



# 35th Annual Report

Year End 31st December 2021

To be presented at the Annual General Meeting at  
Ashgrove Golf Club on Friday 4th March 2022



**Brisbane & District Ladies' Golf Association Inc.**

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## Office Bearers 2021

President	Gabriel Holmes (resigned July)
President	Susan Strong
Vice President	Renai Ridley
District Secretary	Laraine Sutton
District Treasurer	Jan Stapleton

## Committee 2021

Deborah Marsland, Lila Carson, Margaret Bennett, Pam Thomas (resigned September)

## Golf Queensland Councillor

Sue Strong

## Sub-Committees 2021

Pennants	Deborah Marsland (Chair), Pam Thomas (resigned)
Special Events	Renai Ridley
Juniors	Sue Strong (Chair), Lila Carson

## Affiliated Clubs

Ashgrove	Keperra	Rosewood
Bay Islands	Laidley	Royal Queensland
Boonah	Lowood	Sandgate
Brisbane	McLeod	Sandy Gallop
Brisbane River	Meadowbrook	Toogoolawah
Brookwater	Mt Warren Park	Village Links
Bulimba	North Stradbroke Island	Virginia
Carbrook	Nudgee	Wantima
Esk	Oxley	Windaroo
Gailes	Pacific	Wolston Park
Hills International	Pine Rivers	Wynnum
Indooroopilly	Redcliffe	
Ipswich City	Redland Bay	
Jindalee	Riverlakes	



## PRESIDENT'S REPORT



It gives me great pleasure to present the BDLGA 2021 Annual Report, something I did not expect to do at the beginning of the year. However, you should always be prepared for the unexpected, so they say. At the AGM in March, our new Constitution was formally passed by the Delegates and is now on our website. All those that intend to nominate for a position on the BDLGA Management Committee should be familiar with its content. The 2020 President Meryl McKenzie, did not stand for re-election. Our Vice President Gabriel Holmes was elected President and stayed in the role till July, when due to personal reasons, resigned from the Presidency and Management Committee. The BDLGA thank

Meryl and Gabriel for their dedication and commitment during the years on the Management Committee. We wish them good health and good golfing in the years ahead.

Under rule 5.4.4. of the Constitution, I was appointed to the casual vacancy role of President until the 2022 AGM and Renai Ridley was appointed Vice President.

It has been a difficult year for everyone trying to navigate Covid regulations. It seems every day the rules change making it difficult to plan events. The coming months will be challenging for all clubs to enforce the Covid regulations and keep their members and patrons involved.

This year Golf Australia and the Australian Human Rights Commission have come together to develop guidelines for the promotion of equal opportunity for women and girls in golf. Clubs are now endeavouring to comply.

There is a lot that can be said for both sides of the argument and it will take some time before male and females in clubs are all equal. Both sides need to listen to each other to achieve a policy that is fair to all.

At the beginning of the year the Committee introduced the App from Golf Genius to improve the management of our tournaments. For too long players have had to wait, what seemed forever, before results were made final. At the beginning there were a few hiccups as there always is when something new is being introduced. But as people got used to scoring via the App results and presentations were over in no time. The BDLGA thanks Renai Ridley, for introducing us to Golf Genius and for giving up her golf on the tournament days to keep everybody on track.

Thank you to our Sponsors, Vanity Fairways, The Village, Tony Hollands, Tour of the Greens, Golf Central, Golf Pass, and the Holt family, for their generous support of women's golf throughout the year. Thank you Hemp Nation for all the raffle prizes during 2021. Your contribution was greatly appreciated by all our members.

A special Thank You to Tour the Greens for sponsoring the Order of Merit. Their sponsorship of \$3000 towards a holiday was well received by everyone, particularly the winner, Marlene Harrison from Meadowbrook Golf Club.

Due to Covid restrictions the Meg Nunn Salver and Junior Jug were cancelled. Hopefully next year we will be able to play the events. The 2022 Meg Nunn Salver will be held at Middle Ridge Golf Course in Toowoomba during September and the Junior Jug will be held in conjunction with the Katherine Kirk tournament on the Sunshine Coast, also in September. As you all know the Meg Nunn Salver is a yearly event between the 7 Districts of Queensland. This year there has been a lot of discussion around changing the format in an endeavour to attract more players to participate.



The Meg Nunn Salver has been an integral part of Qld golf for 40 years - so it's a big decision to change the format.

A decision will be made at the next President's meeting in May. There will be no change to this year's Meg Nunn Salver.

