



2012-2013 ANNUAL REPORT



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BMX Sports Western Australia Board Members, Staff and Life Members for the 2012-2013 year

Board of Management

Matthew Butterworth
President

Michael Schofield
Board Member

Martin Brown
Board Member

Des MacCormack
Board Member

Deb McCrellis
Board Member

Lucille Truscott
(resigned February 2013)
Board Member

Stephen Dixon
Board Member

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

* Deceased



Promoting a Stronger Community

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

BMX Sports Western Australia

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Presidents Report

BMX in Western Australia has seen another year come and go in what seems like the blink of an eye.

EVENTS

With all our Super Series events over for the 12/13 Season and State Championships held in October this year at the Eastern Goldfields BMX Club which saw a shift in the State Titles date, the Association saw an opportunity to reinstate the Interclub Challenge and offer Open Days to facilitate more racing as there was a an 18 month gap in between successive State Championships. It was very pleasing to see the clubs hosting these events do so with such enthusiasm and energy, which in turn lead to great events. Our events calendar now moves to a more structured 10 race State Series for 2014 beginning in February and Westside BMX Club hosting a round of the National BMX Australia Probikx/Champbikx in March.

CLUB DEVELOPMENT

BMX Sports Western Australia, in partnership with the Department of Sport & Recreation, has continued to implement the ASC Healthy Club Online checklist for all 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 and provide guidance to clubs, with future planning, policies and guidelines and development.

BMXWA have conducted a group Club seminar, enabling them to complete the online questionnaire and meet their local Shire Club Development consultant.

In 2013 focus was given specifically to the clubs in the North West of the state, with courses in Officiating, BEM and dealing with conflict conducted. In addition, a club development workshop was facilitated by the Board prior to the final round of the North West Championships in Karratha.

VOLUNTEER RECOGNITION

BMXWA have continued 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 Volunteer – Monthly

We ask Clubs to submit a name each month to be in the draw for WA Volunteer of the month winning a voucher, and being presented by the Club the voucher and a certificate. The winners name and photo and sometimes a short story about duties they have performed around their club go up onto our website and into the Enews for all to see.

Club Volunteer – Yearly

This inaugural award was presented at our Annual Awards night on December 8th 2012.

All Clubs to put in one name of a volunteer that has contributed throughout the year to go into a final draw. This can be one of the monthly volunteers or someone different. The winner received a full BMXA membership for the year up to the value of \$150.

Super Series Volunteers

Volunteer duties continued at the Super Series. Every rider wishing to qualify for 2013 Super Series must provide a Volunteer for a minimum of 1 x motos over the course of the season. A register of volunteers is kept by BMXWA. At the end of 2013 Super Series Season year all Volunteer names will go into the draw to win a Full year of Super Series fees paid. To be drawn at Annual Awards Night.

COACHING

With the introduction of the new Beginner BMX Coaching (BBC) course, to date we have 25 newly accredited Beginner Coaches compared to 16 in 2012. We aim to have another group through before the end of the year. Two of our existing coaches are now in the final stages of their Level 2 Accreditation. Our aim 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 new members training and coaching, as well as racing.

ONLINE LICENCING and ELECTRONIC MEDIA

With the IMG online membership licencing system now in full effect, WA Clubs have taken to it well, with an average of over 95% using the online system to become new or renewing members. BMXWA has also continued to deliver our E-newsletter to all members through this system. With continued improvements also being made to the eventing side, we have now been using the system for about 3+ years. Our paper nomination forms for events are almost a thing of the past. BMXWA and our Clubs also utilise the email system through the IMG database, this takes away the need to have many different lists and contact sheets.

With regard to the electronic media, BMXWA has developed and refined our Facebook page, 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 240 'likes' to the page. In addition race day videos of the Super Series are being posted via You Tube by the PerthBMX Channel.

SQUAD DEVELOPMENT

With the ongoing development of this program, we saw 16 members being selected for the State Squads for 2012/13. 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. Nathan Schmiedte has been appointed as State Coach.

BMX MINI WHEELERS

As reported in 2012 recognition must also go to the Wanneroo BMX Club for their initiative in offering a pilot program for BMX Mini-Wheelers or Strider Bikes into their club nights. This newly created class for those aged between 2 -4 years is achieving great success at the club and refinement of the format has seen this grow to a legitimate class in 13 clubs throughout the state. To date WA has 78 registered mini wheelers participating in all rounds of the Super Series and will featured at the State Championships in Kalgoorlie.



Matthew Butterworth
President

Chief Executive Officer Report

The last 12 months has been another busy and exciting time for BMX in Western Australia. With the Olympic Games over for another 4 years, and BMX Racing shining on the World stage, it was time to concentrate on the year ahead. Super Series for 2013 went to 8 rounds, and State Championships moved back to October as voted by the WA Clubs.

