



32nd Annual Report

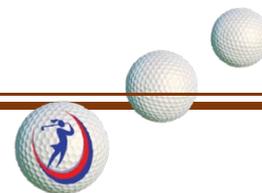
Year End 31st December 2018

To be presented at the Annual General Meeting
at Virginia Golf Club on Monday 25th March 2019



Brisbane & District Ladies' Golf Association Inc.

ABN: 87 890 552 772 | 53 Flame Tree Crescent, Carindale Qld 4152 | Ph: (07) 3420 4640 | Fax: (07) 3103 4203
Website: www.bdlga.com.au | Email: secretary@bdlga.com.au



Office Bearers 2018

President	Judy Shelton
Vice-President	Meryl McKenzie
District Secretary	Laraine Sutton
District Treasurer	Colleen Miles
District Handicap Manager	Lila Carson

Committee 2018

Edith de Groot, Angela Cottrell, Cecily Turnbull, Deborah Marsland, Sue Strong, Gabriel Holmes.

Golf Queensland Councillor

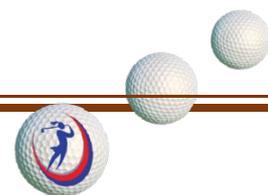
Judy Shelton

Sub-Committees 2018

Pennants	Deborah Marsland (Chair), Edith de Groot, Lila Carson
Special Events	Meryl McKenzie (Chair), Angela Cottrell, Edith de Groot, Lila Carson
Junior	Cecily Turnbull (Chair), Gabriel Holmes, Sue Strong

Affiliated Clubs

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



Winners & Representatives of Major Events in 2018

District Foursomes Championship (Played at McLeod Country Golf Club)	Jackie Zuidam (Brisbane) and Brooke Beck (Wynnum)
4BBB Stableford Event (Played at Wolston Park Golf Club)	Div 1: Barb Hall and Maureen McNamara (Wynnum) Div 2: Mary Byrne and Helen Byrne (Wolston Park)
District Divisional Challenge (Played at Carbrook Golf Club)	Div 1: Zoe Maxwell (Virginia) Div 2: Wendy McLean (McLeod) Div 3: Marie Manuel (Wynnum)
BDLGA District Champion of Champions (Played at Carbrook Golf Club)	Zoe Maxwell (Virginia)
Lady Holt Perpetual Trophy Teams Event (Played at McLeod Golf Club)	Pacific Team
Country Day (Played at Boonah Golf Club)	LaidleyTeam
BDLGA OOM Winner	Jackie Zuidam (Brisbane) and Marie Manuel (Wynnum)
Open Junior Championship Winner	Brianna Edgar (Emerald Lakes)
Closed Junior Championship Winner	Poppy Harrington (Redland Bay)
Open Nett Silver Jug Winner	Godiva Kim (Southport)
Greg Norman Junior Masters	BDLGA Representative – Poppy Harrington (Redland Bay)

District Pennant Winners 2018

Gold 1 Brisbane, Gold 2 Nudgee, Silver 1 Wantima, Silver 2 Royal Queensland, Silver 3 Brisbane, Bronze 1 Keperra, Bronze 2 cancelled, Weekend 1 Nudgee, Weekend 2 Windaroo, Weekend 3 Wantima, Juniors Pacific.

District Brooch Winners 2018

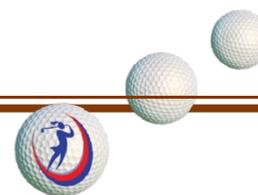
Division 1	Andrea Corcoran (Nudgee)
Division 2	Anne Power (McLeod)
Division 3	Eve Pelan (McLeod)

Meg Nunn Team 2018

Rosita Van Kuilenburg (McLeod), Jackie Zuidam (Brisbane), Megan Bell (Riverlakes), Lyndal Plant (Indooroopilly), Collette Byrne (McLeod), Leigh Christensen (Nudgee), Non-playing Captain – Cheryl Sternberg; Manager – Judy Shelton.

Junior Jug Team 2018

Zoe Maxwell (Virginia), Brooke Beck (Wynnum), Katerina Marshall (Nudgee), Non-playing Captain: Cecily Turnbull.



PRESIDENT'S REPORT

It is my honour to present the 2018 President's Report. The year started with my visit to the North Stradbroke Island Golf Club to meet the island ladies. It was my first visit to the island and was extremely impressed.

