

Agenda

Purpose of Meeting: Annual General Meeting (AGM)
Location: Byford & Districts Country Club (BDCC)
Date: 19 September 2026
Commencement Time: 10.00am

Presiding Officer: Colleen Rankin OAM (Chairperson)
Board Members: Veronica Phillips (Secretary)
 Tony Filear (Acting Treasurer)
 Merri Harris
 Jan Honter
 Lara Peake

Declared Conflicts of Interest:

For transparency, the Board of Management records the following conflicts of interest as declared during the 2025/2026 year:

Merri Harris – Committee Member of the Serpentine Jarrahdale Food and Farm Alliance (SJFFA) (*Ended Sep-25*)

Merri Harris – President of the Serpentine Jarrahdale Community Resource Centre

Peter Sutton – Employee of the Department of Fire & Emergency Services
(Resigned Jul-25)

Veronica Phillips – Employee of Halo Care & Support

Leah Horton – Board Member of Byford & Districts Community Development Services (Community Bank)

Leah Horton – Employee of the Department of Fire & Emergency Services

Colleen Rankin – Board Member of Activate Byford

Jan Honter – Commissioned Officer in the Australian Army

Jan Honter – President of the Serpentine Jarrahdale RSL Sub Branch

Conflicts of Interest Declared During the Year:

Meeting Date	Board Member	Conflict of Interest	Agenda Item
Apr-25	Veronica Phillips	Professional Relationship	11. Confidential Item - Employee
Jun-25	Merri Harris	Member of Landcare SJ	8.5 Landcare SJ Revegetation Proposal
Aug-25	Leah Horton	Community Bank	14.1 Bendigo Bank Proposal
Sep-25	Leah Horton	Community Bank	8.1 Bendigo Bank Proposal
Feb-26	Merri Harris	Personal Friend – Discussion	13.6 January 2026 Confidential Item
Feb-26	Merri Harris	President of SJ CRC	13.7 SJ CRC Proposal
Mar-26	Leah Horton	Community Bank	13.1 Byford Pool Club Proposal

Apologies: Leah Horton (Deputy Chairperson), Maryann Ellis,
Trevor Holmes, Neil England, Mavis England

Employees: Ray Carey (General Manager)

In accordance with the Constitution of the Byford & Districts Country Club Inc, the ordinary business of the AGM will be as follows:

1. Welcome/Apologies.
2. To confirm the minutes of the Annual General Meeting held on the 27 September 2025.
3. Business Arising from the 2025 AGM Minutes
4. Receiving of the Board's annual report on the Club's activities during the preceding Financial Year (2025/2026) – Chairperson's Report.
5. Receiving of the Financial Statements of the Club for the preceding Financial Year (2025/2026) presented under Part 5 of the Associations Incorporation Act 2015 as required as a Tier 3 Association.
6. Receiving of the Independent Auditor's Report.
7. Special Resolution – Proposed Amendments to the Constitution
8. Declaration of Elected Board Members in accordance with Rule 12.3 of the Constitution.
9. Any other business of which notice has been given in accordance with the Rules of the Association.
10. Closure of meeting.

1. Welcome/Apologies

On behalf of the Byford & Districts Country Club, I would like to welcome everybody and acknowledge the Traditional Owners of the land on which we meet, the Whadjuk Noongar people. I pay my respects to their Elders past and present.

In attendance, we have our current board members: Colleen Rankin (Chairperson), Veronica Phillips (Secretary), Tony Filear (Acting Treasurer), Merri Harris, Jan Honter and Lara Peake. The Club's General Manager, Ray Carey, is also in attendance.

2. To confirm the minutes of the Annual General Meeting held on the 27 September 2025

1. Welcome/Apologies

Purpose of Meeting: Annual General Meeting (AGM)
Location: Byford & Districts Country Club (BDCC) – Main Restaurant
Date: 27 September 2025
Commencement Time: 10.00am

Presiding Officer: Colleen Rankin OAM (Chairperson)

Board Members: Leah Horton (Deputy Chairperson), Veronica Phillips (Acting Secretary), Emily Van Kampen (Treasurer), Merri Harris, Tony Filear

Employees: Ray Carey (General Manager), Brooke Wilkinson (Assistant General Manager)

