

# 2014 Annual Report



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## VISION

To grow, promote and develop the sport of BMX in Western Australia.

## PURPOSE

Increase participation of BMX in Western Australia through building club's capacity to be sustainable, viable, responsive and accountable to members and local communities.

## OUR VALUES

Community; Excellence; Respect; Commitment; Sportsmanship; Inspiration; Competitiveness



# BOARD MEMBERS, STAFF & LIFE MEMBERS 4

## Board of Management

Matthew Butterworth  
**President**

Stephen Dixon  
**Director**

Warren Edwardes  
**Director**

Des MacCormack  
**Director**

John Regali  
**Director**

## Staff

Tania Wehr  
**Chief Executive Officer**

## Life Members

Mr Abe Schneider

Mr Charlie Fishwick

Mrs Barbara Schneider

Mrs Glynne Bartlett

Mr Daniel Sprague Snr

Mrs Sandy Dore

Mrs Faye Sprague

Ms Karen Wright

Mr Geoff Gibson

Ms Sue Martin

Mr Mike Gregory \*

Mr Peter Welhan

Mr Arthur Sherburn

Mr Lex McCulloch

Mr Colin Domney \*

Mr Kevin Taylor

Mr Reg Sargeant

Mr Stephen Dixon

Mr Jeff McAuliffe

Mrs Kaye Houghton

\* Deceased



# **PRESIDENT & CHIEF EXECUTIVE OFFICER REPORT**

2014 represented another successful year for BMX in Western Australia. From grass roots participation and membership to coaching and officiating, to entries at our State Super Series and State Championships, we have seen success across the board.

## **EVENTS**

Our events calendar moved to a more structured 10 race State Super Series in 2014 beginning in January. Western Australia again secured a round of the BMX Australia National Series held in March and hosted by Westside BMX Club in Balcatta. Our Super Series continued to see strong entries across all age groups, in particular the mini wheelers with 15-20 at each event as well as 60-75 sprockets consistently through the year. National Championships headed east to Shepparton in Victoria with a number of Western Australian riders on the podium. State Championships were held in the metro area this year at Southside BMX Club in Bullcreek with a record number of entries and wild weather on the Sunday. And the Northwest continued with their series with another successful year.

On a more social level, our end of years awards function will enter its 5<sup>th</sup> year hosted by the Great Escape Water Park in Hillarys. This event is always sell-out with over 500 tickets being sold each year for riders and their families and friends to celebrate the year and award the age group trophies for the Super Series.

## **CLUB DEVELOPMENT**

BMX Sports Western Australia, in partnership with the Department of Sport & Recreation, has continued to implement the Healthy Club Online checklist for clubs, allowing them to complete as a group and then receive a detailed report outlining each Clubs strengths and weaknesses. This in turn allows the State Association and DSR to also understand where they can best assist clubs, with future planning, policies and guidelines and development.

BMXWA have also been working with the clubs in the Northwest of the state as well as Eastern Goldfields to support the development of each clubs strategic plan. We have also been assisting a number of clubs in their grant applications for major works and track redevelopments to commence 2015.

## **VOLUNTEER RECOGNITION**

For 2014 BMXWA continue the initiative of volunteer recognition for our Volunteers at both Club and State level. We understand that without the help of volunteers we would not be able to operate.

Club and Super Series volunteers will be recognised at the upcoming annual awards night.

## **SUPER SERIES VOLUNTEERS**

Volunteer duties continue to be part of the 2014 Super Series. It is fantastic to see parents and guardians taking part in their volunteer roles at BMX events. Every rider wishing to qualify for 2014 Super Series must provide a volunteer for a minimum of 1 x moto over the course of the season. A register of volunteers is kept by BMXWA. At the end of 2014 Super Series Season year all volunteer names will go into the draw to win a full year of Super Series fees paid to the value of \$200. To be drawn at Annual Awards Night. The award for 2012/13 was Justine Short of the Southside BMX Club.



With the introduction of the Beginners Coaching course, to date we have 18 newly accredited Beginner Coaches compared to 15 in 2013 and 16 in 2012. Some of these coaches are also aspiring to further their training by moving to the next level of becoming a BMX Level 1 accredited coach, which will take place in late 2014 or early 2015. Our aim for BMX and the clubs is to be able to have a minimum number of coaches in every club to be able to service the number of new and existing riders coming through. It is great to be able to offer all members training and coaching, as well as racing.

### **ONLINE LICENCING AND ELECTRONIC MEDIA**

With the IMG online membership licencing and event system being superseded by the new OSM system, WA Clubs are now in a transition phase after over 98% using the online system to become new or renewing members. BMXWA will continue to deliver our E-newsletter to all our members through the new system. With continued improvements to online eventing nominations we have now been using an electronic version for about 3+ years and have over 98% using online to register for events as well. Our paper nomination forms for events are almost a thing of the past.

With regard to the electronic media, BMXWA has continues to maintain Facebook as a key platform in our online and social media , where up to the minute information on races, links to results, videos and all things BMX locally and internationally are posted daily. To date we have 4150 'likes' to the page which is a 43% increase since 2013. In addition race day videos of the Super Series are being posted via You Tube by the PerthBMX Channel.

### **ATHLETE DEVELOPMENT**

With the ongoing development of this program, we saw 15 members being selected for the State Squads for 2013/14. Travelling to some of the events as a squad together was definitely a learning curve for all of us. Invitations from the National HPP Coaches meant some of our Athletes were able to learn and experience what it is like to train and practice at the Elite level. The BMXWA Board have also agreed to continue the support for the upcoming season of 2014/15 with both Athlete Development and High Performance squads.

In addition our riders performed admirably on the world stage in Rotterdam, notably Rachelle Smith placing 5<sup>th</sup> in the Junior Elite Women and Riley Carter winning the 15 Boys Cruiser World Championship.

### **BMX MINI WHEELERS**

BMX Mini-Wheelers are continuing to achieve great success at clubs and refinement of the format has seen this grow to a legitimate class in 16 clubs throughout the state. To date WA has 155 registered mini wheelers, some participating in rounds of the Super Series and also featured at the State Championships at Southside. Of note is the specially designed mini-wheeler start gate which holds 4 riders and comes complete with a foot controlled starting mechanism.

