



38th Annual Report

Covering Financial Year ending 30 June 2024

To be presented at the Annual General Meeting
at Redland Bay Golf Club on Friday 6 December 2024



Brisbane & District Ladies' Golf Association Inc.

ABN: 87 890 552 772 | PO BOX 74, NEW FARM 4005 | Website: bdlga.com.au | Email:
secretary@bdlga.com.au



Office Bearers 2023/24

President	Renai Ridley
Vice President	Vacant
District Secretary	Donna Beacham
District Treasurer	Kirsty James (resigned 28 May 2024) Gillian Di Corleto (from 29 May 2024)

Committee 2023/24

Robyn Byrnes, Jacque Giles, Jan Stapleton, Roslyn Englund, Gem Blackmore (resigned 13 September 2023)

Golf Queensland Delegate

Renai Ridley

Sub-Committees 2023/24

Pennants	Robyn Byrnes (Chair), Jacque Giles, Kirsty James (resigned 28 May 2024)
Tournaments	Renai Ridley (Chair), Jan Stapleton, Roslyn Englund
Juniors	Jacque Giles (Chair), Gem Blackmore (resigned 13 September 2023)

Affiliated Golf Clubs

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



President's Report



Well, it is never dull in any Committee, but this year saw a few mid-year changes with the BDLGA committee members and roles. We said goodbye to **Kirsty James** as Treasurer and **Donna Beacham** as Secretary and saw **Gillian Di Corleto** step into the Treasurer's role, and new members from July 2024 - **Cathy Hindmarsh**, **Roslyn Pickels** and **Lisa Laney** joining us. Cathy also was appointed Secretary, and we thank her and Gillian for sharing their vast experience and taking on the roles with the utmost professionalism and efficiency.

Our Tournament participation remained at a fantastic level this year, but the availability and costs of courses still remains a real challenge. This is where raffle income and sponsorship play such a key role in us keeping the entry fees for our events at a reduced and affordable rate, without increasing capitation or entry fees.

The 2025 calendar is complete, and I am happy to say we have secured a major sponsor for 2025, Tony Hollands Funerals. They will be generously sponsoring the District Foursomes, Championships, Order of Medal Final and also the ball rundowns for all annual tournaments.

The talent in our junior players is incredible, with many new players starting to emerge. We also see many ageing out of our juniors and into our senior ranks where we are excited to welcome them. It was also wonderful to see many juniors playing in our Club pennant teams and I know feedback from junior players is extremely positive with the experience they are getting with their inclusion in this competition. Our juniors have many competitions on offer from a Club, school, GN Junior, State and Australian level which makes attendance to some of our team and events hard.

I would like to thank the parents and guardians of our junior players for their ongoing support in getting our players to lessons, club games, tournaments and for fostering the growth of our future champions.

Golf Australia hosted the Qld District Team Championships at Royal Pines in November. For our District this replaced the Meg Nunn Teams event. Eight (8) female District and 11 male District teams attended the 3-day event on the Gold Coast. The event appears to be a huge success with our ladies' team coming in third and our men's team second. Golf Qld will look at all survey feedback and look to finetuning the event for 2025. Our team selection will be from our Championship results with the Gross and Nett winners of 3 divisions being offered the team positions. Runners up will be reserves. We thank our amazing players - **Kylie Jackson**, **Di Paez**, **Nicki Stansfield**, **Amy Kim**, **Judy Noble** and **Joanne Meier** who did us proud.



Also, thank you **Anne and Bob Brown**, Meg Nunn's family, for attending the final day and supporting the event. The Meg Nunn Salver is now residing at Southport Golf Club.

The Golf Qld AGM was held after the final District Championship round. We saw **Judy Logan** and **Michelle Stanley** stepping down from their Golf Qld Board positions. With Judy 12-years in the role and Michelle 6-years, we thank them for their support and contribution to lady's golf over the years. We congratulate **Robyn Byrnes** on her appointment to the Golf Qld Board and wish her success in her role of championing women's, men's and District golf into the future.

The 2025 pennant season will see a similar version of the 2024 season with the addition of a higher handicap team. It is the same format but with a few tweaks to make it more efficient. The pennant workshops held during 2024 were invaluable and I thank all who participated in those discussions. We will be hosting another pennant information session prior to the start of the 2025 season to help with system onboarding.

