ATTACHMENT – PRESIDENT'S REPORT

ANNUAL GENERAL MEETING

DATE – 19th May 2026

MEETING OPENED – 6.33pm, Chaired by S Turner

PRESENT – Scott Turner, Paul Bradford, Norm Headford, Ben Robinson, Ben Baum, Blake Donovan, Ben Franklin, Jamie Black, Tony Webb, Mark Cribb, Eddy Boston, Karen Wilson, Kerri Vagg

APOLOGIES – Mike Kelly, Lincoln Raudonikis, Michael Broadbent, Al Kirchen, Ken Jones
Moved Ben Robinson, 2nd Ben Franklin that apologies be accepted. Carried.

MINUTES FROM 2025 AGM – Moved Paul Bradford, 2nd Ben Franklin – that the minutes of the 2025 Annual general meeting be adopted. Carried.

ANNUAL REPORTS

PRESIDENTS REPORT – Scott Turner – Sent to all committee members via email and is attached.

Moved Tony Webb, 2nd Ben Robinson - that the report be received and noted. Carried.

VICE PRESIDENT SENIOR REPORT – **Paul Bradford**. Verbal report provided.

VICE PRESIDENT JUNIOR REPORT – **Mike Kelly.** Apology.

SECRETARY – **Vacant - Nil**

TREASURER – **Norm Headford**. Audited financial reports for the year ended 31 March were sent to all committee members prior to the meeting. Hard copy tabled at the meeting. A copy of the audited statements and Auditor's opinion is attached.

Treasurer's Key Points:

- The Club finished the 2024-25 Financial Year on 31 March 2025 with a Net Profit of $17,539.
- The Club's financial position is strong with $425,079 in various bank accounts and term deposits as at 31 March 2025.
- The Club's Total Income for the year was $212,608 with the main source of income being registration fees of $135,152.
- This was supplemented by income from sponsorships, merchandise sales, raffles, 100 Club, the Canteen and interest on term deposits.

Recommended
THAT:

1. The Treasurer's Report for the 2025-26 Financial Year be noted and adopted.
2. The committee determines that the Association is not a reporting entity and that the financial statements should be prepared in accordance with the accounting policies as outlined in Note 2 to those financial statements.
3. The audited financial statements as prepared by WCA Chartered Accountants be adopted as fairly representing the financial position of Ballina Touch Association as at 31 March 2026 and its performance for the year ended on that date.
4. As at the date of the audited financial statement, there are reasonable grounds to believe that Ballina Touch Association inc. will be able to pay its debts as and when they fall due.

Moved Paul Bradford, 2nd Ben Robinson. Carried.

COMPETITION DIRECTOR – Ben Robinson – Verbal report on the highlights from the year provided.

TECHNICAL DIRECTOR – Jamie Black - Verbal report on the highlights from the year provided.
Referees – Ben Baum. Verbal report on the highlights from the year provided.

REPRESENTATIVE DIRECTOR – Mike Kelly – Apology.

ENGAGEMENT DIRECTOR – Mark Cribb - Verbal report on the highlights from the year provided.

SPORTS CLUB – Tony Webb/Blake Donovan - Verbal report on the highlights from the year provided.

ATTACHMENT – PRESIDENT'S REPORT

LIFE MEMBERSHIP – Nominations for Life Membership of the association for Darryl Baker and David Jansson were moved at the 2025 AGM.

Moved Blake Donovan, 2nd Jamie Black - That Darryl Baker and David Jansson be awarded Life Membership of Ballina Touch Association. Carried.

Two nominations for life membership of the association were received:

That Kathryn Hofmeyer be nominated for life membership of Ballina Touch Association. Moved Scott Turner, 2nd Jamie Black. Carried.

That Anne Drinkwater be nominated for life membership of Ballina Touch Association. Moved Paul Bradford, 2nd Tony Webb. Carried.

These nominations will be considered at the 2027 AGM.