Members in Attendance: Ray Bartlett, Marie Bolingbroke, Robert Brackstone, Michael Brooks, Jane Brown, Margaret Duthie, Mavis England, Neil England, Dawn Fitzgerald, Norm Fowler, Lauris Gibb, Rob Gibb, Phill Gibbons, John Gillibrand, Les Harris, Cathy Hopewell, Ken Hu, Dave Hughes, Ron Jolly, Frank Jones, Wally Kemp, Mal Kinnaird, Darryl Lampitoc, Barbara Marsh, Ron Marsh, Ross Meadows, Marilyn Norris, Rosemary O'Hora, Andrew Paton, Geoff Paton, Trish Paton, Alfredo Pili, Mark Posa, Tracy Posa, Ric Pountney, Dave Prescott, Frank Rankin, Mal Riches, Ian Roulston, Pat Ruffhead, Kerrie Schilling, Mal Schilling, Ric Shinnick, Sue Shinnick, Howard Tew, Barry Western, Tunney Western

Member Apologies: Bernice Eikelboom, June Macdonald, Des Martin, Joy Martin, Erik O'Dempsey, Margaret Whitaker

2. To confirm the minutes of the Annual General Meeting held on the 28 September 2024

It was moved by Trish Paton that the minutes of the Annual General Meeting held on 28 September 2024 be taken as a true and accurate record. Lauris Gibb seconded the motion and the motion was passed.

3. Receiving of the Board's annual report on the Club's activities during the preceding Financial Year (2024/2025) – Chairperson's Report

Colleen Rankin, Presiding Officer, read aloud a written report (attached to agenda) to the members present at the meeting. This report was motioned to be accepted by Frank Jones and seconded by Ian Roulston. The motion was passed.

4. Receiving of the Financial Statements of the Club for the preceding Financial Year (2024/2025) presented under Part 5 of the Act as required as a Tier 3 Association.

All members (with an up-to-date email address in the BDCC's membership base) were sent the 'Special Purpose Financial Statements' on 27 August 2025. It was requested that all finance-related questions be received by the Club's General Manager at least 24 hours prior to the commencement of the AGM, ensuring accuracy in the answers being provided. There were no questions received. Colleen Rankin, Presiding Officer, asked if any members in attendance had any questions.

It was moved by Frank Jones that the Financial Statements be accepted as a true and accurate record of the Clubs financial position. This was seconded by Geoff Paton and the motion was passed.

5. Receiving of the Independent Auditor's Report

It was moved by Tunney Western that the Independent Auditor's Report be accepted. This was seconded by Rob Gibb and the motion was passed.

6. Declaration of Elected Board Members in accordance with Rule 12.3 of the Constitution

The BDCC appointed Life Member Rob Gibb as Returning Officer for the 2025 Board of Management election.

Five positions were declared vacant, with four eligible nominations received. As the number of nominations did not exceed the number of vacancies, Tony Filear, Merri Harris, Emily Van Kampen and Colleen Rankin were declared elected for three-year terms commencing at the conclusion of the AGM.

7. Any other business of which notice has been given in accordance with the Rules of the Constitution

As there was no other business received, Colleen Rankin, Presiding Officer, welcomed any comments and/or questions from the members in attendance.

Marie Bolingbroke spoke on behalf of most of the lady bowlers and raised concerns regarding the designated smoking area in the BDCC's main beer garden, stating that smoke was drifting into the bowling green area.

Colleen Rankin advised that the matter would be raised for consideration at the next scheduled Board meeting (October 2025).

Trish Paton thanked the volunteer members of the Board of Management and BDCC staff for their work throughout the year.

8. Closure of Meeting

There being no further business, the Presiding Officer closed the meeting at 10.18am.

3. Business Arising from the 2025 AGM Minutes

3.1 Beer Garden Smoking Area

Following the concern raised at the 2025 AGM, the Board resolved to improve signage, install physical barriers and reduce the designated smoking area by approximately two-thirds. The Board recognises that smoke drifting towards the bowling green remains a concern. It also recognises that the smoking area is well used and wishes to retain a designated space for members who smoke.

The BDCC will continue to comply with all applicable legislation regarding designated smoking areas.

4. Receiving of the Board's annual report on the Club's activities during the preceding Financial Year (2025/2026) – Chairperson's Report

Club membership currently stands at more than 9,500, including 125 bowlers, 50 pool players, over 200 Byford Classic Car Club members, and our affiliated groups such as the Walking Group, Exercise Class, Crochet Group and Wednesday Bingo crew.

We currently have 76 employees.

Our surplus for the last financial year stands at \$255,000. Total revenue was \$5,600,000, compared with \$5,300,000 the previous year. Unfortunately, costs continue to rise, particularly wages, insurance and general overheads.

Since December 2024, our major raffles have raised more than \$165,000 in net proceeds. Three projects are currently in the works: car park improvements, beer garden improvements and additional storage.

Shire rates increased to \$43,521.34.