End of February saw a tournament played against the Gold Coast Women's District for the Halcyon Cup played at Gainsborough Greens.

This was a good concept between our two Districts for lady golfers over 50 years. Great day hosted by Gainsborough Greens Golf Club, but unfortunately we didn't win the trophy, but hopefully our luck changes in 2019.

February and March saw our juniors playing their pennant fixtures, with the Junior Championships in April. From this the Junior Jug team was selected.

The BDLGA hosted the Junior Jug tournament at Virginia Golf Club in July with North Queensland team winning.

At our March AGM we said goodbye to our long-standing B&D secretary Vicki de'Ath. Vicki was an excellent secretary for many years and someone I came to depend on when decisions were needed. Thank you Vicki for all your hard work in this role.

We welcomed our new secretary Laraine Sutton at the end of March. Laraine had been secretary for Pacific for a few years, and I think I have talked her into my BEX remedy when things get a bit complicated and over whelming. With the help from Vicki and Brenda Baber (website provider and once BDLGA secretary) Laraine was quickly in the swing of her duties.

Pennants were a major event in our calendar this year. Congratulations to the winners of all divisions and to all players who participated. Full results are listed in this Annual Report.

The Meg Nunn Salver was played in Rockhampton this year, with our team not doing as well as the previous year, but in 2019 the event will be played at Southport Golf Club, so the team could get in a few extra practice rounds.

The juniors played the Sarah Jane Kenyon Challenge in November against the Sunshine Coast and Burnett District. This was a single matchplay format, with our juniors tying with Sunshine in points.

I attended the Golf Queensland Annual General Meeting in May and the District Delegate's Forum in December. We should encourage all players to participate in the wide range of events offered by both Golf Qld. and BDLGA. The success of the Brisbane and District is due to the backing of each of you and your clubs.

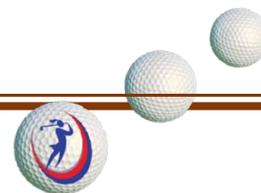
The year finished with the Order of Merit Playoff sponsored by Thailand Golf Tours.

This event was played at McLeod Golf Club. The overall winner on the day was Gabriel Holmes from Keperra and the winner of the Thailand trip was Vicki Staples from Wantima. Well done ladies.

To all the members of the Management Committee, you have given me your full support and time during the year, thank you.

We will work together again in 2019 to produce another successful year for the Brisbane and District clubs and players.

Judy Shelton
President



TOURNAMENT / MATCH REPORT

The Brisbane and District year started with the District Foursomes at Wynnum Golf Club. We had 57 teams from 16 clubs. The winners on the day came from Brisbane and Wynnum.

The Junior Championships were held at Virginia Golf Club. 2018 was the first year we hosted this event solo without Junior Golf Qld. We had 41 juniors from our district and other districts, as it was an open qualifier for the Greg Norman Junior Masters played in December. The BDLGA Junior Champion for 2018 was Poppy Harrington from Redland Bay Golf Club with a 77 gross.

The Divisional Challenge/Champion of Champions tournament was held at Carbrook in May. The numbers for the Champion of Champions (Club Champions) was down from previous years. The Divisional Challenge had 108 entries. The Champion of Champions winner was Zoe Maxwell (Virginia) with 78 gross.

2018 Junior Jug tournament was hosted by the BDLGA at Virginia Golf Club. Our team consisted of Katerina Marshall (Nudgee) Brooke Beck (Wynnum) and Zoe Maxwell (Virginia). After this event we said goodbye to two of the team – Katerina and Brooke who will be over the Junior age when the 2019 tournament is played at Calliope Golf Club. The Junior Co-ordinator will present a bigger report on this tournament.

The 4BBB Challenge was held at Wolston Park Golf Club with 45 teams from 17 clubs. Winners on the day came from Wynnum (Division 1) and Wolston Park (Division 2).

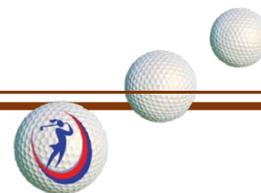
In August we held the Lady Holt Interclub team event at McLeod Golf Club. Again we had a large amount of teams playing on the day with 34 teams. The Lady Holt Perpetual Trophy was won by a team from Pacific Golf Club and now this trophy lives at Pacific until 2019 tournament.