ALL POSITIONS DECLARED VACANT AND NEW NOMINATIONS CALLED FOR

Nominations for Office bearers to be elected were received by the due date as follows for 2026/2027:

Position	**Name**	**Nominated By**	**2nd By**
President	Scott Turner	Scott Turner	Damien Hofmeyer, Kathryn Hofmeyer
Secretary	Nil		
Treasurer	Norm Headford	Norm Headford	Tony Webb, Ben Robinson
Vice President Seniors	Paul Bradford	Paul Bradford	Scott Turner, Tony Webb
Vice President Juniors	Nil		
Competitions Director	Ben Robinson	Ben Robinson	Scott Turner, Tony Webb
Technical Director	Jamie Black	Jamie Black	Damien Hofmeyer, Scott Turner
Referee Director	Nil		
Juniors Director	Nil		
Women's Director	Nil		

There being only one nominee for each position available, all those nominated were declared elected unopposed.

In accordance with the constitution, those positions not filled via the election process will become casual vacancies and the incoming committee will determine how/if they are to be filled.

NEXT ANNUAL GENERAL MEETING – 21st APRIL 2027

MEETING CLOSED – 7:03pm

ATTACHMENT – PRESIDENT'S REPORT

Ballina Touch Annual General Meeting

19 May 2026

President's Report

The 2025/26 season has seen our club continue to build on the successes of recent years in all aspects of our operations. The dedication and commitment of our volunteers and our committee structure adopted for the 2024/25 year and are the primary reasons for these successes.

Highlights for the year include:

- Improved governance of the Association including:
    - An Audit of club finances conducted for the first time in a very long time.
    - Making better use of the functionality of the financial management software used to manage our activities.
    - Committee meeting minutes published to members on our website.
    - improvements to the format and reporting of committee meetings (e.g. declarations of interest)
    - Improvements to the management of cash and other transactions associated with the representative program
- Increasing interest from the local business community in getting involved with the club as sponsors.
- Strong levels of satisfaction with our junior competition and representative programs based on feedback through participant surveys.
- Continued strong numbers in our Friday night junior competition with double-header rounds and a changed finals format well received.
- Strong performances at Senior State Cup, Northern Eagles Junior Championships and Junior State Cup by our representative sides with the club winning 3 divisions at SSC, winning the Champion Affiliate at Northern Eagles Junior Championships and many teams having their strongest ever performances at those events.
- Improved infrastructure and support to representative teams, especially juniors, at representative events.
- Progress with influencing positive changes at the Sports Club.

I want to thank everyone that has been involved with the committee - whether in formal roles or not, for your support during the year and for your continuing support of the changed committee structure.

Our standing in the Ballina community continues to be strong and it was great to see the video produced by Cherry Street, our major sponsor, so well received by the community in general.

Financials

Our Treasurer has presented our financial reports and Audit for the year showing our financial position remains strong with a profit of $17,539 for the year and total members' funds of $425,079 available.

ATTACHMENT – PRESIDENT'S REPORT

The Auditor did experience some challenges completing the audit but this was a function of some coding issues within the software and clarifying the starting point given we had not had an audit for so long.

Moving forward the incoming committee should consider having an Audit undertaken on a more regular basis. It has been far too long since the last one and a frequency of perhaps every 2 years might be appropriate. The Auditor has also made some recommendations on how to strengthen our processes and the incoming committee should also consider adopting these moving forward.

Representative Programs

Results from our representative teams continue to improve and are reflective of the commitment of our players, coaches, parents and referees alike.

Winning 3 Divisions at Senior State Cup – Women's U20 Plate, Women's Open Div B Plate and Men's O40's Plate saw the club have its best ever result in the Club Championship at that event.

Winning the Champion Affiliate at the Northen Eagles Junior Championships was the first time the club has won that title on its own.