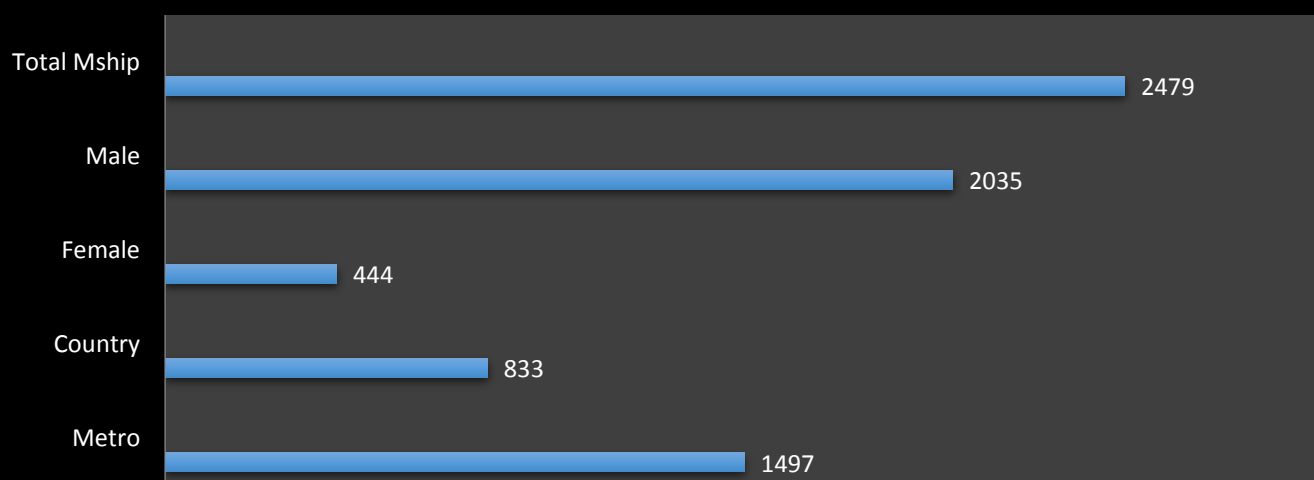


# MEMBERSHIP NUMBERS

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Club	2005	2008	2009	2010	2011	2012	2013	2014
Albany	25	3	0	0	0	0	0	0
Bunbury	86	73	112	116	103	85	107	149
Byford	63	100	75	71	78	66	99	138
Cockburn	100	117	128	99	61	61	79	90
Collie	29	16	28	25	4	0	0	0
Cowaramup	0	64	72	90	86	68	88	80
Dandalee	14	9	11	7	3	3	3	1
Eastern Goldfields	81	109	142	124	92	83	176	185
Hedland	49	37	27	53	53	49	59	121
Hills	84	112	121	167	105	128	228	226
Karratha	52	71	149	160	124	128	120	162
Margaret River	-	-	-	46	59	56	16	25
Northam	42	33	29	32	22	41	61	67
Mandurah	3	16	40	17	0	0	78	112
Rockingham	82	90	131	128	75	89	101	108
Sthn Districts	56	20	18	34	50	54	92	97
Southside	57	139	164	134	98	112	169	212
Tom Price	32	38	52	84	76	74	96	108
Wanneroo	193	211	229	185	100	102	165	241
Westside	50	94	110	101	93	138	238	271
Woorree Park	58	87	119	121	72	61	47	86
<b>TOTAL</b>	<b>1156</b>	<b>1300</b>	<b>1757</b>	<b>1794</b>	<b>1354</b>	<b>1398</b>	<b>2022</b>	<b>2479</b>

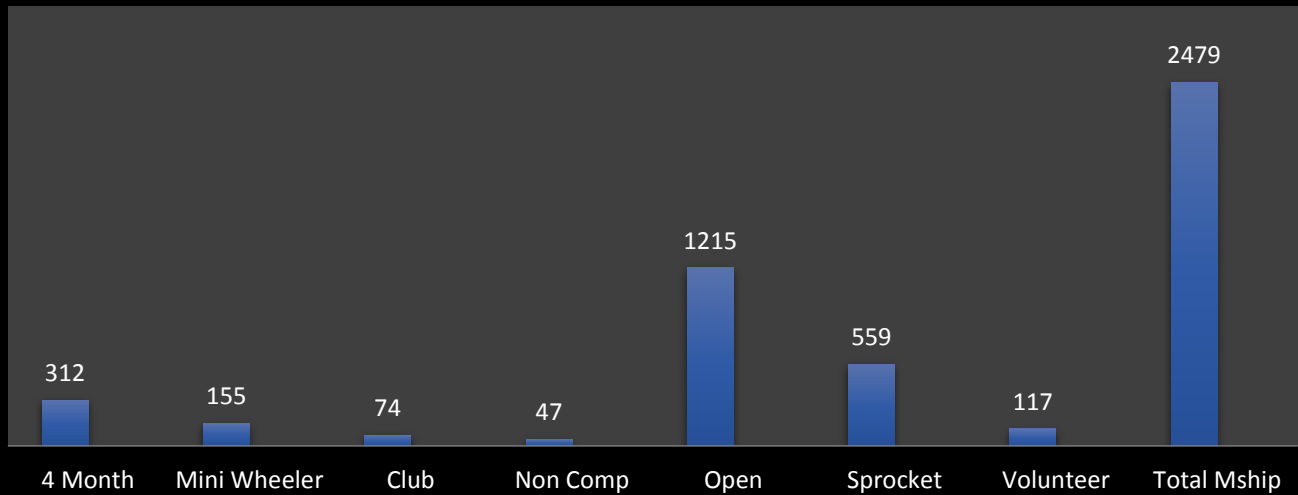
## BMXWA Membership to June 2014



# MEMBERSHIP NUMBERS

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## BMXWA Membership by type to June 2014





# EVENT REPORT

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2014 saw another great year of events roll out. With 10 x rounds of the State Super Series held around the state. The National Probikx Series again coming to Western Australia and held at the Westside BMX Club. To the National Championships being held in Shepparton in May and World Championships in Rotterdam in July.