September saw the Meg Nunn Salver being played at Rockhampton Golf Club. We didn't win in 2018 but the team came home as "card sharks" as we were delayed by a few hours at Rockhampton airport.

Country Day was held at Boonah Golf Club. We had 72 players. As the Boonah course is only 9 holes the players had to be limited to the shotgun start number. The winning team was a Laidley team who have this trophy displayed at their golf club for the year.

The Sarah Jane Kenyon Challenge was held at Redcliffe Golf Club, hosted by the BDLGA. The event is played with 8 juniors from the BDLGA and the Sunshine Coast and Burnett District. The Junior Co-ordinator has included this event in her report.

We held the Order of Merit competition all year with players receiving points when they entered the B&D tournaments and extra points for wins and places. The Order of Merit Playoff was held at McLeod Golf Club in November with 118 players qualifying with points to compete in a single stableford competition. This event was sponsored by Thailand Golf Tours who generously gave us a golfing trip to Thailand as a raffle draw. The Order of Merit winners were Jackie Zuidam (Brisbane) and Maree Manuel (Wynnum) tied on 12 points. 3 players were next on 11 points, and another 2 players on 10 points.



On the day Thailand Golf Tours gave prizes for overall winner, runner-up and third place. Overall winner was Gabriel Holmes (Keperra), second was Liza-Jane Scott (McLeod), and Sally Wilkens (Pacific) in third place. The trip to Thailand raffle winner was Vicki Staples from Wantima Golf Club.

Two lessons learnt this year (and in 2017) with our tournaments is “get your entries in quickly”. Nearly all tournaments had to be closed before the closing date, due to numbers reaching the field capacity. I made sure that the course was not overloaded, making the day unpleasant for the players having to wait on tees and fairways.

Second lesson is – if you want to be in the draw for the Race to Hua Hin raffle draw (2019 new name – Queen of Clubs – Ladies Golf Tour) – play in the B&D tournaments – the more tournaments you play in during the year – the more chances you have in the draw.

During the year we were thankful for the generous support provided by our sponsors: Vanity Fairways, Drummond Golf Woolloongabba, Drummond Golf Virginia, Jane Holt and Family, Thailand Golf Tours, Altitude Financial Group, Tony Hollands Funeral and the BDLGA.

We look forward to continued support in 2019. Sponsorship makes our events much more exciting for the players and allows us to keep our low operating costs.

Many thanks to the venue clubs for your support and cooperation before and during our events. A big thank you for your generous morning teas before the start of the tournaments. I have enjoyed working with you and have met new people along the way. These tournaments give us an opportunity to meet your committee and members and hear what these members want from the BDLGA Management Committee.

Thank you to all the Management Committee for your support and assistance with each tournament, leading up to them and on the day. Our BDLGA secretary keeps our website up to date with all the news, tournament dates and also club events, but it is up to the club committees and delegates to keep their members informed.

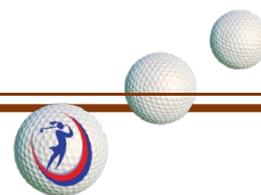
The tournaments can't be successful without your help.

Our BDLGA Facebook and Junior Facebook page have been extremely popular with news and photos.

This shows that the District ladies and juniors are reading our posts.

BDLGA DISTRICT (2018) - 3,563 lady members

Judy Shelton
Tournament/Match Chair



PENNANT REPORT

The 2018 season was a nightmare to schedule with lots of amendments and changes necessary because of team withdrawals, not to mention the re-naming to Gold/Silver/Bronze.....but we got there in the end! The season got off to a great start with the Juniors and then continued with some amazing golf and excellent results across all Divisions.

