U12A Girls** – 12th place in Country Victoria
- **U12A Boys** – Made the Division 4 quarter finals

These results demonstrate our strength across age groups and are a strong indicator of the development taking place within our program.

The 2025/26 representative season is already underway, with teams beginning pre-season training over the past few weeks. We are excited to welcome several new families to the Hurricanes community, along with a fresh group of sponsors who have come on board to support the program. Early signs point to another strong and positive season ahead.

Basketball Victoria Pathways Participation

Hamilton Basketball Association (HBA) has continued its strong presence within Basketball Victoria's high-performance pathways over the past 12 months. A number of our athletes have been selected to participate in elite development programs and representative opportunities, reflecting the depth of talent in our region.

Athlete Selections 2024

- **U12 Jamboree:** Connor, Luella, Nina, Charlie, Hana, Meki
- **U14/15 Gold Nugget Selection Camp:** Emily, Yolanda, Taima, Cooper K, Harry M, Aiden, Connor, Pippa, Leni
- **U16 Albury Cup:** Charlize
- **U14 Albury Cup:** Harry M, Leni
- **U15 Southern Cross Challenge (SCC):** Taima, Emily, Yolanda
- **U14 SCC:** Cooper K, Aiden, Pippa, Connor

Athlete Selections 2025

- **U16 Country Victoria National Team:** Emily
- **U16 National Performance Program (NPP):** Emily, Taima
- **U15 Country Metro Challenge (CMC) – Country Vic Teams:** Cooper, Aiden, Harry M, Pippa, Leni

Coaching Development

The association also saw outstanding progress in coaching development:

- **Nathan Manley** has taken on the Director of Coaching (DoC) role, successfully bringing Country Victoria coaches to Hamilton to lead high-level training and mentoring sessions.
- **Bec Macgugan** was accepted into the **Accelerated Women's Coaching Program**, which has enabled her to step into a coaching role with the U16 Girls Vic National Team.
- **Jason Thomas, Leesa Logan, and Laura Bruni** have been selected for the **Basketball Australia Community Coach Mentoring Program**, further strengthening our coaching ranks.

Ford Aussie Hoops Returns

In alignment with the HBA Strategic Plan, we are excited to announce the return of Ford Aussie Hoops – a grassroots basketball program that has not run in our region for several years. Relaunching in Term 3, this initiative is designed to foster early participation and skill development in young athletes across the Hamilton region.

This year's program will be delivered by our very own Hamilton Hurricanes athletes, operating under the guidance of our Director of Coaching (DoC), Nathan Manley. This not only supports junior player development but also empowers our representative athletes to grow as leaders and mentors within the community.

The response to the relaunch has been phenomenal: Term 3 registrations were almost sold out within the first two hours of opening, demonstrating just how highly anticipated and valued this program is. The overwhelming interest signals a strong future for Aussie Hoops in Hamilton and confirms the need for continued investment in grassroots initiatives.

Hamilton Basketball Association continues to grow in strength, reputation, and performance. The achievements of our athletes, both on the court and through state pathway programs, are placing Hamilton firmly on the basketball map in Victoria. With a strong foundation of athletes, coaches, and community support, we are well positioned for continued success in the years to come.

Peta Richards

CBL Director Report

Scott Miller

The 2024 CBL season was a year of growth and development for the Hamilton Hurricanes Men's team. While results on the scoreboard didn't always go our way, the team showed resilience, improving cohesion, and strong individual performances — with Josh Miller's 28-point debut a standout early in the season.

Throughout the competition, the Hurricanes built a stronger on-court identity, embracing a fast-paced, hard-working style and developing solid chemistry through competitive matchups against teams like Colac, Ararat, and Horsham. Young players stepped up, while returning leaders provided much-needed experience and guidance.

Off the court, the support from our coaches, volunteers, and loyal fans was invaluable. The energy at home games and the commitment behind the scenes helped keep the team united and motivated. We're also grateful to Basketball Victoria and all partner venues for a well-run season.

Looking ahead to 2025, the Hurricanes are focused on building momentum — with plans to reintroduce a women's CBL team and strengthen pathways from junior to senior levels. The future is bright, and we're proud of the foundation we've laid this season.

Scott Miller

Referee Director's Report

Jasmine Overton

It's been a rewarding and fast-paced year for our referee program, with plenty of growth, milestones, and positive change across the board. I'm proud to share some highlights from the 2024–2025 season.