The Interdistrict Matchplay event against the SCBWGA was held for the second year with 12 players from BDLGA. Over 2 Sundays in July the trophy was determined, and it was a nail biter, but we took home this year's title. We look forward to another challenge in 2025.

The team consists of 12 players, 6 handicapped and 6 off the stick Matchplay. This lets us have a wide selection and abilities of players representing our District and it was a great success.

Next year sees us putting together our new Strategic Plan for 2025-2030. This is an exciting time for any organisation. You as Delegates to all our members, whether individual or Club, need to help decide where our focus into the future should be. Golf Qld capitation have forecast increases every year. District capitation fees have remained the same rate for the last 5 years and will have a slight increase for 2025.

The Noosa Springs golf away was a huge success for the second year. Next year looks even better and moving forward Noosa Springs appears to be a great venue although the accommodation limits may see us look for other future alternatives. As long as expenses remain affordable, we will continue to offer a District golf away.

The BDLGA wish to thank our generous sponsors and Golf Clubs who continue to support our District events and in turn support our Association and our players. Without them we would find it hard to offer the incredible value tournaments and also the fabulous prizes at our events.



Thank you to the Management Committee, Delegates and Club representatives for their hard work and commitment to ensuring their Clubs and the BDLGA had a successful 2024 season.

Renai Ridley
2024 President



Tournament Report



What an exciting year! We saw many successful events, a very close Order of Merit Leaderboard, Team events restarting and an amazing amount of Association members playing at various District clubs. Our sponsors this year were **Tony Hollands Funerals, The Village Retirement Group, Jane Holt and Family, Golf Central Brisbane Airport, Keyton Retirement Living, Swim Pretty, Anna's Hair and Beaute Boonah, Noosa Springs Resort** and our major sponsor, **Go Golfing**. Also thank you to Golf Genius

which helps us save so much time and accounting for our events. With the increase in green fees, we would not be able to continue to provide affordable entry fees if it wasn't for these generous sponsorships.

2025 is looking even more fantastic with many of these sponsors continued support and Tony Hollands Funerals new commitment for increased sponsorship for 3 major events. I would like to thank **Jill Thurgood** from McLeod Golf Club for her role in leading to this new partnership and we look forward to seeing more of her as the representative for Tony Hollands.

The **2024 BDLGA Championships** celebrated Gailes 100-year centenary. We had a fantastic field with players from 19 clubs represented. Gailes Golf Club hosted a wonderful day. Our 2024 champions are:

Champion of Champions	Katrina Van Trier , Wantima
Div 1 Gross Winner	Kylie Jackson , Wynnum and runner up Katrina Van Trier , Wantima
Div 1 Nett Winner	Deborah Marsland , McLeod and runner up Lila Carson , Pacific
Div 2 Gross Winner	Di Paez , McLeod and runner up Joanne Fritz , Wynnum
Div 2 Nett Winner	Eugene Tak , Carbrook and runner up Rosie Vuksan , Jindalee
Div 3 Gross Winner	Donna Beacham , Redland Bay and runner up Kathleen Collins , Nudgee
Div 3 Nett Winner	Amy Kim , Windaroo and runner up Judy Noble , Redland Bay
Senior Champion	Amy Kim , Windaroo
Senior Veteran Champion	Donna Beacham , Redland Bay

Thank you to **Jim Tucker** for providing information on the Alliance King Island Golf trip and generous raffle prizes.

Since 1932 our **BDLGA Foursomes Championships** has been a favourite in our Tournament calendar. A big thank you to **Nudgee Golf Club** and **Keyton Retirement Living**



who sponsored this event. It was yet again another wet day, but we had 130 players from 24 clubs! Respective winners and runners-up are:

2024 Champions	Lee Mathieson and Elizabeth Grant , Nudgee and runners up Cheree Brown and Toni Corta , Brookwater
Division 2 Nett Winners	Nicky Stanfield and Sonia Reid , Boonah and runners up Katie East and Lois Cooper , Windaroo Lakes
Division 1 Gross Winners	Mikayla Dyal and Jemma Baldwin , Keperra / Virginia (two of our very talented junior players) and runners up Rhondelle Ollet and Perri Ilott , Brisbane
Division 2 Gross Winners	Jennie Gribble and Kristine Silich , Nudgee and runners up Julie Watson and Karen Pisarek , Keperra

Congratulations to players selected to represent the **BDLGA Interdistrict Matchplay** team who played 2 rounds against the Sunshine Coast team in July. We had over 40 nominations with incredible experience and talent so thank you to all who nominated. Our final team of 12 consisted of 6 players playing off the stick and 6 full handicap Matchplay.