2018 PENNANTS SEASON - REVIEW

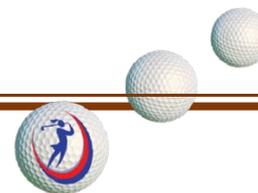
DIVISION	No	TEAMS	WON BY
JUNIOR ZONE 1	5	PACIFIC 1, McLEOD, WINDAROO, REDLAND BAY, WYNNUM	ZONE PLAY OFF
JUNIOR ZONE 2	5	PACIFIC 2, NUDGEES, VIRGINIA, WANTIMA, KEPERRA	PACIFIC 1 OVERALL
GOLD 1	7	INDOOROOPIILLY, WANTIMA, BRISBANE, McLEOD, PACIFIC, REDCLIFFE, WYNNUM	BRISBANE
GOLD 2	8	ROYAL QLD, NUDGEES, REDLAND BAY, PACIFIC, INDOOROOPIILLY, McLEOD, KEPERRA, BRISBANE	NUDGEES
SILVER 1	7	INDOOROOPIILLY, ROYAL QLD, BRISBANE, WANTIMA, WYNNUM, VIRGINIA, McLEOD	WANTIMA
SILVER 2	6	REDLAND BAY, ROYAL QLD, REDCLIFFE, NUDGEES, SANDGATE, OXLEY	ROYAL QLD
SILVER 3	7	INDOOROOPIILLY, GAILES, PACIFIC, ROYAL QLD, BRISBANE, NUDGEES, KEPERRA	BRISBANE
BRONZE 1	6	VIRGINIA, KEPERRA, ASHGROVE, NUDGEES, SANDGATE, WANTIMA	KEPERRA
BRONZE 2		CANCELLED – DUE TO TEAM WITHDRAWALS	
W/END 1	7	NUDGEES, BRISBANE, JINDALEE, McLEOD, BROOKWATER, OXLEY, RIVERLAKES	NUDGEES
W/END 2	6	MT WARREN PARK, WINDAROO, WYNNUM, CARBROOK, RIVERLAKES, McLEOD	WINDAROO
W/END 3	7	ASHGROVE, NUDGEES, WANTIMA, MT WARREN PARK, KEPERRA, MEADOWBROOK, VIRGINIA	WANTIMA
TOTAL	71		

71 teams competed in the 2018 Pennant season with some very close matches for the final rounds!

I look forward to seeing you all during the 2019 season and good luck to all teams.

Regards

Deborah Marsland
Pennants Chair



JUNIOR REPORT

As usual the year started early with Pennants commencing on 11th February. We had a great response for teams in the 2018 competition with 10 teams: Pacific 2 teams, Virginia, Wantima, Redland Bay, Wynnum, Windaroo, Keperra, Nudgee and McLeod.

The competition was divided into North and South with 5 teams competing in each with a final play off on Sunday 18th March at Gales. This was a great success with the final winners being Pacific 1 against Pacific 2. The match was won on the final hole. A very exciting day.

The BDLGA Junior Championships were played at Virginia on Sunday 22nd April. Drummond Golf Virginia was a major sponsor of this event and they have agreed to sponsor again this year at McLeod. Poppy Harrington was the Closed winner with Briana Edgar being the Open Winner. As had been decided at a Committee Meeting that the Closed winner would represent the BDLGA at the Greg Norman Junior Masters in December, this honour was given to Poppy Harrington.

Junior Jug was next up at Virginia in July. Our team of Zoe Maxwell (Virginia), Brooke Beck (Wynnum) and Katerina Marshall (Nudgee) were placed third. North Queensland were the winners for the first time in 10 years. Sunshine Coast District were second.

This was the last Junior Jug for Brooke and Katerina.

Sarah Jane Kenyon was played at Redcliffe in November with Brisbane being the hosts. We had a younger team this year with only 3 players who had played before. Georgia Marshall (Nudgee and Captain), Brittany Else (Rosewood) and Josie Bouwens (Wynnum). Zoe Burt, Lily Saba, Ella Park and Laura Ward (all from Pacific) and Tiya Samarantne (Windaroo) all stepped into the team for the first time and did themselves very proudly. The day ended in a draw so the trophy will be shared for 6 months by each Branch. Sunshine Coast took it home for the first part of the year. Sunshine Coast will host this event in 2019.

Our two representatives at the Hills Academy in the September school holidays were Aspen Sugars and MacKenzie Devine. Both girls appreciated the honour of being chosen and both wrote lovely reports saying how much they learnt from the experience.

A number of the junior girls played Golf Qld events throughout the year and a few played in interstate events as well. It is good to see the results of these events and that our girls are doing well. A number were also in the various Zones for the school championships which were held in Kingaroy. From this event Aspen Sugars, Brittany Else and Keely Purdey were selected to play in the state team in September.

