

2024 – 2025 Annual Report



Water Polo
SOUTH AUSTRALIA

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BOARD, OFFICIALS, HONORARY MEMBERS & OLYMPIANS

LIFE MEMBERS

Ron Howell	Graeme Litster	Gary Mavrinac
Bruce Chisholm (dec)	Alan Dowling	Shaun Baker
Paul Raynor	Derek Seret	Chris Turner
John Bird	Jill Glastonbury (dec)	David Martin
Des Clark	Margaret Jones	John Medcalf
Brian Kevitt	Jon Harmer	Mark Dayman
Peter Bayne	Lynn Martin (dec)	

HONORARY LIFE MEMBERS (SA Olympians)

Charlie Turner	Rod Owen Jones
Isobel Bishop	Rafael Sterk
Chris Wybrow	Michael Turner

BOARD OF DIRECTORS

President	Mark Dayman
Director	Tammy Taylor
Director	Tim Dansie
Director	Melissa Cleanthous
Director	Tom Dayman
Director	Fleur Fotheringham

OFFICERS & OFFICIALS

Member Protection Officer (MPIO) Maritza Manojlovic

STAFF

General Manager	Eddie Denis
Sports Administration Officer	Anna Porcaro
Beach Polo Co-ordinator	Chelsea Frost
Events and Growth Projects	Dayna Richman

STATE TEAM REPRESENTATIVES

STATE REPRESENTATIVE TEAMS – 2024 National State Championship

AGE GROUP	COACH	TEAM MANAGER
15&U Boys	Daniel Spiby	Craig Walsh
17&U Boys	Shaun Baker	Allena Bishop
17&U Girls	Sarah Fleming	Ashley Murray

STATE REPRESENTATIVE TEAMS – 13&U National Development Carnival

AGE GROUP	COACH	TEAM MANAGER
13&U Boys	Daniel Spiby	Rebecca Burton- Howard Melissa Cleanthous
13&U Girls	Catherine O'Sullivan	Courtney Morcombe

STATE REPRESENTATIVE TEAMS – 2025 Australian Youth Championships

AGE GROUP	COACH	TEAM MANAGER
14&U Boys – Green	Nick Martin / Filippo Pizzino	Paola Lagos
14&U Girls – Green	Eddie Denis	Jo Beaumont
16&U Boys – Green	Chelsea Frost / Emy Van Duijn	Fleur Fotheringham
16&U Girls – Green	Matthew Martin	Katherine Thomas
18&U Girls - Green	Kate Baker	Catherine Frost

2025 AUSTRALIAN WATER POLO LEAGUE

Did not submit teams in 2025 season

AFFILIATED CLUBS

Adelaide Tritons

Adelaide Vikings

Henley Sharks

St Peters Old Collegians (SPOC)

PRESIDENT'S REPORT

In the Financial Year 2025 (FY25) Water Polo South Australia (WPSA) has established its reputation as a professionally managed and financially sustainable organisation.

In September this year our General Manager Eddie Denis completed his second year in the GM role and has continued to build services to our members and deliver our strategy.

Eddie has also collaborated closely with Water Polo Australia on several projects, including his ongoing role as assistant coach for the Australian Stingers. WPA continues to engage Eddie for two days per week.

In my report last year, I mentioned several areas that we were improving. A major focus has continued our accounting practices. FY25 recorded a modest surplus of \$316, compared with losses of (\$5,555) in FY23 and (\$38,863) in FY24.

In 2024 our Receivables and Payables were \$88,670 and \$128,287 respectively. As of June 30, 2025, our Receivables and Payables were \$51,553 and \$16,937. Since June 30, 2025, work has continued to recover our Receivables and as of 1 October our Receivables were \$6,806.44 with \$1,907.24 greater than 90 days.

Other work has continued our financial processes to maintain our position and ability to make sound decisions for the association. Part of these processes has been developing a detailed budget for our operations along with scenario planning when considering funding opportunities.

The closure of Adelaide Aquatic Centre (AAC) has been a very challenging period for WPSA and further compounded this year with maintenance closures at SA Aquatic and Leisure Centre (SAALC). Although there were concerns about a potential decline in membership, we successfully maintained a fairly stable membership level.

That challenging period is coming to an end with the reopening of AAC in early 2026 providing one of the greatest opportunities for WPSA. Operationally we are in a very strong position to make the most of this fantastic new facility. We have strong relationships with the centre operators along with the programs and resources to make an impact on our membership numbers.

This year was the first year WPSA has not participated in the Australian Water Polo League. This decision allowed WPSA to concentrate on local initiatives and alleviated financial pressures. In the coming summer season, we look forward to ensuring we have the programs and support in place to further develop opportunities for our players and clubs.

I have left the operational reports to Eddie our General Manager, but I would like to point out that Eddie Denis moving into the role of GM has been transformational for WPSA. Eddie has brought structured and thoughtful methods to our operations. Eddie is carefully building the team we need to deliver professional programs and competitions to our clubs and members.

I would like to thank and congratulate the WPSA Board who volunteer their time and expertise. The Board has played a crucial role in repositioning WPSA and shaping its strategic direction.

Prior to this meeting the Board appointed Tammy Taylor and Fleur Fotheringham to the WPSA Board for a period of 2 years. The term for these appointments will complete at the 2027 AGM.