The introduction of a Head Coach for the club has been a great success and provides the Foundation for continued improvement moving forward. There needs to be a continued focus on coach development and a clear development program for the club as a whole. In particular our U10 and U12 representative sides need further support with skill development, mental approach and game understanding. Development of those characteristics in these age groups is the foundation for success in older age groups and we can build significantly on what is already in place.

Competition Challenges

Whilst interest remains strong in Touch Football and our competitions, there are some issues and threats that are emerging and need to be considered moving forward.

1. The end of season survey for participants identified 2 areas that need to be looked at for the 2026-27 season:
   - Widening gap between strongest teams and those looking for a more social experience. This is heavily influenced by the number of representative players that some teams have.
   - Disappointment in the number of washed our rounds due to wet weather.

2. Threats from other sports such as OZ-Tag which are growing in popularity and looking to establish more competitions in the immediate region, including for juniors.

3. Cost of living pressures. Whilst the results from the survey showed the majority of our members regard our competition as value for money compared to other sports, we should look at pricing. Players now need to have TFA and NSW Touch membership on top of our competition fees and nearby affiliates – Lismore and Evans Head, have cheaper fee structures than Ballina, It is also understood that the OZ-Tag fee structures are cheaper than Touch.

These matters need to be considered by the incoming committee in formulating our competitions for the 2026-27 season.

ATTACHMENT – PRESIDENT'S REPORT

Saunders Oval Facilities

We finally were able to use the full facility again as of the end of January 2026 following the ground renovations on that part of the facility fronting Swift Street. Whilst the fields are now very well grassed and level, it remains to be seen how well they handle extended periods of wet weather.

The upgrade of the clubhouse has finally reached a point where Council is investing in the planning stage. A number of meetings and representations have been held and this will now be a continuing activity for the incoming committee. It has been made clear that the construction cost of any upgrade will only occur through a grant of some sort.

Whilst the club has previously committed to making a financial contribution to the construction cost of an upgrade, given that Council does not have any funds to contribute towards construction and would be reliant on receiving a suitable and substantial grant, it could be a long time before we see any actual works undertaken.

The biggest need for the Association is larger and more suitable storage especially for our trailer, golf cart, line marker and mower. We cannot afford to wait years for this in the hope that it might happen. The Council has identified that it may be prepared to support construction of a shed to provide increased storage and is currently looking at what approval process would be needed. If this option proves viable, this may be a better use of Association funds and would most certainly be achievable in a much shorter timeframe than the proposed clubhouse renovation.

Challenges and Focus for 2026/27

There are a number of matters that have commenced or will commence during the term of the incoming committee.

1. NSW Touch – New Executive and Governance Structures

   NSW Touch has been on a journey of transformation over the last 12-18 months. Following a detailed review, they are moved to a company structure limited by guarantee and have adopted a new management structure with a CEO. Dean Russell, the long term General Manager at NSW Touch has moved to a new role with Touch Football Australia and Daniel Rushworth is the new CEO of NSW Touch.

   I want to acknowledge the support and guidance that myself personally and Ballina Touch generally has received from Dean Russell during his tenure as General Manager. Dean has assisted with some fairly controversial matters at times and has always been very approachable and available on any matter.

   I would also like to congratulate Daniel Rushworth on his appointment. Daniel is not new to Touch and in his previous term of employment with NSW Touch was also a support to our association travelling up here to run coaching courses and clinics and generally support our affiliate. He is a great choice to lead NSW Touch in this next phase.

   One particular matter that needs to be a strong focus for 2026-27 for the incoming committee is the NSW Touch review of regional boundaries and structures. Our Association and in particular parents of aspiring young representative players have long had issues with various aspects of the Northern Eagles set-up. This will be the opportunity to positively influence changes - because changes are afoot.

ATTACHMENT – PRESIDENT'S REPORT

2. Referee Development

   The development of our referees needs to be a focus for the coming year. We have strong numbers of new young referees coming into the club each year but struggle to convert this into good numbers that commit to ongoing development and progression to consistently refereeing at representative tournaments and beyond.

   What is required is a specific program to engage with all referees and support them to develop and achieve higher qualifications etc.

   Having said that I wish to acknowledge all of those referees that were part of our Association this last season, whether reffing at club level, representative tournaments, NTL or gala days. Without our Referees, we do not get to play.

3. 50 Years Anniversary

   The club's 50 year anniversary will occur with the 2027-28 season. As such the 50th year for the club will be the 2026-27 season. As a club we need to start planning some celebrations and rather than go into detail here with a lot of ideas that I have, a sub-committee would be a way to harness the ideas that I'm sure lots of people have and get a plan together of how we will celebrate.

Once again thank you to everyone that has contributed to the club over the past year – no matter how big or small your involvement has been. We continue to grow and succeed on the back of committed and passionate volunteers, co-operation and working together. I look forward to working with the incoming committee in whatever position I am appointed to for the coming year.

Scott Turner

President – Ballina Bull Sharks

ATTACHMENT – Audited Financial Statements

Ballina Touch Association Incorporated

ABN 85 397 162 442

Financial Statements

For the Year Ended 31 March 2026

ATTACHMENT – Audited Financial Statements

Ballina Touch Association Incorporated

ABN 85 397 162 442

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For the Year Ended 31 March 2026

ATTACHMENT – Audited Financial Statements

Ballina Touch Association Incorporated

ABN 85 397 162 442

Statement of Profit or Loss

For the Year Ended 31 March 2026

	2026 $	2025 $
Income		
Bar sales	**6,718**	4,531
Canteen outsourced	**2,000**	3,000
Finance income	**14,210**	5,970
Fundraising and donations	**9,146**	11,436
Grants	-	2,950
JSC Income	**26,065**	5,038
Merchandise sales	**7,023**	-
Other income	**2,675**	3,505
Registration fees	**135,152**	156,782
Sponsorship	**6,400**	8,445
Tournament income	**3,219**	4,287
Total income	**212,608**	205,944
Expenditure		
Administrator	-	2,450
Affiliation and insurance	**4,145**	33,645
Bank charges	**758**	39
Bar purchases	**6,369**	3,157
Cleaning	**2,318**	1,732
Depreciation	**4,704**	-
Electricity and gas	**6,822**	11,560
Equipment	**5,381**	8,203
Field and maintenance expenses	**1,322**	542
General Competition expenses	**20,649**	27,508
Insurance	**1,220**	-
Junior state cup expenses	**23,719**	34,188
Merchandise purchases	**9,052**	773
Player assistance	-	3,050
Prizes and trophies	**12,616**	5,509
Raffle expenses	**2,091**	1,750
Referees fees and expenses	**44,633**	36,075
Representative co-ordinator	**1,300**	-
Senior state cup expenses	**1,133**	9,610
Sponsorship expenses	**14,848**	2,391
Subscriptions	**1,688**	1,002
Subsidies state cup	**24,500**	-
Sundry expenses	**1,502**	2,007
Telephone and internet	**1,409**	1,244
Training and development courses	**2,900**	3,246
Total expenses	**195,069**	189,681
Profit/(loss)	**17,539**	16,263

The accompanying notes form part of these financial statements.

ATTACHMENT – Audited Financial Statements

Ballina Touch Association Incorporated

ABN 85 397 162 442

Statement of Financial Position

As At 31 March 2026

	Note	2026 $	2025 $
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	108,719	94,348
Financial assets	4	318,534	308,724
TOTAL CURRENT ASSETS		427,253	403,072
NON-CURRENT ASSETS			
Plant and equipment	5	17,232	10,081
TOTAL NON-CURRENT ASSETS		17,232	10,081
TOTAL ASSETS		444,485	413,153
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	6	19,406	5,613
TOTAL CURRENT LIABILITIES		19,406	5,613
TOTAL LIABILITIES		19,406	5,613
NET ASSETS		425,079	407,540
MEMBERS' FUNDS			
Retained profits		425,079	407,540
TOTAL MEMBERS' FUNDS		425,079	407,540

The accompanying notes form part of these financial statements.