Training & Development

We ran three referee training sessions throughout the season, with fantastic attendance at each. These provided valuable opportunities for learning and upskilling, particularly for our newer referees. It's also a huge asset to now have **Neil Black** officially recognised as a Hamilton referee — this means we can now run A and B Grade courses locally and deliver more frequent training without needing external support.

Pathways & Progression

- We welcomed an incredible **27 new referees** this season.
- Our **green shirt** program reached capacity, and we've had to temporarily close it, with **25 people currently on the waiting list**.
- We saw **18 referees transition from green shirts to stripes**, with **6 achieving this within just 6 weeks** — a record for us.
- **12 referees gained A Grade accreditation**, and **10 reached B Grade** status.
- **10 referees represented Hamilton** at various championships and state tournaments over the past 3 months, which is a testament to their skill and commitment.

Leadership & Coordination

It's been a privilege to continue in the role of Senior Referee Coordinator this season. One of my key focuses was rebalancing the ratio of junior and senior referees in our senior-grade games — a change that has strengthened the consistency and fairness of officiating across all levels.

I also want to acknowledge **Bella Wilson**, who not only officiated at national and championship level this year but also stepped into the **Junior Referee Coordinator role**. Bella has been a fantastic mentor and role model for our developing officials, and I'm grateful for her leadership.

Looking Ahead

The referee program is in a strong position, but we still have work to do — especially in managing demand and continuing to support development for all levels. I'm excited to keep building on this momentum next season.

A huge thank you to all our referees for your time, energy, and professionalism throughout the year. And to our committee and community — thank you for your ongoing support.

Jasmine Overton

Treasurer Report

Brooke Le Roy

As per previous years the HBA Board has continued to make basketball in Hamilton one of the more affordable and accessible sports. This current season has seen a shift in the fee structure, however this has been consistent with the overall seasonal costs for players. We have included the player game fees into the registration cost, making it easier for clubs to manage, as well as allowing players to access things like Afterpay and Kids Active Vouchers for their full fees instead of just a portion of it.

We have made equipment purchases such as new squad uniforms, new referee shirts and whistles (including the green whistle for our green shirt refs), and new game balls. We have also spent money on coaching courses for both our domestic and squad coaches.

The main income shown in the audit are in the following areas:

- Game fees
- Registrations
- Tournament Entry Fees

The main expenses shown in the audit are in the following areas:

- Court Hire
- Referee fees
- Coach expenses
- Trophies
- Squad uniforms

For 2025 we have a surplus of \$24,807.00

I would like to mention that the amount shown for honorariums in the audit for 2025 are payments made to Jasmine Overton and Bella Wilson as referee coordinators, payments to Neil Black (referee training), as well as the Board honorariums. The referee coordinator role is quite a challenging task, so the role was split into Junior and Senior, which has also made an increase in payment necessary.

With no background in finances, and having been brought on “to just pay the bills”, I have done my best to keep everything afloat, and wish the new Treasurer all the best.

Brooke Le Roy



Association Report

Hamilton Basketball Association
For the year ended 30 June 2025

Prepared by Brewster Walsh Waters Partners

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Committee's Report

Hamilton Basketball Association For the year ended 30 June 2025

Committee's Report

Your committee members submit the financial report of Hamilton Basketball Association for the financial year ended 30 June 2025.

Operating Result

The surplus after providing for income tax for the financial year amounted to \$24,807, as per below:

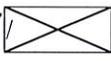
Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

Signed in accordance with a resolution of the Members of the Committee on:

Emma Brian

.....(President)

Date 22 / 07 

.....(Treasurer)

Date 22 / 07 / 2025

Income and Expenditure Statement

Hamilton Basketball Association
For the year ended 30 June 2025

	2025	2024
Income		
Interest Income	125	163
BBQ and canteen	-	4,749
CBL - Door and raffles	1,215	7,251
CBL - Sponsorship	6,705	5,182
Clinics	-	427
Game fees	103,232	90,803
Hamilton tournament entry fees	28,636	30,477
Other income	218	1,150
Registrations	204,923	142,223
Squad fees	7,360	2,318
Squad merchandise	-	305
Tournament sponsorship	682	-
Total Income	353,096	285,049
Expenditure		
Accountancy fees	2,400	3,650
Administration costs	9,801	5,626
Bank charges	135	114
Catering	1,283	2,370
CBL	2,330	2,074
Club fees	1,802	-
Coach tournament expenses	17,700	18,155
Court hire - Other	85,942	84,454
Equipment	-	6,834
Honorariums	16,900	12,200
Referee fees	90,367	92,022
Referee training and meeting costs	210	242
Referee uniforms and equipment	1,845	1,963
Registration fees	590	590
Reimbursements	979	3,469
Repairs and maintenance	-	79
Skills	2,545	2,500
Squad - supplies	3,526	1,052
Squad tournament entry fees	29,959	27,950
Squad uniforms	14,345	1,202
Superannuation contributions	2,578	2,150
Telephone and internet	916	902
Tournament reimbursements	3,000	915
Trophies	13,370	11,797
Wages	22,420	19,543