Most importantly I would like to thank our staff members Eddie Denis, Anna Porcaro, Dayna Richman, Chelsea Frost and Jet van Duijn for their work delivering continual improvements to the WPSA organisation. I must also thank our long list of volunteers, our referees and coaches for their work in delivering opportunities for our teams and players.

I am confident that WPSA is entering a new era of growth and success.



Mark Dayman

WPSA President

GENERAL MANAGER'S REPORT

The 2024/25 year has been one of positive initiatives and resilience for Water Polo South Australia. Despite the challenges posed by pool closures and limited facility access, it is pleasing to report that our overall membership numbers have remained consistent. Notably, we have seen encouraging growth in the 12&U age groups, highlighting the success of our junior development initiatives and the growing interest in the sport among younger participants.

Our trial of Autumn and Winter activities was a success. Participation levels over this period were good, showing that younger people want to keep playing water polo all year round. The Sunday afternoon Flippa sessions at St Peters were especially well supported by the Clubs and they attracted many new children to try water polo during a time of year dominated by winter sport options.

The Swim School "Learn Water Polo" sessions at the SA Aquatic and Leisure Centre continued through the first three terms of the 2025 school year. Approximately 80 children have participated in the program, with many returning for multiple 10-week blocks. The ongoing success of this initiative reinforces the importance of accessible entry-level programs, and we are excited to expand this model to the Adelaide Aquatic Centre Swim School program in 2026.

More than 50 athletes represented South Australia at national events this year, competing at the Australian Youth Championships, East Coast Challenge, and National State Championships. While results varied across age groups, the experience gained through these competitions remains invaluable for the ongoing development of our athletes. Sincere thanks are extended to the coaches, managers, referees, and parents who dedicated their time and effort to supporting these teams throughout the season.

At the national and international levels, Jake Martin and Tayla Dawkins proudly represented Australia at the World Junior Championships. Tayla had the honour of captaining the Australian team at her second Junior Worlds and she also achieved selection for the Australian Stingers, making her debut at the World Cup Rounds in early 2025.

On the coaching front, Rafael Sterk and Eddie Denis continued to contribute at the highest level, serving as Assistant Coaches for the Australian Sharks and Stingers respectively. Their ongoing involvement ensures that South Australia remains well represented in the national coaching landscape.

Looking ahead, the opening of the Adelaide Aquatic Centre in North Adelaide will be a major highlight in 2026. This long-awaited development will provide a significant boost to both the Tritons and Vikings Clubs, who will call the facility home. It will also allow our Summer Competition to return to its regular programming and provide increased training opportunities for our State Squads.

The 2025/26 Summer Season will see an expansion of our competition structure, including the introduction of Senior A and B Grade competitions, along with separate 15 & Under Boys and Girls divisions. Our introductory Flippa program will continue Sunday afternoons at St Peters, and the SAALC Swim School water polo sessions will be offered on Saturday afternoons during each school term.

Our Beach Water Polo program will also return for its second year. While potential algal bloom issues at metropolitan beaches may pose challenges, these activities present an exciting opportunity to engage the community and showcase water polo as part of a broader effort to activate our local beaches over summer.

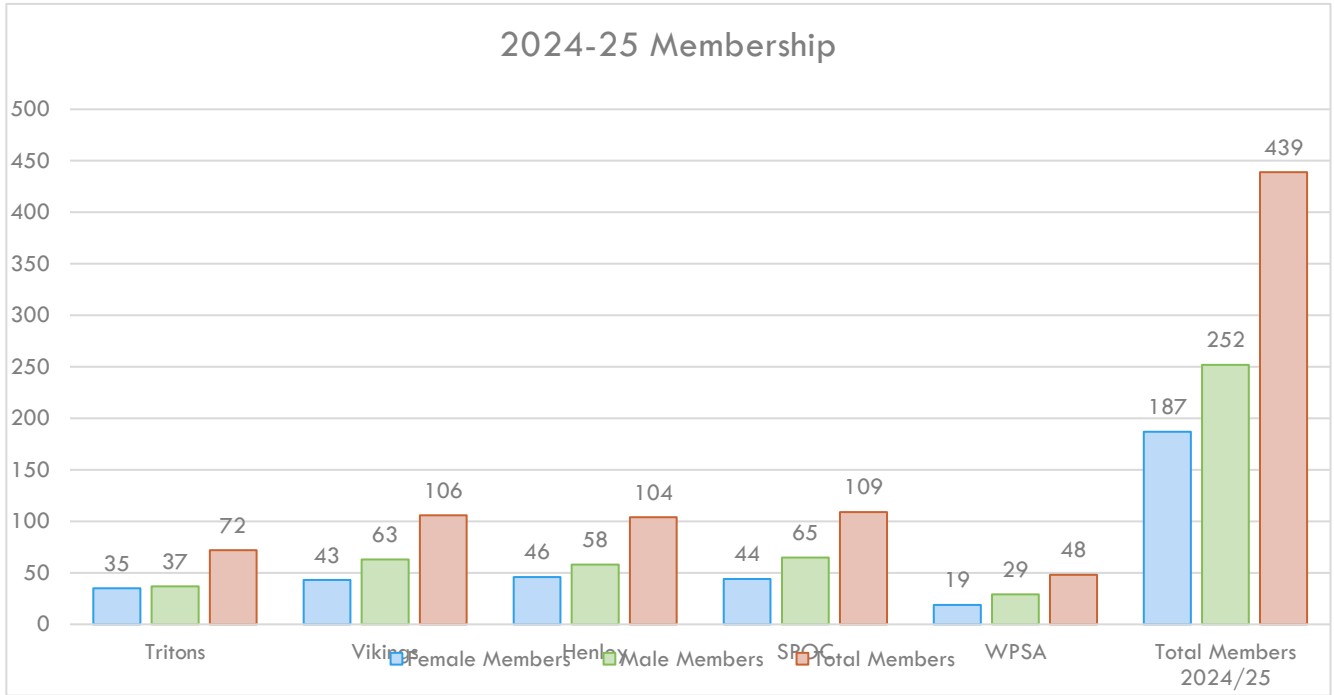
The relationship with our key stakeholders continues to be positive and the alignment of local and national strategic goals will provide opportunities in the coming year for increased funding to support member growth, increased visibility and greater community connection.