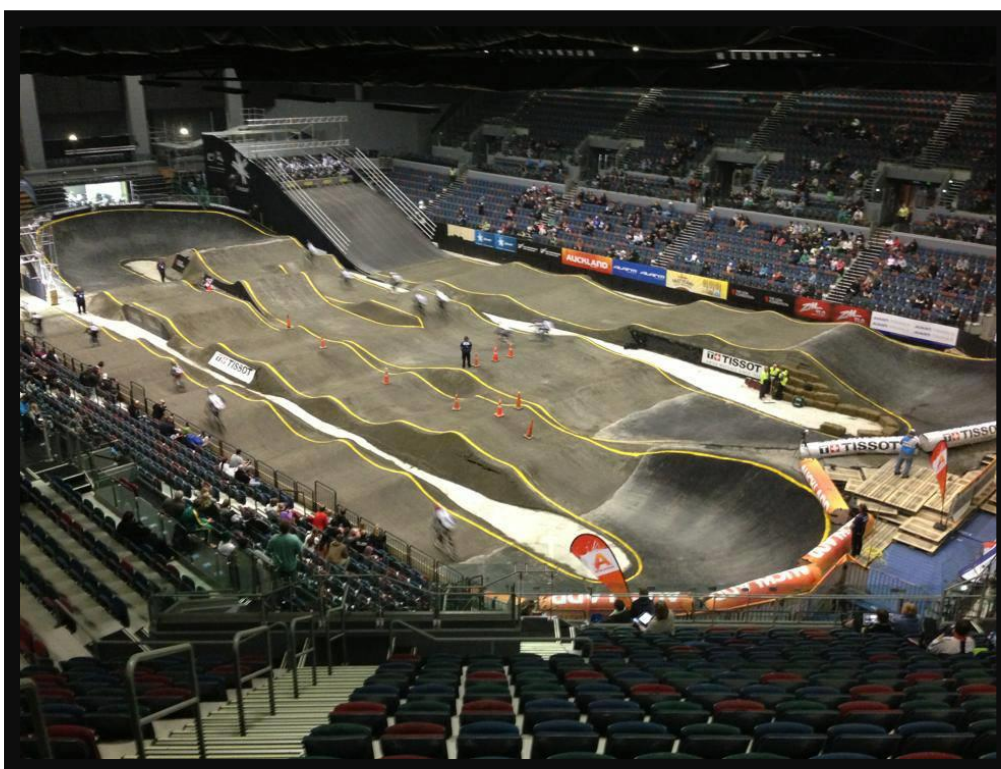
Membership numbers have risen, with the ongoing success of the 4 month licence we have seen a huge increase, allowing new members to try the sport at both Club and State level before committing to a full year licence. Many members have then converted to the full year licence at the completion of their 4 months.

After many years at the Speeddome in Midland, the BMXWA office moved to West Leederville in March, sharing the building with other Cycling groups.

WA Riders saw success on the local, National and International circuit. BMX Australia National Championships held at Sleeman Sports Complex, Chandler in Brisbane during May. WA looked forward to filling a large contingent of the Australian Team and head across the Tasman to New Zealand for the UCI BMX World Championships in July. With more than 2000 riders from 37 countries from around the World, on a 300 metre track built indoors at Vector Arena, Auckland, the challenge was on. Western Australia came home with 5 World Plates.

2013 World Championships Plate Holders

Elite Women: **Lauren Reynolds 2nd Place**
16 Girls: **Rachelle Smith 3rd Place**
17+ Women: **Catherine Hopkins 5th Place**
12& U Boys Cruiser: **Dylan Bennetts 7th Place**
17-29 Womens Cruiser: **Petra Brown 5th Place**
35-39 Mens Cruiser: **Malcolm Yeardley 5th Place**



Event Manager Report

What a great events year we have had! It looks like the Olympic games and our home grown WA Olympic talent have spurred greater interest in our fantastic sport.

Right from the very beginning rider numbers were up on previous years and the competition was even hotter. For the first time Mini Wheelers were incorporated into our regular Super Series competition and later in the year at the State Titles. We here in Western Australia were the first state to have mini wheelers included in our State Titles. Mini Wheeler numbers in Western Australia are amongst the best in the country, if not THE BEST

It is also great to see the vast improvement in facilities throughout the state not least the magnificent facility developed in Kalgoorlie by the Eastern Goldfield's BMX Club. Certainly they have now set a new benchmark for others to follow both in infrastructure and organisation. Steve McLerie and his committee did a magnificent job in their preparations for the 2013 State Championships. I'm sure you will all join me in congratulating him and his team on a brilliant effort.

Other clubs also have moved forward, Southside, Southern District, Westside, Cockburn, Wanneroo and Northam (who hosted a Super Series for the first time in many years) to name but a few.

2014 will probably see us all venture south to the Mandurah BMX Club for a Super Series round. Given that 2 years ago this club was almost non-existent.

2013 State Titles saw the introduction of a dedicated Dynamite Series Round as well as a Time Trial event for riders in the 14,15,16, Jnr and Elite classes. These separate events were received well, however a few scheduling issues arose, and will be looked at and refined for the coming years. I saw this introduction as a positive move for the future and give our riders exposure to what happens at a National Champbikx / Probikx and National Titles rounds.

