



ANNUAL REPORT

2018/2019

Essendon Water Polo Club Inc.



Affiliated with Water Polo Victoria



Supported by Essendon Football &
Community Sporting Clubs

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1.0 President's Report:

Water Polo is the greatest sport known to man and the Essendon Water Polo Club is the greatest Water Polo Club in the world. Therefore by completely independent unbiased extrapolation the Essendon Water Polo Club is the greatest sporting club in the world. This year has seen successful development of the junior squad with growing numbers and improving results across all junior teams. The senior member list continues consolidating but we are still able to enter 3 senior teams each season with respectable results. Financially EWPC has delivered a better than expected result through implementing cost control and savings where possible. Our members are beneficiary of this steady governance performance.

In the pool it has been a difficult 12 months with our teams been challenged throughout the two seasons. The highlights of the year were the men SL5 team winning the 2018 winter competition and the U/14 girls winning the sub junior grand final – congratulations to both teams and thank-you for flying the flag for Essendon. Unfortunately other open age teams were constantly challenged with player numbers which cause very inconsistent results. Our junior teams have been able to attract strong numbers and are quickly developing. Whilst this year was not as successful as it could have been, the strong player numbers and excellent enthusiasm will ensure the children enjoy their water polo and increase their success.

EWPC continue our commitment to junior development and club growth through offering the arguably the best junior program in the state and competitive membership fees. Junior development is a pillar to the long-term future of the Essendon Water Polo Club and the committee will always be placing junior development as the top priority. Darren and Alex Steere are the driving force behind the Essendon Water Polo junior program and can be celebrated with the effort they put in.

A selection of our members remain active in the wider water polo community. EWPC has previous members Madeline Steere and Amelia Pullyblank playing overseas in high level competitions. Alex Steere has continued her role on the Water Polo Victoria Board of Directors. We also have regular representation for referees and state representative team coaches. The enthusiasm of Essendon Water Polo Club members enhances our blissful sport through player development and enjoyment.

Essendon Football Club Sport Sections (EFCSC) continues to support the club like no other sponsor. This financial year the EFCSC donated \$10,976 to club. As per previous years this money will be focused on providing assistance to members through the purchase of essential club equipment and assisting the growth of the junior program. The generous funds received from EFCSC continue a long standing relationship and I ask all members to support the Essendon Football Club where possible – please swipe your membership cards.

Lastly, I would like to thank the EWPC committee, team managers and wrap writers for enabling EWPC function effectively and allow our members to enjoy our graceful sport. Our committee numbers remain down and I encourage all members to consider assisting by joining the committee. Specifically, I would like to thank these people:

Committee Members

Catherine Steere
Brett Pullyblank
Daniel Gilbertson
Bryan Wee
Darren Steere

Team Managers

Lisa Murray-Segal (LMS)
Alex Steere
Mike Holtz
Serena Caluzzi
Daniel Gilbertson

A special mention to Lisa Murray-Segal who provides the wrap for us all to read every single week of competition including all the funnies. Thank-you Lisa for your continuous hard work and I urge you to consider re-joining the committee 😊.

See you in the pool next year,



Marcus Jones

Essendon Water Polo Club President

2.0 TREASURER'S REPORT:

Financially 2018-19 has been one of status quo. Whilst our closing balance shows a much healthier total than the opening one this is in large part to a number of substantial accounts falling just outside the reporting period (VU \$1973.40 and Club Signage \$3300), when these are taken into account, we have still returned a moderate surplus.

Game fees and training costs continue to be our major outgoings. The club is very grateful for the support it receives from the EFCSC as they along with membership are our major source of income.

As has been the practice in previous years an independent auditor has been engaged to ensure the club's finances are conducted in an appropriate fashion and his report forms part of this statement.



Brett Pullyblank

Essendon Water Polo Club Treasurer

3.0 EXECUTIVE STATEMENT:

Essendon Water Polo Club Inc.

Statement of Accounting Policies:

These financial statements are special purpose reports which have been prepared specifically for the distribution to members in accordance with the Association's constitution.

The Association is of the type identified in the Statement of Accounting Concepts as a non-reporting entity. The statements have been prepared in accordance with applicable accounting standards.

The statements have been prepared on a cash basis from the records of the Association. They are based on historic costs and do not take into account the changing values of money.