BMXWA were fortunate enough to gain a grant that has allowed us to hardwire a total of 10 tracks throughout WA with the Mylaps Timing System. This allows all riders entering BMXWA run events to have access to electronic scoring and timing, giving them valuable reaction times from the start gate and also overall lap times. Riders are now able to compare the times to other riders or even themselves at each event. And uploaded live results to Ezeventing.

We have had a couple of Clubs in WA also purchase for themselves the full Mylaps Timing system, which in conjunction with BEM scoring system allows full electronic timing and scoring at club events for their riders.

Personal transponders being owned by riders are still on the increase, and with the introduction of the new rechargeable flex transponder from Mylaps we have seen even more purchased throughout this year.

A dedicated training course was run early on for a small group that could install, assist and eventually fully operate both systems on a racing day. We hope to increase the number and level of operating assistants throughout the coming year. A roster was introduced so those people could take on different levels of setup and operation throughout the events, gaining valuable experience with the aim that they too will be able to run a full event on their own (with assistants of course) and become a part of the invaluable group of volunteers we have in BMX.

This year BMX Sports Western Australia Smarter Than Smoking State Championships was held in the metro area for the first time in two years at Southside BMX club in Bullcreek. We had a record number of competitors at this event, ranging from 2 years as a Mini Wheeler up to the 50+ class, which was run for the first time this year.

Riders from around the State descended on the Bullcreek track. With representation from the Premiers Department we were very fortunate to have Matt Taylor, MLA for Bateman address the opening ceremony. One of Southside's own also made an appearance in the opening ceremony along with his band to rock out the Australian National Anthem. Our prestigious Mini Wheelers then took to centre stage to show off their skills for the second year at a State Championships in Western Australia. Exploding from the brand new cutting edge purpose built Mini Wheeler start gate, these fantastic new grass roots riders put on a show that everyone was eager to watch.

Progressing from the Mini Wheelers we had a record number of almost 90 Sprockets who pulled off moves rivalling that of Australia's own Sam Willoughby and Caroline Buchanan. These moves we will surely see develop further as they progress.

Time Trials were held giving riders aged 14 and over the opportunity to experience the same individual racing format as held at National and International events. Elite Mens Super Final winner was taken out by Bradley Game and Elite Womens winner was Kirsten Dellar who were treated to some relaxation time in the Time Trial Hot seats.

Cruisers followed with over 120 riders taking to the track, putting everything on the line for a spot on the podium.

Sunday saw a turn for the worst with weather forecasts issuing severe warnings for the area. Despite the weather clubs proudly put on their club colours for the Parade of Riders. This saw the Wanneroo BMX Club taking out line honours for the “Best Presented Club” with their yellow, black and white balloons and flags flying recklessly around as some struggled to hold onto them during the march.

Practice was underway and we saw the start of the horrible weather appear, with some tents flying, along with newly formed swimming pools in the spectator areas.

Racing began with the 20” riders taking to the track battling the high winds and rain throughout the day. Conditions were challenging all day for riders but they overcome this to battle on and complete the racing.

BMXWA would like to thank the Southside BMX Club for the effort they have put in, not only during the week of the State Championships event, but in the year leading up to it. A job well done.

We would also like to thank the outstanding number of volunteers for their support throughout the year, without you the events would not happen. To the clubs that hosted a round of the Super Series we also thank you for your hard work and efforts that go into hosting a Super Series event.

2015 will see the State Championships head south to the Bunbury BMX Club, where preparations are already underway.

We look forward to the upcoming year of events and know it will achieve even higher numbers.

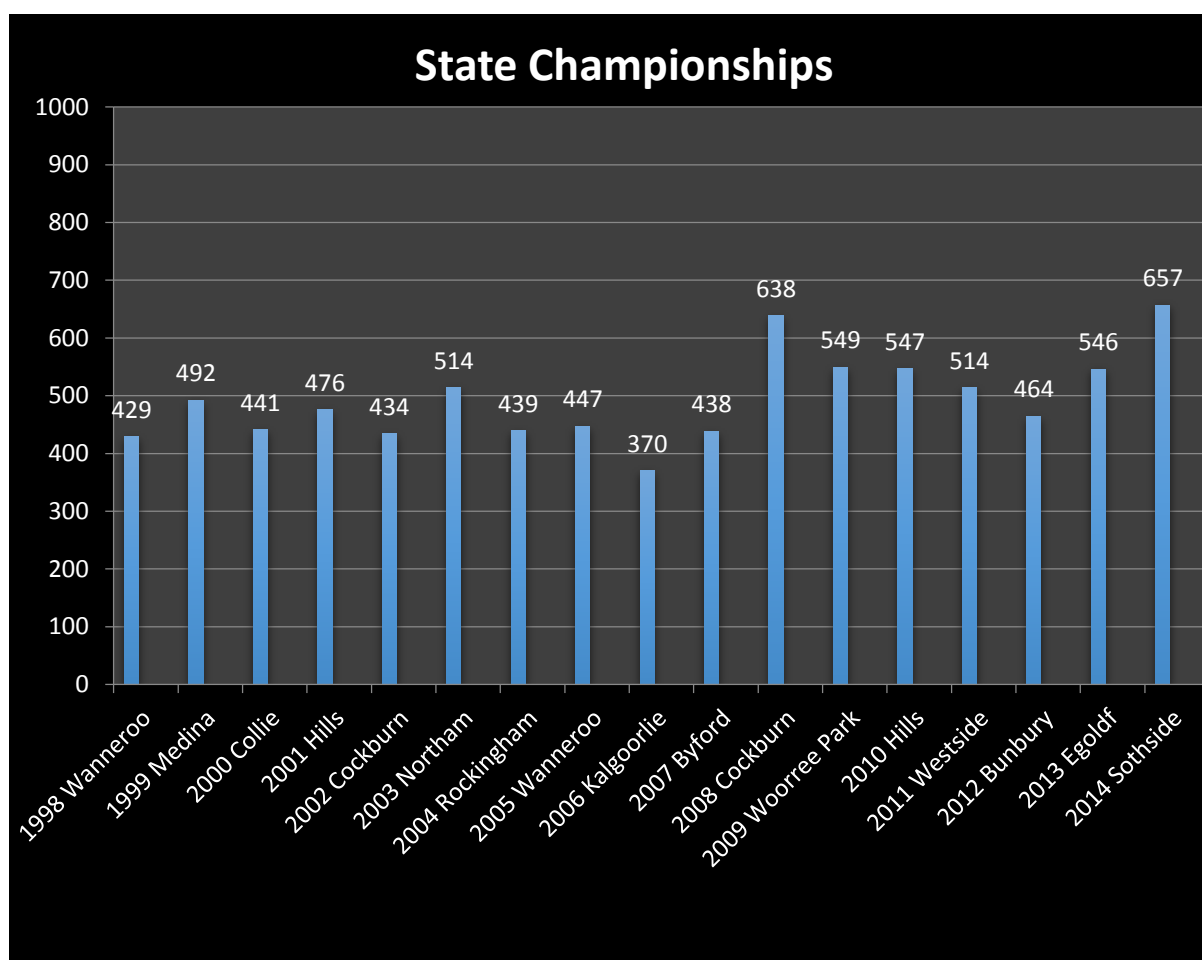
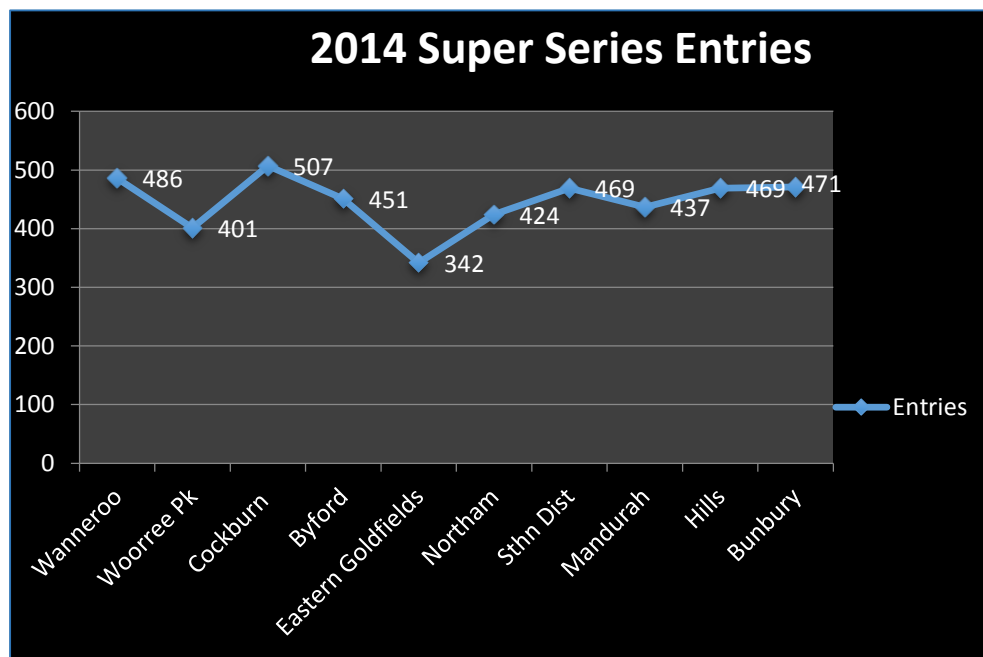


# SUPER SERIES ENTRIES BY CLUBS

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CLUB	2004	2005		2006	2007	2008	2009	2010	2011	2012	2013	2014
Albany		356		234								
Bunbury	444	380		305		424	571	481	479			471
Byford	434	354		385		461	627	446	409			451
Cockburn		396		425		521		507	405	384	431	507
Collie	450				382							
Dandalee	407			322	353	407						
Hills	462			462		537	582	432	407	410, 398	451	469
Eastern Goldfields	285	323			321		364	430	337	359	446	342
Karratha										132		
Kelmscott	341											
Mandurah												437
Northam	406										422	424
Rockingham		369		358	457		525	489	401	347	433	
Southern Districts		379			387		480	395	345	394	444	469
Southside	365				431	520	649		494		419	
Tom Price		111										
Wanneroo	453	373		412	400			476	461	342	455	486
Westside		399			395	443				380		
Woorree Park						389			386	297		401
<b>TOTAL</b>	<b>4047</b>	<b>3440</b>		<b>2903</b>	<b>3126</b>	<b>3702</b>	<b>3798</b>	<b>3656</b>	<b>4124</b>	<b>3443</b>	<b>3501</b>	<b>4457</b>





# BMX SPORTS WESTERN AUSTRALIA CLUBS

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Club	President
Bunbury	Rodney Fitzgerald
Byford	Kevin Morrow
Cockburn	Wayne Green
Cowaramup	Matt Rodier
Eastern Goldfields	Clint Martin
Hedland	Mark Green
Hills	Stephen Hopkins
Karratha	Ian Glover
Mandurah	Peter O'Loughlin
Margaret River	Jenny Barr (committee)
Northam	Adrian Maxwell
Rockingham	Aaron Colledge
Southern Districts	Nic Marshall
Southside	Ian Ainger
Tom Price	Jamie Callum
Wanneroo	Paul Thorpe
Westside	Stuart Pepper
Woorree Park	Steve Taylor



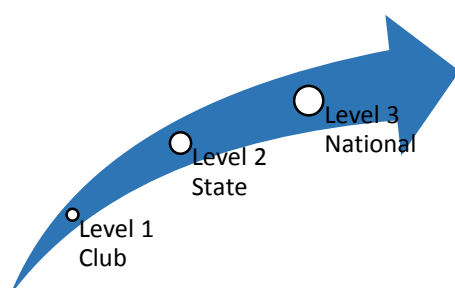
Officials and volunteers are what makes up the heart of our sport, at club, state and national levels.