The introduction of transponders a few years back has only strengthened the professionalism in the sport and is widely accepted as being the right decision. The uptake of personal transponders has been fantastic. There are in excess of 350 personal transponders in WA alone. The goal now is for all riders to purchase their own transponder in the not too distant future.

Many clubs are now discussing the idea and logistics of conducting club events using the MyLaps system. From my recollection there are at least four.



The roll out of the DSR, BMXWA and Club funded transponder permanent loop installations have begun. The plan is to have up to 10 clubs done by the first half of 2014. Thanks to a healthy DSR Grant and a generous discount for a bulk purchase from MyLaps, it has allowed us to do these installations for very minimal cost to clubs. This in turn will make setup and pack up more manageable for new operators. Especially, those clubs that are looking to purchase their own systems.

This is the time that in the past 10 years I have thanked everyone for their help and involvement in the past year and say how I was looking forward to the coming year. Not this year. This time around I sincerely wish to thank the BMX community for their encouragement and participation in helping me make my time at BMX Sports WA as productive as we have. I have not nominated for re-election to the Board, I think 10 years is a good innings and trust that I leave a positive legacy for the next Director. Leaving this role in no way sees my departure from our wonderful sport. I will still be involved in Club, State and increasingly more at a National level.

Once again Thank you one and all for your support and vote of confidence in my endeavours over the past 10 years.

Martin Brown
Events Director



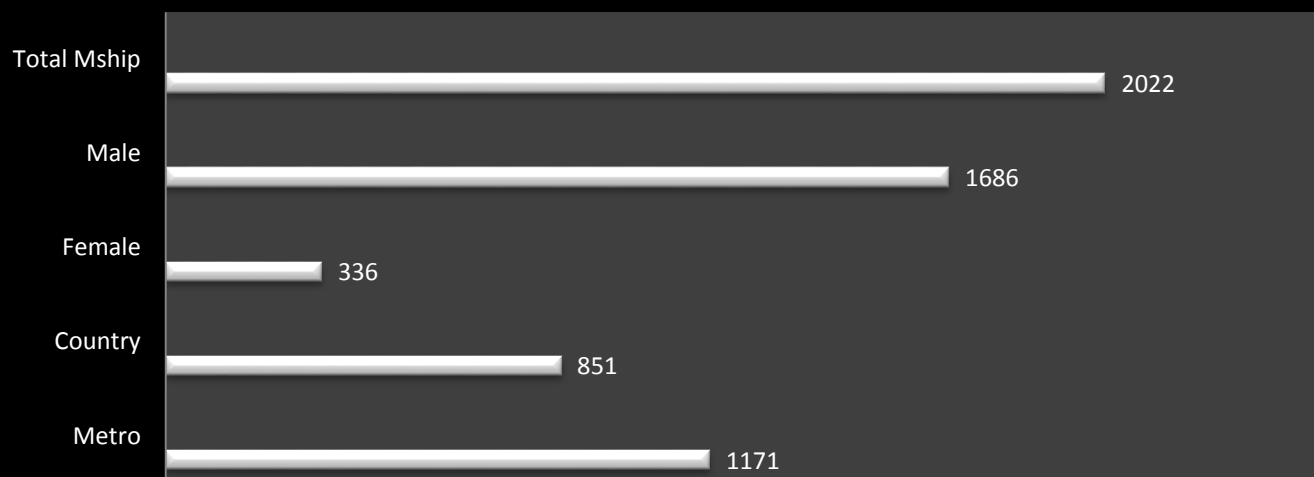
Mini Wheelers

Membership Numbers

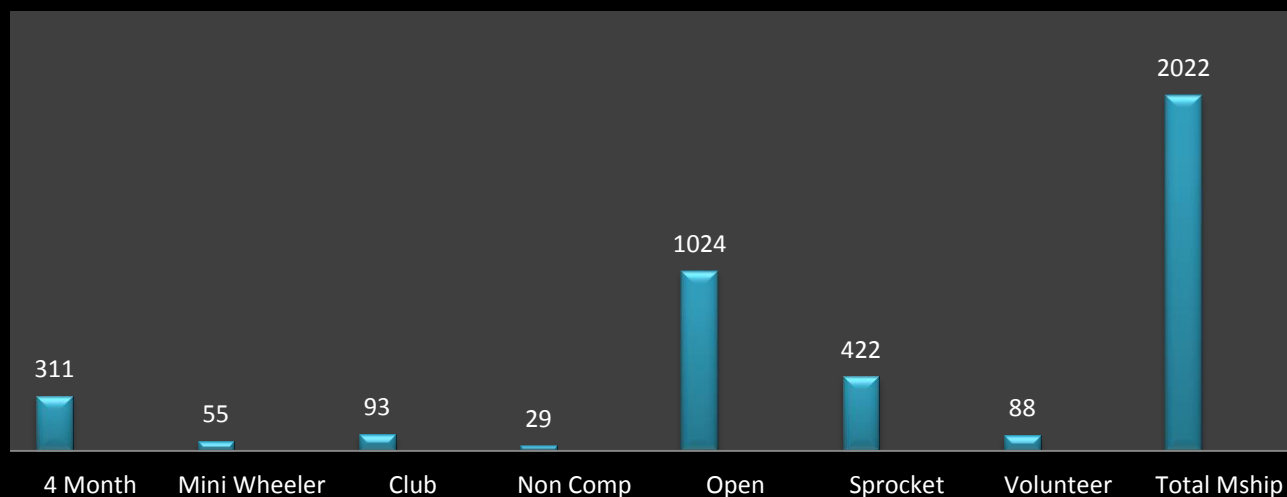
2005, 2008, 2009, 2010, 2011, 2012 & 2013