Ballina Touch Association Incorporated

ABN 85 397 162 442

Statement of Changes in Equity

For the Year Ended 31 March 2026

2026

	Retained Earnings $	Total $
Balance at 1 April 2025	**407,540**	**407,540**
Profit/(loss)	**17,539**	**17,539**
Balance at 31 March 2026	**425,079**	**425,079**

2025

	Retained Earnings $	Total $
Balance at 1 April 2024	391,277	391,277
Profit/(loss)	16,263	16,263
Balance at 31 March 2025	407,540	407,540

The accompanying notes form part of these financial statements.

ATTACHMENT – Audited Financial Statements

Ballina Touch Association Incorporated

ABN 85 397 162 442

Notes to the Financial Statements

For the Year Ended 31 March 2026

The financial statements cover Ballina Touch Association Incorporated as an individual entity. Ballina Touch Association Incorporated is a not-for-profit Association incorporated in New South Wales under the *Associations Incorporation Act (NSW) 2009 and Associations Incorporation Regulation (NSW) 2010* ('the Act').

Ballina Touch Football Club's focus is on organising, promoting and facilitating the sport of Touch Football. The Club's principal activities include: Ballina Touch Football Club's focus is on organising, promoting and facilitating the sport of Touch Football. The Club's principal activities include:

- Organising Competitions: Running regular weekly, mixed, adult and junior competitions.
- Game Day Management: Providing fields, marking, lights and scorekeeping services in a social, evening format under lights.
- Referee & Coaching Development: Recruiting, training and providing official accreditation for referees and coaches
- Player & Talent Development: Offering junior clinics and talent identification with paths leading to participation at Representative level
- Event Hosting: Hosting tournaments
- Social & Community Engagement: Promoting a family-friendly atmosphere, with canteen services, as part of a "night out" social culture, including All Abilities programs.
- Safety & Compliance: Ensuring fields are safe (checking for hazards) and enforcing competition rules to maintain the game's low-contact, safe nature.

The functional and presentation currency of Ballina Touch Association Incorporated is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

In the opinion of the Committee of Management, the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Act.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures.*

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Material accounting policy information is consistent with prior reporting periods unless otherwise stated.

The financial statements and material accounting policies all comply with the recognition and measurement requirements in Australian Accounting Standards.

Ballina Touch Association Incorporated

ABN 85 397 162 442

Notes to the Financial Statements

For the Year Ended 31 March 2026

2 Material Accounting Policy Information

(a) Revenue and other income

Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of control of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Association are:

Member Registration Fees

Member registration fees arise from the clubs membership systems, notably the NRL's Mysideline Competition and the Participant Membership System. The collected fees are deposited directly into the Associations account from the membership systems.

Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

(b) Income tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

(d) Volunteer services

No amounts are included in the financial statements for services donated by volunteers.

(e) Property, plant and equipment

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Ballina Touch Association Incorporated

ABN 85 397 162 442

Notes to the Financial Statements
For the Year Ended 31 March 2026

2 Material Accounting Policy Information

(e) Property, plant and equipment

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Association, commencing when the asset is ready for use.

(f) Financial instruments

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL

Amortised cost

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Fair value through other comprehensive income

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

The financial liabilities of the Association comprise trade payables, bank and other loans and lease liabilities.

(g) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and subject to an insignificant risk of change in value.

ATTACHMENT – Audited Financial Statements

Ballina Touch Association Incorporated

ABN 85 397 162 442

Notes to the Financial Statements

For the Year Ended 31 March 2026

3 Cash and Cash Equivalents

	2026 $	2025 $
Cash at bank and in hand	**108,719**	94,348
Total cash and cash equivalents	**108,719**	94,348

4 Financial Assets

	2026 $	2025 $
CURRENT		
Term deposits	**318,534**	308,724
Total financial assets	**318,534**	308,724

5 Property, Plant and Equipment

PLANT AND EQUIPMENT		
Plant and equipment		
At cost	**21,936**	10,081
Accumulated depreciation	**(4,704)**	-
Total plant and equipment	**17,232**	10,081
Total property, plant and equipment	**17,232**	10,081

6 Trade and Other Payables

	2026 $	2025 $
CURRENT		
GST payable	**8,136**	5,743
Other payables UD1	**150**	150
Other payables	**11,120**	(280)
Total trade and other payables	**19,406**	5,613

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

7 Contingencies

In the opinion of the Committee of Management, the Association did not have any contingencies at 31 March 2026 (31 March 2025:None).

8 Events After the End of the Reporting Period

The financial report was authorised for issue on 19 May 2026 by the Committee of Management.

Ballina Touch Association Incorporated

ABN 85 397 162 442

Notes to the Financial Statements

For the Year Ended 31 March 2026

8 Events After the End of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

9 Statutory Information

The registered office and principal place of business of the company is:

Ballina Touch Association Incorporated
1 Canal Road
BALLINA NSW 2478

Ballina Touch Association Incorporated

ABN 85 397 162 442

Statement by Members of the Committee

The committee has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

In the opinion of the committee the financial report as set out on pages 1 to 8:

1. presents fairly the financial position of Ballina Touch Association Incorporated as at 31 March 2026 and its performance for the year ended on that date.

2. at the date of this statement, there are reasonable grounds to believe that Ballina Touch Association Incorporated will be able to pay its debts as and when they fall due.

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

President S. Tanner.

Treasurer

19/5/2026

Dated 19/5/2026

audit & assurance services

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BALLINA TOUCH ASSOCIATION INCORPORATED

Qualified Opinion

We have audited the financial report of Ballina Touch Association Incorporated (the Entity), which comprises the statement of financial position as at 31 March 2026, statement of profit or loss, statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of material accounting policies, and the Committee Statement.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial report of the entity presents fairly, in all material respects, the financial position of the entity as at 31 March 2026 and its financial performance for the year ended in accordance with the *Associations Incorporation Act 2009*.

Basis for Opinion

It was not practicable to obtain sufficient supporting documentation for certain opening balances recorded in the accounting records. Accordingly, our audit processes relating to these balances were limited to the amounts recorded by the entity

It was not practicable to establish effective accounting controls over all cash receipts prior to their entry into the entities accounting records. Accordingly, it was not practicable in our examination relating to such receipts to obtain supporting documentation for the membership fees systems and all other streams of revenue. Accordingly our audit procedures relating to receipts and revenue items were limited to the balances and amounts recorded by the entity.

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 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 our audit of the financial report in Australia. We have also fulfilled our other 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.

Other Information

The Committee of the Entity are responsible for the other information. The other information comprises the information included in the Entity's annual report for the year ended 31 March 2026 but does not include the financial report and our auditor's report thereon.

REGISTERED COMPANY AUDITORS
SI Trustum BBus, CA, DipFP
TL Kirkland BBus, CA
MP McNamara BBus, CA

SMSF AUDITORS
SI Trustum BBus, CA, DipFP
MJ Gahan BBus, CA, DipFP

Lismore Office
62 Woodlark St
PO Box 198
Lismore NSW 2480
t 02 6621 2581

Ballina Office
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BALLINA TOUCH ASSOCIATION INCORPORATED

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the financial report in accordance with the *Associations Incorporation Act 2009* and for such internal control as management determines is necessary to enable the preparation of the 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 related 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

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 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 the financial report.

A further description of our 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 our auditor's report.

wca audit & assurance services pty ltd
Authorised Audit Company

MARTIN P McNAMARA
Director
Dated:

REGISTERED COMPANY AUDITORS
SI Trustum BBus, CA, DipFP
TL Kirkland BBus, CA
MP McNamara BBus, CA

SMSF AUDITORS
SI Trustum BBus, CA, DipFP
MJ Gahan BBus, CA, DipFP

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More than just Numbers

ATTACHMENT – Audited Financial Statements

AUDIT CLOSING REPORT

BALLINA TOUCH ASSOCIATION INCO
YEAR ENDING 31 MARCH 2026

11 May 2026

WCA Audit & Assurance Services Pty Ltd
ABN 36 151 395 407
Authorised Audit Company Number 419313

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audit & assurance services

11 May 2026

REGISTERED COMPANY AUDITORS
SI Trustum BBus, CA, DipFP
TL Kirkland BBus, CA
MP McNamara BBus, CA

SMSF AUDITORS
SI Trustum BBus, CA, DipFP
MJ Gahan BBus, CA, DipFP

Ballina Touch Association Incorporated
PO Box 505
BALLINA NSW 2478

Dear Sir/Madam

RE: Audit of 31 March 2026 Financial Statements

We have completed our audit of Ballina Touch Association Incorporated financial report for the year ended 31 March 2026 in accordance with professional standards. We have issued an modified audit opinion on the audit of the entity's financial report.

We take this opportunity to report on the results of our audit of the entity's accounting records.

The matters raised in this report arise from our financial report audit and relate to matters that we believe need to be brought to your attention.

We would like to express our appreciation for the cooperation and assistance that we received during the course of our audit from management and staff.

We shall be pleased to discuss with you further any matters mentioned in this report at your convenience.

Yours faithfully,

WCA Audit & Assurance Services Pty Ltd.
Authorised Audit Company

Martin McNamara
Director

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Audit scope, independence, and other matters

Scope of our Audit and Audit Approach

Our audit was conducted in accordance with Australian Auditing Standards and was designed to obtain reasonable assurance that the financial report is free of material misstatement. This involved us making an assessment of the risk of material misstatement, whether due to fraud or error, and then applying audit procedures, using our professional judgment, to mitigate that risk. An audit is not designed to identify matters that may be of interest to management in discharging its responsibilities. Absolute assurance is not possible due to the inherent limitations of an audit and of internal control, resulting in the unavoidable risk that some material misstatements may not be detected.

Compliance with Laws and Regulations

During the course of our audit we have not become aware of any non-compliance with applicable laws or regulations that would have an impact on the determination of material amounts and other disclosures in the financial report.

Auditor Independence

We confirm that, as at the date of this report, the engagement team and others in the audit firm have complied with the relevant ethical requirements regarding independence and have communicated all relationships and other matters that in the auditor's professional judgement may reasonably be thought to bear on independence and associated safeguards, as necessary.

Accounting Policies, Estimates and Financial Report Disclosures

As part of our audit process, we review the accounting policies, estimates and disclosures in the financial report. We consider that the accounting policies adopted by the entity in the preparation of the financial statements are appropriate to the particular circumstances of the entity. There were no changes in accounting policies adopted during the year, and no significant or material changes in estimates or judgements during the year.

Audit Opinion

We intend to issue a modified audit opinion on the financial report.

Fraud

We are required by Auditing Standards to consider the risk of fraud in planning the nature and extent of our audit tests. During the course of our audit we have not been advised or become aware of any incidence of fraud. Because fraud is deliberate, there are always risks that material misstatements, fraud and other illegal acts may exist and not be detected by our audit of the financial report.

Going Concern

We have considered the entity's ability to continue its operations as a going concern. During our audit, we did not identify any circumstances, conditions or events, that cast significant doubt on the ability of the entity to continue as a going concern.

Summary of significant and other audit matters

Significant Audit Matter

Opening Balances

During the audit we noted that supporting documentation and reconciliations relating to the entities opening balances were limited in certain areas. As a result of these limitations, there is a risk that opening balances may not be fully supported.