We would like to take this opportunity to thank all Volunteers that have worked tirelessly throughout the year, either at Club level with busy bees and regular club racing, or Super Series throughout the year and a record number of volunteer officials at this year's State Championships. We also have a group of volunteers that attend National events to assist in their volunteer official roles as well.

## **Congratulations and well done.**

Members have the opportunity to start with a free online Level 1 Officials course, outlining the basics of being an official at club level and gaining accreditation at the completion of the online course. Those interested can then work up to the accreditation for a Level 2 BMX Official which involves a half day course of theory and then another half day of practical before gaining their certificate. Those with the desire and dedication to do so can also work towards gaining a Level 3 National accreditation, with further opportunities to gain World and even Olympic accreditation.

### **Officials Pathway**



<b>BMXWA OFFICIALS - 2014</b>			
	Male	Female	Total
<b>Officials</b>	<b>193</b>	<b>101</b>	<b>294</b>
<b>Country</b>			<b>134</b>
<b>Metro</b>			<b>160</b>
<b>TOTAL OFFICIALS</b>			<b>294</b>

<b>BMXWA OFFICIALS - 2013</b>			
	Male	Female	Total
<b>Officials</b>	<b>101</b>	<b>45</b>	<b>146</b>
<b>Country</b>			<b>74</b>
<b>Metro</b>			<b>72</b>
<b>TOTAL OFFICIALS</b>			<b>146</b>



# COACHES

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Coaches are another vital group that make up the complete circle for BMX. We have a large group of accredited coaches in Western Australia from the Pilbara region in the north to Kalgoorlie in the East and down to Bunbury in the south.

Coaches are required to gain accreditation before venturing out onto the track to coach our riders. Through the BMX Australia Coaching Accreditation Program they can gain accreditation from a Beginner level BMX Coach up to a Level 2 Elite Level Coach.

Throughout the year a number of Beginner BMX Coaching courses were held with an increase in the number of coaches from 41 in 2013 to 59 in 2014. We have those that are Club Coaches providing a valuable resource to clubs allowing members to group train on days and nights of the week. We also have those coaches that become private individual coaches for a more intense one on one session with the rider.

BMXWA COACHES - 2014			
	Male	Female	Total
Beginner BMX Coach	39	11	50
Level 1	5	3	8
Level 2	1		1
TOTAL COACHES			59

BMXWA COACHES - 2013			
	Male	Female	Total
Beginner BMX Coach	25	7	32
Level 1	5	3	8
Level 2	1		1
TOTAL COACHES			41

# STATE SQUADS 2013-2014

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## State Coach

Nathan Schmiedte

## High Performance Squad

Corey Davis

Kirsten Dellar

Ben Fletcher

Bradley Game

Joey Graham

Aaron Nottle

Lauren Reynolds

Rachelle Smith

## Athlete Development Squad

Riley Carter

Jessica Lathwell

Brooke McFarlane

Laura McLerie

John Ogilvie

Tyler Verschuren

Brydie Ward

For the 2013-2014 Squad season we have had another talented group of riders on the state squad. Nathan Schmiedte was the State Coach for both squads, allowing group training to be mixed with the younger ones getting some hints and racing in with the older ones. Travelling to National rounds as part of a group was also part of the first round National Series in Nerang. Athletes gain valuable experience in travelling as a group without parents, they are required to assist in all areas from shopping for food, to preparing and cooking meals. Learning how to reassemble their bikes is also a valuable tool they will use for years to come when travelling.

We were very fortunate to be invited by Dr Chris Abbiss from Edith Cowan University in Joondalup to be a part of the sport science group enabling us to complete a wide range of testing on our Athletes. Future testing will also continue allowing us to build a database of results and performances for each individual athlete, which can also be shared with the National Coaches.



# WA STATE TEAMS 2014

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The following riders were selected to represent Western Australia at the National Championships held in Shepparton Victoria.