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

BMXWA Membership to 30 August 2013



BMXWA Membership to 30 August 2013



KIDSPORTTM

Because every WA kid deserves a fair go



Department of
Sport and Recreation

SPORT4ALL
Project

Coach and Official Numbers

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

BMXWA OFFICIALS			
	Male	Female	Total
Officials	101	45	146
Country	51	23	74
Metro	50	22	72
TOTAL OFFICIALS			146



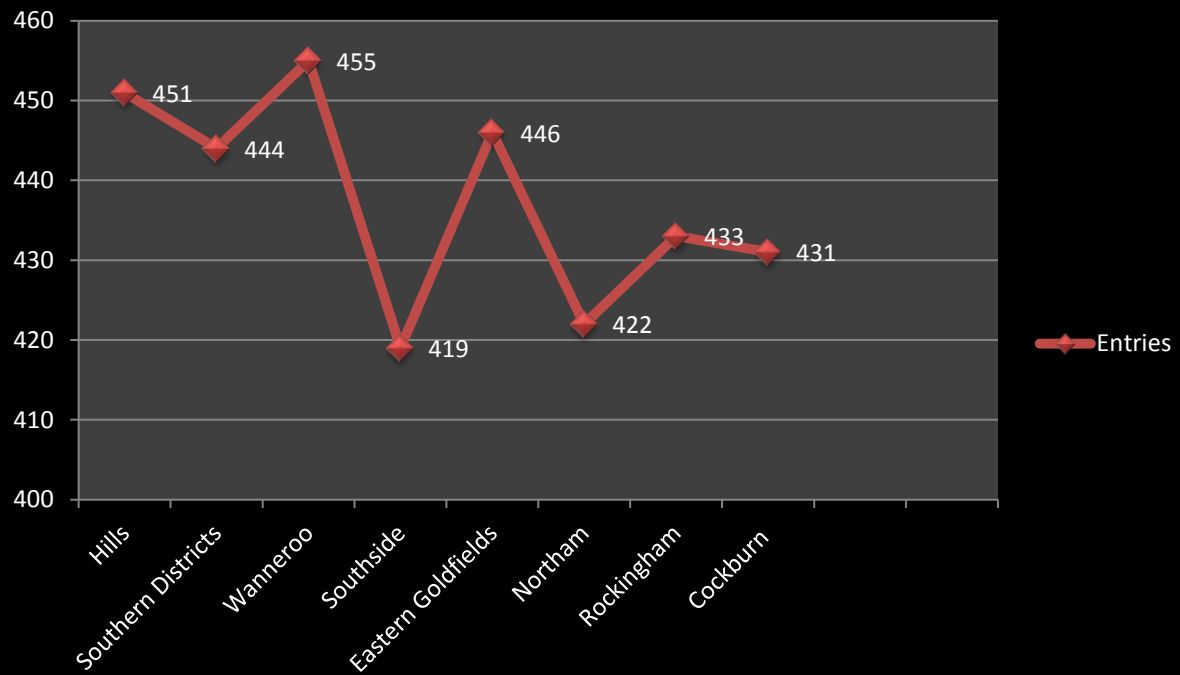
2013 State Championship Officials

Events

Super Series Entries by Club

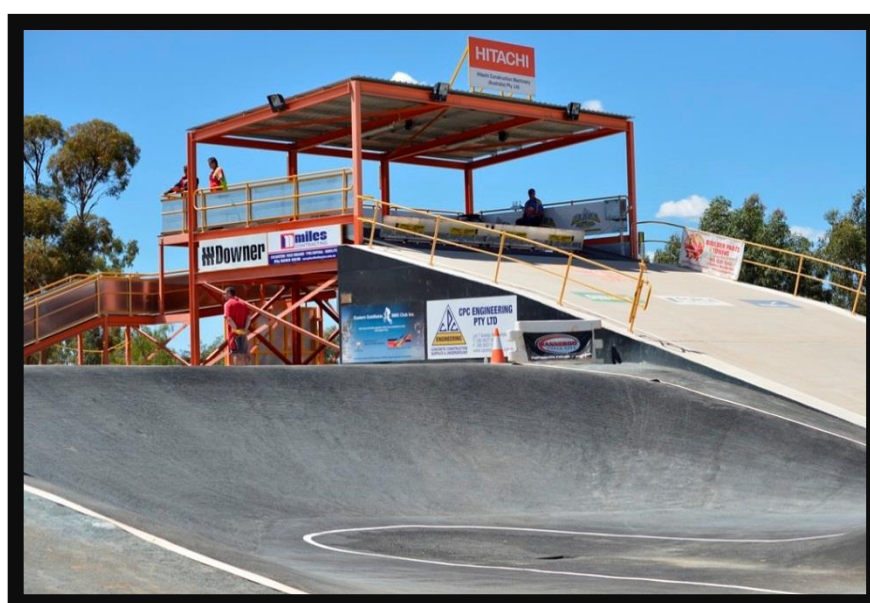
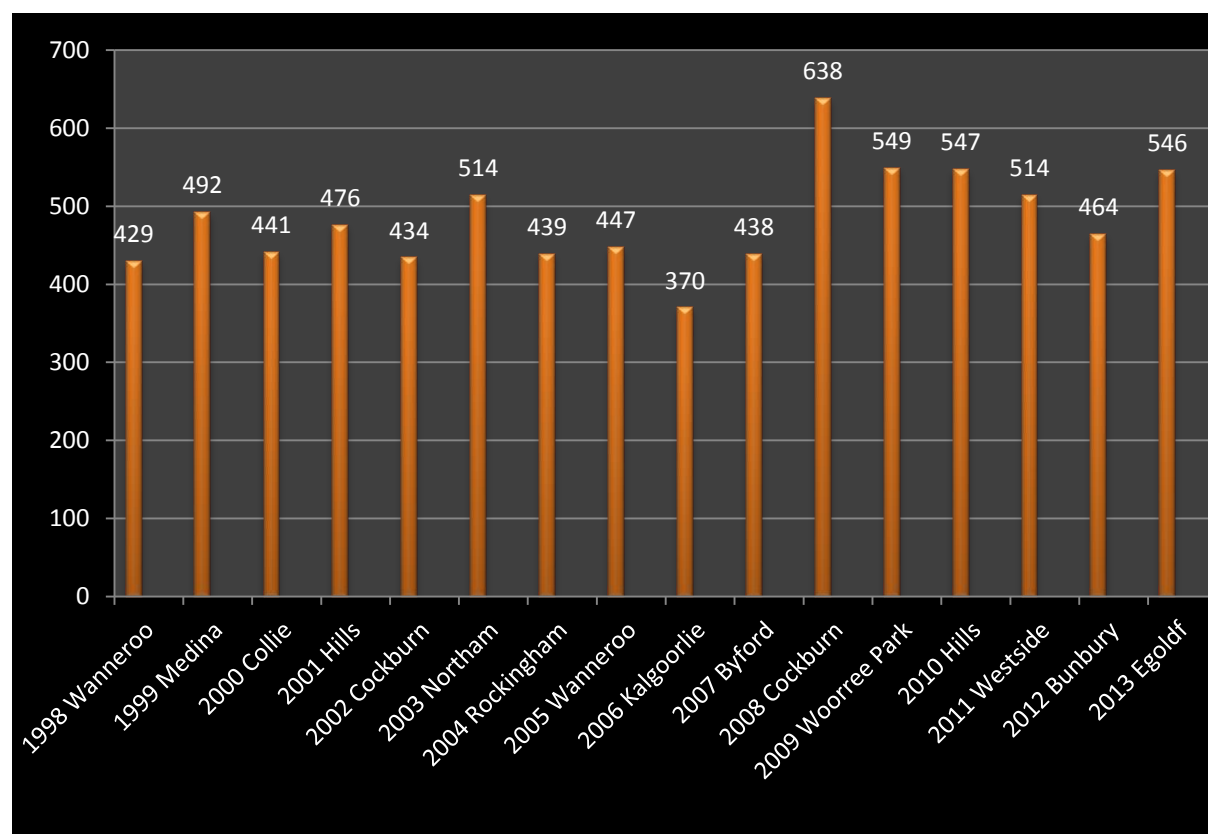
CLUB	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Albany		356	234							
Bunbury	444	380	305		424	571	481	479		
Byford	434	354	385		461	627	446	409		
Cockburn		396	425		521		507	405	384	431
Collie	450			382						
Dandalee	407		322	353	407					
Hills	462		462		537	582	432	407	410,398	451
Eastern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

2013 Super Series Entries



Mini Wheeler bikes kindly donated by: Stay Strong Australia

1998-2013 by Entries



Our Clubs

Club	President
Bunbury	Jacob Cochrane (Vice)
Byford	Brett Haysom
Cockburn	Wayne Green
Cowaramup	Julia Meldrum (committee)
Eastern Goldfields	Steve McLerie
Hedland	Mark Green
Hills	Stephen Hopkins
Karratha	Greg Kiehne
Mandurah	Peter O'Loughlin
Margaret River	Jenny Barr (committee)
Northam	Adrian Maxwell
Rockingham	Craig Church
Southern Districts	Nic Marshall
Southside	Ian Ainger
Tom Price	Jamie Callum
Wanneroo	Warren Edwardes
Westside	Neil MacLeod
Woorree Park	Graeme Bylund