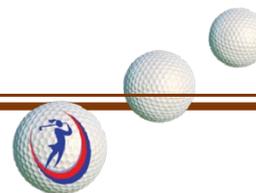
Congratulations to all our junior girls who have competed in any of these events for 2018 and I wish you all the best for 2019. It is always a pleasure to watch you all play in the correct spirit and to see the friendships that are formed from this great game. Keep up the good work.

To the girls who are leaving us to move into the ladies ranks I wish you all the best for the future whether you wish to pursue golf or some other avenue.

Finally, this year the BDGA and the BDLGA have formed a partnership to promote junior golf in order to introduce more juniors in to the game and into regular participation. This is an initiative with Golf Queensland, Golf Australia and the PGA.

The BDLGA applied for a grant to encourage young girls into the game through clinics and we were fortunate enough to receive this grant. Three clubs have been approached and we will follow this up through the year.

Cecily Turnbull - Junior Coordinator



COMMITTEE REPORT

For the year ended 31 December 2018

The Management Committee Members submit the financial accounts of the Brisbane and District Ladies' Golf Association Incorporated for the financial year ended 31 December 2018.

Committee Members and Meeting Attendance

From and including the 2018 AGM, there were 9 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: Judy Shelton (9), Meryl McKenzie (8), Colleen Miles (8), Vicki De'Ath (1), Laraine Sutton (8), Deborah Marsland (7), Cheryl Sternberg (1), Lila Carson (8), Edith de Groot (7), Cecily Turnbull (7), Angela Cottrell (8), Gabriel Holmes (5), Sue Strong (7).

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: \$729.30. Signed in accordance with a resolution of the Members of the Committee on 4 February 2019.

Judith Shelton (President)

Colleen Miles (Treasurer)

STATEMENT BY MEMBERS OF THE COMMITTEE

For the year ended 31 December 2018

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 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:

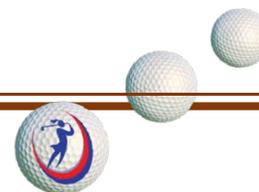
Presents a true and fair view of the Brisbane & District Ladies' Golf Association Incorporation as at 31 December 2018 and its performance for the year ended on that date.

At the date of this statement, there are reasonable grounds to believe that the Brisbane & District Ladies' Golf Association Incorporation 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:

Judith Shelton (President)

Colleen Miles (Treasurer)



TREASURER'S REPORT



I am pleased to present to you my Treasurer's Report for the Association's financial year.

As has been true for a number of years, our main income source, and busy part of the year for me, is collection of the Capitation Fees on behalf of Golf Queensland and Golf Australia. From this year the Queensland Branch of Golf Australia will be collecting these fees so if you have any queries, I would advise you to contact Golf Queensland.

You will note in the Financial Statements that our tournament income and expense has increased substantially over last year's figure. This is due mainly to the holding of our inaugural Kooralbyn Event which by all accounts was a wonderful weekend and will be held again in 2019. There was also a general increase in member numbers playing in tournaments across the board.

All of the tournaments held this year have been well supported by our membership and we thank you for your participation. Having Thailand Golf Tours on board with their generous sponsorship and the chance to win a trip to Asia to play golf I am sure is a wonderful draw card.

This year also saw us host the Junior Jug and due to the fact that our teams did not have to travel our costs for this event were down on last year.

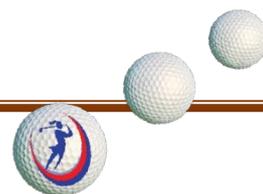
We often have a number of members comment on our bank balance and what we are doing with this money. This is always something the committee puts on the agenda at meetings. If anyone has any suggestions about how this Association might be able to support women's golf in the District then please, we would welcome your thoughts. Please bear in mind that all of your suggestions would have to benefit women's golf across the whole district and not just one club.

2019 promises to be another exciting year so I would encourage you to pass along as much information as you can to your members so that they may come and see where their Affiliation Fees are going.

Finally, I would like to thank my fellow committee members and club delegates for your support during the year.

I would now like to propose that the 2018 Financial Statements as contained in the Annual Report be accepted.

Colleen Miles
Treasurer



Treasurer's Report cont.

**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 2018, 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 2018 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.