Finally, I would like to acknowledge and thank Anna Porcaro, Dayna Richman, Jet Van Duijn, and Chelsea Frost for their significant contributions to the delivery of Water Polo SA programs and activities throughout the year. Their dedication and professionalism have been instrumental in maintaining the momentum and growth of our sport.

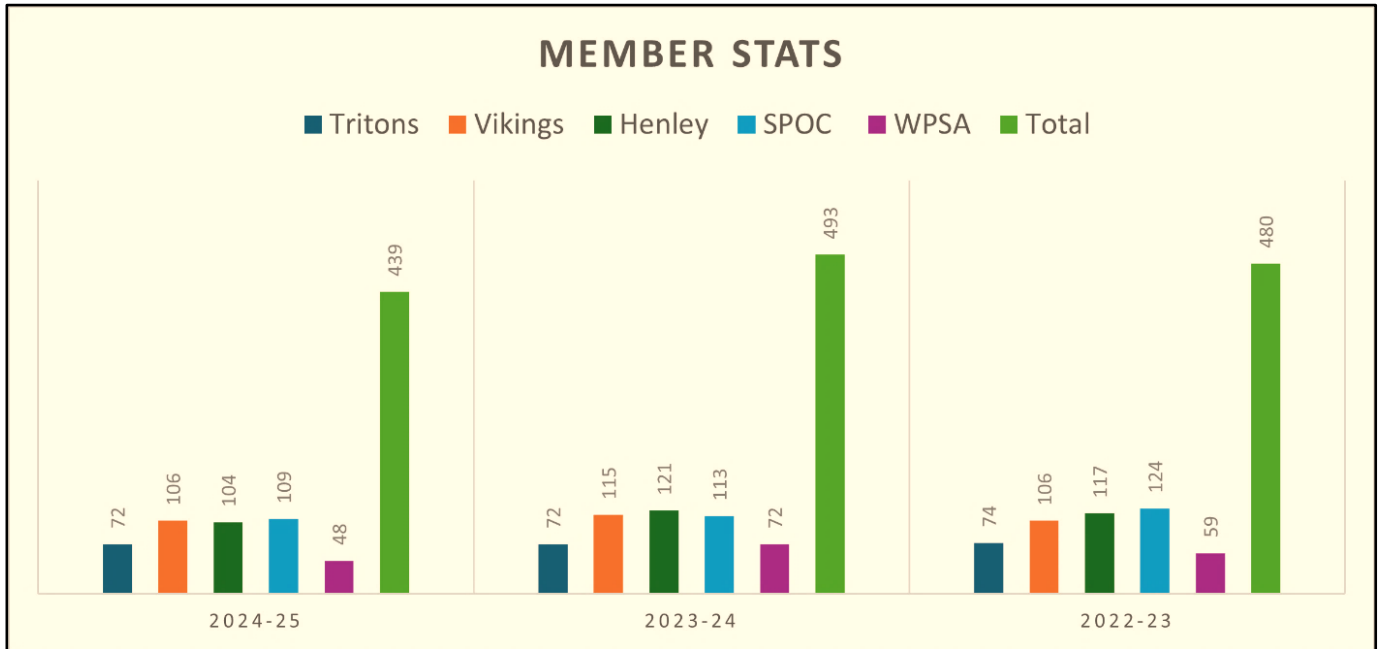


Edward Denis
General Manager

MEMBERSHIP STATISTICS



Membership figures over last 3 years



Club	Female Members	Male Members	Non-Gender	Total Members	AWL Interstate Player	AWL Senior Import	Temp Member - Junior	Temp Member - Senior	Flippa Ball	Junior (Flippa Comp) Mbshp	Platinum - Youth	Platinum - Adult	8 Game Member - Junior	8 Game Member - Adult	New Player Social - Junior	New Player Social - Adult	Non-Playing Social Mbshp	Life Member	Flippa - Autumn-Winter	Post January - Junior Member	Post January - Youth Platinum	Post January - Adult Platinum	Post January - Social Membership	School Membership	Coach / Referee only	Volunteers/Staff
Tritons	35	37		72			5	1			25	16			2	4	1	2			1	2			1	12
Vikings	43	63		106			1				39	23				3		3		2	1	1				33
Henley	46	58		104			4	8		6	32	20					10				5	1				18
SPOC	44	65		109			4			3	31	28	3	5	7	1				1	13				1	12
WPSA	19	29		48	1		2		2									1	2				20	7	13	
Total Members 2024/25	187	252	0	439	1	0	16	9	2	9	127	87	3	5	9	8	11	6	5	0	20	4	0	20	9	88

EVENTS

2025 Annual Awards Night

We would like to thank our sponsors and volunteers who helped make the night run smoothly.