## Championship Team

Kirsten Dellar

Bradley Game

Aaron Nottle

Lauren Reynolds

## Challenge Team

Jessica Lathwell

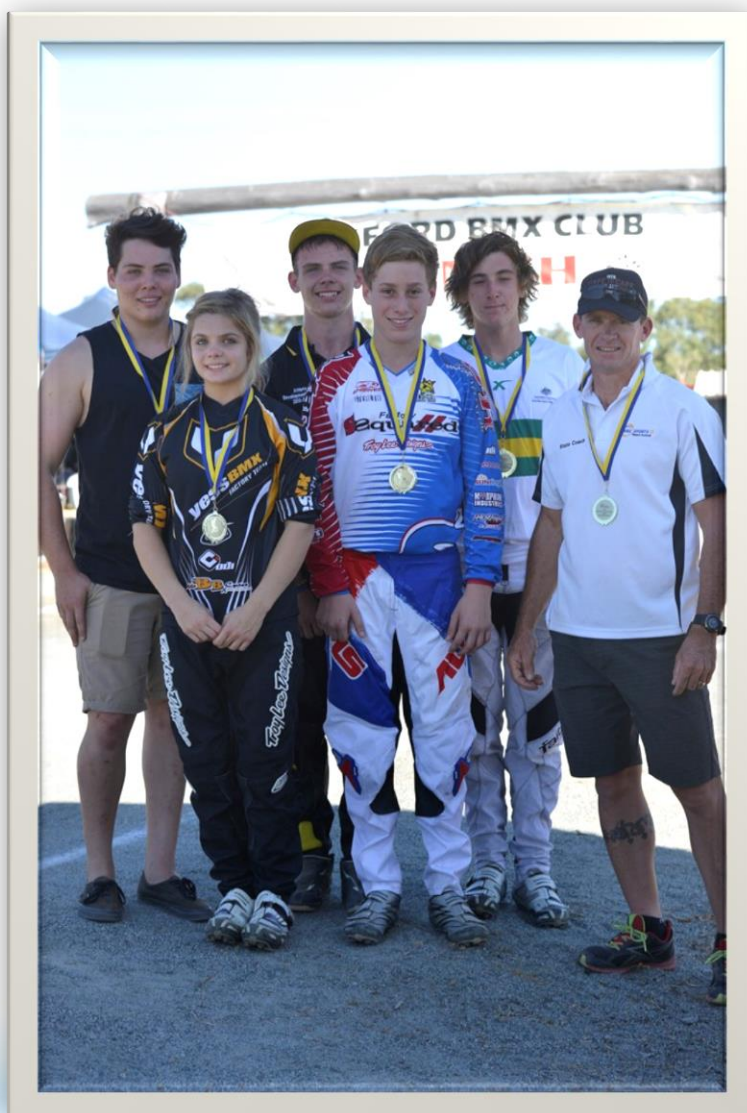
Laura McLerie

John Ogilvie

Tyler Verschuren

**Gained: 2<sup>nd</sup> Place**

**Gained 3<sup>rd</sup> Place**





# WA STATE TEAMS 2014

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## **Dynamite Team (11, 12, 13 Years)**

### **Coach**

Catherine Hopkins

### **11 Girls**

Jordan Macaulay

Felicity Mann

### **12 Girls**

Isabella Ierace

Shantelle Rea

### **13 Girls**

Danika Cameron

Karis Regali

### **11 Boys**

Kane Gray

Nicholas Martin

Oscar Watts

### **12 Boys**

Jayden Middleton-Gepp

Jackson Tatham

Corey Taylor

### **13 Boys**

Cooper Donnelly

Alec Edwardes

Shaun Lane



# WA STATE TEAMS 2014

19

## Crackerjack Team (9 & 10 Years)

### Coach

Airlie Gooden

### 9 Boys

Bailey Jokic

Dillon McKeen

Angus Richards

### 10 Girls

LilyAnne Croft

Kira Hill

### 10 Boys

Jay Allan

Austin Forrester

Jacob Goddard



# SPECIAL AWARD WINNERS 2013

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<b>Best Novice Rider ( all ages )</b>	CHAISE BEACHER
<b>Most Improved Rider 8 – 12</b>	JAYDEN MIDDLETON-GEPP
<b>Most Improved Rider 13 – 16</b>	DYLAN BARWICK
<b>Best Rider 12 and Under</b>	JAYDEN MIDDLETON-GEPP
<b>Best Rider 13 – 16</b>	TYLER VERSCHUREN
<b>Best Rider 17 &amp; Over (up to 29 years)</b>	AARON NOTTLE
<b>Best Pro Rider ( A or AA )</b>	AARON NOTTLE
<b>Best Cruiser Rider ( all ages )</b>	JAYDEN MIDDLETON-GEPP
<b>Best Masters Rider ( 30 +) 20"</b>	JADE MCPHERSON
<b>Official of the Year ( all levels )</b>	MARTIN BROWN
<b>Coach of the Year (Must be Accredited)</b>	JADE MCPHERSON
<b>Super Series Volunteer of Year</b>	JUSTINE SHORT



Department of  
Sport and Recreation





# AUDIT REPORT

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## SCM Accounting & Taxation Services

Public Accountant Registered Tax Agent

16 DARGIN WAY  
ROCKINGHAM WA 6168

Telephone (08) 9592 3270  
Fax (08) 9592 3720

email [scm.accounting@hotmail.com](mailto:scm.accounting@hotmail.com)

The Chairperson  
BMX Sports Western Australia

### INDEPENDENT REVIEW

#### Scope

#### The Financial Report and Committee's Responsibility

BMX Sports Western Australia

The Treasurer is responsible for the preparation and true and fair presentation of the financial records and has determined that the accounting policies used and described in Note I to the financial statements which form part of the financial report are consistent with the financial reporting requirements of the Associations Incorporation Act and are appropriate to meet the needs of the Members. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

#### Review Approach

We conducted an independent review in order to express an opinion to the members of the Organizations. Our review was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an review is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore a review cannot guarantee that all material misstatements have been detected. We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Associations Incorporations Act, including compliance with Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the association's financial position, and of its performance as represented by the results of its operations and cash flows.

We formed our opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our review was not designed to provide assurance on internal controls.

#### **Qualification**

In conducting our review, we followed applicable independence requirements of Australian professional ethical pronouncements

#### **Review Opinion**

In my opinion, the accounts of the BMX Sports Western Australia, as described in the financial report presents in accordance with the accounting policies described in Note 1 to the financial statements , give a true and fair view of the financial position of the organization and the results of its operations for the period 1 July 2013 – 30<sup>th</sup> June 2014



**Susan Sayers PNIA B.Bus ( Acctg) FTIA  
SCM Accounting & Taxation Services**

**19 October 2014**

**SCM Accounting & Taxation Services**  
**Public Accountant   Registered Tax Agent**

BMX Sports Western Australia

This financial report is a special purpose financial report prepared in order to satisfy the requirements of the organization to prepare a financial report. The Treasurer has determined that the organization is not a reporting entity. The financial report has been prepared in accordance with the requirements of the following applicable Australian Accounting Standards:

AAS 1 : Profit and Loss or Other Operating Statement

AAS 5 : Materiality

AAS 8 : Events Occurring after Reporting Date

No other Australian Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report is also prepared on a cash 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 material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

# FINANCIAL REPORT

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## **BMX SPORTS WESTERN AUSTRALIA INC** **ABN: 38 819 688 320**

**FINANCIAL REPORT**  
**For the year ended 30 June 2014**



**BMX SPORTS WESTERN AUSTRALIA**  
**ABN: 38 819 688 320**

**DIRECTORS REPORT**

The directors present their report together with the financial report of BMX Sports Western Australia Inc for the year ended 30 June 2014 and auditors report thereon.

**BOARD MEMBER NAMES**

The names of the Board members in office at any time during or since the end of the year are:

Matt Butterworth – President

Steve Dixon

Des MacCormack

John Regali – elected October 2013

Warren Edwardes – elected October 2013

Michael Schofield – Vice President – retired October 2013

Martin Brown – retired October 2013

The board members have been in office since the start of the year to the date of this report unless otherwise stated.

**RESULTS**

The Profit/Loss of the Association for the year after providing for income tax is (-\$66)

**REVIEW OF OPERATIONS**

The Association continued to engage in its principal activity, the results of which are disclosed in the attached financial statements.

**SIGNIFICANT CHANGES IN STATE OF AFFAIRS**

There were no significant changes in the Associations state of affairs that occurred during the financial year, other than those referred to elsewhere in this report

**DIRECTORS BENEFITS**

No Remuneration is paid to any director as they are all voluntary positions.

## PRINCIPAL ACTIVITIES

The principal activity of the Association during the year was the promotion and administration of the sport of BMX Racing in Western Australia.

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

Signed on behalf of the members of the Board:

Board Member

Matt Butterworth

A handwritten signature in black ink, appearing to read 'Matt Butterworth', with a stylized, cursive script.

Chief Executive Offi

Tania Wehr

A handwritten signature in black ink, appearing to read 'Tania Wehr', in a cursive script.

Dated this 7<sup>th</sup> day of October 2014

**BMX SPORTS WESTERN AUSTRALIA**  
**ABN: 38 819 688 320**

**STATEMENT OF INCOME & EXPENDITURE**  
**FOR THE YEAR ENDED 30 JUNE 2014**

	<b>Note</b>	<b>2014</b> \$	<b>2013</b> \$
<b>Income</b>	2	248,441	167,329
<b>Less: expenses</b>			
Employee benefits expense	3	(62,749)	(54,749)
Annual Leave Provision		(-2,499)	(5,809)
Club Support		(3,617)	(3,742)
Instructor Coach/Official Fees		(6,684)	(5,054)
Event Hosting Fee		(3,500)	(3,000)
Venue Hire		(9,594)	(7,067)
Participation (Including Trophies, Prize money, Track Hire)		(106,672)	(51,550)
Merchandise			
Marketing		(2,395)	(1,392)
Travel & Accommodation		(14,506)	(17,054)
Recoverable		(454)	
Office Rental		(3,702)	(5,312)
Administrative expenses		(10,347)	(7,342)
Audit		(2,381)	
Insurance		(6,696)	(2,625)
Bank Charges		(1,108)	(601)
Professional Services		(0)	(1,499)
Depreciation Plant and Equipment		(16,596)	(20,701)
Total Expenses		(248,507)	(187,502)
Net Profit / (loss)		(-\$66)	(20,173)

**BMX SPORTS WESTERN AUSTRALIA**  
**ABN: 38 819 688 320**

**STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)**  
**AS AT 30 JUNE 2014**

	Note	2014 \$	2013 \$
<b>Current Assets</b>			
Cash and cash equivalents	4	242,773	242,310
Receivables (GST paid)	5	<u>2,247</u>	<u>19,358</u>
<b>Total current assets</b>		<u><b>245,020</b></u>	<u><b>261,668</b></u>
<b>Non-Current Assets</b>			
Property, plant and equipment	6	<u>51,943</u>	<u>56,291</u>
<b>Total Non-current assets</b>		<u><b>51,943</b></u>	<u><b>56,291</b></u>
<b>Total Assets</b>		<u><b>296,963</b></u>	<u><b>317,959</b></u>
 <b>Current liabilities</b>			
PAYG Payable	8	1,950	7,284
Superannuation Payable	8	3,235	5,581
Payables (GST collected)	8	4,102	16,553
Provisions (A/L)	7	3,309	5,809
Other liabilities	9	-	1,910
<b>Total current liabilities</b>		<u>12,596</u>	<u>37,137</u>
<b>Total Liabilities</b>		<u><b>12,596</b></u>	<u><b>37,137</b></u>
<b>Net assets</b>		<u><b>284,366</b></u>	<u><b>280,822</b></u>



**BMX SPORTS WESTERN AUSTRALIA INC**  
**ABN: 38 819 688 320**

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2014**

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

This financial report is a special purpose financial report prepared in order to satisfy the financial report preparation requirements of the *Associations Incorporations Act 1987 (WA)*. The board has determined that the Association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs, which do not take into account changing money values or, except when specifically stated, current valuations of non-current assets.

The financial report was approved by the board as at the date of the board report.

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

**(a) Revenue**

Revenue from sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer and the costs incurred or to be incurred in respect of the transactions can be measured reliably. Risks and rewards of ownership are considered passed to the buyer at the time of delivery of the goods to the customer.

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

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

**(b) Government Grants**

Government grants are recognised at fair value when there is reasonable certainty that the grant will be received and all grant conditions met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating.

**(c) Cash and cash equivalents**

Cash and cash equivalents include cash on hand and at banks, cash management and term deposits with an original maturity date of five months or less held at call with financial institutions.

**BMX SPORTS WESTERN AUSTRALIA INC**  
**ABN: 38 819 688 320**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2014**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(d) Property, Plant and Equipment**

Each class of plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciations and any accumulated impairment losses.

*Plant and Equipment*

Plant and Equipment is measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by the board to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected not cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to present values determining recoverable amounts.

*Depreciation*

The depreciable amount of all fixed assets are depreciated over their estimated useful lives commencing from the time the asset is held ready for use.

**(e) Impairment**

Assets with an indefinite useful life are not amortised but are tested annually for impairments in accordance with AASB 136. Assets subject to annual depreciation or amortisation are reviewed for impairment whenever events or circumstances arise that indicates that the carrying amount of the asset may be impaired.

An impairment loss is recognised where the carrying amount of the asset exceeds its recoverable amount. The recoverable amount of an asset is defined as the higher of its fair value less costs to sell and value in use.

**(f) Leases**

The only leases currently operated through BMX Sports Western Australia are leases for the purpose of the use of office space.

**BMX SPORTS WESTERN AUSTRALIA INC**  
**ABN: 38 819 688 320**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2014**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(g) Employee entitlements**

Provision is made for the Association's liability for employee entitlements arising from services rendered by employees to the reporting date. Employee entitlements for wages and salaries, annual leave, and long service leave have been measured as follows:

**(h) Annual Leave**

This benefit is recognised at the reporting date in respect to employees' services up to that date and is measured at the current remuneration rate, applicable to each employee.