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

Income and Expenditure Statement



	2025	2024
Worker's insurance	-	314
Total Expenditure	324,943	302,166
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	28,153	(17,116)
Current Year Surplus/(Deficit) Before Income Tax	28,153	(17,116)
Net Current Year Surplus After Income Tax	28,153	(17,116)

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

Assets and Liabilities Statement

Hamilton Basketball Association

As at 30 June 2025

	NOTES	30 JUNE 2025	30 JUNE 2024
Assets			
Current Assets			
Cash and Cash Equivalents	2	368,838	325,215
Trade and Other Receivables	3	22,950	12,400
Total Current Assets		391,788	337,615
Total Assets		391,788	337,615
Liabilities			
Current Liabilities			
Trade and Other Payables	4	2,348	2,042
GST Payable		33,314	7,823
Provisions	5	820	598
Total Current Liabilities		36,482	10,462
Total Liabilities		36,482	10,462
Net Assets		355,306	327,153
Member's Funds			
Reserves		355,306	327,153
Total Member's Funds		355,306	327,153

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

Notes to the Financial Statements

Hamilton Basketball Association For the year ended 30 June 2025

1. Summary 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 Victoria. 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 stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

Provisions

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

Cash on Hand

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

Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. 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.

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

These notes should be read in conjunction with the attached compilation report.

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 assets and liabilities statement.

	2025	2024
2. Cash on Hand		
CBL account	1,287	3,878
HBA cheque account	357,731	314,687
HBA tournament account	9,720	6,550
Petty cash imprest	100	100
Total Cash on Hand	368,838	325,215

	2025	2024
3. Trade and Other Receivables		
Trade Receivables		
Accounts Receivable	22,950	12,400
Total Trade Receivables	22,950	12,400
Total Trade and Other Receivables	22,950	12,400

	2025	2024
4. Trade and Other Payables		
Other Payables		
Club bonds	1,500	1,500
Wages payable	2	387
Withholding taxes payable	846	155
Total Other Payables	2,348	2,042
Total Trade and Other Payables	2,348	2,042

	2025	2024
5. Provisions		
Superannuation payable	820	598
Total Provisions	820	598

These notes should be read in conjunction with the attached compilation report.

True and Fair Position

Hamilton Basketball Association For the year ended 30 June 2025

Annual Statements Give True and Fair View of Financial Position and Performance of the Association

We, Emma Brian, and Brooke Le Roy, being members of the committee of Hamilton Basketball Association, certify that –

The statements attached to this certificate give a true and fair view of the financial position and performance of Hamilton Basketball Association during and at the end of the financial year of the association ending on 30 June 2025.

Signed: 
Dated:  07 / 2025

Signed: 
Dated: 22/07 / 2025

Certificate By Members of the Committee

Hamilton Basketball Association
For the year ended 30 June 2025

I, Brooke Le Roy of
Hamilton Basketball Association certify that:

1. I attended the annual general meeting of the association held on 24/07/25 .
2. The financial statements for the year ended 30 June 2025 were submitted to the members of the association at its annual general meeting.

Dated: 24/07/2025

Auditor's Report

Hamilton Basketball Association For the year ended 30 June 2025

Independent Auditors Report to the members of the Association

We have audited the accompanying financial report, being a special purpose financial report, of Hamilton Basketball Association (the association), which comprises the committee's report, the assets and liabilities statement as at 30 June 2025, the income and expenditure statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

Committee's Responsibility for the Financial Report

The committee of Hamilton Basketball Association is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the *Associations Incorporation Reform Act 2012 (Vic)* and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have 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 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 association'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 association's internal control. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial report presents fairly, in all material respects (or gives a true and fair view –refer to the applicable state/territory Act), the financial position of Hamilton Basketball Association as at 30 June 2025 and (of) its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the *Associations Incorporation Reform Act 2012 (Vic)*.

Basis of Accounting and Restriction on Distribution

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

Auditor's signature:



Auditor's address: 44 Gray Street, Hamilton VIC 330