Our Sponsors	Our Volunteers	
Water Polo Australia Sport SA SA Aquatic & Leisure Centre ORSR Schinellas Kap 7	Taylor Family Lawson Family Bishop Family Martin Family Pizzino Family State Teams helping with Bar & Raffle	Stevens Family Slaven Family Pizzino Family Rachel Maddern Melissa Cleanthous



Club of the Year

Adelaide Tritons

Coach of the Year - Male

Matt Martin

Coach of the Year – Women

Chelsea Frost

Volunteer of the Year

Glenn Stone

Referee Development Award

This year marked the first time Water Polo SA formally recognised our emerging referees with the **Referee Development Award**. This new initiative celebrates the dedication, growth, and professionalism of our young officials who play an essential role in supporting competitions at every level. Their enthusiasm, commitment to learning, and willingness to step up have been outstanding, and we are proud to acknowledge their contribution to the future of the sport.

The **first recipient of this award** is **Nathan Bishop**, who this year officiated at his **first Australian Youth Championships** and his **second 13&U National Development Carnival**. Nathan's positive attitude, reliability, and continual improvement have set an excellent example for other young referees to follow.



2024/25 SUMMER COMPETITION

Summer Competition - Grand Final Winners



Grade	SEASON WINNER	Runner Up
Open Grade Men	Adelaide Vikings	Adelaide Tritons
Open Grade Women	Henley Sharks	Adelaide Tritons
17&U Boys	Adelaide Vikings	SPOC
17&U Girls	Adelaide Vikings	Adelaide Tritons
15&U Mixed	Adelaide Vikings	Adelaide Tritons
12&U Mixed	Henley Sharks	Adelaide Vikings



Summer Competition - Best & Fairest

	Best & Fairest	Runner UP
Open Men	Will Dayman (V) - 15	Ben Baker (V) / Dan Hall (T) - 11
Open Women	Morgan Hillman (V) - 15	Claudia Pearce (S) - 13
17&U Boys	Joshua Maung (S) - 14	Charlie Smart (V) - 9
17&U Girls	Miranda Thomas (T) / Olivia Reynolds (S) - 15	Lilli Morkunis (V) - 12
15&U Mixed	Toby Munt (T) -24	Max Howell (H) - 20
13&U Mixed	Hugo Yates (S) - 21	Louisa Simpson-Purkiss (H) -16

Summer Competition - Highest Goal Shooter

	Highest Goals		Runner UP	
Open Men	Ben Baker (V)	43	Will Dayman (V)	34
Open Women	Sophie Dansie (T) / Mabel Farrell (S)	27	Morgan Hillman (V)	24
17&U Boys	Oscar Larwood (V)	35	Joshua Maung (S)	31
17&U Girls	Lilli Morkunas (V)	42	Morgan Hillman (V)	37
15&U Mixed	Toby Munt (T)	67	Lucas Pizzino (V)	65
13&U Mixed	Fay Emmet (T)	36	Hugo Yates (S)	33
15&U Girls	Ruby Knights (S)	17	Amelia Williams (S)	17



AUSTRALIAN REPRESENTATIVES 2024-25

Congratulations to the following players who were chosen to participate in the following events

20&U Men's National Age Group Training Program
20&U Women's National Age Group Training Program
18&U Men National Age Group Training Program

18&U Women's National Age Group Training Program
16&U Boys National Age Group Training Tour (New Zealand)

Jake Martin (Vikings)
Tayla Dawkins (Henley)
Charlie Smart (Vikings)
Samuel Ciccocioppo (Vikings)
Chelsea Frost (Henley)
Miles Fotheringham (SPOC)

20&U Women's World Championships - Tayla Dawkins (Captain)



20&U Men's World Championships - Jake Martin



2024 National Development Carnival - Hobart

2024 National Development Carnival - 13&U Boys (Hobart)

Coach: Daniel Spiby
Team Manager: -Rebecca Burton-Howard / Melissa Cleanthous

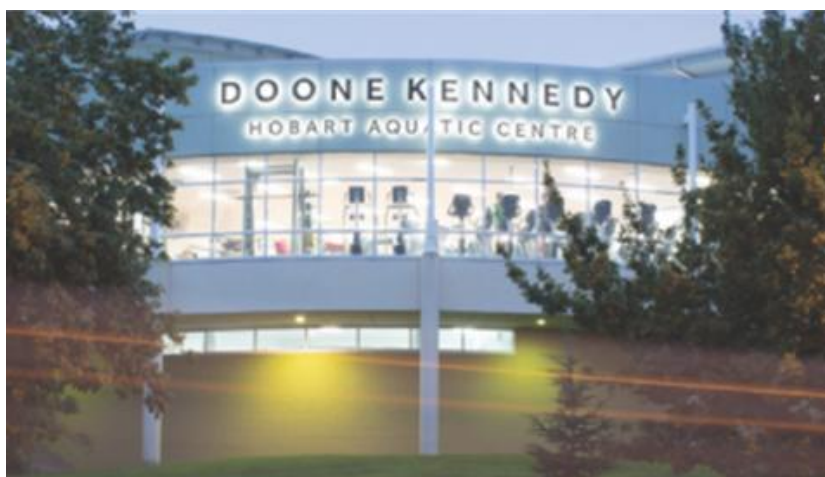
- | | |
|-----------------------------|---------|
| 1. Nicholas Cleanthous (GK) | SPOC |
| 2. Noah Burton-Howard | SPOC |
| 3. Lucas Pizzino | Vikings |
| 4. Jack Galkowski | Vikings |
| 5. Walker Pentland | Vikings |
| 6. Charlie Bermingham | Vikings |
| 7. Archer Bermingham | Vikings |
| 8. Benjamin Lagos | Vikings |
| 9. Deakin Northcote | Tritons |
| 10. Emmet Fay | Tritons |
| 11. Jacob Brumby | Vikings |
| 12. Thomas Ciccocioppo | Vikings |
| 13. Max Howell | Henley |



2024 National Development Carnival - 13&U Girls

Coach: - Catherine O'Sullivan
Team Manager: - Courtney Morcombe

- | | |
|---------------------------|---------|
| 1. Lindsay Matthew (GK) | NSW |
| 2. Ava Gouws | Tritons |
| 3. Matilda Birmingham | SPOC |
| 4. Zara Cavallo | Henley |
| 5. Eleanor Beaumont | Henley |
| 6. Sasha Jones | Henley |
| 7. Sabrina Kelly | Vikings |
| 8. Louisa Simpson-Purkiss | Henley |
| 9. Holly Knights | SPOC |
| 10. Skye Davis | SPOC |
| 11. Tilly Kricak | NSW |



2024 National State Championships – Brisbane

2024 National State Championships – 15&U Boys

Coach: - Daniel Spiby
Team Manager: - Craig Walsh

- | | |
|------------------------------|---------|
| 1. Miles Fotheringham (GK) | SPOC |
| 2. Ethan Jaldiani | SPOC |
| 3. Lucas Pizzino | Vikings |
| 4. Leo Dreosti | SPOC |
| 5. Toby Munt | Tritons |
| 6. Joshua Maung | SPOC |
| 7. Harvey Bryant | SPOC |
| 8. Angus Sloan | Vikings |
| 9. Alexander Ward | Vikings |
| 10. Beau Walsh | SPOC |
| 11. Sam Brickhill | Vikings |
| 12. Henry LeRay | Tritons |
| 13. Nicholas Cleanthous (GK) | SPOC |



2024 National State Championships – 17&U Boys

Coach: - Shaun Baker
Team Manager: - Allena Bishop

- | | |
|-----------------------------|---------|
| 1. Yibin Khuu (GK) | Vikings |
| 2. Charlie Smart | Vikings |
| 3. Zachary Paul | NSW |
| 4. Sam Rolfe | NSW |
| 5. Thomas Ellison | NSW |
| 6. Jake Taboni | NSW |
| 7. Cohen Traeger | Vikings |
| 8. Elijah Morphett | Henley |
| 9. Sam Ciccocioppo | Vikings |
| 10. Nathan Bishop | Vikings |
| 11. Lewis Pinyon | Vikings |
| 12. Oscar Larwood | Vikings |
| 13. Jackson Cleanthous (GK) | SPOC |



2024 National State Championships – 17&U Girls

Coach: - Sarah Fleming
Team Manager: - Ashley Murray

- | | |
|----------------------------|---------|
| 1. Alexia Cordera (GK) | Tritons |
| 2. Ruby Lovell | NSW |
| 3. Mabel Farrell | SPOC |
| 4. Olivia Reynolds | SPOC |
| 5. Saskia Roberts | Vikings |
| 6. Morgan Hillman | Vikings |
| 7. Chelsea Frost | Henley |
| 8. Lillian Morkunas | Vikings |
| 9. Isobelle Mackie | Henley |
| 10. Amelia Calder | QLD |
| 11. Isabella Howie | SPOC |
| 12. Jemima McEwin | Tritons |
| 13. Isabelle O'Connor (GK) | QLD |





2025 Australian Water Polo

Youth Championships Perth

The Australian Youth Championships once again brought together the nation’s best young athletes in an exciting two-week showcase of club water polo.

This year SA fielded 5 Teams across the 14&U and 16&U Boys and the 14&U, 16&U and 18&U girls age groups. Each team represented the state with great spirit and determination, demonstrating strong teamwork and growth throughout the competition

Coordinating 5 teams at a national event is a significant logistical and volunteer effort. WPSA extends sincere thanks to all coaches, team managers, volunteers and parents for their dedication and support.

2025 Australian Youth Championships – 14&U Boys GREEN

Coach: - Nick Martin
Assistant Coach: - Filippo Pizzino
Team Manager: - Paola Lagos

1. Luca Ricci (GK)
2. Jack Galkowski
3. Lucas Pizzino
4. Benji Lagos
5. Hugo Yates
6. Deakin Northcote
7. Flynn Gargula
8. Jacob Brumby
9. Max Howell
10. Oliver Martin
11. Emmet Fay
12. Jackson Brooks
14. Oscar Nuske

- Tritons
- Vikings
- Vikings
- SPOC
- Tritons
- Henley
- Vikings
- Henley
- Henley
- Tritons
- Henley
- Tritons