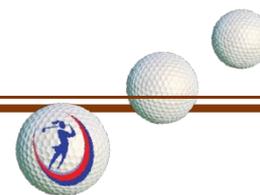
Emphasis of Matter – Basis of Accounting

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.



Treasurer's Report cont.

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:

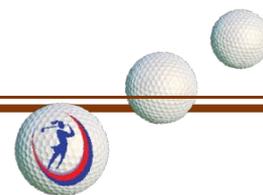
- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a 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 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

15 January, 2019

Ferrari Warner
Chartered Accountants



Treasurer's Report cont.

BRISBANE & DISTRICT LADIES' GOLF ASSOCIATION INC. NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

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 an accrual basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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 recognizing revenue.

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

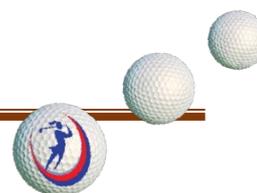
Grant and donation income is recognized when the entity obtains control over the funds which is generally at the time of receipt.

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).

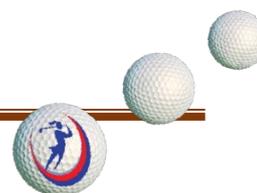
NOTE 2: ASSETS & LIABILITIES

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 2018**

	2018	2017
INCOME		
Advertising & Sponsorship	2,281.82	2,963.65
B & D Affiliation Fee	436.39	487.29
B & D Capitation Fee	38,269.64	40,946.68
Bank Interest	1,252.17	1,373.17
District Share- Meg Nunn	3,012.46	4,995.46
Golf Australia/OLD Capitation	169,352.56	168,444.01
Juniors without H/Cap	1,710.02	1,553.61
Merchandise Income	294.55	1,067.28
Raffles	2,110.70	1,965.15
Sundry	301.81	
Tournaments	23,306.28	11,061.12
	<u>242,328.40</u>	<u>234,857.42</u>
EXPENDITURE		
Advertising & Promotion	231.82	
Audit Fees	536.36	518.18
Bad Debts		118.18
Bank Fees	7.92	1.30
Depreciation	1,271.00	553.00
Equipment		16.77
Gifts & Donations		200.00
Golf Australia/OLD Capitation	171,062.58	169,996.76
Honoraria	11,200.00	11,125.00
Junior Clinics		500.00
Licence Fees	53.50	51.70
Meeting Expense	973.23	1,386.57
Office Expense	732.52	
Pennants	1,073.59	2,280.38
Postage		48.96
Raffle Prizes	389.00	227.39
Rules & Decision Books	67.18	
Stationery and Printing	1,107.54	1,413.94
Storage Hire	1,614.55	1,614.55
Sundry	402.27	17.60
Tournament Expense	47,657.81	38,591.04
Travelling Expenses	232.87	442.12
Trophies, Golf Balls, Engraving & Hat Markers	30.91	2,341.77
Uniform	305.45	1,005.00
Website	2,649.00	2,160.00
	<u>241,599.10</u>	<u>234,610.21</u>
NET SURPLUS / (DEFICIT)	<u>\$729.30</u>	<u>\$247.21</u>



**BALANCE SHEET
AS AT 31 DECEMBER 2018**

	2018	2017
MEMBERS FUNDS		
Accumulated Funds	84,403.37	84,156.16
Net Surplus / (Deficit)	729.30	247.21
	<u>\$85,132.67</u>	<u>\$84,403.37</u>
 CURRENT ASSETS		
Cash at Bank		
BOQ 10607638	10,279.46	13,423.80
Web Savings 20373642	72,318.41	67,087.80
Trade Debtors	143.00	264.00
	82,740.87	<u>80,775.60</u>
 NON CURRENT ASSETS		
Plant and Equipment (at WDV)	5,465.20	5,465.20
Accumulated depreciation	(4,550.00)	{3,279.00}
	915.20	<u>2,186.20</u>
TOTAL ASSETS	83,656.07	<u><u>82,961.80</u></u>
 CURRENT LIABILITIES		
GST on Debtors	13.34	24.00
Bas Due	(674.99)	(650 .62)
GST Adjustment	(814.95)	(814.95)
	<u>(1,476.60)</u>	<u>(1,441.57)</u>
	<u>\$85,132.67</u>	<u>\$84,403.37</u>



Notes



ALTITUDE



Jane Holt & Family