The Pennant season got underway in May. Congratulations to all the clubs that won their Divisions.

As most of you know Deborah Marsland is standing down from the Management Committee and the position of Pennant Coordinator to be Captain of McLeod Golf Club. On behalf of the Management Committee and everyone who took part in pennants over the years that Deborah was the coordinator, a very big thank you for her commitment to ensure that the pennant season was run smoothly and enjoyed by all who participated. We wish Deborah well in her new role.

In an endeavour to involve players in a competition outside of those run by the clubs, the BDLGA conducted a Club Awards Event. The competition would run from May to September, with \$1000 in prize money to be distributed over the winning clubs. At the beginning the response was very good, but as time went on, clubs fell by the wayside, which was a shame. The whole idea was for the BDLGA to give back to the clubs, because at the end of the day that is whom the money belongs to. Congratulations to Nudgee on their great win.

Once again, the Kooralbyn weekend was a great success. Thank you to Deborah for all her hard work and organisational skills to make the weekend enjoyable for all who attend.

The Sarah Jane Kenyon Challenge was held at Bribie Island in October. Congratulations to the Brisbane District Girls on a great win, falling over the line  $4\frac{1}{2}$  to  $3\frac{1}{2}$ . The girls are exceptional players and conduct themselves and play the game with great skill and sportsmanship.

Lila Carson has decided to retire from the Management Committee after 10 years of service. To say she will be missed is a gross understatement. Lila's knowledge and experience of all things golf has been invaluable, particular in recent times. The Management Committee offers thanks to Lila for her dedication and commitment to the BDLGA over the years and wishes her well in her future endeavours.

I would like to thank the Management Committee for their support over the last few months and their continued commitment and dedication to the BDLGA.

Our AGM will be held on the 4<sup>th</sup> March 2022. Please consider nominating for a position on the Management Committee, there will be a few vacancies to fill.

On behalf of the Management Committee, I would like to thank you all for your continued support of our events and wish you all good health, happiness and a Covid safe 2022.

**Sue Strong - President**



## TOURNAMENT REPORT



With 2020 being such an uncertain time for golf the Committee worked hard to secure options to be able to continue playing our beloved game no matter what the conditions and regulations moving forward. 2021 saw lots of last minute changes, lockdowns, bad weather and rescheduling but our incredible District clubs handled it all with professionalism which saw us being able to deliver our 7 annual tournaments. The inclusion of the Golf Genius Mobile scoring App really made it very easy for us as a committee of volunteers to be able to deliver fast and seamless presentations. You, our wonderful patient District lady members, showed patience and support during these times which we are very appreciative of.

What we have learnt is that the game of Golf in these uncertain times will never go back to what it was, but as long as we get to play we will adapt where necessary. Knowing what a trying time 2020 was for businesses we were also unsure with our sponsor's commitments. We were blessed to have continued sponsorship from Vanity Fairways, Tony Holland Funerals, The Village Retirement group, Jane Holt & Family, with new sponsors Golf Pass, Golf Central Brisbane Airport, Tour the Greens, Hemp Nation. This saw us deliver some fantastic prizes and 2022 is looking even more fantastic with many of these sponsors continuing to support the BDLGA.

We started the year with the Vanity Fairways sponsored 4BBB Challenge. It was a very wet affair at Gales Golf Club using a very new Golf Genius system. We still had 110 players and the day was an incredible success. The winners on the day were

Div 1 - Tracey Stephans & Wendy Caltabiano - Pacific.

Div 2 - Jeanette Giudice & Kirsty James - Keperra.

The District Foursome were at Carbrook. The course was in fantastic condition and local knowledge helped our Champions who reigned from Carbrook.

Gross Winners - Mel Reddacliff & Angie Salmon.

The Divisional Challenge was held at Virginia Golf club. With some fantastic scores we saw a new Champion of Champions & Div 1 Gross winner - Jess Jenkins - Oxley.

Our Lady Holt Teams Event was rescheduled to later in the year, again with a waiting list. This year there were some astounding scores and the winners were Mary-Anne Vos, Ruth Elder, Suzanne Everingham, Jill Thurgood - McLeod.

This is such an incredibly well supported event and many thanks to our wonderful sponsor, Jane Holt & Family.

Country Day was held at Lowood Golf Club. Being a 9 hole course we had a full field and a lovely country welcome and morning tea. A special mention to Peta Dwyer and the fabulous Lowood ladies and staff for a wonderful day.

The winning team narrowly beating the home club was from Redland Bay Golf Club.