Despite these challenges, we continue to support community groups. More than 4,500 kids' meal vouchers were distributed to sporting groups, and donations were made to Homelessness We Care SJ, the Jarrahdale Log Chop and the Serpentine Jarrahdale Community Resource Centre. Many community groups were also able to raise much-needed funds through our Friday night raffles and have free use of our meeting room. We are also a collection point for donations to Christmas hampers for Byford residents in need.

I would like to thank our members for their continued support and acknowledge the hard work and commitment of our management team and staff. In particular, I thank Ray Carey, who is a pleasure to work with and continues to give so much time and attention to every aspect of the management of the BDCC.

My thanks also go to the Board members for their time and commitment to the oversight of the Club. Our best wishes and thanks go to Leah Horton, who has

served on the Board for more than six years, and to Jan Honter, who was seconded to the Board during the year.

This will be my final AGM as Chairperson, but I look forward to continuing as a Board member for another two years. I am sure we will continue to take the BDCC forward with the assistance of our two new Board members.

5. Receiving of the Financial Statements of the Club for the preceding Financial Year (2025/2026) presented under Part 5 of the Associations Incorporation Act 2015 as required as a Tier 3 Association
 6. Receiving of the Independent Auditor's Report
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Special Purpose Financial Statements

Byford & Districts Country Club Incorporation ABN 58 993 112
018
ABN 58 993 112 018
For the year ended 31 March 2026

Prepared by Heaney Business Group



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Committee's Report

Byford & Districts Country Club Incorporation ABN 58 993 112 018
For the year ended 31 March 2026

Committee's Report

Your committee members submit the financial report of Byford & Districts Country Club Incorporated for the financial year ended 31 March 2026.

Committee Member

The names of committee members throughout the year and at the date of this report are:

Committee Member	Position	Date Started	Date Resigned
Colleen Rankin	Chair Person	18 August 2021	
Leah Horton	Deputy Chairperson	5 September 2020	
Peter Sutton	Secretary	25 July 2024	17 July 2025
Emily-Jane Van Kampen	Treasurer	26 March 2024	23 February 2026
Tony Filear	Board Member	6 July 2019	
Merri Harris	Board Member	18 August 2021	
Patrick Ragan	Board Member	5 December 2024	29 July 2025
Veronica Phillips	Board Member	28 September 2024	
Jan Honter	Board Member	27 October 2025	
Lara Peake	Board Member	19 January 2026	

Meetings of Committee Members

During the financial year, a number of committee meetings were held. Attendances by each of committee member during the year were as follows:

Committee Members Name	Number Eligible to Attend	Number Attended
Colleen Rankin	12	12
Leah Horton	12	10
Peter Sutton	3	3
Emily-Jane Van Kampen	11	7
Tony Filear	12	10
Merri Harris	12	11
Patrick Ragan	4	1
Veronica Phillips	12	12
Jan Honter	5	4
Lara Peake	3	3

Committee's Report

Principal Activities

Byford & Districts Country Club offers a family-friendly environment including 150 seat restaurant, sports bar with pool table, competition standard snooker/pool room, international standard bowls green, and board room available for hire.

Operating Result

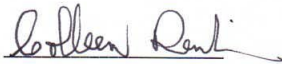
The surplus/loss after providing for income tax for the financial year amounted to, as per below:

2026	\$ 255,372
2025	\$ 331,787

Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

Signed in accordance with a resolution of the Members of the Committee on:



Colleen Rankin (Chairperson)

Date 10/07/26



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AUDITOR'S INDEPENDENCE DECLARATION

UNDER PART 5, DIVISION 5, SECTION 80 OF THE ASSOCIATION INCORPORATION ACT 2015 TO THE MANAGEMENT COMMITTEE OF BYFORD & DISTRICTS COUNTRY CLUB (INC)

I declare that, to the best of my knowledge and belief, during the year ended 31 March 2026 there have been:

- (i) No contraventions of the auditor independence requirements as set out in the Associations Incorporations Act 2015 in relation to the audit; and
- (ii) No contraventions of any applicable code of professional conduct in relation to the audit

Name of Firm: Francis A Jones



Name of Auditor: Daniel Papaphotis

Date: 20th July 2026



Liability limited by a scheme approved under Professional Standards Legislation.



FAJ Accounting is a CPA Practice.



Trading Statement

Byford & Districts Country Club Incorporation ABN 58 993 112 018
For the year ended 31 March 2026

	NOTES	2026	2025
Trading Income			
Sales			
Sales	2	5,635,999	5,329,236
Total Sales		5,635,999	5,329,236
Cost of Good Sold			
Opening Stock		113,277	70,429
Purchases			
Rebates Received		(68,207)	(87,992)
Purchases		2,058,013	2,078,228
Total Purchases		1,989,806	1,990,236
Closing Stock		(122,201)	(113,277)
Total Cost of Good Sold		1,980,882	1,947,388
Gross Profit		3,655,117	3,381,848
Gross Profit (%)		65	63

The above Trading Statement should be read in conjunction with the accompanying notes.



