FOUR WHEEL DRIVE VICTORIA ANNUAL REPORT

2026

Year end 30 June 2026

Victoria Association of Four-Wheel Drive Clubs Inc. · Reg A0013539S · RTO 21605 · ABN 40 891 301 368

Contents

	Page
1. Board Members and Office Composition	3
2. President's Report	7
3. Executive Summary	8
4. Key Achievements	10
5. RTO, Operations and Compliance Report	14
6. Treasurer's Report	17
7. Financial Reports	19
8. Kadota Accounting Report	24
9. Appendices and attachments	28
Appendix 1 - Year on year clubs member's data.	29
Appendix 2 - Summary of volunteer contributions.	31
Appendix 3 – Summary of FWDV policies.	32
Appendix 4 – Vic. 4WD Centre financial report.	33

Cover photo – Dannys Lookout Mount Hotham looking west to Harrietville

1. Board Members

Board composition

President	Simon van den Berg	2025
Vice President	Gordon Porter (to Mar 2026) and Gareth Milloy	2024
Secretary	Eric Bishop (to Feb 2025) and Robyn Burke*	2024
Treasurer	Evan Wellard*	2025
Ordinary Member	Gareth Milloy (to Mar 2026) and Roger Beresford*	2024
Ordinary Member	Robyn Burke (to Feb 2025) Eric Bishop*	2024
Ordinary Member	Fred De Gooyer	2025
Ordinary Member	Carl Costello	2025

**Took up a casual vacancy role*

Office composition

Ceo	Craig Ryan	(to Dec 2025)
Operations and RTO Compliance Manager	Daniel Whitby	
Office Manager	Jo Somerfield	(to March 2026)
Finance Manager	Di Hodgson	

Board member profiles

Simon van den Berg – President

Simon van den Berg is President of Four Wheel Drive Victoria, bringing extensive leadership experience from local government and several community organisations. A long-standing advocate for responsible four-wheel driving and outdoor recreation, he has held senior roles with the Range Rover Club of Victoria, Williamstown Sailing Club and Friends of Brisbane Ranges. Simon is committed to strengthening club relationships, supporting volunteers and promoting safe, sustainable access to Victoria's natural environment.

Gordon Porter - Vice President

Gordon is a member of the Everest 4 Wheel Drive Club Victoria with a lifelong connection to four-wheel driving and the Victorian High Country. A retired police sergeant and prosecutor with 32 years of service, he received several community justice awards, including a commendation for helping establish the Koori Court and the 2003 Indigenous Community Justice Award. His leadership experience includes chairing the Victorian Branch of the International Police Association, establishing the anti-racism group Voice for Harmony, and serving as Chair of the Northeast Football League Tribunal. Gordon is also a barrister at the Victorian Bar and spent three years in Vanuatu as Conseiller du procureur d'état.

Robyn Burke – Secretary

Robyn serves as the FWDV Secretary, bringing two years of dedicated Board service and a focus on organisational restructuring, policy updates, and community connection. A passionate four-wheel-drive enthusiast, Robyn has also been a member of the Pajero 4WD Club of Victoria for 34 years, currently serving as its secretary and having filled multiple committee roles over the decades. Alongside her husband, she has extensively explored Australia's iconic deserts and remote outback tracks—navigating them over the years in four consecutive Pajero's and now a Pajero Sport. For Robyn, the heart of the four-wheel-drive community lies in its inclusive culture, lasting friendships, and endless opportunities for off-road adventure.

Evan Wellard – Treasurer

Evan Wellard has been a member of the Nissan Four Wheel Drive Club of Victoria for 10 years and has served as president, vice-president and treasurer. A qualified mechanic and auto electrician with more than 20 years' automotive industry experience, he co-owns and operates a successful four-wheel-drive accessories shop in Melbourne's south-east.

Gareth Milloy - Ordinary Member / Vice President

Gareth Milloy is an experienced project manager with a strong background in horticulture, landscaping and the delivery of large-scale community infrastructure. A passionate four-wheel driver and advocate for the Australian bush, he serves as Secretary of the Toyota Landcruiser Club of Victoria and has contributed to Four Wheel Drive Victoria through policy renewal, major events and development of the Toolangi Training Centre. Gareth brings a practical, hands-on approach to leadership, with a focus on collaboration, efficiency and giving back to the community.

Eric Bishop - Ordinary Member

Eric is a Toyota Land Cruiser Club of Victoria member and classic-car enthusiast who drives 80 and 40 Series Land Cruisers. He first served on the Four Wheel Drive Victoria Board in 2011, first as an ordinary member and later as President. Now retired after an extensive construction project management career across Australia, Papua New Guinea and New Zealand—including major defense, health, training and correctional projects—he has lived in Warragal since returning to Australia in December 2018 and has represented FWDV on the National Council.

Fred De Gooyer - Ordinary Member

Member of Land Rover Owners Club of Victoria 1999- present, Ordinary Member on committee tow years, before taking on role of Vice President 2015 and Club President 2016- 2018. Fred has fulfilled several supporting roles within his club including being the Registrar of the Club Permit scheme 10 years, FWDV Club delegate seven years. Fred has served on the board several times including as Vice President in 2024. Now retired, Fred has strong background in running his own business in construction and leading may large and varied projects in the domestic and commercial space.

Carl Costello - Ordinary Member

Carl Costolloe is a Mathematics teacher with a professional background spanning more than two decades in the IT industry, including the financial, defence, and research sectors. His experience includes project management, systems development, enterprise architecture, and governance. Carl is an active member of the four-wheel drive community, belonging to both the Ford Everest Club of Victoria and the Melbourne Four Wheel Drive Club. He has previously held several committee positions with the Ford Everest Club of Victoria, contributing to club management, trip coordination, and member engagement. A passionate advocate for responsible four-wheel driving, Carl has a particular interest in driver education, supporting clubs and their members, and ensuring the long-term sustainability of recreational four-wheel driving in Victoria. As a 4WD Victoria Board member, Carl brings a combination of leadership, governance, organisational experience, and a strong commitment to supporting the four-wheel drive community.

Roger Beresford - Ordinary Member (Casual Vacancy)

I am currently serving as President of the Land Rover Owners Club having been a club member for 18 years. As President, this is my second year, previously I served as Vice-President for about two years, Secretary for two years and Ordinary Member for two years, so I'm well versed with the running of a large club. Professionally, I worked as National Sales Manager for an IT wholesale distributor, responsible for 29 sales associates across the country and a $530M revenue sales target in my final year. I am now retired and looking for my next challenge.

Photo – Regional Reps meeting in Thornton – Nov '25, Photo Credit: Gordon Porter

---

We acknowledge and honor Victorian Traditional Owners as the original custodians of Victoria's land and waters and their unique ability to care for Country and deep spiritual connection to it.

We pay our respects to the elders who are the keepers of their history, traditions, knowledge, and culture and commit to working together in the spirit of mutual understanding and respect for the benefit of the broader community and future generations.

2. President's Report

Year in review

I'm pleased to present to our affiliated clubs the Annual report of activities and financial report for the financial year 2025 – 2026.

This past year has certainly been both interesting and positive despite the many challenges faced throughout the year.

One of the highlights of the past year was the celebration of our 50th Anniversary at McCormack Park in Merrijig where along with over 240 members we celebrated half a century of advocating for track access, maintaining the tracks we've helped secure, the training that's been delivered and the relationships we've built in and with our community, land managers and government.

The impact of the bushfires though the Longwood and Otway's regions early in the year demonstrated how willing our clubs and members were to support those communities through the long and slow recovery phase, particularly in Fawcett. Some 80 volunteers, with strong representation from MJOC, TLCCV and Pajero Clubs over the year with many individuals and clubs being formally recognised for their extraordinary support.

I acknowledge our staff's patience and resilience as we began reviewing the organisation. The restructure and additional workload needed to move us forward have made this a challenging period.

Our important partnerships with Deeca and Parks Vic continue to grow stronger with both Daniel and I meeting with government agencies several times throughout the year. The recent common funding agreement submission for the financial year '26/'27 was one of the smoothest and 'most professional' submission to date and importantly a multi-year program.

Whilst progress has been slow as we've worked through various approval processes, I'm pleased to say that both the Victorian 4WD Centre at Rowville and Toolangi Training grounds projects are heading in the right direction.

We entered the year in a strong balance-sheet position the Board actively managed toward a planned operating deficit in anticipation of our major projects commencing this year and emphasising expenditure discipline.

In closing, I'd like to thank both Staff and fellow Board members for their work over this past year, particularly around our 50th Anniversary, organisational restructuring and focus on our internal governance process and commitment to the financial viability of the association. I'm looking forward to another busy and challenging year.

Simon van den Berg
President, Four Wheel Drive Victoria

3. Executive Summary

Four Wheel Drive Victoria delivered a busy and largely successful year of training, advocacy, community volunteering and projects, while absorbing significant organisational change and was trending toward a planned operating deficit on a cash basis.

The Registered Training Organisation (RTO 21605) was the clear performance highlight. Courses ran consistently ahead of budget across the year, a new student management system (aXcelerate) was embedded, course fees were increased from 1 July 2025, and new offerings (a ladies-only course, plus a towing course and e-learning content in development) were progressed. The safety incident at the Toolangi training ground triggered an internal investigation and a broader review of learner and trainer documentation.

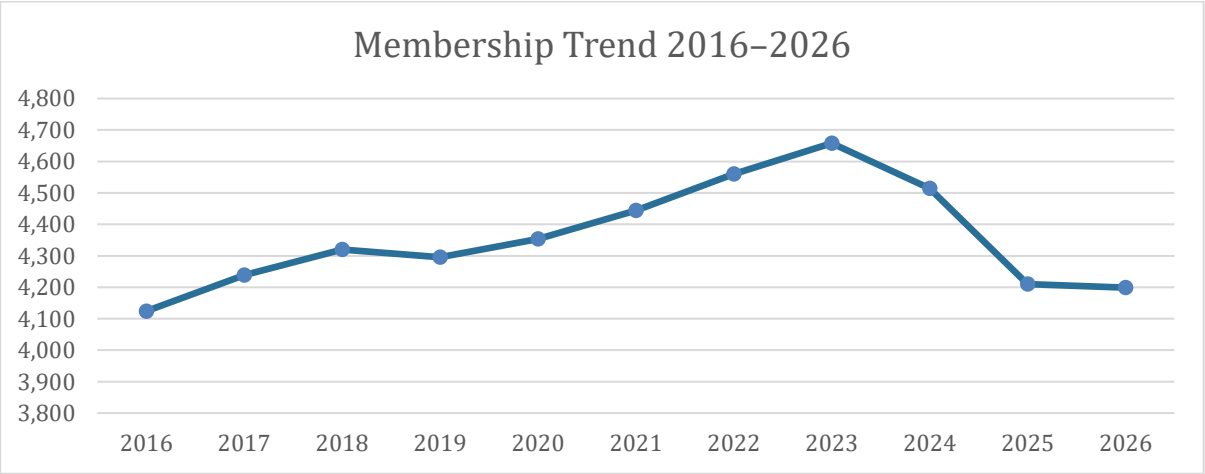
The most significant governance event was the redundancy of the CEO (Craig Ryan) in December 2025, after which the Operations RTO & Compliance Manager (Daniel Whitby) led day-to-day operations and an organisational restructure commenced. The office also relocated from Mitcham to Bayswater.

Two major capital and community initiatives ran in parallel, the Victorian 4WD Centre at Rowville (a joint venture with LROCV, progressing through planning and building approvals) and the FWDV 50th Anniversary celebration. Community output was strong, with over 6,695 volunteer hours with bushfire-recovery 2,369 hours and 2,194 hours in track clearing work being reported on a rolling basis.

Financially, FWDV remains well capitalised with net assets of approximately $**1.11 million** at 30 June 2026 and the Board flagged the need to tighten expenditure as the 2025–26 year tracked toward a deficit driven by the 50th event, CEO redundancy and relocation costs, the annual FWDA membership fee, and softer course numbers as fuel prices rose. By May 2026, management reported income broadly on par with expenditure and a healthy bank position.

Key indicators

2026 membership was nearly flat (-11) despite 458 gains and interestingly 458 losses among the affiliated clubs, see appendix 1 for year-on-year data.



Below, right **Victor Cattapan**, first association president, center, Michael Coldham – President 2002 – 2008 and left, Graeme Walsh – President 2011- 2012

Photo credit: Frank Amato

Priorities for the next 12 months

- Club visits and engagement – continue to visit clubs, particularly rural / remote clubs.
- Finalising organisation restructure – RTO training review.
- Rowville – progressing to commence building work.
- Toolangi – amenity upgrade (toilets and storage) and relevant approvals.
- Rules review – multiple memberships and adoption of proposed changes.
- Strategic plan – review and align projects with Four Wheel Drive Aust projects.

4. Key Achievements

Governance & Organisational Change

The Board met monthly through the year, moving its venue from 6/27 Thornton Crescent, Mitcham to 9/653 Mountain Hwy, Bayswater during 2026.

- CEO redundancy (December 2025), the President assumed carriage of the strategy report and an organisational restructure began, including a planned review of the Office Manager role and a five-year future-planning paper prepared by the Operations Manager. FWDA was notified of the redundancy.
- Office relocation from Mitcham to Bayswater, with associated relocation expenses recorded across early 2026.
- Constitution / rule changes circulated to clubs for feedback by Feb '26 and on a path toward a special meeting.
- Fit & Proper Persons (FPP) all board members completed ASQA FPP declarations throughout the year; one member's statutory declaration remained outstanding and was flagged as a condition of continued board membership. A supplementary FPP acknowledgement document was introduced ahead of audit.
- Governance, the policy working group reviewed eight previously adopted policies and related procedures and updated those to reflect the organisational restructure. A further five draft policies have been reviewed by the working group along with a further four policies adopted by the board including two key financial policies. The list of policies approved, drafted or under review is noted in appendix 2.
- Finance governance, establishment of a finance committee for 26/27 budget, a financial controls policy, term-deposit management and budget-vs-actual variance reporting a member request that a (clearly marked, unaudited) mid-year financial statement be made available to clubs. The associations financial position was regularly reported at the Presidents and Delegates meetings throughout the year.

Membership base: **approximately 4,210 association members** were recorded for insurance purposes (December 2026), across roughly 77 affiliated clubs (strategic target 80).

Strategic-plan baseline & targets (training measures)

Measure (Strategic Plan)	2025 actual	Target / direction
Courses offered	59	Grow frequency & offerings
Learners enrolled	477	+3% enrolments each year
Clubs with Driver Training Units (DTUs)	19	Maintain / grow
Club members trained	234	Maintain / grow
Affiliated clubs	77	80 by 2027

Toolangi Training Facility

We continued to develop the Toolangi training ground throughout the year, working through landowner-consent requirements and facility upgrades.

- To assist in the planned upgrade works, Accacia Environmental have assisted in the preparation of an environmental offsets reports to be submitted to DEECA.
- Toilet amenities have been sourced (expected to be relocated to site at little or no cost) and proposed storage (shipping container) on site may be finalised this coming year.
- We continue to work patiently though all of the various layers of green and red tape in our dealings the Murrundindi Shire Council and Deeca.

Major Projects

Victorian 4WD Centre (Rowville)

The Victorian 4WD Centre is a joint venture between FWDV and the Land Rover Owners Club of Victoria (LROCV), governed by a Project Management Committee (PMC).

- Governance, the PMC was restructured (proposed 3 + 3 membership with an alternating chair and a casting vote), formalised by amendment to the joint agreement.
- Approvals, statutory planning permit from Knox Council was issued in Feb 2026 allowing for the building permit application to proceed. Most of the year involved finalizing of structural steel design, mechanical ventilation and access lift requirements, all of which required some issue to be resolved before the building permit can be issued.
- Design & procurement, structural engineer and building surveyor engaged; structural-steel, mechanical/HVAC and lift designs progressed. Quotations were tracking near or under budget on most items.
- Funding, parties contributed in equal increments, pending a full cost estimate to be approved by both parties; deposits on big-ticket items were planned for the new financial year.

Financials. FWDV's investment in the Centre stood at $628,302 as of 30 June 2026 – see appendix 4. For the year ended 30 June 2026 the Centre recorded total operating expenses of $30,611 (split roughly $15,306 each between FWDV and LROCV) and a net loss of the same amount, pre-construction holding costs such as council rates, land tax, permits, insurance and utilities. It should be noted that all fit out and holding costs (except any subscriptions and miscellaneous expenses) are 'capitalised' at year end and will continue to be so until the fit out is complete and occupied.

FWDV 50th Anniversary

FWDV marked its 50th anniversary with a major event in the second half of 2025, supported by sponsorship, raffles and a grant application to Mansfield Shire ($10,000).

Victor Cattapan, association first President was presented with an award for his efforts in the creation of the association and beginnings of a continued interaction between the association and government.

- Event income recognised to October 2025 totaled approximately $23,486 against 50th birthday expenses of roughly $24,474 over the same period. The Board requested full cost analysis to follow the event.
- An ARB winch (raffle prize) purchase generated a Board accountability discussion around purchase approvals.
- Post-event actions included a debrief, a member/club survey and a letter of thanks to clubs.

Volunteering. events and activations

- **Clean Up the Bush**, a clean-up was held at Mt Disappointment State Forest (15 November 2025); additional sites at LaTrobe (vehicles, a gold dredge and tyres) and Creswick were worked through, with material directed to Toolangi where suitable.
- **Bushfire recovery & volunteering**; ongoing work in the Fawcett and Otway's regions generated over 1,800+ volunteer hours, with further work around Longwood; volunteer data was captured through new reporting links and supplied to DEECA / government on a rolling basis.
- **National 4X4 Outdoors Show** (Melbourne): a winching demonstration with HEMA / Saber Offroad, course giveaways to build the marketing list, a Meta advertising trial (reaching ~12,000 impressions) and the launch of the ladies-only course.
- Lardner Park 4WD show (February 2026) attended as a promotional and Deeca KPI activity.
- **Regional Representatives meetings**: Thornton (8–9 November 2025) and Horsham (16 May 2026, including a Barengi Gadjin Land Council cultural tour); a new Regional Reps handbook is in development, and TRAFx track-usage data was collected for DEECA.
- **President and Delegates meetings** – summary of meeting / attendance, guest speakers
- **Club visits** – Over the past year between myself, Daniel and other Board members we have visited some 30+ clubs including several regional visits to Bendigo and Warrnambool.

Marketing & Communications

- Trackwatch magazine facing sponsor and resourcing challenges, the Autumn issue was cancelled to allow a full redesign; a member survey, a new style guide and a redesign were initiated, and HEMA returned as a sponsor. Advertising pricing and contracting processes were reviewed.
- A new FWDV Partnership & Media Kit was drafted to support sponsorship sales.

National Council – Four Wheel Drive Australia

Simon and Daniel attended the Four Wheel Drive Australia meeting at Affinity Partners in Melbourne on 13–14 June. Fourteen delegates came together, warmly welcoming Queensland back to the National Council.

Discussions covered the 2026–2027 insurance renewal and member reporting, national sponsorships, “Clean Up the Bush” and “Join a Club” promotions, and a proposed national driver training package, including support for associations without an RTO. Victoria and Queensland are the only States that have maintained their RTO status. Delegates also discussed website and media updates and the need for an independent volunteer Officer to support strategic planning and delivery.

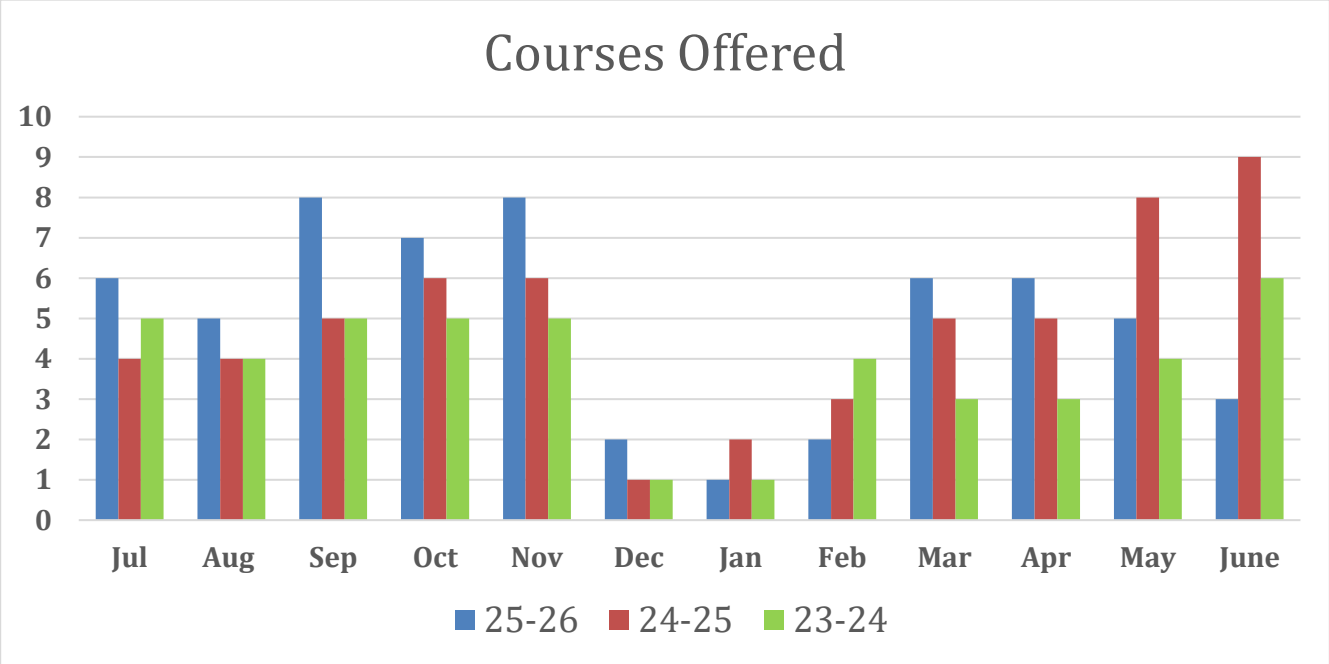
Our sincere thanks to Affinity for supporting a shared insurance program, Robert Pepper for his strategic planning input, and fellow delegates for a collaborative weekend.

5. RTO, Operations and Compliance Report

Training was the standout operational success of the year. Management consistently reported course delivery ahead of budgeted enrolments, describing the RTO as being in a strong financial position with the second half of the year looking especially healthy.

Training delivery and demand/impact

- The year "started and finished well, with many courses run." Courses over the rolling six months to December 2025 exceeded budget predictions and were ahead of prior years on all measures.
- Indicative monthly delivery; 8 courses run in September 2025 and 8 in October 2025; 6 courses / 54 participants in February 2026; March, April and May 2026 reported at or over budget.
- Corporate proficiency demand was particularly strong with around 190 proficiency participants targeted with ~170 delivered by March 2026, predominantly corporate clients.
- Rising fuel prices softened demand late in the year (e.g. ~11 enrolments short in April 2026), prompting Google/Meta advertising trials and a corporate-sales focus.
- Chainsaw and 4WD driving courses were delivered for the Barengi Gadjin Land Council (BGLC) at Halls Gap; chainsaw numbers were softer at times, and some sessions were postponed due to fire conditions.



Curriculum development and innovation

- aXcelerate student-management system embedded — improved learner onboarding and reduced administrative chasing.
- New ladies-only course launched at the National 4X4 Show (September 2025).

Trainer development & RTO compliance

- RTO Advisory Committee continued unit validation (FWPCOT3325, 3326, 3329), splitting into sub-groups; one committee member resigned.
- RTO policy development continues.
- Trainer safety, first-aid/CPR gaps identified, first-aid courses and purchased first-aid kits approved.
- A trainer's workers-compensation claim was granted 13 weeks through WorkSafe.
- The 2026 Annual Declaration on Compliance was submitted to ASQA. An updated RTO policy package and with assistance from Sue Dunn the policy review drove remediation in several areas.

Training incidents

- Two incidents occurred at the Toolangi training ground over the past year. A vehicle rollover on 11 September 2025 (vehicle written off, no injuries; Police, Ambulance and WorkSafe attended; all authorities and environmental reports completed) and a separate winch failure (no injuries or vehicle damage).
- An independent investigator was appointed to review the September incident. It later emerged that the incident report had not been lodged with the insurance broker (Affinity). This resulted in a review of risk-management training along with a review of learner/trainer documentation (with Affinity) followed.
- The December 2025 RTO risk profile recorded zero reportable incidents to ASQA and a "strong" financial status on budgeted-vs-actual enrolments, with the Toolangi rollover noted as an ongoing reputational watch-point.

Stakeholder engagement and partnerships

We continue to collaborate and build on our successful partnerships with:

- Parks Victoria and DEECA, aligning training with land access and conservation priorities. Ensuring we continue to train those who share public land with us and educate them to look after it.
- Local government and emergency services, supporting preparedness and response capabilities in remote areas. With many courses this year not just for the CFA but also local councils getting ready for the fire season shows that FWDV are at the forefront of assisting other agencies in their emergency preparedness.
- Four Wheel Drive clubs across Victoria, ensuring training is accessible and relevant to members. With constant courses available to new and experienced members within their own club, helping to keep everybody in our community safe out on the tracks.
- We also participated in "Club Come and Try" days and two 4WD shows, promoting the importance of training and responsible off-road driving behaviors.

Looking ahead

- Towing course in development requires trainers to gain proficiency in the unit; held over into 2026 with funding to be approved.
- E-learning / digital content: storyboards developed by the RTO Advisory Committee, with filming planned for 2026 / 27 (partnering with Paylos Adventures' media team).
- A higher level of club involvement. We will be contacting clubs with Driver Training units in the next coming year to help deliver training utilising new technologies.

Acknowledgements

A big thank you to our office staff, dedicated trainers, club volunteers, and land managers who continue to give us an area to train regardless of where we are in the state. Together, we are continuing to build a culture of responsible four-wheel driving that benefits individuals, communities, and the environment.

Photo Credit: Sandhurst 4WD Club

6. Treasurer's Report

I am pleased to announce operating surplus of $63,155 which is a big turnaround from a $54,828 deficit from last financial year. This was mainly achieved by Wages and Salaries being reduced by 17% with the restructure of the office team members.

Training Income was $323,312 which is a 4% decrease from last year but still a very good result from our training team considering external factors such as fuel prices and cost of living pressures.

Membership Revenue had a 25% growth from last year. It's great to see that many clubs have been able to retain members.

Cash Balance remains strong at $552,913 and Net Assets are very healthy at $1,112,346.

We were able to build on our relationship with government agencies and received funding of $100,000. The future of Government Funding remains strong, and we are growing this relationship to receive funding year on year.

FWDV reserves and financial sustainability are solvent. This next financial year we will see expenditure on our building project to secure our sustainability in the future of having our own facilities.

Financial summary / highlights

- Operating surplus/(deficit): $ 63,155
- Training income: $ 323,311
- Membership revenue: $ 274,297
- Government/project funding: $ 100, 000
- Cash balance: $ 352,913
- Net assets: $ 1,112,346

Balance sheet — as at 30 June 2026

Item	Amount (AUD)
Term deposit ($200k)	200,000
Westpac cash (trading, deposit, A/L LSL cash reserve)	352,913
Total bank	**552,913**
Current assets	81,451
Fixed assets	1,751
Non-Current asset (other)	4,938
Non-Current asset (Investment – Victorian 4WD Centre)	628,302
Total assets	**1,269,357**
Total liabilities	157,011
Net assets	1,112,346
Retained earnings	927,429

Item	Amount (AUD)
Members' funds	121,760
Current-year earnings	30,446

Drivers & financial management

- **Deficit drivers**, the 50th anniversary event, CEO redundancy and associated payouts, office relocation, the annual FWDA membership fee, the (non-revenue) Lardner Park show, and softer late-year course numbers as fuel prices rose.
- **Management actions**, tighter expenditure controls, active term-deposit management (reinvesting $100k for 3 months and $200k for 6 months), variance reporting against the draft budget, and exploration of a finance committee and credit-card policy.
- **New income focus,** the Board emphasized a review investing in sustainable income streams, advertising and member benefits alongside the multi-year government funding.

Outlook

The year ahead will be challenging with both the Rowville and Toolangi training centre likely to commence this financial year requiring close financial and budget monitoring.

Closer working relationships with Deeca and Parks Victoria, we have begun discussion on our common funding agreement much earlier that previously resulting in smooth and professional review of funding agreement, KPI reporting and financial acquittal/remittance.

The is an opportunity to relaunch Trackwatch Magazine with a view that its publication and printing cost is at the very least cost neutral. With the new marketing and branding guide there are further advertising revenue streams available across print and social media and in sponsorship / partnerships.

Sustained RTO growth, finalise towing course and further investment in e-learning content driving productivity and growth.

Evan Wellard

Evan Wellard
Treasurer

Di Hodgson
Finance Manager

7. Financial Reports

Profit and Loss

Four Wheel Drive Victoria
For the year ended 30 June 2026
Cash Basis

	2026
Trading Income	
Chainsaw course - Corporate	14,350.00
Chainsaw course - Public	15,765.00
Driving Course Accredited	975.00
Driving Course Accredited - Corporate	94,095.46
Driving Course Accredited - Public	41,620.00
Driving Course Accredited Corporate	11,700.00
Driving Course Accredited Member	31,270.00
Driving Course Accredited Non-Member	1,900.00
Driving Course Proficiency - Corporate	29,064.09
Driving Course Proficiency - Public	23,510.00
Driving Course Proficiency Corporate	14,245.00
FWDV Guest	1,759.16
FWDV Joining Fees	300.00
FWDV Membership Fees	248,985.92
Government Funding	100,000.00
Proficiency Certificates	1,321.82
Sale of Books & Publications	330.00
Trackwatch Advertising	8,781.82
Total Trading Income	**639,973.27**
Cost of Sales	
4WD Guide Design	320.00
4WD Show Catering	191.06
4WD Show Marketing	1,354.58
4WD Show Other	4,903.70
4WD Show Travel Accom Meals	370.92
Camp Host Contractors	300.00
Chainsaw course - travel/accom/meals	2,975.53
Chainsaw Course Catering	97.46
Chainsaw Course Other	4,843.37
Clean Up Catering	157.07
Clean Up Other	149.88
Driving Course Catering	2,193.95
Driving Course Marketing	250.00
Driving Course Other	77.27
Driving Course Venue Hire	800.00
Driving Course: Accomm, Travel & Meals	40,323.62
Insurance - Business Combine	5,110.45
Insurance - Leisure Liability	2,335.41
Insurance - Management Liability	17,520.72

P & L continued…

	2026
Insurance - Professional Indemnity	5,869.19
Trackwatch Design	763.64
Trackwatch Postage	5,947.24
Trackwatch Printing	4,250.00
Total Cost of Sales	**101,105.06**
Gross Profit	**538,868.21**
Other Income	
Employee Contribution	3,541.54
FWDV 50th Anniversary Event	23,486.39
Interest Income	4,508.33
Total Other Income	**31,536.26**
Operating Expenses	
4WD Min. Advisory Meetings	10.15
Advertising	1,141.62
Audit & Accounting Fees	5,500.00
Bank Charges	949.50
Business Name Registration/Renewal	104.00
Client/Staff Gifts	380.67
Computer Hardware	241.82
Computer Software & Support	332.08
Copier Lease	2,756.21
Copier Print Charges	803.70
FWDA Membership Fee	31,281.81
FWDV - Regional Reps meetings	1,396.06
FWDV 50th Birthday expenses	24,474.54
FWDV Assoc. Meetings	2,090.56
FWDV Club Meetings	922.03
Gas & Electricity	385.25
Insurance - Commercial Motor Vehicle	530.20
Insurance Audit	302.73
Legal Fees	5,873.00
Office Cleaning	546.24
Office Supplies	101.46
Postage	452.86
Printing & Stationery	252.13
Provision for AL	(2,740.93)
Provision for TOIL	6,280.79
Relocation expenses	2,821.45
Rent	25,933.91
Rent - Outgoings	4,133.55
Repairs & Maintenance	159.63
RevSport charges	862.11
RTO - Computer Hardware	912.50

P & L continued…

	2026
RTO - Toolangi site	21.36
RTO Chainsaw Maintenance	346.91
RTO Computer Software	14,368.72
RTO Meetings	229.30
RTO Printing & Stationery	403.59
RTO Registrations	1,721.56
RTO Training Gear	1,298.24
RTO Uniforms	4,898.63
Staff Amenities	1,468.19
Staff and Board Training	168.18
Stripe Fees	1,210.54
Subscriptions	2,902.61
Subscriptions - Revolutionise Sport	2,216.36
Superannuation Expenses	35,292.48
Telephone Fax Internet	5,697.71
Tolls	2,545.31
Uniforms	125.00
Wages & Salaries	166,857.04
Wages & Salaries - RTO	174,688.49
Workcover	4,306.52
Total Operating Expenses	**539,958.37**
Net Profit	**30,446.10**

Balance sheet / statement of financial position

Balance Sheet

Four Wheel Drive Victoria
As at 30 June 2026

	30 JUNE 2026
Assets	
Bank	
Daniel Whitby credit card	3,685.39
Term Deposit 1993	200,000.00
Westpac A/L LSL Cash Reserve	38,596.82
Westpac Deposit	74,639.80
Westpac Trading	235,991.45
Total Bank	**552,913.46**
Current Assets	
Cash on Hand	445.10
Prepayments	513.00
Trade Debtors	80,492.96
Total Current Assets	**81,451.06**
Fixed Assets	
Accum Deprec Office Equipment	(52,001.90)
Accum Deprec Office Furniture	(15,335.28)
Accum Deprec - Bacchus Marsh	(9,418.02)
Accum Deprec - Computer Equip	(45,462.00)
Accum Deprec - ETU Gear/Equipm	(4,319.77)
Accum Deprec - General Equipme	(14,598.16)
Accum Deprec - Multi Media	(1,895.45)
Accum Deprec - Show Fix & Fit	(4,032.40)
Computer Equipment	45,462.00
Equipment - Bacchus Marsh	9,418.02
ETU Gear/Equipment	4,319.77
General Equipment	14,598.16
Multi Media Equipment	1,895.45
Office Equipment	52,529.70
Office Furniture & Fittings	16,559.27
Show Fixture & Fittings	4,032.40
Total Fixed Assets	**1,751.79**
Non-current Assets	
Bond - Unit 9/653 Mountain Hwy Bayswater	3,000.43
Investment - Victorian 4WD Centre	628,302.33
Trademarks	1,938.64
Total Non-current Assets	**633,241.40**
Total Assets	**1,269,357.71**
Liabilities	
Current Liabilities	
GST	(5,699.03)

Balance Sheet continued…

	30 JUNE 2026
PAYG Withholding Payable	4,435.00
Provision for A/L	17,866.19
Provision for T.O.I.L	6,280.79
Trade Creditors	3,843.59
Unearned FWDV Affiliation Fees	121,985.00
Unearned Gift Voucher Sales	8,300.00
Total Current Liabilities	**157,011.54**
Total Liabilities	**157,011.54**
Net Assets	**1,112,346.17**
Equity	
Current Year Earnings	63,155.41
Members Funds	121,760.87
Retained Earnings	927,429.89
Total Equity	**1,112,346.17**

Statement of cash flows

Statement of Cash Flows

Four Wheel Drive Victoria
For the year ended 30 June 2026

	2026
Operating Activities	
Receipts from customers	676,563.15
Payments to suppliers and employees	(662,030.99)
Cash receipts from other operating activities	12,739.57
Net Cash Flows from Operating Activities	**27,271.73**
Investing Activities	
Proceeds from sale of property, plant and equipment	343.64
Payment for property, plant and equipment	(9,587.76)
Other cash items from investing activities	(39,248.65)
Net Cash Flows from Investing Activities	**(48,492.77)**
Financing Activities	
Other cash items from financing activities	(98,122.17)
Net Cash Flows from Financing Activities	**(98,122.17)**
Net Cash Flows	**(119,343.21)**
Cash and Cash Equivalents	
Cash and cash equivalents at beginning of period	672,256.67
Net change in cash for period	(119,343.21)
Cash and cash equivalents at end of period	552,913.46

8. Not-For-Profit – Association Report Review of Accounts

The following page are an extract of key pages from the Association Not-for-profit – Association report prepared by Kadota Accounting. The complete document (20 pages) can be viewed on the Four Wheel Drive website at:- [Four Wheel Drive Victoria - Annual General Meeting]

Committee's Report

KADOTA

Principal Activities

The principal activities of the association during the financial year were to provide support to its members on four wheel drive matters and promote four wheel driving in a sustainable environment.

Significant Changes

There were no significant changes to the association's principal activities during the year. The association reported a surplus of $63,155 compared with a deficit of $54,828 in the previous year, reflecting stronger membership income, increased employee contributions and a reduction in liabilities.

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

Year ended	Year ended
30 June 2026	30 June 2025
63,155	(54,828)

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:

Signed by:

Signed: Simon van den Berg

Simon van den Berg (President)

Dated: 22-Oct-2026

Signed by:

Signed:

Evan Wellard (Treasurer)

Dated: 23-Oct-2026

Continued...

KADOTA

Income and Expenditure Statement

Four Wheel Drive Victoria
For the year ended 30 June 2026

	2026	2025
Income		
Advertising	4,164	21,012
Chainsaw Courses	47,015	30,255
Donations	-	115
Driver Training Courses	276,297	307,224
Government Program Funding	100,000	-
Membership Fees	274,350	222,241
Publications	330	916
RTO Fees	1,450	3,201
Specialised Courses	-	19,415
Total Income	**703,605**	**604,379**
Less: Cost of Sales		
Purchases	178,283	154,240
Total Cost of Sales	**178,283**	**154,240**
Gross Surplus	**525,323**	**450,138**
Other Income		
Employee Contribution	3,542	1,130
Income (Expenditure) Joint Venture	-	(1,259)
Interest Income	4,508	15,165
Other Income	-	16,754
Total Other Income	**8,050**	**31,790**
Expenditure		
Accounting Fees	5,500	7,108
Advertising	1,142	75
Bank Charges	2,160	1,581
Computer Expenses	574	685
Depreciation	13,394	819
Donations	-	50
Filing Fees	104	102
Insurance	1,890	-
Legal Fees	5,873	-
Office Expenses	4,936	7,286
Property Expenses	30,599	30,764
Relocation Expenses	2,821	-
Repairs & Maintenance	160	449
Salaries & Associated Expenses		
Provision for Annual Leave	(2,741)	(14,664)
Provision for Long Service Leave	-	(38,384)
Provision for Time Off In Lieu	6,281	-

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Continued…

Income and Expenditure Statement

KADOTA

	2026	2025
Superannuation Expenses	35,292	52,165
Wages & Salaries	166,857	293,675
Wages & Salaries - RTO	174,688	162,525
Total Salaries & Associated Expenses	**380,378**	**455,317**
Staff Expenses	2,030	1,203
Subscriptions	5,981	14,651
Telephone and Internet	5,698	5,354
Travel and Accommodation	2,545	3,485
Uniforms	125	2,726
Workcover	4,307	5,101
Total Expenditure	**470,217**	**536,756**
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	**63,155**	**(54,828)**
Current Year Surplus/(Deficit) Before Income Tax	**63,155**	**(54,828)**
Net Current Year Surplus After Income Tax	**63,155**	**(54,828)**

Continued…

KADOTA

Assets and Liabilities Statement

Four Wheel Drive Victoria
As at 30 June 2026

	NOTES	30 JUNE 2026	30 JUNE 2025
Assets			
Current Assets			
Cash and Cash Equivalents	2	553,359	674,001
Trade and Other Receivables	3	86,705	68,598
Total Current Assets		**640,064**	**742,599**
Non-Current Assets			
Financial Assets	4	628,302	618,302
Intangibles	5	1,939	1,939
Other Assets	6	3,000	-
Property, Plant and Equipment	7	1,752	3,630
Total Non-Current Assets		**634,993**	**623,871**
Total Assets		**1,275,057**	**1,366,470**
Liabilities			
Current Liabilities			
Credit Cards	8	-	1,299
Provisions	9	24,147	20,607
Trade and Other Payables	10	138,564	295,373
Total Current Liabilities		**162,711**	**317,280**
Total Liabilities		**162,711**	**317,280**
Net Assets		**1,112,346**	**1,049,191**
Equity			
Accumulated Surplus / (Deficit)		1,112,346	1,049,191
Total Equity		**1,112,346**	**1,049,191**

Continued…

KADOTA

True and Fair Position

Four Wheel Drive Victoria
For the year ended 30 June 2026

Annual Statements Give True and Fair View of Financial Position and Performance of the Association

The Board Members of Four Wheel Drive Victoria declare that in the opinion of the board the financial report, certify that:

a) Presents fairly the financial position of Four Wheel Drive Victoria as at 30 June 2026 and its performance for the period ended on that date and the notes to the financial statements comply with accounting policies used to prepare the financial report.

b) At the date of this declaration, there are reasonable grounds to believe that Four Wheel Drive Victoria will be able to pay its debts as and when they become due and payable.

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

Signed by:
Simon van den Berg
Signed: A6704F92CF4E44B

Simon van den Berg (President)

Dated: 22-Oct-2026

Signed by:
Signed: 37C331282A8643A

Evan Wellard (Treasurer)

Dated: 23-Oct-2026

9. Appendices and attachments

Appendix 1 - year on year clubs members table.

Club Name	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
4x4 Torque Inc					9	19	8	7	7	7	-
Albury-Wodonga 4WD Club Inc					84	78	97	93	95	86	71
All 4 Mates										5	6
Amarok Club of Victoria	31	39	36	41	31	25	29	26	21	17	30
Bairnsdale 4WD Social Club Inc.	37	31	31	31	37	35	39	45	48	39	73
Ballarat District Four Wheel Drive Club Inc	62	92	80	77	69	62	75	79	67	66	69
Bellarine 4 X 4 Club Inc	41	41	61	47	64	57	51	41	43	53	47
Bendigo Four Wheel Drive Club Inc.	57	49	47	24	19	25	33	23	21	14	24
Bit on 4x4 Club (**NEW**)											14
Black Spur 4WD Club Inc	21	22	25	25	21	21	23	23	23	19	16
Central Highlands 4x4 Club Inc	24	25	25	35	28	33	32	23	24	27	27
CFA Four Wheel Drive Club	17	20	18	20	18	18	20	19	15	15	8
City West	25	24	22	26	24	24	20	17	19	17	15
Club 4X4	49	50	66	67	63	57	56	54	47	48	61
Cross Country Jeep Club Inc	55	50	32	26	21	15	11	6	13	11	11
Cross Roads 4x4 Camp Club Inc							14	11	14	15	12
Dandenong Ranges	73	54	51	31	34	46	23	43	40	36	42
Everest 4wd Club Victoria Inc					18	22	27	31	30	30	42
Geelong Four Wheel Drive Club Inc.	69	71	61	67	71	69	64	68	70	71	59
Goulburn Valley Four Wheel Drive Club	55	50	44	36	33	35	37	32	46	41	41
Greater Western 4x4 Club Inc.	28	25	25	24	22	27	25	24	21	26	27
Hamilton District 4WD Club Inc	20	27	28	24	29	18	29	28	24	28	29
Horizons 4x4 & Touring Club Inc						25	26	28	13	27	30
Idlers 4WD Club of Victoria	141	149	206	146	148	151	156	160	151	146	155
Ineos									33	56	92
Jackaroo Four Wheel Drive Club Inc.	49	41	49	39	40	46	48	48	45	42	39
Just Mates	11	13	10	11	8	9	8	6	6	7	6
Kerala 4x4 Victoria Inc.								5	41	53	68
Kerang	11	11	14	15	11	14	5	7	11	8	15
Land-Rover Owners Club Of Victoria	580	565	545	491	475	536	508	524	491	485	532
Land Rover Owners Club Of Gippsland	28	40	34	43	37	38	38	37	28	28	46
Latrobe Valley 4WD Club Inc	17	18	19	23	20	12	13	15	9	9	-
Low Range 4wd Club Inc							6	6	7	9	5
Macalister 4WD Touring	18	22	32	26	26	26	30	27	22	21	13
Mansfield Alpine Four Wheel Drive Club	21	21	21	21	20	22	23	23	22	25	20
Melbourne Jeep Owners Club Inc	208	249	230	240	224	237	232	235	220	120	206
Melton & District 4WD Club Inc.	45	48	38	37	35	39	38	44	31	21	24
Midweek 4WD Club Inc	23	31	33	37	35	36	39	36	36	36	36
Mildura Four Wheel Drive Club Inc	24	27	29	31	22	27	26	20	18	16	18
Nissan Four Wheel Drive Club	183	204	212	224	218	211	211	206	203	190	135
Northern Gateway	13	12	13	12	9			13	11	10	9
Northern Ranges 4WD Club Inc.								12	25	28	22

Club Name	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
O.C.K.A 4x4 Inc			9	8	42	47	72	79	66	69	59
Offpeak 4WD Club Inc.	22	26	23	21	26	28	29	30	29	24	23
Offroad and Camping Club of Victoria Inc				16	19	17	19	18	18	19	20
Otway Four Wheel Drive Club Inc	25	25	21	21	20	26	22	22	18	16	30
Overlanders 4x4 Club Inc	20	15	13	10	13	11	11	18	20	20	15
Pajero 4WD Club of Victoria Inc.	354	347	361	323	317	332	341	335	352	337	276
Peninsula	22	19	25	32	40	35	51	49	53	48	41
Pioneer 4x4 Club Inc			8	11	12	9	9	9	9	7	6
Port Phillip Four Wheel Drive Club	53	66	62	70	49	83	90	60	75	75	45
RRCV / Melb 4WDC	160	194	189	245	230	247	237	271	250	235	232
Red Dirt 4X4 Club Inc.	27	26	27	28	27	25	26	24	23	22	18
Sandhurst 4WD Club Inc			16	55	53	88	104	116	141	93	60
Side Tr@cked	11	17	19	18	15	16	16	13	12	13	15
Solid Rock 4x4 Club	13	13	15	8	8		18		9	2	5
South Gippsland 4X4 Camping	30	25	32	28	23	20	21	26	32	31	29
Southern Cross 4x4 Club (**New**)											54
St Alfreds 4WD Club Inc								9	20	23	23
Subaru Four Wheel Drive Club	43	46	45	37	26	38	42	43	48	44	50
Suzuki Four Wheel Drive Club	30	37	34	37	40	27	30	72	73	70	88
Toyota Four Wheel Drive Club	44	50	39	40	36	42	45	40	47	38	30
Toyota Hilux Four Wheel Drive Club	16	12	14	20	14	19	17	20	21	19	25
Toyota Land Cruiser Club of Australia	411	424	445	495	509	505	544	562	558	512	438
Travellers Inc							35	34	33	32	29
True Grit 4wd Club Inc					19	24	17	41	39	44	27
Victoria Police Four Wheel Drive Club	53	50	53	58	57	64	46	37	36	30	31
Victorian Four Wheel Drive Club	45	35	45	45	52	51	57	60	44	48	50
Victorian Scout 4Wheel Drive Service Unit		11	13	21	28	28		32	35	39	37
Wanderin 4 Wheelers Inc	48	47	49	44	42	39	37	33	32	27	25
Wangaratta Four Wheel Drive Club	49	29	25	26	30	30	28	29	25	19	21
Warrnambool 4WD Club Inc	27	22	19	17	22	32	33	31	23	20	22
Werribee District 4WD Club	73	74	98	98	98	90	98	106	76	90	55
Whitehorse Landrover Club Inc	6	7	7	5	5	5	5	5	6	6	9
Wimmera 4WD Club Inc	64	63	58	52	38	32	34	33	43	37	33
Yarra Valley 4x4 Club Inc.	85	95	100	98	89	89	105	94	70	55	65
Yarraman Four Wheel Drive Club	27	21	21	22	27	25	30	27	30	27	18

TOTAL CURRENT MEMBERSHIPS	4124	4238	4320	4295	4353	4444	4560	4658	4514	4210	4199
COUNT OF CURRENT CLUBS	**79**	**81**	**80**	**82**	**91**	**84**	**84**	**85**	**79**	**77**	**77**
Associate Members	51	49	35	39	39	33	26	26	23	23	23

Appendix 2 - Summary of volunteer contributions and impact.

Volunteer Contribution & Community Impact

Survey insight summary | 59 activity reports submitted 6 Aug 2025–21 Jun 2026

VOLUNTEER HOURS	VOLUNTEER ATTENDANCES	GROUP TRAVEL	REPORTED FUEL COST
6,695	889	125,635 km	$42,580

THE THREE MOST IMPORTANT FINDINGS

1 | SCALE OF CONTRIBUTION
6,695 volunteer hours were reported across 59 activities, supported by 889 volunteer attendances. The work required 125,635 km of group travel and $42,580 in reported fuel costs.

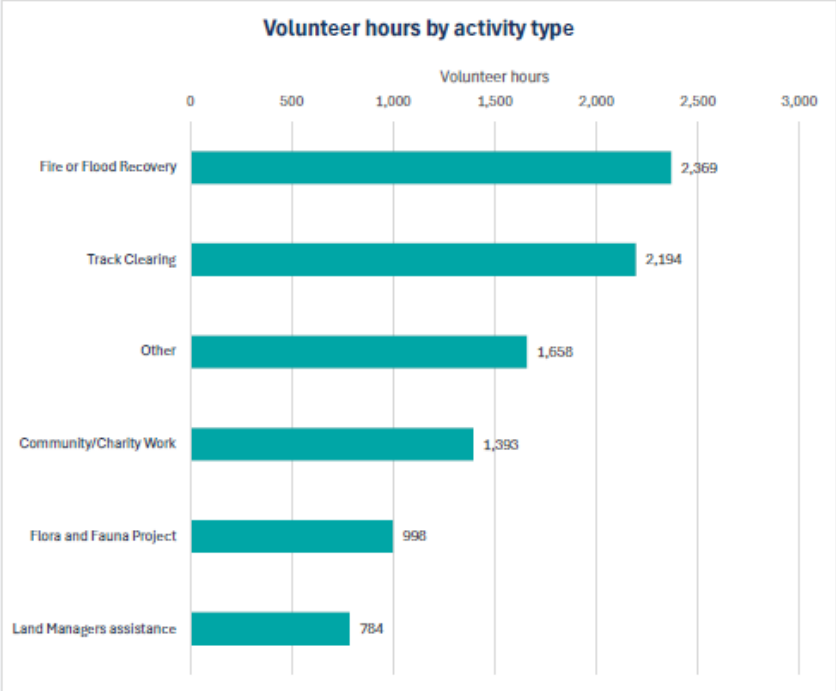
2 | EMERGENCY RECOVERY BECAME THE 2026 PRIORITY
2,369 hours from 20 responses — 35% of all reported hours and 54% of volunteer attendances.

3 | DELIVERY IS CONCENTRATED
2,224 hours came from 23 Melbourne Jeep Owners Club/Group responses — 33% of reported hours. This is a major delivery strength and a resilience consideration if broader club participation is a goal.

VOLUNTEER HOURS BY ACTIVITY TY

Activity type	Hours	Share of total
Fire or Flood Recovery	2,369	35%
Track Clearing	2,194	33%
Other	1,658	25%
Community/ Charity Work	1,393	21%
Flora and Fauna Project	998	15%
Land Managers assistance	784	12%

Note: activity selections are multi-select; category hours overlap and must not be added together.



Appendix 3 - Policies approved, updated, drafted and reviewed

Policy	Policy Title	Status
1	Policy and procedures policy	Final
2	Board office bearers policy - position statements	Final
5	Board code of conduct	Final
	Board induction policy	Reviewed
	Conduct of meetings policy	Reviewed
8	Board attendance policy	Final
9	Conflict of interest policy	Final
10	Confidentially policy	Final
11	Misconduct policy	Final
12	Governance policy	Final
13	Transparency and accountability policy	Final
	Code of ethics (Investment)	Draft
	Privacy policy	Draft
16	Budget planning policy	Final
17	Financial controls policy	Final
	Reimbursement and expenses policy	Reviewed
	Acceptable use of vehicles and equipment policy	Draft
	Fraud risk management policy	Draft
	Acceptable use of electronic media policy	Draft
	Professional development policy	Draft
	Employment of Senior Exec policy	Draft
24b	Recruitment Policy - Staff	Final
	Risk management policy	Draft
	Occupational health and safety policy (non office/RTO)	Draft
	Flexible hybrid remote working policy	Draft

Appendix 4 – Vic. 4WD Centre – extract of financial report

Income Statement

Victorian 4WD Centre
For the year ended 30 June 2026

	2026	2025
Total Income	-	-
Expenses		
Accounting & Audit Fees	480	-
Fit-out Expenses - Amenities	168	-
Subscriptions	382	-
Total Expenses	**1,030**	**-**
Net Profit/(Loss) for the Year	**(1,030)**	**-**
Undistributed Income	**(1,030)**	**-**

Balance Sheet

Victorian 4WD Centre
As at 30 June 2026

	30 JUNE 2026	30 JUNE 2025
Assets		
Current Assets		
Bank Accounts		
PMC Bank Account	11,131	18,973
Total Bank Accounts	**11,131**	**18,973**
Current Tax Assets		
GST	472	-
Total Current Tax Assets	**472**	**-**
Total Current Assets	**11,603**	**18,973**
Non-Current Assets		
Property, Plant and Equipment	1,247,382	1,217,542
Total Non-Current Assets	**1,247,382**	**1,217,542**
Total Assets	**1,258,985**	**1,236,515**
Net Assets	**1,258,985**	**1,236,515**
Partners' Funds		
Undistributed Income	(931)	99
Partner Accounts	1,259,916	1,236,416
Total Partners' Funds	**1,258,985**	**1,236,515**

Partner Accounts

Victorian 4WD Centre
For the year ended 30 June 2026

	2026	2025
Partner Accounts		
Partner Accounts Summary		
Opening Balance	1,236,416	1,216,851
Funds Introduced	23,500	20,000
Funds Drawn	-	(435)
Total Partner Accounts Summary	**1,259,916**	**1,236,416**
Detailed Partner Accounts		
Four Wheel Drive Victoria		
Opening Balance	618,302	608,520
Capital Contributed	10,000	10,000
Drawings	-	(217)
Total Four Wheel Drive Victoria	**628,302**	**618,302**
Land Rover Owners Club of Victoria Inc.		
Opening Balance	618,114	608,331
Capital Contributed	13,500	10,000
Drawings	-	(217)
Total Land Rover Owners Club of Victoria Inc.	**631,614**	**618,114**
Total Detailed Partner Accounts	**1,259,916**	**1,236,416**

The full financial report is available online at: Four Wheel Drive Victoria - Annual General Meeting