State Squads 2012-2013

High Performance Squad

Kirsten Dellar

Troy Ewens

Joey Graham

Matt Juster

Joshua Lathwell

Aaron Nottle

Lauren Reynolds

Athlete Development Squad

Ryan Cusato

Caleb Datson

Ben Fletcher

Benjamin Keogh

Jessica Lathwell

Brooke McFarlane

Laura McLerie

Rachelle Smith

Tyler Verschuren

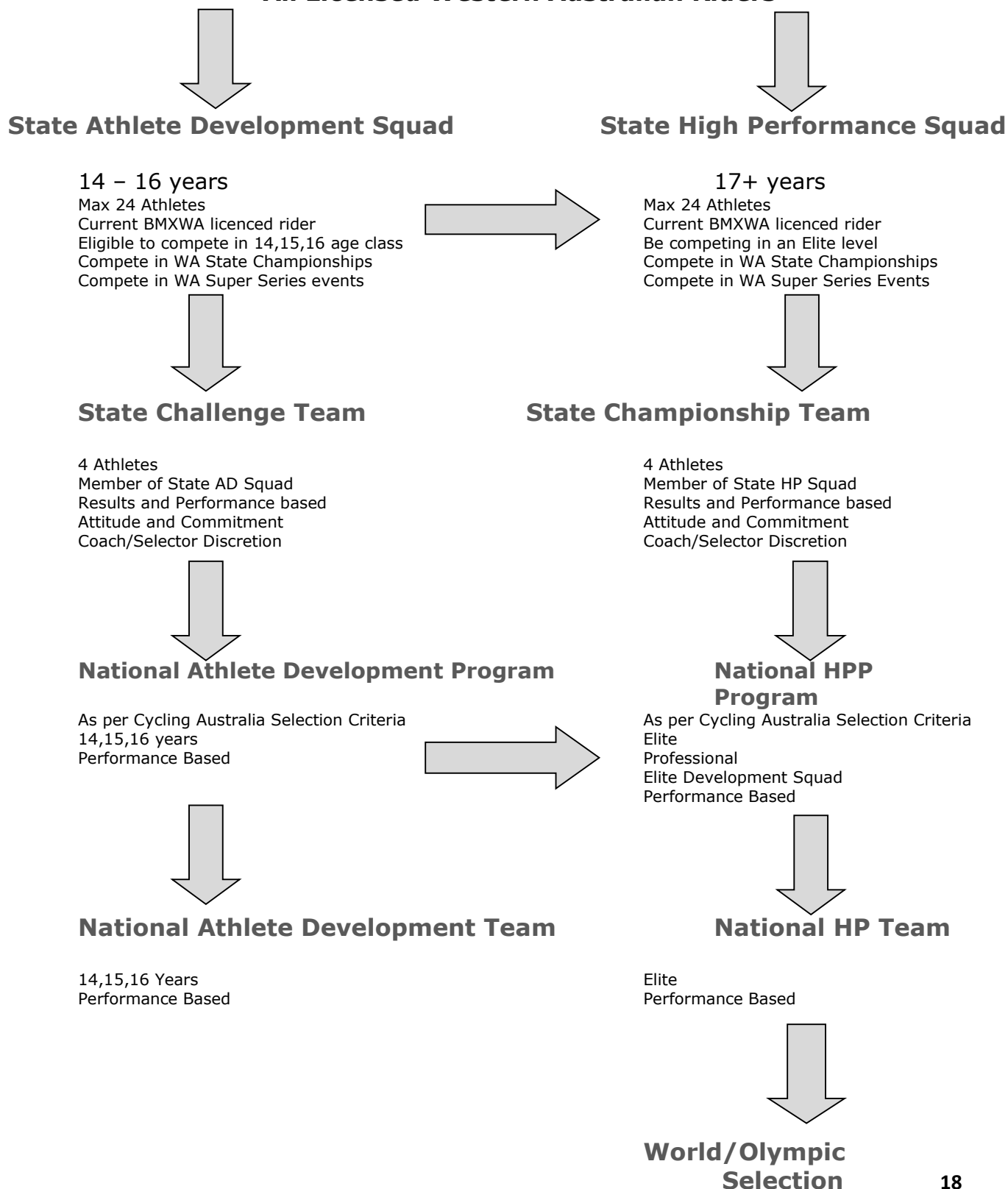
2012-2013 again saw another group of talented Western Australian athletes selected for the State Squads. Jason May headed up the Athlete Development Squad as AD Coach and Nathan Schmiedte appointed State Coach for the High Performance Squad for the second year in a row.

Squad members travelled to the National rounds held in Nerang, ACT, and National Championships at Sleeman in QLD. Athletes that travel as a group learn the valuable experience of working together, even though BMX is an individual sport, it teaches them to shop, cook, share accommodation, assemble bikes, and train all part of a group.