Statement of Profit and Loss and Other Comprehensive Income

Byford & Districts Country Club Incorporation ABN 58 993 112 018
For the year ended 31 March 2026

	2026	2025	NOTES
Trading Profit			
Trading Profit	3,655,117	3,381,848	
Total Trading Profit	3,655,117	3,381,848	
Other Income			
Bowling Income (Green Income)	9,440	11,056	
Dividends Received	150	150	
Donations Received	1,000	31,000	
Government Subsidy (Apprentice)	3,156	-	
Grant Operating	31,448	19,566	
Insurance Recoveries	5,187	-	
Interest Income	7,555	18,543	
Memberships	162,130	147,847	
Profit/Loss on Disposal of Asset	(10,622)	(34,030)	
Sundry Income	248,575	212,513	4
Sponsorship Received	5,900	-	
Trust Income	1,552	606	
Total Other Income	465,470	407,251	
Total Income	4,120,587	3,789,099	
Expenditure			
Accounting Fees	7,823	7,210	
Accrued Annual Leave	11,080	8,469	
Accrued Long Service Leave	18,065	2,831	
Advertising	3,728	1,750	
Audit Fees	6,900	6,300	
Bank Fees - ME&U and Stripe	18,990	18,830	
Bank Fees	57,926	48,199	
Bar - Gas	756	-	
Cleaning	101,490	62,127	
Committee Expenses	2,143	5,723	
Complimentary Managers	-	1,055	
Computer Expenses	5,370	7,194	
Consignments	12,055	6,083	
Courtesy Bus	-	2,100	
Depreciation	169,234	147,128	
Donations	10,910	2,339	
Entertainment	100,570	123,286	
Fees - Delivery Uber Eats	6,513	4,611	
First Aid Amenities	438	2,852	

The above statement of Profit and Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.

Statement of Profit and Loss and Other Comprehensive Income



	2026	2025	NOTES
Fringe Benefits Tax	10,593	6,379	
Function & Event Expenses	4,135	16,603	
Gardening	8,488	18,818	
Hygiene Services	4,939	-	
Insurance	107,784	83,426	
Interest Expense	-	13	
Kids Play Music	605	3,863	
Kitchen Equipment	25,632	12,310	
Licenses, Fees and Permits	7,367	7,665	
Light, Power, Heating	134,356	113,633	
Linen Expenses	11,866	11,387	
Loyalty Redeemed Points (MRP)	-	11,529	
Miscellaneous Expenses	44,217	44,858	
Payroll Tax	84,290	67,466	
Pest Control	3,392	3,681	
Postage	365	287	
Printing & Stationery	20,304	17,382	
Prizes	54,721	49,946	
Raffle Expenses	46,309	40,898	
Rates and Taxes	41,063	38,335	
Recruitment & HR	2,937	1,130	
Repairs and Maintenance	80,548	75,696	
Rent	1	-	
Safety	4,480	2,224	
Security	6,684	1,684	
Sponsorship Agreement Expenses	-	4,650	
Sponsorships	3,700	-	
Sporting Club - Prizes	1,442	-	
Sporting - Donations Meals	2,100	11,328	
Sporting - Training Expenses	-	857	
Staff Amenities	16,697	13,835	
Staff Meals/Drinks (Internal Sales)	112,225	67,903	
Staff Training	7,943	7,251	
Subscriptions	64,839	55,425	
Superannuation	225,154	195,275	
Telephone & Internet	5,449	5,306	
Uniforms	6,072	11,074	
Voucher Redemptions	-	3,436	
Wages and Salaries	2,129,478	1,944,664	
Waste (Rubbish) Removal	29,777	29,003	
Water Expenses	21,273	20,007	
Total Expenditure	3,865,216	3,457,312	
Current Year Surplus/ (Deficit)	255,372	331,787	

The above statement of Profit and Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.