Income Tax:

The Association is an exempt body for income tax purposes under section 23(g)(iii) of the Income Tax Assessment Act.

Related Parties:

The members who comprise the Executive of the Essendon Water Polo Club Inc. are Marcus Jones and Brett Pullyblank.

In their capacities as members of the Executive they receive no remuneration.

There were no transactions with the members of the Executive of the related entities during the year, except in the ordinary course of the Association's business.



Marcus Jones

EWPC President



Brett Pullyblank

EWPC Treasurer

4.0 WATER POLO VICTORIA REPRESENTATIVE REPORT:

Essendon Water Polo Club continues being active within the Water Polo Victoria (WPV) community. EWPC members operate within the WPV Board, we have a Tribunal Representative, State Development Coaches and Match Day Referees.

This year EWPC did not have a dedicated Water Polo Victoria Representative with various committee members representing EWPC at official WPV meetings on an as needed basis.

Water Polo Victoria have several challenges and have been working on the following items throughout the year:

- Decreasing participation levels
- Pool access and cost
- Gender balance
- Compliance to changing government regulations and stipulations



Marcus Jones

Essendon Water Polo Club President

5.0 ESSENDON FOOTBALL & COMMUNITY SPORTING CLUBS DELEGATE'S REPORT:

The Essendon football club sporting sections confines to support the club with a very generous grant of \$10,976.

Membership of the sporting sections also allows our club members access to discounted gym membership at windy hill and free membership of the windy hill club.

Please consider the venue for any functions you are planning or just for a meal out. Also please support the annual Christmas raffle as they rebate funds back to club also please try to support any fundraising events they hold as by supporting them they will support us.

Matt Roberts

Essendon Water Polo Club EFCSC Delegate

6.0 MEN'S TEAM REPORT:

The senior men's teams were combined into a full strength State League 5 team for the Winter 2019 season which resulted in a very competitive outfit each week. Combining the shooting and swimming power of the SL4 team with the tight defence of the SL5 team we ended the short season as SL5 premiers. Unfortunately we bid farewell to a number of SL4 players at the end of this season and we thank Kyle and Bern Toohey for this participation in the team and Lee Howe who took an extended break.

The senior men's team played the summer season in State League 5 (SL5) and finished with mixed results over the long season and varying player availability through long term injuries and work commitments. Consistency in the players continuing from 2017-18 was bolstered with some new players looking to build their skills either after a period of not playing or stepping up leagues from other clubs. These additions have been welcomed as we continue to increase our player numbers and return to fielding two teams in the future.

The variability in player availability week on week allowed each of us to develop our skills in different positions in the pool. Our opponents provided differing levels of ability and experience which challenged us each week. There are some familiar faces whom we have faced for a number of years as well as university teams comprising members who have recently left school and the associated competitions.

We continue to build from our core playing group and develop as a team while evolving our game style from our trademark tight defence. Our solid defensive half prevents lop sided score lines against us, with us continuing to hone our attacking play and movement up forward to create plenty of scoring opportunities. The rule changes introduced for the Winter 2019 season will provide us with a more free flowing game style which will likely suit us so we look for continue success and grand final wins in the coming seasons.

Daniel Gilbertson

EWPC Committee Member & Men's State League 5 Team Manager

7.0 Women Coach's Report:

As the senior club coach, I decided that with the girls/women that we had playing in WSL1 and with a squad of juniors coming through, we would drop into WSL2. We were competitive till about halftime in most WSL1 games, but the results were nearly always the same. The lack of players attending training, meant things weren't going to change. The move into WSL2, allowed girls who wanted to keep playing top level, could with other teams. It gave some girls a chance to have a break from waterpolo and not play at all. The requirements to play WSL2, was to train Monday nights and play Tuesday nights, not a big ask. We created two WSL2 teams.

The WSL2 Reds were the team that trained, and the WSL2 Blacks were the girls happy to just play.

In WSL2, we were able to set team rules and set tactics at Monday training and with the step down in competition, we were able to implement them in the games on Tuesday nights.

The Reds improved over the course of the season and we made the finals. Not a bad effort, considering the top teams are full of senior women and some clubs, its their top womens team. We played a great game in our first final and knocked off the 3rd placed Monash Uni.

We came up short against NYP Dragons, to finish 3rd in our first season. The WSL2 Blacks had trouble with numbers all season, as the fixture had them playing at Melb High, while their junior players were at MSAC, or they had late games after the juniors had played earlier. Along with some of their senior players, being unavailable due to work commitments.