With the addition of some new training equipment, Vertical leap tester, Laser timing equipment, Luke Madill rollers. Training sessions were held at various tracks around the State, and testing carried out on the BMXWA Wattbike at the speeddome. The group was also lucky enough to have a meeting with world renowned Sports Psychologist Brian Miller, who offered the group some valuable advice on how to deal with situations both on and off the track.

Athlete Development and High Performance Pathways

All Licensed Western Australian Riders



WA State Teams 2013

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

Championship Team

Lauren Reynolds

Kirsten Dellar

Matthew Juster

Aaron Nottle

Challenge Team

Caleb Datson

Jessica Lathwell

Ben Fletcher

Rachelle Smith

Dynamite Team

11Girls Isabella Ierace
Shantelle Rea
Lilly-Rose Harrison

11 Boys Corey Taylor
Jayden Middleton-Gepp
Kaden Sargeant
Res: Kye Heelan

12 Boys Dylan Marshall
Kobe Barnes
Alec Edwardes
Res: Cooper Donnelly

13 Boys Markus Orchard
John Ogilvie
Riley Carter
Res: Reece Barwick

Coach: Catherine Hopkins



Special Award Winners 2012

Best Novice Rider	Kobe Barnes
Most Improved Rider 8 – 12	Sam Thorpe
Most Improved Rider 13 – 16	Robbie Andrews
Best Rider 12 and Under	Sam Thorpe
Best Rider 13 – 16	Aaron Nottle
Best Pro Rider (14+)	Kirsten Dellar
Best Cruiser Rider	Troy Ewens
Best Masters Rider (30 +) 20"	Jason May
Official of the Year	Martin Brown
Coach of the Year	Jade McPherson
Club Volunteer of the Year	Sandra Wilson-Savill
Super Series Volunteer of the Year	Rodney Gethin



Department of
Sport and Recreation



BMX SPORTS WESTERN AUSTRALIA INC
ABN: 38 819 688 320

FINANCIAL REPORT
For the year ended 30 June 2013

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 2013 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

Michael Schofield – Vice President

Steve Dixon

Lucille Truscott – resigned February 2013

Des MacCormack

Martin Brown

Deb McCrellis

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 (\$20173)

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".

Board Member

Stephen Dixon

A handwritten signature in black ink, appearing to read "Stephen Dixon".

Dated this 15th day of October 2013

BMX SPORTS WESTERN AUSTRALIA
ABN: 38 819 688 320

STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2013

	Note	2013 \$	2012 \$
Income	2	167,329	249,710
Less: expenses			
Employee benefits expense	3	(54,749)	(43,183)
Annual Leave Provision		(5,809)	
Club Support		(3,742)	(4,509)
Instructor Coach/Official Fees		(5,054)	(6,115)
Event Hosting Fee		(3,000)	(6,300)
Venue Hire		(7,067)	(8,545)
Participation (Including Trophies, Prizemoney, Track Hire)		(51,550)	(153,553)
Merchandise			(2,145)
Marketing		(1,392)	(3,540)
Travel & Accommodation		(17,054)	(5,759)
Recoverable			(298)
Office Rental		(5,312)	(2,760)
Administrative expenses		(7,342)	(13,392)
Audit			(1,182)
Insurance		(2,625)	(4,107)
Bank Charges		(601)	(1,218)
Professional Services		(1,499)	
Depreciation Plant and Equipment		(20,701)	
Total Expenses		(187,502)	(256,605)
Net Profit / (loss)		(20,173)	(6,895)

BMX SPORTS WESTERN AUSTRALIA
ABN: 38 819 688 320

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)
AS AT 30 JUNE 2013

	Note	2013	2012
		\$	\$
Current Assets			
Cash and cash equivalents	4	242,310	236,514
Receivables (GST paid)	5	19,358	14,846
Total current assets		261,668	251,360
Non-Current Assets			
Property, plant and equipment	6	56,291	70,764
Total Non-current assets		56,291	70,764
Total Assets		317,959	322,124
Current liabilities			
PAYG Payable	8	7,284	
Superannuation Payable	8	5,581	
Payables (GST collected)	8	16,553	24,230
Provisions (A/L)	7	5,809	9,153
Other liabilities	9	1,910	-
Total current liabilities		37,137	33,383
Total Liabilities		37,137	33,383
Net assets		280,822	288,741

BMX SPORTS WESTERN AUSTRALIA INC
ABN: 38 819 688 320

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013

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 2013

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 net 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 2013