Margaret Bennet, Dawn Lane, Jennie Gorton, Joan Harkness.

2021 saw the BDLGA running the Inter Committee day which is now BDLGA Inter Club day. This was held at Keperra Golf Club with many ladies' committees supporting this event and additional players from clubs made this a success. This event is created to mix players from our district clubs into a teams event, providing connection & friendship between clubs. Teams of 2 from different clubs were mixed into groups of 4. Our winners were from the combination team of Sandy Gallop & Brisbane Golf Club.



Roslyn England, Lorraine Edwards, Leanne James, Berenice Holmes.

We held the Order of Merit competition all year with players receiving points when they entered the BDLGA tournaments and extra points for wins and places. The Order of Merit Final was held at Nudgee Golf Club. It was a very wet day and we were able to have a fun filled event with 9,10,11 and 12 hole comps depending on your level of drenching. The Nudgee team were fantastic and made sure we were safe and well fed.

The Order of Merit Points winner was Kirsty James - Keperra.

On this day Tour the Greens our new Major Raffle Sponsor provided a \$3000 golf travel voucher to the lucky winner. With close to 1000 entries the raffle trip winner was Marlene Harrison from Meadowbrook Golf Club. We look forward to hearing about what golf adventures Marlene goes on. We hope 2022 sees more travel with many local golf events available with Tour the Greens that we can support.

As 2020 was a non district golfing year we were able to provide a Club Reward competition for 5 months of the year with \$1000 in prize money to the winning clubs. 18 clubs participated in this event and the Winners were:

1. Nudgee Golf Club.
2. Pacific Golf Club.
3. Keperra Golf Club.

2022 sees us keeping our 7 midweek Tournaments and also the introduction of 3 weekend events. These events are to support and encourage our working and junior members to participate in our District events. This also gives us access to more of our incredible district courses at incredible green fee rates. The Weekend series final event sees an incredible raffle prize for one lucky winner from our new sponsor Tangalooma Island Resort. Tickets for this prize are awarded for weekend event participation and are separate to the midweek raffle. We look forward to an incredibly busy 2022.

With our online booking system via Golf Genius staying for the 2022 season please make sure that if you want to play in our District events you have the Free Golf Genius App downloaded onto your phone. We will have cards as back up at all events this year for double checking but the online system makes it very easy for non contact scoring and also safe score correlation by our committee. With an unknown risk like Covid, we are in a position to keep our players safe and our events running smooth and consistent. Thank you for your continued support in this. As the virus spreads through the community we expect 2022 to be a changing year re Golf regulations and events so we will do our best to support ALL golfing members of our District during this time.

We may have to do things a little differently eg: check ins, temp checks, no morning teas, outside presentations etc but I have every faith with your support and the tireless efforts of our BDLGA committee that we will have another wonderful year of District golf events.

To all club Delegates, it is up to you to keep your club members informed on all BDLGA announcements and tournaments. With many new members at clubs some don't even know what is on offer above club level.

Event flyers are emailed out to all delegates and are available to print in our resources section on the BDLGA website.

Your BDLGA management committee is here for you. All feedback and recommendations are welcome. We are volunteers. We do it for the love of the game and to support our incredible female players, we are one of you!!!

We look forward to welcoming you to our 2022 Season.

Wishing you all safe golfing.

**Renai Ridley - Tournament Chair**



## PENNANT REPORT



Hello Everyone,

Thankfully 2021 was a much better year and we managed to get a full Pennant Season up and running with very few incidents and dramas!

We started with 6 Junior teams on 07 February and the Pennant was won by the Keperra team from the Pacific Diamonds....well done to all the players, their parents, caddies and club captains for mentoring these young players....they are the future of female golf in

our District!

The "big girls" season started in May and here's a snapshot for you:

DIVISION	TEAMS	PENNANT WINNERS
GOLD	McLEOD/REDCLIFFE/ROYAL QLD/BRISBANE/PACIFIC/WANTIMA/NUDGEE	BRISBANE 10 PTS OCB ROYAL QLD
SILVER Z1	OXLEY/PACIFIC/KEPERRA/INDOOROPILLY/BRISBANE/ROYAL QLD/McLEOD	BRISBANE 10 PTS
SILVER Z2	NUDGEE/WANTIMA/WYNNUM/SANDGATE/REDCLIFFE	WYNNUM 6 PTS
BRONZE Z1	MT WARREN PARK/McLEOD/KEPERRA/ASHGROVE/OXLEY/INDOOROPILLY/PACIFIC/BRISBANE	OXLEY 10 PTS OCB BRISBANE
BRONZE Z2	REDCLIFFE/VIRGINIA/NUDGEE/WANTIMA/ROYAL QLD/REDLAND BAY/WYNNUM/SANDGATE	ROYAL QLD 10 PTS
WEEKEND Z1	KEPERRA/BRISBANE/McLEOD/RIVERLAKES/NUDGEE/MEADOWBROOK/INDOOROPILLY/OXLEY	OXLEY 14 PTS
WEEKEND 2 Z1	WOLSTON PARK/MEADOWBROOK/McLEOD/OXLEY/RIVERLAKES/JINDALEE/WINDAROO/MT WARREN PARK	WINDAROO 13 PTS
WEEKEND 2 Z2	REDCLIFFE/BRISBANE/VIRGINIA/REDLAND BAY/WANTIMA/NUDGEE/KEPERRA/WYNNUM	BRISBANE 13 PTS

As you can see....some very close scores resulting in countbacks and some anxiety working them out!

Well done to all involved and thank you to all the Host Clubs that went above and beyond in making the teams and players welcome on their courses.

## 2022 PENNANTS SEASON

All draws have been done and are now on the website....in summary we are looking forward to a great season starting in April and Weekend starting in May. Our team numbers are down in 2022 from last year.... impacted by Covid or lack of players....regardless I am confident that it will be a good season of golf for the District.



GOLD has 5 teams nominated.

SILVER ZONE 1 has 7 teams and SILVER ZONE 2 also has 6 teams nominated.

BRONZE ZONE 1 has 8 teams and BRONZE ZONE 2 also has 8 teams nominated.

WEEKEND GOLD (new name) has 6 teams and WEEKEND SILVER (new name) ZONE 1 has 7 teams, ZONE 2 has 6 and WEEKEND BRONZE (new name) ZONE 1 has 6 teams nominated and ZONE 2 has 5 teams nominated.

## **KOORALBYN WEEKEND**

A total of 41 ladies travelled out to Kooralbyn for 3 days of golf and socialising as only lady golfers know how! From feedback received everyone enjoyed the weekend....the course was in good condition with some great individual scores over the 3 rounds....thanks to all those ladies who joined us.

In closing I would like to thank everyone for their support and assistance during 2021. I will be stepping down from the B&DLGA Committee at this AGM after almost 12 years on the Committee....the last 9 as Pennants Co-Ordinator....it's been, at times very frustrating and stressful but I have enjoyed it immensely and made some great friends along the way....had lots of laughs, played lots of golf and hope that in some way I have contributed what I could to what I love and that's golf!

I have already started my role as Captain and Board Director at McLeod Golf Club....I am not going anywhere! I look forward to welcoming many of you to McLeod for Pennants and Open/Invitation Days in 2022 and beyond.

Regards

**Deborah Marsland - Pennants Chair**





## JUNIOR REPORT



Our year began with Junior Pennants which were won by Keperra. The girls that play Junior Pennants are wonderful exponents of the game. It's a great pity that Clubs who have enough junior players don't submit a team. It's not helping the girls by holding them back. Matchplay is a challenging game and it's a teaching tool that helps develop their skills and sportsmanship. Unfortunately, because of the lack of players there are no Junior Pennants in 2022. We will instead be allowing the girls to play Senior Pennants. The age has been reduced to 13 in an endeavour to have the girls eligible to play. Hopefully they will not be overlooked when it comes to pennant selections.

For the first time the Junior Championships were combined with the boys and held at Brisbane Golf Club over two days. Because of the cancellation of the NSW Junior Championships due to Covid the numbers in the field were very good. There were 39 girls and 100 boys. In the end Oxley Golf Club was called upon to take the overflow. The winner of the best gross was Grace Rho Keperra. Open Gross was won by Celina Chen Joondalup W.A and the best Nett was Laura Ward from Pacific. Thank you to both Brisbane and Oxley for allowing us the use of their facilities over the two days and supporting junior golf.

Thank you to Warwick Nicol of the BDGA for organizing most of the event.

In 2022 the Championships will again be held at Brisbane on the 7th and 8th July.

Once again, the Junior Jug was cancelled due to Covid restrictions. Hopefully next year the new format of running the event in conjunction with the Katherine Kirk Classic will finally get off the ground.

At the end of October our junior girls played the Sarah Jane Kenyon Challenge against the Sunshine Coast at Bribie Island Golf Club. The day was cold, wet and windy, but the golf was outstanding by both teams. Brisbane fell over the line to win 4 ½ to 3 ½.

The Brisbane team: Savannah Rains (Capt) Keperra, Gemma Oliver, Wantima, Lily Saba, Pacific, Allegra De Guzman, Pacific, Nicol Chen, Windaroo, Zoe Burt, Pacific, Natasha Tennent, Wynnum, Tiyara Samararatne, Windaroo. Congratulations girls.

The BDLGA will host the Challenge at Keperra next year.

Next year there will be a couple of Sunday tournaments that the girls will be able to play in. Also, we have added another girl's only tournament to the Calendar. The Windaroo Open Girls Classic will be held in September on Friday the 23<sup>rd</sup>. Please let your juniors know and encourage them to play.

I would like to thank Captains, Club Junior Coordinators and Parents for their willingness to be involved in Junior Golf. Without you Junior Golf would be a non-event.

Thank you to the Management Committee for their assistance throughout the year, it was very much appreciated.

I wish you all good golf and a Covid safe 2022.

**Sue Strong - Junior Chair**



## TREASURER'S REPORT



The 2021 Financial Statements have been prepared and audited by our appointed auditor, Mr Robert Warner, Chartered Accountant (CA). The Financial Statements have been certified by the auditor as being true and correct without qualification.

Robert Warner has agreed to audit the books for one more year, being the 2022 financial year.

This year we moved the financials on to a Cloud based MYOB package which was discounted as we are a not-for-profit organisation. Our tournaments were also moved onto a cloud-based software - Golf Genius, that saw a huge change in the way our tournaments were run. Both these programs improve the accountability of the Association and create a safer way to run tournaments working with COVID regulations.

Capitation Fees and Affiliation Fees were collected by Golf Australia, and this will continue in 2022, although with the change in Golf Australia's financial year, July to June, the cash flow from these fees will not come to us until later in the year.

Bank accounts totalled \$104,812.72 at the start of the year and at the end of December 2021 were \$126197.96. With the BDLGA being in such a strong financial position we were able to have a Virtual Interclub competition open to all clubs in the District, big or small. We will be trialling a *BDLGA Club Assistance Program* that each club can be eligible to claim from the District. More news on this later.

There will also be an introduction of Sunday tournaments for those ladies who are unable to play mid-week tournaments.

We are always looking for new ways to support ladies in golf, so any ideas that you think we may be able to help with, please let us know.

I would now like to propose that the 2021 Financial Statements as contained in the Annual Report be accepted.

**Jan Stapleton**  
**Treasurer**



## COMMITTEE REPORT

**For the year ended 31 December 2021.**

The Management Committee Members submit the financial accounts of the Brisbane and District Ladies' Golf Association Incorporated for the financial year ended 31 December 2021.

### **Committee Members and Meeting Attendance**

From and including the 2021 AGM, there were 7 meetings of the Brisbane & District Ladies' Golf Association (Delegate and Management Meetings.)

The names of the Committee Members, including the number of meetings attended at the date of this report are: Meryl McKenzie, retired (1), Gabriel Holmes, resigned (3), Colleen Miles, retired (1), Edith de Groot, retired (1), Sue Strong (7), Renai Ridley (7), Laraine Sutton (7), Jan Stapleton (3), Lila Carson (7), Deborah Marsland (6), Margaret Bennett (7), Pam Thomas, resigned (4).

### **Principal Activities**

The principal activities of the Association during the financial year were: Ladies' Golf.

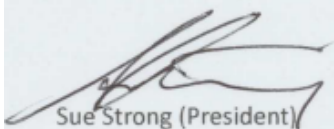
### **Significant Changes**

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

### **Operating Result**

The profit/loss from ordinary activities after providing for income tax amounted to \$21,155.41

Signed in accordance with a resolution of the Members of the Committee on 18 January 2022.



Sue Strong (President)



Jan Stapleton (Treasurer)



## STATEMENT BY MEMBERS OF THE COMMITTEE For the year ended 31 December 2021

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

In the opinion of the committee the financial report as set out in the statement of income and expenditure, balance sheet and notes thereto:

1. Present a true and fair view of the financial position of **Brisbane & District Ladies Golf Association Inc** as at the **31 December 2021** and its performance for the year ended on that date.
1. At the date of this statement, there are reasonable grounds to believe that Brisbane & District Ladies Golf Association Inc will be able to pay its debts as and when they fall due.

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

President

Treasurer



## INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE BRISBANE & DISTRICT LADIES' GOLF ASSOCIATION INC.

### Report on the Audit of the Financial Report Opinion

We have audited the financial report of Brisbane & District Ladies Golf Association Inc. which comprises the assets and liabilities statements as at 31 December 2021, the income and expenditure statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, 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.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of Brisbane & District Ladies Golf Association Inc as at 31 December 2021 and 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 Queensland Associations Incorporation Act 1981.

### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

### Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the Queensland Associations Incorporation Act 1981. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Queensland Associations Incorporation Act 1981 and for 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.

In preparing the financial report, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

### 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, where 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 it is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the



basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. 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 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the associations ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

R. Bowen, CA

18 January, 2022

FerrariWarner  
Chartered Accountants



## BRISBANE & DISTRICT LADIES' GOLF ASSOCIATION INC.

### NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Queensland Associations Incorporation Act 1981. The committee has determined that the association is not a reporting entity.

The financial report has been prepared on a cash basis whereby items are recognised as money is paid or received, as recorded in the records of the Association.

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

##### a. Property, Plant & Equipment (PPE)

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

The depreciation amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the assets is held ready for use.

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

##### b. Revenue and Other Income

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

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent to the instrument.

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 (GST).

#### NOTE 2: ASSETS & LIABILITIES

The only Assets and Liabilities of the association are those shown in the balance sheet. Further the association has no Mortgages, Charges or Securities of any description



## STATEMENT OF INCOME AND EXPENDITURE For the year ended 31 December, 2021

	2021	2020
<b>INCOME</b>		
Advertising & Sponsorship	1,872.73	
B & D Affiliation Fee		436.37
B & D Capitation Fee	41,689.82	38,364.35
Bank Interest	94.07	253.34
Meg Nunn	809.09	
Merchandise Income	399.77	120.00
Raffles	2,492.67	
Tournaments	37,424.59	25,348.88
	<u>84,782.74</u>	<u>64,522.94</u>
<b>EXPENDITURE</b>		
Advertising & Promotion	1,000.00	
Audit Fees	545.45	545.45
Bank Fees	380.12	
Catering	300.05	
Computer Expenses	2,991.54	
Depreciation	75.00	174.00
Entertainment	1,459.09	
Gifts & Donations	1,221.82	264.54
Honoraria	11,650.00	11,500.00
License Fees	279.35	56.60
Meeting Expense	1,014.09	1,440.53
Office Expense		839.88
Pennants		129.27
Postage	4.00	103.45
Raffle Prizes		54.00
Stationery and Printing	962.06	972.01
Storage Hire	1,846.36	1,683.27
Sundry		72.73
Tournament Expense	33,528.57	24,812.85
Travelling Expenses	391.22	244.36
Trophies, Golf Balls, Engraving & Hat Markers	3,123.61	885.00
Website	2,855.00	3,755.00
	<u>63,627.33</u>	<u>47,532.94</u>
<b>NET SURPLUS / (DEFICIT)</b>	<u><b>\$21,155.41</b></u>	<u><b>\$ 16,990.00</b></u>





## **BALANCE SHEET**

### **As at 31 December 2021**

<b>MEMBERS FUNDS</b>	<b>2021</b>	<b>2020</b>
Accumulated Funds	106,187.37	89,197.37
Net Surplus / (Deficit)	21,155.41	16,990.00
	<b><u>\$127,342.78</u></b>	<b><u>106,187.37</u></b>
<b>CURRENT ASSETS</b>		
<u>Cash at Bank</u>		
BOQ 10607638	45,899.38	12,774.77
Web Savings 20373642	80,298.58	92,257.95
	<b><u>126,197.96</u></b>	<b><u>105,032.72</u></b>
<b>NON CURRENT ASSETS</b>		
Plant and Equipment ( at WDV)	5,465.20	5,465.20
Accumulated Depreciation	(5,252.00)	5,177.00
	<b><u>213.20</u></b>	<b><u>288.20</u></b>
<b>TOTAL ASSETS</b>	<b><u>126,411.16</u></b>	<b><u>105,320.92</u></b>
<b>CURRENT LIABILITIES</b>		
GST on Debtors		
BAS Due	(115.00)	(50.00)
GST Adjustment	(816.62)	(816.45)
	<b><u>(931.62)</u></b>	<b><u>(866.45)</u></b>
<b>NET ASSETS</b>	<b><u>\$127,342.78</u></b>	<b><u>106,187.37</u></b>



*Jane Holt & Family*





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