

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF QUEENSLAND MASTERS ATHLETICS ASSOCIATION INC.**

Opinion

I have audited the financial report of Queensland Master Athletics Association Inc (the Entity), which comprises the statement of financial position as at 31 March 2026, the statement of income & expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and managements' assertion statement.

In my opinion, except for the effect on the financial statements of the below qualification, the accompanying financial report presents fairly, in all material respects, (or gives a true and fair view of) the financial position of the Entity as at 31 March 2026, and (of) its financial performance and its cash flows for the year then ended in accordance with the Associations Incorporation Act 1981 (Qld).

Basis of Qualified Opinion

The Entity has determined that it is impracticable to establish total control over the collection of revenue, other than grant and interest revenue, prior to entry into its financial records. Accordingly, as the evidence available to me regarding revenue was limited, audit procedures with respect to revenue had to be restricted to the amounts recorded in the financial records.

I therefore am unable to express an opinion whether revenue of the association recorded, other than grant and interest revenue, is complete. I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Entity in accordance with 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter – basis of accounting

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Entity to meet the requirements of the applicable legislation. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibilities of management and those charged with governance for the financial report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using

the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the financial report

My 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 my 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.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of my auditor's report.

A handwritten signature in black ink, appearing to read 'Daniel Mellish', is positioned above the printed name.

Daniel Mellish

CA, Member no: 47066

20 July 2026

1 Rose Street, WOOLLOOWIN QLD 4030