**(ii) Long Service Leave**

Leave benefits are calculated at current remuneration rates and based on the accrued liability to the reporting date. A liability for long service leave has been recognised from the commencement date of each employee based on the need to recognise the contribution to this future expense, from funding received. An actuarial assessment of long service leave has not been undertaken. It is considered that this treatment of the liability for long service leave provides a conservative provision where future funding levels are uncertain.

**(iii) Superannuation**

BMX Sports Western Australia contributes to superannuation funds of the employee's choice in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1982. All these funds comply with the legislation applying to administration of superannuation and retirement benefit arrangements, specifically with regard to the preservation of employer contributions and the portability of funds to alternative providers.

**(i) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

**(j) Comparatives**

Comparative figures have been enclosed in this financial report.

**(k) Rounding of amounts**

Amounts in the financial statements have been rounded to the nearest dollar.

**BMX SPORTS WESTERN AUSTRALIA INC**

**ABN: 38 819 688 320**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2014**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>NOTE 2: INCOME</b>		
Operating Income		
Grants and other contributions	59,680	39,338
Membership Fees and licences	60,990	54,039
Events & Activities	<u>117,453</u>	<u>52,794</u>
	<u>238,123</u>	<u>146,171</u>
Other Income	3,787	11,250
Interest Income	<u>6,529</u>	<u>9,906</u>
	<u>10,316</u>	<u>21,156</u>
Total Income	<u>248,439</u>	<u>167,327</u>

**Note: 3 EXPENSES FROM CONTINUING OPERATIONS**

**Employee Benefit expenses**

Wages and Salaries	46,588	46,414
Leave Entitlements	11,760	3,360
Other payroll expenses (Superannuation)	<u>4,400</u>	<u>4,975</u>
	<u>62,748</u>	<u>54,749</u>

**Club Support**

Training, Conferences, Seminars	<u>3,617</u>	<u>3,742</u>
	<u>3,617</u>	<u>3,742</u>

**Non-Employee Labour**

Instructor Coach/Official	<u>6,684</u>	<u>5,054</u>
	<u>6,684</u>	<u>5,054</u>

Event Host Fee	<u>3,500</u>	<u>3,000</u>
	<u>3,500</u>	<u>3,000</u>

**Operations Expenditure**

Venue Hire	<u>9,594</u>	<u>7,067</u>
	<u>9,594</u>	<u>7,067</u>



**BMX SPORTS WESTERN AUSTRALIA INC**  
**ABN: 38 819 688 320**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2014**

**Note: 3 EXPENSES FROM CONTINUING OPERATIONS continued**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
Participation		
Grants paid	18,500	12,045
Equipment Hire	5,261	2,906
Misc Operations Expense	1,593	139
National Affiliation	600	560
Minor Equip Purchase	8,722	3,474
Trophies & Awards	37,653	11,961
Uniforms & Clothing	9,276	4,127
Equipment Purchase	-	-
Team Fees	160	160
Event Consumerables	194	320
Medical/First Aid	1,700	-
Club Track Fee	8,227	6,363
Number Plates/numbers	-	-
Event management	181	1,227
Prize money	13,615	7,340
Other expenses	986	924
	<u>106,668</u>	<u>51,550</u>
Merchandise		
Marketing	<u>2,395</u>	<u>1,392</u>
	<u>2,395</u>	<u>1,392</u>
Travel & Accommodation	<u>14,506</u>	<u>17,054</u>
	<u>14,506</u>	<u>17,054</u>
Recoverable	<u>454</u>	
	<u>454</u>	
<b>Administration Expenditure</b>		
Office Rental	3,702	5,312
Other administrative expenses	10,347	7,342
Audit	2,381	-
Insurance	6,696	2,625
Bank charges	1,108	601
Professional Services	-	1,499
Depreciation Plant and Equipment	16,596	20,701
	<u>40,830</u>	<u>38,080</u>

**BMX SPORTS WESTERN AUSTRALIA INC**  
**ABN: 38 819 688 320**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2014**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>NOTE 4: CASH AND CASH EQUIVALENTS</b>		
Cash on Hand	-	-
Cash at Bank	<u>242,773</u>	<u>242,310</u>
	<u>242,773</u>	<u>242,310</u>
<b>NOTE 5: RECEIVABLES</b>		
Trade Debtors	--	--
GST Paid	<u>2,247</u>	<u>19,358</u>
	<u>2,247</u>	<u>19,358</u>
<b>NOTE 6: PROPERTY, PLANT AND EQUIPMENT</b>		
Plant and equipment at cost	101,728	89,480
Accumulated depreciation	<u>(49,785)</u>	<u>(33,189)</u>
Total property, plant and equipment	<u>51,943</u>	<u>56,291</u>
<b>NOTE 7: PROVISIONS</b>		
Employee benefits	<u>3,309</u>	<u>5,809</u>
	<u>3,309</u>	<u>5,809</u>
<b>NOTE 8: PAYABLES</b>		
GST Collected	4,102	16,553
PAYG Payable	1,950	7,284
Superannuation Payable	<u>3,235</u>	<u>5,581</u>
	<u>9,287</u>	<u>29,418</u>
<b>NOTE 9: OTHER LIABILITIES</b>		
Nomination Fee (Non BMXWA Events)	-	<u>1,910</u>
	-	<u>1,910</u>
<b>NOTE 10: ASSOCIATION DETAILS</b>		

The registered office and principal place of business of the Association is:  
105 Cambridge Street West Leederville WA 6007

**BMX SPORTS WESTERN AUSTRALIA INC**

**ABN: 38 819 688 320**

**STATEMENT BY THE MEMBERS OF THE BOARD**

The Board 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 board the financial report as set out on pages 1 to 11

1. Presents fairly the financial position of BMX Sports Western Australia Inc. as at 30 June 2014 and performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that BMX Sports Western Australia Inc. will be able to pay its debts as and when they become due and payable.

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

Board Member

Matthew Butterworth



Chief Executive Officer

,

Tania Wehr



Dated this 7<sup>th</sup> day of October 2014



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