Our 2024 team was: **Poppy Harrington** - Redland Bay, **Alexandra Stott** - Indooroopilly, **Jill Thurgood** - McLeod, **Kylie Jackson** - Wynnum, **Andrea Davis** - Windaroo Lakes, **Tania Jamrozy** - Wantima, **Fiona Elsdon** - Brisbane, **Megan Bell** - Riverlakes, **Georgia Watson** - Redland Bay, **Judith Griffiths** - Indooroopilly, **Ann Fell** - Brisbane, and **Margaret Anderson** - Nudgee. Reserves who played included **Anne Bracey** - Nudgee, **Ellie McIntosh** - Nudgee, and **Robyn Byrnes** - Royal Queensland.

Round 1 at Maroochy River saw our amazing BDLGA team winning by 8 and 4. Round 2 at Nudgee was very close, but we prevailed with a 6.5 to 5.5 win. Our BDLGA Interdistrict Matchplay team won the 2024 title! Well done to our amazing players and a big thank you to our awesome caddies. Thank you also to the SCBWGA. We look forward to defending the title next year.

It was a foggy start at McLeod Golf Club for the **2024 Lady Holt teams' event**. 132 players from 17 clubs were treated to McLeod hospitality. Thank you to our sponsors for the day, **Jane Holt and family**, for the fabulous event prizes and **Di Grice @swimpretty** for our raffle prizes. There were some incredible scores with the winning team from Wynnum - **Joanne Collins**, **Helen Thomas**, **Jo Fritz** and **Karen Guy** shooting 120. Runners up on count back with 118 from Oxley were **Robyn Entrich**, **Tina Smith**, **Amanda Murray** and **Cheryl Bell**. The Keperra team of **Sue Truckey**, **Lan Hovav**, **Jacki Arnott** and **Gillian Di Corleto** were third on 118.

After a couple of years postponing **Country Day at Laidley** due to bad weather, the golf gods smiled on us, and we were able to hold a very successful event. Despite very windy conditions, 80 players enjoyed a fabulous day hosted by the wonderful members of Laidley



Golf Club. Congratulations to the winning team from Sandy Gallop with a score of 81 Stableford team points - **Tele Leusogi, Aoauli Carrett, June Nicholls and Roslyn Englund**. Runners up from Virginia were **Lisa Laney, Kim Lucas, Narelle Fraser and Rose Pullinger**.

Our **Noosa Springs golf away** saw 76 players play 3 days of golf, single Stableford, Ambrose 4 and a team skins event. **Annas Hair and Beaute Boonah, Go Golfing and Noosa Springs** were our fabulous sponsors who supplied prizes for the events, and we send a massive THANK YOU for your support.

For 2025 we have capacity onsite for 80 players which was booked out within 2 weeks of opening, and we have added so far, another 12 players who will stay elsewhere but play and dine with us. We still have some vacancies if you are interested.

The **Interclub event at Sandgate Golf Club** was a wonderful day with the combined team from Redland Bay of **Dawn Lane and Pam Thomas** joining **Som Kennedy** from Wantima and **Mary Ting** from Oxley in taking out the Ambrose with 12 under 60. The winners were closely followed by **Jo-Ann Fritz** and **Helen Thomas** from Wynnum and **Claire Daly and Judy Laubscher**, Sandgate with 9 under. It was a wonderful day with fabulous Sandgate hospitality. It was also wonderful to see the work the members have done with the refurbishment of the Club, and we appreciated seeing what the proceeds of the BDLGA grant went towards. Well done!

Unfortunately, due to the few days of downpours the **Team Weekend Challenge** at Wantima Golf Club was **cancelled** due to the course remaining closed. The late date of this event in our calendar meant we were unable to reschedule. Our thanks to Wantima and we hope to have another event soon at their course. We look forward to seeing the new layout and ratings.