Statement of Financial Position

Byford & Districts Country Club Incorporation ABN 58 993 112 018
As at 31 March 2026

	NOTES	31 MAR 2026	31 MAR 2025
Assets			
Current Assets			
Cash and Cash Equivalents	5	773,988	468,599
Trade and Other Receivables	6	96,971	98,529
Inventories	7	122,201	113,277
Total Current Assets		993,160	680,405
Non-Current Assets			
Trade and Other Receivables	6	8	9
Land and Buildings	8	911,263	890,387
Plant and Equipment and Vehicles	9	602,687	627,853
Other Non-Current Assets	10	1,000	1,000
Total Non-Current Assets		1,514,957	1,519,248
Total Assets		2,508,118	2,199,653
Liabilities			
Current Liabilities			
Trade and Other Payables	11	113,334	112,024
Deferred Income	12	18,552	-
Taxation	13	32,120	30,746
Employee Entitlements	14	110,635	96,843
Total Current Liabilities		274,641	239,613
Non-Current Liabilities			
Other Non-Current Liabilities			
Employee Entitlements	14	36,791	18,726
Total Other Non-Current Liabilities		36,791	18,726
Total Non-Current Liabilities		36,791	18,726
Total Liabilities		311,432	258,339
Net Assets		2,196,686	1,941,315
Member's Funds			
Capital Reserve		2,196,686	1,941,315
Total Member's Funds		2,196,686	1,941,315

The above statement of Financial Position should be read in conjunction with the accompanying notes.



Statement of Cash Flows

Byford & Districts Country Club Incorporation ABN 58 993 112 018
For the year ended 31 March 2026

	2026	2025
Operating Activities		
Receipts From Grants	37,348	19,566
Receipts From Customers	5,637,103	5,331,644
Payments to Suppliers and Employees	(4,403,720)	(4,175,319)
Cash Receipts From Other Operating Activities	506,951	509,707
Cash Payments From Other Operating Activities	(1,342,455)	(1,169,684)
Net Cash Flows from Operating Activities	435,227	515,915
Investing Activities		
Proceeds From Sales of Property, Plant and Equipment	177,046	413,180
Payment for Property, Plant and Equipment	(352,612)	(959,988)
Other Cash Items From Investing Activities	(7,365)	(75,014)
Net Cash Flows from Investing Activities	(182,931)	(621,823)
Other Activities		
Other Activities	53,093	19,093
Net Cash Flows from Other Activities	53,093	19,093
Net Cash Flows	305,389	(86,815)
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	468,599	555,415
Cash and cash equivalents at end of period	773,988	468,599
Net change in cash for period	305,389	(86,815)

The above statement of Cash Flows should be read in conjunction with the accompanying notes.



Statement of Changes in Members Funds

Byford & Districts Country Club Incorporation ABN 58 993 112 018
For the year ended 31 March 2026

	2026	2025
Equity		
Opening Balance	1,941,315	1,609,518
Increases		
Profit for the Period	255,372	331,787
Total Increases	255,372	331,787
Decreases		
Retained Earnings	-	10
Total Decreases	-	10
Total Equity	2,196,686	1,941,315

The above statement of Changes in Members Funds should be read in conjunction with the accompanying notes.



Notes to the Financial Statements

Byford & Districts Country Club Incorporation ABN 58 993 112 018
For the year ended 31 March 2026

1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act Western Australia. The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

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

Comparatives

When required by Accounting Standards, comparatives have been adjusted to conform to changes in presentation for the current financial year.

Income Tax

The organisation is exempt from income tax due to Not for Profit status as per paragraph (c) of item 9.1 of the table in section 50-45 of the *Income Tax Assessment Act 1997*.

Other current tax liabilities are measured at the amounts expected to be paid to / recovered from the relevant taxation authority.

Inventories

Inventories are carried at cost. Cost is based on the first-in, first-out method and includes expenditure incurred in acquiring the inventories and bringing them to the existing condition and location.

Property, Plant and Equipment (PPE)

Property, plant and equipment and office equipment are carried at cost less, where applicable, any accumulated depreciation.

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

The depreciation rates for plant and equipment range from 1% - 55%.

The depreciation rates for building improvements range from 2% - 3%.

Where an item of PPE has been purchased during the year for an amount less than \$300, then the cost / value of that asset has been fully expensed in the current year.

In 2022 expenditure of \$51,745.35 was incurred for project planning and seeking government funding of a new Direct Access Driveway and Accessible Community Space and Function Centre. These costs have been capitalised on the basis that while no funding was received in 2022 the intention is to proceed with the project in the future (even though not going ahead currently). A further \$8,616 was incurred in 2023. A further \$888.75 in 2024. And a further \$565 in 2025.

Employee Provisions

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

The Notes should be read in conjunction with the attached audit report.



Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Revenue and Other Income

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

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

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

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

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

All revenue is stated net of the amount of goods and services tax.

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 Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

The Notes should be read in conjunction with the attached audit report.



Leases

The prior club land was sold in 2017 and the proceeds from this were given to the Shire (including grants received etc.)

The Shire has then used these funds to build the current club, and in return for the funds provided by the club, the shire has given a 40 year lease (20 years + 20 year option to renew. The funds were capitalised and spread over the 40 year lease life as rent expense of \$54,375 p.a during financial years 2017-2021. In 2022 \$1,903,125 "prepaid lease" asset was removed from the balance sheet and debited to the retained earnings account(Equity).

The lease/rent expense is now the actual \$1 per year "pepper corn lease". Correction made in 2025 for the \$11 paid upfront for 11 years of the term. To allocate it to prepayments.

	2026	2025
2. Sales		
Club Merchandise	9,357	10,197
Discounts Given	(1,313)	(3,062)
Food Sales	3,468,189	3,210,929
ME&U Customer Credit Card Fee	8,267	-
Misc Sales	35,053	27,215
Bar Sales	2,114,109	2,086,366
Till Under/Over	(1,104)	(2,408)
Voucher Sales	3,441	-
Total Sales	5,635,999	5,329,236

	2026	2025
3. Purchases		
Bar - Operating Cost	100,715	102,455
Purchases	-	978
Club Merchandise	4,388	30,835
Food	1,834,868	1,173,122
Ice	6,695	7,133
Non Alcoholic Drinks	111,347	763,704
Rebates Received	(68,207)	(87,992)
Total Purchases	1,989,806	1,990,236

	2026	2025
4. Sundry Income		
EV Charging Income	102	20
Bingo	47,460	37,976
Events	37,534	37,475
Function Room Hire	391	1,850
Other Revenue	3,784	-
Raffles	158,898	133,781
Recycled Goods	406	1,410
Total Sundry Income	248,575	212,513

The Notes should be read in conjunction with the attached audit report.



	2026	2025
5. Cash on Hand		
Bank Accounts		
Bendigo Bank - Employee Entitlements (216797746)	100,527	50,041
Bendigo Bank - Cheque (124557620)	501,961	254,368
Bendigo Bank - Debit Card (175490168)	969	136
Bendigo Bank Term Deposit (193719390)	111,960	104,892
Sandhurst Trustee - Bowling Green Replacement Fund (185067014)	38,347	36,795
Total Bank Accounts	753,764	446,233
Clearing Accounts		
Cash Floats (Bar, Reception, Cash)	8,200	8,200
Clearing Account - ME & U	313	5,773
Eftpos Clearing	7,872	5,709
Float - Bingo	640	640
Uber Eats Clearing	-	186
Undeposited Funds Account	2,198	858
Total Clearing Accounts	19,224	21,367
Petty Cash	1,000	1,000
Total Cash on Hand	773,988	468,599
	2026	2025
6. Trade and Other Receivables		
Current		
Trade Receivables		
Accounts Receivable	1,533	3,523
Total Trade Receivables	1,533	3,523
Prepayments		
Prepayments (C)	95,439	95,006
Total Prepayments	95,439	95,006
Total Current	96,971	98,529
Non Current		
Prepayments (NC)	8	9
Total Non Current	8	9
Total Trade and Other Receivables	96,979	98,538
	2026	2025
7. Inventories		
Stock on Hand	122,201	113,277
Total Inventories	122,201	113,277

The Notes should be read in conjunction with the attached audit report.



	2026	2025
8. Land and Buildings		
Other Assets		
Proposed Direct Access Driveway and Accessible Community Space and Function Centre	61,815	61,815
Total Other Assets	61,815	61,815
Buildings		
Buildings at Cost	682,090	615,210
Accumulated Depreciation of Buildings	(70,846)	(53,545)
Total Buildings	611,244	561,665
Bowling Greens		
Bowling Greens at Cost	290,999	281,180
Accumulated Depreciation of Bowling Greens	(52,795)	(14,274)
Total Bowling Greens	238,204	266,907
Total Land and Buildings	911,263	890,387
	2026	2025
9. Plant and Equipment		
Plant and Equipment		
Plant and Equipment at Cost	1,192,804	1,112,557
Accumulated Depreciation of Plant and Equipment	(590,118)	(484,704)
Total Plant and Equipment	602,687	627,853
Total Plant and Equipment	602,687	627,853
	2026	2025
10. Other Assets		
Non Current Assets		
Shares - Bendigo Bank (1,000 Shares)	1,000	1,000
Total Non Current Assets	1,000	1,000
Total Other Assets	1,000	1,000

The Notes should be read in conjunction with the attached audit report.

Notes to the Financial Statements



	2026	2025
11. Trade and Other Payables		
Trade Payables		
Accounts Payable	78,962	81,140
Total Trade Payables	78,962	81,140
Other Payables		
FBT Instalment	1,594	2,051
Fringe Benefits Tax Payable	4,217	(1,826)
PAYG Withholdings Payable	28,562	25,705
Payroll Tax Payable	-	4,954
Total Other Payables	34,373	30,884
Total Trade and Other Payables	113,334	112,024
	2026	2025
12. Deferred Income		
Deferred Grant Income	18,552	-
Total Deferred Income	18,552	-
	2026	2025
13. Taxation		
GST	32,120	30,746
Total Taxation	32,120	30,746
	2026	2025
14. Employee Entitlements		
Current		
Provision for Annual Leave	91,805	80,725
Superannuation Payable	18,830	16,118
Total Current	110,635	96,843
Non Current		
Provision Long Service Leave	36,791	18,726
Total Non Current	36,791	18,726
Total Employee Entitlements	147,425	115,569

The Notes should be read in conjunction with the attached audit report.

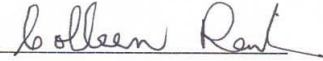
Committee's Declaration

Byford & Districts Country Club Incorporation ABN 58 993 112 018
For the year ended 31 March 2026

In accordance with a resolution of the Board of Committee Members, the committee of Byford & Districts Country Club Incorporated declares that:

1. The financial statements and notes present fairly Byford & Districts County Club Incorporated's financial position as at 31 March 2026 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 of the financial statements.
2. In the committee's opinion there are reasonable grounds to believe that Byford & Districts County Club Incorporated will be able to pay its debts as and when they become due and payable.

Chairperson: Colleen Rankin



Deputy Chairperson: Leah Horton



Dated: 10/07/26

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
BYFORD & DISTRICTS COUNTRY CLUB INC**



Report on the Audit of the Financial Report

Audit Opinion

We have audited the accompanying financial report, being a special purpose financial report of Byford & Districts Country Club Inc. (the Association), which comprises the statement of financial position as at 31st March 2026, the statement of profit or loss, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and statement by members of the committee.

In our opinion, the accompanying financial report of the Association for the year ended 31st March 2026 is prepared, in all material respects, in accordance with Associations Incorporation Act (WA) 2015.

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 auditor independence requirements of 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 of the financial report, which describes the basis of accounting. The financial report is prepared to assist the Association in meeting the requirements of the Associations Incorporation Act (WA) 2015. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the Association and should not be distributed to or used by parties other than the Association. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee and Those Charged with Governance

The committee is responsible for the preparation and fair presentation of the financial report in accordance with Associations Incorporation Act (WA) 2015, and for such internal control as committee determines is necessary to enable the preparation of the financial report 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 related 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.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the 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 reporter, 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.



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DANIEL PAPAPHOTIS CPA
REGISTERED COMPANY AUDITOR # - 410503
FRANCIS A. JONES
154 HIGH STREET FREMANTLE WA 6160

Date: 20th July 2026

7. Special Resolution – Proposed Amendments to the Constitution

Special Resolution

That the proposed amendments to Rules 10.9, 11.1(e) and 16.3 of the Constitution of the Byford & Districts Country Club Inc., as detailed in the Schedule of Proposed Constitutional Amendments set out below, be approved and adopted.

The proposed amendments relate to:

1. Updates to ensure continued compliance with the Associations Incorporation Act 2015 and associated regulations;
2. Clarification of the statutory responsibilities of the Board and office bearers in relation to governance, reporting and record keeping; and
3. Clarification that attendance at General Meetings of the Club must occur in person and that attendance by electronic means is not permitted.

AMENDMENT 1 – RULE 11.1(e)

Current Wording:

The Board must take all reasonable steps to ensure that the Club complies with the Act, these Rules and the By-Laws (if any).

Proposed Wording:

11.1(e) Compliance Responsibilities

The Board must take all reasonable steps to ensure that the Club complies with the Associations Incorporation Act 2015, these Rules and the By-Laws (if any).

Without limiting Rule 11.1(e)

- i) The Chairperson is responsible for oversight of documents and notices required to be lodged with the Commissioner or any regulatory authority;
- ii) The Secretary is responsible for oversight of the Club's statutory registers, records, meeting notices and minutes required under the Act and these Rules;
- iii) The Treasurer (Finance Officer) is responsible for oversight of the Club's financial records, financial statements and financial reporting obligations under Part 5 of the Act;
- iv) The Board may delegate administrative and operational functions relating to these responsibilities to the General Manager or other authorised employees, however such delegation does not remove the ultimate responsibility of the Board and relevant office bearer.

Reason for Amendment:

This amendment clarifies the statutory governance responsibilities of the Board and office bearers while ensuring continued compliance with the Associations Incorporation Act 2015.

AMENDMENT 2 – RULE 10.9

Proposed new clause:

10.9(g)

The General Manager may perform administrative, operational and compliance-related functions delegated by the Board or an office bearer, including maintaining records, issuing notices and administering reporting processes, provided such delegation remains subject to Board oversight and the requirements of the Act.

Reason for Amendment:

This amendment formalises the existing operational responsibilities of the General Manager while confirming that ultimate accountability remains with the Board and office bearers.

AMENDMENT 3 – RULE 16.3

Proposed new clause:

16.3(d)

Attendance at a General Meeting or Special General Meeting must occur in person at the meeting venue specified in the notice of meeting.

Attendance by telephone, video conference or any other electronic means does not constitute attendance for the purpose of quorum, voting or participation in a General Meeting.

Reason for Amendment:

This amendment removes ambiguity regarding attendance at General Meetings and confirms the Club's existing practice that General Meetings are conducted in person.

8. Declaration of Elected Board Members in accordance with Rule 12.3 of the Constitution

The Byford & Districts Country Club appointed Life Member Mr Robert Gibb as Returning Officer for the 2026 Board of Management election.

The nomination and election process was conducted in accordance with Rule 12.3 of the BDCC Constitution.

Two positions were declared vacant. Following the 30-day nomination period, four eligible nominations were received:

1. Sarah Patterson
2. Leah Patulny
3. Brian Scott
4. Jason Warnes

As the number of eligible nominations exceeded the number of available positions, a ballot was conducted from 29 August to 12 September 2026.

The Returning Officer, Mr Robert Gibb, will now announce the result of the ballot and declare the two successful candidates elected.

Each successful candidate will serve a three-year term commencing at the conclusion of this Annual General Meeting.

9. Any other business of which notice has been given in accordance with the Rules of the Constitution

9.1 Questions and Comments from Members

All members with a current email address recorded in the BDCC membership database were sent the draft AGM agenda and financial statements on Tuesday, 1 September 2026. Members were invited to submit questions to the General Manager at least 24 hours before the AGM to allow accurate and considered responses to be prepared.

Question submitted by Darryl Lampitoc

Subject: Long-Term Strategic Planning and Future Growth

*With the Shire of Serpentine Jarrahdale projecting continued population growth of approximately **4.21% per year**, I would like to ask the Board what its current **3-year, 5-year and 10-year strategic plan** is for the Byford District Country Club.*

In particular:

- Does the Club have a documented **3-, 5- and 10-year strategic plan**, and if so, is this plan available for members to view?*
- How is the Board planning for the significant population growth expected in Byford and the surrounding areas?*
- Does the Board anticipate **expanding the Club's facilities and membership capacity** to accommodate this growth, or is there a strategy to **cap membership at a particular level**?*
- If membership is expected to grow, has the Board identified the additional facilities, sporting infrastructure, parking, social areas and other resources that may be required?*
- What are the Board's priorities for **capital expenditure and development** over the next 3, 5 and 10 years, and how does the Board intend to fund those plans?*

*Given the rate at which the local population is expected to grow, I believe it is important for members to understand **where the Club sees itself in 3, 5 and 10 years and what plans are already being put in place to ensure the Club can accommodate future growth.***

I would appreciate the Board providing as much detail as possible in its response at the AGM.

Response provided by the Board of Management

The BDCC has a 3-year Strategic Plan and it is available for all members to view. The Board has never considered a longer-term plan as we are subject to all Shire of Serpentine Jarrahdale planning requirements. The Shire owns the Club.

Over recent years the Board has exhausted every possibility of expanding the Club in the immediate and longer-term future through grants. None have been available to us. It would be a major upgrade, including a much larger kitchen. However, grants are opportunistic and will always be under investigation. We do not have the capacity to raise the millions of dollars it would take to expand the Club.

Expansion is also limited somewhat, by emergency evacuation being limited to only one egress. In spite of considerable communication and application to Main Roads they will not agree to an entrance and exit from the Club off South Western Highway.

We have no plans to cap membership at the present time, as in spite of the population growth membership has remained steady over the past 7 years.

Year	Active Members (Approximate)	Membership Subscriptions
2019/2020	10929	\$99,347.03
2020/2021	11417	\$103,776.67
2021/2022	12467	\$113,321.75
2022/2023	11833	\$107,566.49
2023/2024	10707	\$146,037.71
2024/2025	10839	\$147,846.53
2025/2026	11886	\$162,129.78
2026/2027 To Date	9384	\$128,004.54

We can usually accommodate all patrons wishing to attend the Club.

We are always open to ideas for new sporting facilities. We tried hard to find a way to accommodate the Croquet Club, but no grant funding or financial assistance from the SJ Shire was available.

10. Closure of Meeting