The club also had Emily McGowan win the highest goal scorer in WSL1 with 27 goals.

We also had 3 players selected into the 2018 Victorian State 14/u girls team to Pan Pacs Youth Waterpolo Festive in New Zealand, Camille Barlow, Mietta Fink-Jensen & Lilly Holtz.

And 2 girls selected into the 2018 Victorian State 16/u girls team to Pan Pacs Youth Waterpolo Festival in New Zealand, Jessica Loftus (Captain) & Olivia Richards.

We also had players selected in the Ballarat team playing in the 2019 Victorian Country Waterpolo Championships in Geelong, Alex Steere, Lisa Walker, Phoebe Braden, Camille Barlow & Mietta Fink-Jensen.

Darren Steere

Essendon Water Polo Club Coach

8.0 Women's SL3 Report:

Winning a premiership midway through 2017, had us excited for the year ahead. There are always changes from one year to the next, not only as players come and go, but as grading and opposition teams change too. And so for Winter 2018 we found ourselves with a good cross section of players in WSL3 - age and experience balanced with youth and speed. A solid group of 9 ladies playing socially supported by junior players when numbers dropped – which turned out to be most weeks. With a number of newer players coming into the side throughout this comp, and the unfamiliar juniors popping in, it was hard to get some consistency in our game. We finished 4th from 8 teams, so not a bad effort for a patchy team.

Going into the State Championships in the second half of 2018 saw us really struggle for numbers. Despite a core squad of 11, we had 3 key players away (one of which was our goalkeeper) for a total of 21 games. Add to that our inability to call upon junior support due to time and venue clashes, and it became a real struggle to field a squad each week. So it was not surprising, we didn't do well despite gaining some new talent. We took advantage of the opportunity to get to know each other, and gradually began to play a better game as the comp went further. Finishing on bottom was not a great outcome, but some restructuring of teams in 2019 has already seen a tremendous turnaround.

Thankyou to all our girls over the last 12 months, it's been a pleasure playing with you all each week – and irrespective of the result, there are always lollies to be had afterwards!!



Lisa Murray-Segal

EWPC Women's State League 3 Team Manager

9.0 Junior Coach's Report

YOUTH GIRLS (16/u)

This season was always going to be a tough one. We only had two girls top age, one girls middle age and the rest were our 14/u's playing up. Again a tough decision was made that we play with Essendon girls only, no second claim girls from other clubs. We finished in 4th place on the ladder with 8 wins, 2 draws and 7 losses, and playing finals. We faced Footscray in our first final and played very well to win 7-4. Melbourne Collegians were our preliminary final opponents and we went down in a heartstopper 6-7.

Mietta Fink-Jensen won the competitions MVP & highest goalscorer with 51.

We entered a team in the Geelong Tri State Championship, and with most of the girls playing to age groups, we managed to make the Grand Final against Richmond. Richmond having decided to play their 16/u team with no girls playing outside of this team. After having just won the 14's our girls jumped start into this game, giving their all.

Eventually finishing runners up to Richmond.

SUB JUNIORS

14/u BOYS:

For the first time in a long time we fielded a 14/u boys team.

With Mike Holtz putting his hand up to coach, we entered them into the 'B' grade section. With some 12/u boys playing up, Mike had a squad of 14 boys – Fantastic Development. Every week you could see them improving and there were some very close games all season, but we were unable to crack it for a win. That was until finals time. Finishing bottom 8th, we played the 5th best team, MC Beavers.

And in a cracking game with took the lead early and we were never headed, running out winners 9-5. The game lifted us off the bottom and into a game for 5th place overall. We played Richmond/St.Kevins and we unable to produce the result of the week before losing 2-9, finishing in 6th spot overall.

I'd like to take this opportunity to thank Mike, his enthusiasm and commitment to the team was fantastic. He moulded them into a team that improved from their first competition in Ballarat, playing in Geelong and finishing strong in the Sub Junior finals.

14/u GIRLS:

The 14/u girls had a great season, with a well balanced squad of girls.

We played sixteen girls through out the season, winning 16 games and losing only one, finishing top of the ladder.

We played a heart stopping Semi Final against NYP Dragon, winning on the last attack of the game, 7-6. This set up a Grand Final against MC Minnows.

We got off to a good start in the Grand Final and never let MC get a sniff of victory, running out comfortable winners 9-5.

Along with the State Title, we also sweep up the Ballarat Invitational title and the Geelong Tri State Championship. A great effort from the girls.

12/u Mixed:

At the start of this season, coach Alex was worried that we might not have enough players. We played the Ballarat Invitational and came home with the trophy, a great achievement first up. The team slowly filled up with numbers, when the Sub Junior competition kicked off.

By the time we got to the Geelong Tri State Championship, we were thinking about have two teams in the Sub Junior competition. The Sunday games see as many as 18 players all eager for a game. We had a good season winning many games, and if beaten it would be by a small margin.

Darren Steere

Essendon Water Polo Club Coach

10.0 Audited EWPC Accounts:

Association Annual Accounts

Essendon Water Polo Club Inc.
For the year ended 28 February 2019

Prepared by By The Numbers Accounting

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Income Statement

Essendon Water Polo Club Inc. For the year ended 28 February 2019

	NOTES	2019	2018
Income			
EFCSC Grant		10,976	10,750
Income - Fundraising		535	155
Income - Membership Fees		25,657	20,115
Income - Miscellaneous		80	-
Income - Registrations		-	650
Income - Social Events		1,535	-
Income - Training		-	870
Income - Uniforms		5,191	2,370
Total Income		43,974	34,910
Other Income			
Interest Income		12	13
Total Other Income		12	13
Total Income		43,986	34,923
Expenses			
Affiliation Fees		266	-
Bank Fees		178	107
Club Fees		1,164	400
EFCSC		352	429
Game & Entry Fees		20,651	22,751
Registration Fees		-	660
Social Events		1,985	-
Training		6,290	7,626
Uniforms		5,853	2,565
Total Expenses		36,739	34,538
Surplus Funds		7,247	385

Balance Sheet

Essendon Water Polo Club Inc. As at 28 February 2019

	NOTES	28 FEB 2019	28 FEB 2018
Assets			
Current Assets			
Westpac Bank Account		20,425	13,178
Total Current Assets		20,425	13,178
Total Assets		20,425	13,178
Net Assets		20,425	13,178
Members Funds			
Funds Available for Members Use			
Current year earnings		7,247	385
Retained earnings/Accumulated funds		13,178	12,793
Total Funds Available for Members Use		20,425	13,178
Total Members Funds		20,425	13,178

Notes to the Financial Statements

Essendon Water Polo Club Inc. For the year ended 28 February 2019

1. Statement of Significant Accounting Policies

The committee has determined that association is not a reporting entity and accordingly, this financial report is a special purpose report prepared for the sole purpose of distributing a financial report to members and must not be used for any other purpose. The committee have determined that the accounting policies adopted are appropriate to meet the needs of the members.

The financial report has been prepared on an accrual basis and under the historical cost convention, except for certain assets, which, as noted, have been written down to fair value as a result of impairment. Unless otherwise stated, the accounting policies adopted are consistent with those of the prior year.

The accounting policies that have been adopted in the preparation of the statements are as follows:

Property, Plant and Equipment

Property, plant and equipment is initially recorded at the cost of acquisition or fair value less, if applicable, any accumulated depreciation and impairment losses. Plant and equipment that has been contributed at no cost, or for nominal cost, is valued and recognised at the fair value of the asset at the date it is acquired. The plant and equipment is reviewed annually by directors to ensure that the carrying amount 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 utilisation of the assets and the subsequent disposal. The expected net cash flows have been discounted to their present values in estimating recoverable amounts.

Freehold land and buildings are measured at their fair value, based on periodic, but at least triennial, valuations by independent external valuers, less subsequent depreciation for buildings.

Increases in the carrying amount of land and buildings arising on revaluation are credited in equity to a revaluation surplus. Decreases against previous increases of the same asset are charged against fair value reserves in equity. All other decreases are charged to profit or loss.

Any accumulated depreciation at the date of revaluation is offset against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Trade and Other Receivables

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

Cash and Cash Equivalents

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

Revenue Recognition

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

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

Revenue from commissions is recognised upon delivery of services to customers.

Revenue from interest is recognised using the effective interest rate method.

Revenue from dividends is recognised when the entity has a right to receive the dividend.

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

Grants

Grant revenue is recognised in the income statement when the entity receives the grant, when it is probable that the entity will receive the economic benefits of the grant and the amount can be reliably measured.

If the grant has conditions attached which must be satisfied before the entity is eligible to receive the grant, the recognition of the revenue will be deferred until those conditions are satisfied.

Where the entity incurs an obligation to deliver economic value back to the grant contributor, the transaction is considered a reciprocal transaction and the revenue is recognised as a liability in the balance sheet until the required service has been completed, otherwise the income is recognised on receipt.

Essendon Water Polo Club Inc. receives non-reciprocal contributions of assets from the government and other parties for a nominal or zero value. These assets are recognised at their fair value on the date of acquisition in the balance sheet, with an equivalent amount of income recognised in the income statement.

Donations and bequests are recognised as revenue when received.

	2019	2018
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2. Receivables

	2019	2018
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3. Cash & Cash Equivalents

Bank Accounts

Westpac Bank Account	20,425	13,178
Total Bank Accounts	20,425	13,178

Total Cash & Cash Equivalents	20,425	13,178
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Statement by Members of the Committee

Essendon Water Polo Club Inc. For the year ended 28 February 2019

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.

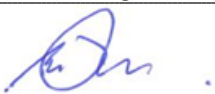
In the opinion of the committee the financial statements as set out on pages 1 to 5;

1. Presents a true and fair view of the financial position of Essendon Water Polo Club Inc. as at 29 February 2019 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Essendon Water Polo Club Inc. will be able to pay its debt as and when they fall due.

This declaration is made in accordance with a resolution of the Board of Directors.

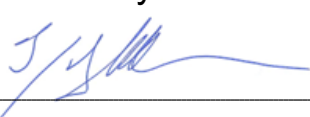
President:

Name : Marcus Jones

Signature :  _____

Treasurer:

Name : Brett Pullyblank

Signature :  _____

Sign date: 2/06/2019

Compilation Report

Essendon Water Polo Club Inc. For the year ended 28 February 2019

Compilation report to Essendon Water Polo Club Inc.

We have compiled the accompanying special purpose financial statements of Essendon Water Polo Club Inc., which comprise the balance sheet as at 28 February 2019, the income statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

The Responsibility of the Committee Members

The Committee Members of Essendon Water Polo Club Inc. are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

Our Responsibility

On the basis of information provided by the directors we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.



Ross Griffiths, CPA Accountant

By The Numbers Accounting

103 175B Stephen Street
YARRAVILLE VIC 3013

Dated: 25 May 2019

Committee's Report

Essendon Water Polo Club Inc. For the year ended 28 February 2019

1. Committee's Report

Your committee members submit the financial report of Essendon Water Polo Club Inc. for the financial year ended 29th February, 2019

2. Committee Members

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

- Treasurer - Bretty Pullyblank
- President - Marcus Jones
- Committee Member - Bryan Wee
- Committee Member - Catherine Steere
- Committee Member - Daniel Gilbertson
- Committee Member - Matt Roberts

3. Principal Activities

The principal activities of the association during the financial year were:

To organise and maintain the Essendon Water Polo Club for the benefits of members.

4. Significant Changes

No Significant change in the nature of these activities occurred during the year.

5. Operating Result

The surplus funds from the operation of the Essendon Water Polo Club Inc. for the Year Ended 29th February, 2019 amounted to

	2019	2018
Operating Result		
Current year earnings	7,247	385

6. Signatures

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

Committee Member : Marcus Jones

Signature :  _____

Dated this 3rd day of June, 2019

Auditor's report

Essendon Water Polo Club Inc. For the year ended 28 February 2019

Independent Auditors Report to the members of the Association

We have audited the accompanying financial report, being a special purpose financial report, of Essendon Water Polo Club Inc. (the association), which comprises the committee's report, the assets and liabilities statement as at 29 February 2017, the income and expenditure statement for the year then ended, cash flow statement, 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 Essendon Water Polo Club Inc. 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 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 Essendon Water Polo Club Inc. as at 29 February 2017 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.

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 Essendon Water Polo Club Inc. to meet the requirements of the Associations Incorporation Reform Act 2012. As a result, the financial report may not be suitable for another purpose.

Auditor's report

Auditor's signature: _____



Ross Griffiths, CPA

Auditor's address: C/- By The Numbers Accounting, 1b 67-69 Gamon Street, Yarraville, Vic, 3013

Dated: **02/06/2019**