Our **Order of Merit Final** was played at Oxley Golf Club on 5 December 2024. 62 players from 20 Clubs participated in this event (with only the first 3 placegetters recognised this year instead of acknowledging a Champion, Division 1 and Division 2 winners as well as runners up). The **daily event** saw some fabulous scores with winners as follows:

2024 Champion	Joy Shin from Indooroopilly Golf Club
Runner up	Ping Liu from Windaroo Golf Club
Third place	Gillian Di Corleto from Keperra Golf Club

Congratulations to all who ranked on our Order of Merit Leaderboard! Our **2024 Order of Merit Champion** was **Jo-Anne Fritz** from Wynnum Golf Club.

Our 2024 raffle winner was **Judy Noble** from Redland Bay Golf Club who will receive a trip for two to the Go Golfing Sunshine Coast Golf trip. Congratulations!!!



To all club Delegates, thank you for keeping your Clubs and members informed on all BDLGA announcements and tournaments. Event flyers will continue to be emailed out to all Delegates and will be available to print from the BDLGA website.

We look forward to welcoming you to our 2025 season.

Wishing you all great golfing.

Renai Ridley

2024 Tournament/Match Chair



Pennant Report



With the exception of one very wet day at the commencement, the 2024 Pennant season was held without any major interruptions. The format for the competition was unchanged from the previous year, however a new extra pennant was introduced in Yellow Diamond divisions on Friday and Sunday for the team with the best “off the stick” (OTS) results from their first three players. The on-line system Golf Genius was used again and has cut down the paperwork required by team captains.

We were delighted to have **Brookwater Golf and Country Club** and **Bulimba Golf Club** join the competition for the first time this year and are pleased they are returning for 2025. Thank you to all the Pennant Captains and Team Captains and others involved throughout the season. Thank you to all Club members who helped with hosting the competitions. Thank you to all the players and caddies involved, and I hope you enjoyed the season.

Pennant Results

The results for the 2024 season were as follows:

Division	Winner	Runner-up
Yellow Diamond	Brisbane	Indooroopilly
Yellow Diamond OTS	Brisbane	Indooroopilly
Sapphire Zone 1	Nudgee	Virginia
Sapphire Zone 2	Wynnum	Indooroopilly
Sapphire Zone 3	Brisbane	McLeod
Weekend Yellow Diamond	Keperra	Royal Queensland
Weekend Yellow Diamond OTS	Royal Queensland	Keperra
Weekend Sapphire Zone 1	Wolston Park	Nudgee
Weekend Sapphire Zone 2	Meadowbrook	Brookwater

Over all divisions, 25 clubs entered a total of 44 teams, 24 weekday teams and 18 weekend teams. All teams were of seven players.

Robyn Byrnes

2024 Pennant Chair



Junior Report



Our three (3) major junior girls' events were held again in 2024 with results to be made available on our website at <https://www.bdlga.com.au/bdlga-junior-golf>

These events included the **Brisbane Junior Amateur Championship** (held in collaboration with BDGA) on 4 and 5 July 2024. This year, 22 junior girls competed in the event which was played at Indooroopilly Golf Club. The **Junior Jug**, played in conjunction with the Katherine Kirk Cup was held at Maroochy Rivers Golf Club from 15 to 17 September 2024. And the **Sarah Jane Kenyon Challenge** scheduled to be played at Redcliffe Golf Club on 3 November 2024, was won on forfeit by our B&D team.

BDLGA sponsored two golfing clinics for our junior girls this year which were held at Pacific Golf Club. We are planning to provide further junior girl golfing clinics in 2025 across our District and will share more detail once we have dates and venues.

I am very excited to share news about Golf Australia Queensland being successful in securing a grant for the “**Every Girl Can Play Golf**” program, which will enable more opportunities for girls to participate and play sport. Through this program, Queensland golfing stakeholders can collaborate to provide education, development and mentorship for girls to play golf which is perfect for beginners and seasoned players alike.

The three locations hosting this golfing program for girls in 2025 are: **Nudgee Golf Club** - 20 to 21 January 2025; **Cairns Golf Club** - 10 to 11 April 2025; and **Hervey Bay Golf Club** - 14 to 15 April 2025.

Jacquie Giles
2024 Junior Chair



Treasurer's Report



The Brisbane and District Ladies Golf Association (BDLGA) Inc. financial report has been prepared on a cash basis and is based on historical costs, modified where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

With the change for year-end reporting in 2022 to align with Golf Australia, Golf Queensland, the BDLGA and the applied changes for financial end of year to 30 June 2024, the reports reflect 2023-2024 for a full year, with a half year 1 January 2024 to June 2024.

BDLGA continues to be in a strong financial position with continued support via capitation income from Golf Australia and from our members support for our tournaments. This enables us to further support other initiatives including our junior development programs and interdistrict competitions.

Financial Audit

The 2024 Financial Statements have been prepared and audited by our appointed auditor, Mr Robert Warner from Ferrari Warner, Chartered Accountants (CA). The Financial Statements have been certified by the Auditor as being true and correct without qualification.

Profit and Loss

BDLGA cash assets as at 30 June 2024 total **\$153,785.50**, with breakdown as follows:

Bank of Queensland Account 10607634 (operating account):	\$ 50,233.27
Bank of Queensland WebSavings 20373642:	\$ 20,352.23
Bank of Queensland Investment Account 23372056:	\$ 83,200.00
Total Current Assets:	\$153,785.50

The cash assets include deposits for the Noosa Springs Getaway event in October 2024. The profit for the year ended 30 June 2024, was **\$12,395.97**, with the main sources of income from capitation fees and tournaments. Major expenses for the year were tournament fees.

Club Assistance Program

Our Club Assistance Program commenced in 2022 and ceased to be offered from 2024 onward.



Financial Statement

I would now like to propose the 2023/24 Financial Statements (from 01 July 2023 to 30 June 2024) as contained in the Annual Report be accepted.

I would also like to propose Ferrari Warner, Chartered Accountants (CA), continue to audit the BDLGA Inc. Financial Reports.

Gillian Di Corleto

CPA, BB (Monash), GC Execlead (UQ), JP (Qual)
2024 Treasurer



For the year ended 30 June 2024 - COMMITTEE STATEMENTS

Committee Report

For the year ended 30 June 2024

The Management Committee Members submit the financial accounts of the Brisbane and District Ladies Golf Association Incorporated for the financial year ended 30 June 2024.

Committee Members and Meeting Attendance

From and including the BDLGA Management Committee on 23 February 2024 and four Delegate Meetings, there were 5 meetings of the Brisbane and Districts Ladies Golf Association held for the period 1 July 2023 to 30 June 2024.

The name of the Committee Members, including the number of meetings attended for the period of this report are: Renai Ridley (5), Donna Beacham - resigned (5), Kirsty James - resigned (3), Jacque Giles (5), Robyn Byrnes (5), Roslyn Englund (5), Gillian Di Corleto (4), Jan Stapleton (5).

Principal Activity


The principal activity of the Association during the financial year was for the promotion of Women's Golf for both adults and junior girls.

Significant Changes

None

Operating Result

The profit/loss from ordinary activities for the financial period ended 30 June 2024, after providing for income tax, amounted to **\$12,860.33**.


.....
Renai Ridley (President)


.....
Gillian Di Corleto (Treasurer)



STATEMENT BY MEMBERS OF THE COMMITTEE

For the year ended 30 June 2024

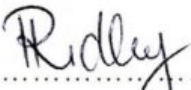
The Committee has determined the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in the notes to and forming part of the financial statements.

In the opinion of the Committee, the Financial Report comprising the Income and Expenditure Statement and Balance Sheet and Notes thereto:

Presents a true and fair view of the Brisbane and Districts Ladies Golf Association Incorporation as at 30 June 2024 and its performance for the year ended on that date.

At the date of this statement, there are reasonable ground to believe the Brisbane and District Ladies Golf Association Incorporated 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:


.....
Renai Ridley (President)


.....
Gillian Di Corleto (Treasurer)



INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF BRISBANE & DISTRICT LADIES GOLF ASSOCIATION INC

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Brisbane and District Ladies Golf Association Inc, which comprises the assets and liabilities statements as at 30 June 2024, 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.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of Brisbane and District Ladies Golf Association Inc as at 30 June 2024 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 1 10: 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, 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 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 association'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 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 L Warner, CA