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 2013

	2013	2012
	\$	\$
NOTE 2: INCOME		
Operating Income		
Grants and other contributions	39,338	63,500
Membership Fees and licences	54,039	60,911
Events & Activities	<u>52,794</u>	<u>110,293</u>
	<u>146,171</u>	<u>234,704</u>
 Other Income	 11,250	 6,876
Interest Income	<u>9,906</u>	<u>8,130</u>
	<u>21,156</u>	<u>15,006</u>
 Total Income	 <u>167,327</u>	 <u>249,710</u>
 Note: 3 EXPENSES FROM CONTINUING OPERATIONS		
Employee Benefit expenses		
Wages and Salaries	46,414	38,555
Leave Entitlements	3,360	481
Other payroll expenses (Superannuation)	<u>4,975</u>	<u>4,147</u>
	<u>54,749</u>	<u>43,183</u>
 Club Support		
Training, Conferences, Seminars	<u>3,742</u>	<u>4,509</u>
	<u>3,742</u>	<u>4,509</u>
 Non Employee Labour		
Instructor Coach/Official	<u>5,054</u>	<u>6,115</u>
	<u>5,054</u>	<u>6,115</u>
 Event Host Fee	<u>3,000</u>	<u>6,300</u>
	<u>3,000</u>	<u>6,300</u>
 Operations Expenditure		
Venue Hire	<u>7,067</u>	<u>8,545</u>
	<u>7,067</u>	<u>8,545</u>

BMX SPORTS WESTERN AUSTRALIA INC
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013

Note: 3 EXPENSES FROM CONTINUING OPERATIONS continued

	2013	2012
	\$	\$
Participation		
Grants paid	12,045	2,727
Equipment Hire	2,906	2,688
Misc Operations Expense	139	133
National Affiliation	560	604
Minor Equip Purchase	3,474	9,438
Trophies & Awards	11,961	22,391
Uniforms & Clothing	4,127	7,856
Equipment Purchase	-	56,853
Team Fees	160	160
Event Consumerables	320	1,919
Medical/First Aid	-	1,889
Club Track Fee	6,363	8,364
Number Plates/numbers	-	3,672
Event management	1,227	10,751
Prize money	7,340	18,011
Other expenses	924	6,097
	<u>51,550</u>	<u>153,553</u>
Merchandise		<u>2,145</u>
		<u>2,145</u>
Marketing	<u>1,392</u>	<u>3,540</u>
	<u>1,392</u>	<u>3,540</u>
Travel & Accommodation	<u>17,054</u>	<u>5,759</u>
	<u>17,054</u>	<u>5,759</u>
Recoverable		<u>297</u>
		<u>297</u>
Administration Expenditure		
Office Rental	5,312	2,760
Other administrative expenses	7,342	13,394
Audit	-	1,182
Insurance	2,625	4,107
Bank charges	601	1,217
Professional Services	1,499	
Depreciation Plant and Equipment	20,701	
	<u>38,080</u>	<u>22,660</u>

BMX SPORTS WESTERN AUSTRALIA INC
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013

	2013	2012
	\$	\$
NOTE 4: CASH AND CASH EQUIVALENTS		
Cash on Hand	-	-
Cash at Bank	<u>242,310</u>	<u>236,514</u>
	<u>242,310</u>	<u>236,514</u>
NOTE 5: RECEIVABLES		
Trade Debtors	--	--
GST Paid	<u>19,358</u>	<u>14,846</u>
	<u>19,358</u>	<u>14,846</u>
NOTE 6: PROPERTY, PLANT AND EQUIPMENT		
Plant and equipment at cost	89,480	83,252
Accumulated depreciation	<u>(33,189)</u>	<u>(12,488)</u>
Total property, plant and equipment	<u>56,291</u>	<u>70,764</u>
NOTE 7: PROVISIONS		
Employee benefits	<u>5,809</u>	<u>9,153</u>
	<u>5,809</u>	<u>9,153</u>
NOTE 8: PAYABLES		
GST Collected	16,553	<u>24,230</u>
PAYG Payable	7,284	
Superannuation Payable	<u>5,581</u>	
	<u>29,418</u>	<u>24,230</u>
NOTE 9: OTHER LIABILITIES		
Nomination Fee (Non BMXWA Events)	<u>1,910</u>	-
	<u>1,910</u>	-
NOTE 10: ASSOCIATION DETAILS		
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 2013 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

A handwritten signature in black ink, appearing to read "Matthew Butterworth".

Board Member

,

Stephen Dixon

A handwritten signature in black ink, appearing to read "Stephen Dixon".

Dated this 15th day of October 2013

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

The Chairperson
BMX SPORTS WESTERN AUSTRALIA INC.

INDEPENDENT AUDIT REPORT

Scope

The Financial Report and Committee's Responsibility BMX SPORTS WESTERN AUSTRALIA INC.

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.

Audit Approach

We conducted an independent audit in order to express an opinion to the members of the Organizations. Our audit 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 audit 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 an audit 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 audit 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 audit was not designed to provide assurance on internal controls.

Qualification

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements. Our audit has been limited to the transactions as recorded through the bank account.

Audit Opinion

In our opinion, the accounts of the group, BMX SPORTS WESTERN AUSTRALIA INC. , as described in the financial report presents in accordance with the accounting policies described in Note 1 to the financial statements, so as to give a true and fair view of the financial position of the organization and the results of its operations for the period then ended.



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

26 October 2013

SCM Accounting & Taxation Services
Public Accountant · Registered Tax Agent

BMX SPORTS WESTERN AUSTRALIA INC.

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: