

GOLD COAST PICKLEBALL ASSOCIATION INC.

ABN: 23 315 313 698

INDEPENDENT AUDITORS' REVIEW REPORT

To the Members of Gold Coast Pickleball Association Inc.

Report on the Financial Report

We have reviewed the accompanying Financial Report of Gold Coast Pickleball Association Inc., which comprises the assets and liabilities statement as at 30th June 2025, the income and expenditure statement and the statement of changes in equity for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the certificate by the Management Committee.

Directors' Responsibility for the Financial Report

The Management Committee of the Association are responsible for the preparation of the Financial Report that gives a true and fair view in accordance with Australian Accounting Standards and the *Associations Incorporation Act (Qld) 1981*, and for such internal control as the Management Committee determine is necessary to enable the preparation of the Financial Report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the Financial Report based on our review. We have conducted our review in accordance with Auditing Standard on Review Engagements *ASRE 2410 Review of a Financial Report Performed by the Independent Auditor of the Entity*, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the Financial Report is not in accordance with the *Associations Incorporation Act (Qld) 1981*, including: giving a true and fair view of the Association's financial position as at 30th June, 2025, and its performance for the year ended on that date; and complying with the Australian Accounting Standards. ASRE 2410 requires that we comply with the ethical requirements relevant to the review of the Financial Report.

A review of the Financial Report consists of making enquiries, primarily of persons responsible for the financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Independence

In conducting our review, we have complied with the independence requirements of the *Associations Incorporation Act (Qld) 1981*. We confirm that the independence declaration required by the *Associations Incorporation Act (Qld) 1981*, which has been given to the Management Committee of Gold Coast Pickleball Association Inc., would be in the same terms if given to the Management Committee as at the time of this Auditors' Report.

Basis of Accounting and Restriction on Distribution

Without our opinion, we draw attention to Note 1 to the Financial Report, which describes the basis of accounting. The Financial Report has been prepared to assist the Gold Coast Pickleball Association Inc. to meet the requirements of the *Associations Incorporation Act (Qld) 1981*. As a result, the Financial Report may not be suitable for any other purpose.

Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the Financial Report of Gold Coast Pickleball Association Inc. is not in accordance with the *Associations Incorporation Act (Qld) 1981* including:

- (a) giving a true and fair view of the Association's financial position as at 30th June 2025, and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards.

Comparatives

Without modifying our opinion, we draw attention that as we did not review the prior year's Financial Report we therefore cannot verify the comparative balances.



Leon C. Nantes

A Registered Company Auditor - 523666



RWM Accountants

Dated this 18th day of November, 2025

Level 18

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