FerrariWarner
Chartered Accountants

8 November 2024



BRISBANE & DISTRICT LADIES GOLF ASSOCIATION INC.
STATEMENT OF INCOME AND EXPENDITURE
FOR THE PERIOD ENDING 30 JUNE 2024

	2024	2023
	12 MONTHS	6 MONTHS
INCOME		
B & D Capitation Fee	42,420.27	
Bank Interest	3,269.31	28.41
Merchandise Income	97.27	40.92
Sundry		160.00
Tournaments	49,469.45	35,757.27
	<u>95,256.30</u>	<u>35,986.60</u>
EXPENDITURE		
Audit Fees	563.64	563.64
Catering	257.82	
Club Assistance	6,999.55	
Computer Expenses	3,324.39	1,293.63
Depreciation	165.00	7.20
Entertainment	4.62	16.27
Gifts & Donations		71.80
Honoraria	8,495.83	11,366.70
Licence Fees	120.10	
Meeting Expense	885.01	1,071.92
Printing, Stationery & Postage	459.45	174.59
Professional Fees		1,094.50
Raffle Prizes	239.33	
Storage Hire	1,761.84	
Tournament Expense	54,047.57	16,595.13
Trophies, Golf Balls, Engraving & Hat Markers	520.00	640.64
Uniforms	620.00	
Website	3,931.82	1,380.00
	<u>82,395.97</u>	<u>34,276.02</u>
NET SURPLUS / (DEFICIT)	<u>\$12,860.33</u>	<u>\$1,710.58</u>

These accounts are to be read in conjunction with the attached notes.



BRISBANE & DISTRICT LADIES GOLF ASSOCIATION INC.
BALANCE SHEET
AS AT 30 JUNE 2024

	2024	2023
MEMBERS FUNDS		
Accumulated Funds	141,073.89	139,363.31
Net Surplus / (Deficit)	12,860.33	1,710.58
	<u>\$153,934.22</u>	<u>\$141,073.89</u>
 CURRENT ASSETS		
<u>Cash at Bank</u>		
BOQ 10607638	50,233.27	41,276.78
Web Savings 20373642	20,352.23	20,342.09
BOQ 23372056	83,200.00	80,000.00
	<u>153,785.50</u>	<u>141,618.87</u>
 NON CURRENT ASSETS		
Plant and Equipment		5,465.20
Less: Accumulated Depreciation		<u>(5,300.20)</u>
		165.00
 TOTAL ASSETS	<u>153,785.50</u>	<u>141,783.87</u>
 CURRENT LIABILITIES		
Bas Due	597.00	1,431.00
GST Adjustment	(745.72)	(721.02)
	<u>(148.72)</u>	<u>709.98</u>
 NET ASSETS	<u>\$153,934.22</u>	<u>\$141,073.89</u>

These accounts are to be read in conjunction with the attached notes.

[illegible]

				DISPOSAL		ADDITION		DEPRECIATION				PROFIT		LOSS							
		Total	Priv	OWDV	Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	+	Above	Total	-	Priv	
Office Equipment	2,590.00	05/08/04	2,590	0.00		1	30/06/24	0	0	1	D	46.00	0	0	0	0	0	1	0	0	
	LG Notebook	3,269.00	05/08/04	3,269	0.00		1	30/06/24	0	0	1	D	40.00	0	0	0	0	1	0	0	
	Canon Portable Printer	465.00	05/08/04	465	0.00		1	30/06/24	0	0	1	D	40.00	0	0	0	0	1	0	0	
	Criterion desk/hutch	490.00	05/08/04	490	0.00	108	30/06/24	0	108	D	7.50	6	0	0	0	0	0	102	0	0	
	Toshiba 2060 Copier/ Cabinet	1,190.00	19/07/04	1,190	0.00		15	30/06/24	0	0	15	D	20.00	0	0	0	0	15	0	0	
	Colour Printer	905.00	18/07/09	905	0.00		6	30/06/24	0	0	6	D	30.00	0	0	0	0	6	0	0	
	Laptop	481.00	30/06/11	481	0.00		6	30/06/24	0	0	6	D	30.00	0	0	0	0	6	0	0	
	Laptop	523.00	28/07/11	523	0.00		6	30/06/24	0	0	6	D	30.00	0	0	0	0	6	0	0	
	New Printer	600.86	12/04/16	601	0.00		0	30/06/24	0	0	0	D	66.67	0	0	0	0	0	0	0	
	Laptop (Secretary)	1,944.45	23/10/17	1,944	0.00		2	30/06/24	0	0	2	D	66.67	0	0	0	0	0	2	0	0
		12,458		146		0		0	146			6	0	0							
										Deduct Private Portion		0									
										Net Depreciation		6									



BRISBANE & DISTRICT LADIES GOLF ASSOCIATION INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2024

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements are special purpose financial statements 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 statements have 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.

a. 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.

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.



Jane Holt & Family





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