2025 Australian Youth Championships – 14&U Girls GREEN

Coach: - Eddie Denis
Team Manager: - Jo Beaumont

2. Sabrina Kelly
3. Amelia Birmingham
4. Eleanor Beaumont
5. Skye Davis
6. Zara Cavallo
7. Sasha Jones
8. Elli Bentley
9. Ivy Dowd
10. Sofia Spagnoletti
11. Holly Knights
12. Matilda Birmingham
13. Bonnie Lindsay

- Vikings
- SPOC
- Henley
- SPOC
- Vikings
- Henley
- Tritons
- Vikings
- Vikings
- SPOC
- SPOC
- SPOC



2025 Australian Youth Championships – 16&U Boys GREEN

Coach: - Chelsea Frost/ Emy Van Duijn
Team Manager: - Fleur Fotheringham

1. Miles Fotheringham (GK)
2. Ethan Jaldiani
3. Will Schubert
4. Leo Dreosti
5. Toby Munt
6. Joshua Maung
7. Harvey Bryant
8. Noah Burton-Howard
9. Angus Sloan
10. Beau Walsh
11. Nicholas Cleanthous
12. Henry LeRay
13. Axel McBeath

- SPOC
- SPOC
- Henley
- SPOC
- Tritons
- SPOC
- SPOC
- SPOC
- Vikings
- SPOC
- SPOC
- Tritons
- Vikings



2025 Australian Youth Championships – 16&U Girls GREEN

Coach: - Matt Martin
Team Manager: - Katherine Thomas

1. Stella Grande (GK)
2. Emma Blackshaw
3. Olivia Martin
4. Sofia Joy
5. Clara Fay
6. Miranda Thomas
7. Zara Cavallo
8. Gigi Leaver
9. Emily Walsh
10. Ruby Knights
11. Ava Hartwig
12. Chloe Sturt
13. Lindsey Matthew (GK)

- SPOC
- NSW
- Vikings
- Vikings
- Tritons
- Tritons
- Henley
- Henley
- SPOC
- SPOC
- Vikings
- SPOC
- NSW



2025 Australian Youth Championships – 18&U Girls GREEN

Coach: - Kate Baker
Team Manager: - Catherine Frost

- | | |
|------------------------|---------|
| 1. Alexia Cordera (GK) | Henley |
| 2. Eleanor Burgess | NSW |
| 3. Mabel Farrell | SPOC |
| 4. Jackie Burgess | NSW |
| 5. Alaska Durie | NSW |
| 6. Lily Johnson | NSW |
| 7. Chelsea Frost | Henley |
| 8. Lili Morkunas | Vikings |
| 9. Sylvie McLean | NZ |
| 10. Morgan Hillman | Vikings |
| 11. Tessa Gregory-Reid | NSW |
| 12. Bronte Faber | NSW |
| 13. Claudia Pearce | SPOC |



FINANCIAL STATEMENTS

Water Polo South Australia
ABN 30 154 276 949

For the year ended 30 June 2025

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Board Members' Report

Water Polo South Australia For the year ended 30 June 2025

Board's Report

Your Board Members submit the financial report of Water Polo South Australia for the financial year ended 30 June 2025.

Board of Directors

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

Board Member	Position	Date Started
Mark Dayman	President	November 2022
Tammy Taylor	Director	October 2020
Thomas Dayman	Director	October 2020
Timothy Dansie	Director	October 2020
Melissa Cleanthous	Director	October 2024
Fleur Fotheringham	Director	Appointed early 2024

Principal Activities

The principal activities of the Association during the financial year were to provide governance and assistance to clubs that participate in the sport of Water Polo in South Australia. This includes the running of club amateur competitions and partial management of the State's National League team.

Significant Changes

There have been no significant changes in the Association during the year.

Operating Result

The surplus/ (loss) for the financial year amounted to \$316 surplus. [2024 loss (\$38,863)]

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.

Board Members' Report

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

Mark Dayman (President)




(Director)

Date 12 / 10 / 25

Income and Expenditure Statement

Water Polo South Australia

For the year ended 30 June 2025

	2025	2024
Jets NWPL		
Income		
Jets NWPL ASF donations		20,900
Jets NWPL Fundraising (44010)		15,329
Jets NWPL Player Levy Income (44002)		101,191
Jets NWPL Sponsorship (44012)		14,702
Jets NWPL Travel Income		509
Jets NWPL Uniform Income (44030)		1,180
Total Income		153,812
Expenses		
Jets HP Accommodation (64001)		(23,400)
Jets HP Airfare (64005)		(61,911)
Jets HP Car Rental (64010)		(6,052)
Jets HP Other Travel Expense (64025)		(1,237)
Jets HP Petrol & Insurance (64015)	(65)	(766)
Jets HP Pool Hire Expense (64030)		(4,568)
Jets HP Squad Equipment (63200)	(730)	(1,753)
Jets HP Sundry Expense (64065)		(182)
Jets HP Uniform Expense (64020)		(4,515)
Jets NWPL National League Fee (64035)		(45,000)
Total Expenses	(795)	(149,382)
Jets NWPL Surplus/(loss)	(795)	4,430
State Team		
Income		
State Squad Training Income (42300)	34,477	66,604
State Team Accommodation (43001)	98,345	94,021
State Team Admin Levy (43007)	1,909	
State Team Airfare (43002)	73,868	77,038
State Team Car Hire (43003)	22,127	28,132
State Team Entry & Pool Fee (43005)	50,069	
State Team Player Levy (43006)	20,287	46,046
State Team Sundry Income (43020)	1,013	27
State Team Uniform (43010)	15,517	12,536
Total Income	317,611	324,404
Expense		
Coaching Payment (60236)	(21,219)	(30,681)
State Development Pool Hire (60216)	(9,453)	(35,751)
State Team Accommodation (62001)	(79,000)	(99,718)
State Team Airfare (62005)	(84,831)	(81,157)
State Team Car Rental (62010)	(12,971)	(9,951)

Income and Expenditure Statement

	2025	2024
State Team Entry & Pool Fees (62020)	(37,761)	(38,591)
State Team Interstate Referee (62040)	(2,484)	
State Team Petrol, Parking & Insurance (62015)	(905)	(3,150)
State Team Pool Hire (62045)		(921)
State Team Sundry Expense (62035)	(133)	(611)
State Team Uniform Expense (62030)	(18,841)	(6,425)
Total Expenses	(267,598)	(306,957)
State Team Surplus/(loss)	50,014	17,447

Competition

Income		
WPSA Competitions Administration Income	4,182	4,909
Competitions Team Registration (45050)		452
Total Income	4,182	5,361
Expense		
Competitions Officials Uniform Expense (61075)	(154)	
Competitions Pool Hire Expense (61050)	(22,723)	(20,119)
Competitions Trophy Expense (61025)		(272)
Referee Payment (60237)	(10,612)	(6,185)
Total Expense	(33,489)	(26,576)
Total Competition	(29,307)	(21,215)

Development Projects

Income		
Development Programs (46001)	55	965
Total Income	55	965
Expense		
Training & Develop - Coaches (60255)	(310)	(50)
Training & Develop - Ref & Off (60265)	(977)	
Training & Develop - Staff (60260)	(180)	
Total Expense	(1,466)	(50)
Total Development Projects	(1,412)	915

Operating Income

Grant WPA- SA Participation and Growth (PI0X)	18,954	5,000
HP Squad Training Fees (42100)	8,426	
Interest Income	1,512	527
Online Booking Fee (Refund)	2,605	
School Development Program (45000)	1,182	55
WPA Coach Contribution (40025)	2,000	
WPSA Bank Interest (40031)		1
WPSA Club Affiliation (41003)	1,182	1,182
WPSA Coaching Course Income (40035)	191	
WPSA Competition Pool Income (41007)	9,668	10,310
WPSA Competition Refereeing Income (41050)	7,895	5,934

Income and Expenditure Statement

	2025	2024
WPSA Competition Scoring Income (41048)	545	4,501
WPSA Donation (40005)	19,000	
WPSA Fundraising (40006)	8,639	3,088
Grant ORSR- Leadership and administration (40026)	34,100	29,433
WPSA Player Regist & Transfer (41001)	40,402	38,694
WPSA Referee Course Income (40036)	136	
WPSA Sundry Income (40045)		
WPSA Uniforms (40052)	205	
Grant ORSR -ASCP23035 (Beach Polo)	7,749	3,120
WPSA Clubs Pool Hire	22,524	
WPSA Event Income	2,200	
Total Operating Income	189,115	101,843
Operating Expenditure		
Accounting Fees (60101)	3,562	4,123
Administration fee (60102)	9	
Administration Wages (60513)	26,102	26,019
Advertising & Marketing (60150)	1,250	1,086
Affiliations & Memberships (60155)	1,240	3,218
Bad Debt (60105)	8,078	
Bank Charges/Fees (60160)		36
Capitation & Insurance (60186)		16
CEO - Travel exp (60168)	114	
Depreciation expense	1,130	
Equipment Purchases (60175)	1,376	8,076
Freight (51000)		1,087
Head Coach Wages (60502)	1,818	
HP Squad Coach Wages (63001)	3,420	
HP Squad Pool Hire (63300)	9,909	248
Insurance - Public Liability (60185)	222	
IT Internet charges (60190)	1,499	1,263
IT Minor Software and Consulting (60191)	476	480
M/V Parking/Petrol (60220)	569	
Meeting Expenses (60170)	227	149
Office Equipment (60212)		200
Office Utilities (60211)	8,668	8,357
Online Booking Fees (Expense)		179
Postage/ Freight (60215)	1,941	630
Printing & Pub & stationary (60225)	526	696
Repairs & Maint Equipment (60238)	1,626	543
Sundry Expense (60240)		91
Super Contributions (60511)	2,706	2,708
Swim Training Pool Hire (62100)	63	412
Uniform Expense	315	905
WPSA Fundraising expenses (60178)		5,589

Income and Expenditure Statement

	2025	2024
WPSA Trophy expense (60275)		1,463
WPSA Uniform Expense (60270)		122
Grant WPA - Participation and Growth (PIOX) EXPENSE	17,917	
Grant ORSR -ASCP23035 (Beach Polo) EXPENSE	7,714	
WPSA Clubs Pool Hire Expenses	12,407	
Competition Expenses - Scoreboard fee	600	
Prior Year Adjustments	6,956	
Contractor Fees (60505)	76,027	74,589
WPSA Event Expenses	6,092	
Stripe Fees (no GST)	2,738	
Total Operating Expenses	207,299	142,284
Operating Surplus/ (loss)	(18,184)	{40,441}
Net Surplus/ (loss) for the year	316	{38,863}

Statement of Financial Position

Water Polo South Australia As at 30 June 2025

	NOTES	30 JUNE 2025	30 JUNE 2024
Assets			
Current Assets			
Cash & Cash Equivalents			
WPSA Access #0023		789	2,415
WPSA Levy #4651		51	51
WPSA Online #9227		112	110
WPSA Trans #2547		51,786	71,732
Petty Cash (11117)			1,100
Petty Cash (11170)			299
Total Cash & Cash Equivalents		52,738	75,707
Trade and Other Receivables			
Accounts Receivables		51,553	88,670
Doubtful Debt Allocation (11260)			2,662
GST Receivable		3,510	4,992
Total Trade and Other Receivables		55,064	96,324
Total Current Assets		107,802	172,032
Non-Current Assets			
Plant & Equipment			
Computer at cost (13410)		3,855	3,855
Plant & Equipt at cost (13510)		19,314	17,211
Accumulated Depreciation (13511)		(10,788)	(13,513)
Total Plant & Equipment		12,382	7,553
Accumulated Depreciation - Computers		(3,855)	
Total Non-Current Assets		8,527	7,553
Total Assets		116,329	179,585
Liabilities			
Current Liabilities			
Accounts Payables		16,937	128,287
ORSR Grants Received in Advance (21700)		33,140	40,880
PAYG payables		484	
Player Levy Accounts		578	2,337
Superannuation payables		621	648
Unpaid ATO Liability			7,768
Workcover liability			35
Total Current Liabilities		51,759	179,955

Statement of Financial Position

	NOTES	30 JUNE 2025	30 JUNE 2024
Non-Current Liabilities			
Fund Received in Advance		64,623	
Total Non-Current Liabilities		64,623	
Total Liabilities		116,382	179,955
Net Assets			
		(54)	(370)
Member's Funds			
Capital Reserve			
Current Year Earnings		316	(38,863)
Retained Earnings (38000)		(370)	38,493
Total Capital Reserve		(54)	(370)
Total Member's Funds		(54)	(370)

Statement of Changes in Equity

Water Polo South Australia For the year ended 30 June 2025

	2025	2024
Equity		
Opening Balance	(370)	38,493
Increases		
Surplus for the Period	316	(38,863)
Total Increases	316	{38,863}
Total Equity	{54}	{370}

Notes to the Financial Statements

Water Polo South Australia 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 SA1985*. The Board Members 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. This financial report does not comply with any Australian Accounting Standards unless stated otherwise.

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.

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. 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.

Plant and Equipment

Plant and equipment are carried at cost less any accumulated depreciation.

The depreciable amount of all plant and equipment is depreciated over the useful lives of the assets to the Association commencing from the time the asset is held ready for use.

Impairment of Assets

At the end of each reporting period, the Board Members reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

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.

Income Tax

The Association is exempt from income tax under subsection 5-5 of the *Income Tax Assessment Act 1997*, as amended.

Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period that remain unpaid. The balance is recognised as a current

liability with the amounts normally paid within 30 days of recognition of the liability.

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.

Grant income is recognised when the Association 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.

1. Contingent Liabilities

The Association had no contingent liabilities as at 30 June 2025 (30 June 2024: nil)

2. Commitments

The Association had no commitments as at 30 June 2025 (30 June 2024: nil)

Certificate By Members of the Board

Water Polo South Australia

For the year ended 30 June 2025

The attached financial statements of Water Polo South Australia for the year ended 30 June 2025 are, in our opinion properly drawn up:

1. so as to present fairly the financial position of the Association's financial position as at 30 June 2025 and the results of its operations for the year then ended, and;
2. in accordance with the provisions of the Association rules, and;
3. in accordance with applicable accounting policies described in Note 1 to the financial statements.

In the Board Members' opinion there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due.

During the financial **year** no

1. officer of the Association;
 2. firm of which the officer is a member; and
 3. corporation in which an officer has a substantial financial interest,
- have received or become entitled to receive a benefit as a result of a contract between the officer, firm or corporation and the Association.

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



Mark Dayman (President)



(Director)

Dated: 12 / 10 / 25

McDonald FCA



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

Water Polo SA

Independent Auditor's Report

To the members of Water Polo SA

Opinion

In our opinion, the financial statements of the Association are properly drawn up:

- a) Giving a true and fair view of the financial position of the Association as at the 30 June 2025 and the results of its operations for the period then ended, and;
- b) according to applicable Australian Accounting Standards.

Basis for Opinion

For the audit of the Association we have maintained our independence in accordance with the relevant ethical requirements of APES 110 Section 290. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information - Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report is prepared to assist the association to meet the requirements of *Associations Incorporation Act (SA) 1985*. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the members.

Responsibilities of Management for the Financial Report

The Board of Management is responsible for the preparation of the financial report in accordance with *Associations Incorporation Act (SA) 1985* and for such internal control as management determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit of the financial report in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Registered Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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Ian 0420 620 906

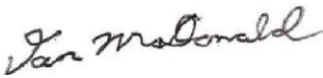
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- Conclude on the appropriateness of Registered Entity's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Registered Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Registered Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Ian G McDonald FCA
Registered Company Auditor

Dated at Grange, 13 October 2025

As we close the 2024-25 season, Water Polo South Australia extends its sincere thanks to all athletes, coaches, referees, team managers, volunteers and parents who have contributed to another successful year.

From local competitions to national championships, our community has continued to demonstrate growth, commitment and pride in representing South Australia.

We look forward to building on this strong foundation as we continue to develop pathways, support our clubs and grow the game across the state.