Recommendation

It is recommended that the recorded opening balances in MYOB are reconciled to the prior years signed financial statements. Any variances between these should be identified, investigated and appropriately documented to ensure that the accounting records maintain accuracy and consistency with the financial statements.

Cash Receipts

Due to the nature of this type of organisation and its various forms of revenue, it is not always practical to maintain effective controls and systems for all forms of cash receipts. Accordingly, there is a risk that cash receipts may not be fully supported or verifiable independently.

Recommendation

It is recommended that the organisation continues to strengthen controls over cash and receipts handling and procedures where practical. This may include introducing procedures or systems such as timely banking of funds and maintaining supporting documentation for cash items received.

Other Audit Matters

Depreciation Schedule and Asset Register

During the audit we noted that adjustments were required and subsequently made to the financial statements to recognise asset depreciation and its associated expense as these have priorly not been recorded.

Recommendation

We recommend that the organisation implements an asset register system to accurately record any additions and disposals of assets of the entity, as well as a depreciation schedule to ensure that such assets are appropriately depreciated.

Internal Cybersecurity Risk & Controls Assessment

The increasing sophistication of cyber threats remains a critical concern for organisations, particularly as dependence on digital systems and external partners continues to grow. Financial statement audits, though valuable for identifying control gaps, may not encompass every emerging vulnerability or external risk—especially those requiring specialised expertise.

To maintain a robust security posture, it is essential to continually monitor the organisation's cybersecurity environment and adapt to new developments. Engaging professional advisers with up-to-date knowledge and practical experience can provide independent assessments, uncover hidden weaknesses, and ensure the strategy remains aligned with industry best practices and regulatory expectations.

Audit Observations

During the audit process, we experienced full cooperation from management, with no challenges or impediments affecting our work. The management team was highly responsive and collaborative, ensuring that all necessary information was provided in a timely manner.

Furthermore, no matters regarding the financial report disclosures were identified that require attention or further discussion. The disclosures were found to be clear, comprehensive, and in accordance with regulatory requirements.

The accounting treatments adopted by management are considered suitable and aligned with the entity's specific operational and reporting context. These treatments reflect an accurate and fair representation of the financial position and performance of the entity.

Throughout the course of the audit, there were no unresolved issues or significant disagreements with management concerning accounting principles, audit procedures, or disclosure practices. This harmonious relationship facilitated a smooth and efficient audit process.

Lastly, we did not identify any material factual errors or inconsistencies in the supplementary information provided alongside the financial statements. The supplementary information was consistent with the audited financial statements and provided valuable context.

Upcoming Changes

Presentation and disclosure overhaul

AASB 18 replaces AASB 101 Presentation of Financial Statements and is designed to make financial reports more useful and transparent, especially by improving how results are communicated in the statement of profit or loss. It also triggers changes to other standards — for example, AASB 18 will be retitled *Basis of Preparation of Financial Statements* and updated to include material shifted out of AASB 101. Main changes introduced.

Statement of profit or loss

- All income and expenses must be grouped into operating, investing, or financing categories.
- Two mandatory subtotals are introduced:
  - Operating profit, and
  - Profit before financing and income tax.

  These are aimed at improving consistency and comparability between entities.

Notes to the financial statements

- Entities must disclose management-defined performance measures (MPMs). These are performance metrics created by management but not specified in accounting standards, and must be reconciled to IFRS/AASB-defined measures.

Primary statements and notes presentation

- Greater emphasis on when to aggregate vs. disaggregate information.
- Clarified guidance on whether information belongs in the face of the primary statements or in the notes.
- Extra requirements for transparency of any line items described as "other".

Effective date

- For-profit entities: annual periods beginning on or after 1 January 2027 (early adoption permitted).
- Not-for-profit private sector, public sector, and superannuation entities: annual periods beginning on or after 1 January 2028 (early adoption permitted).

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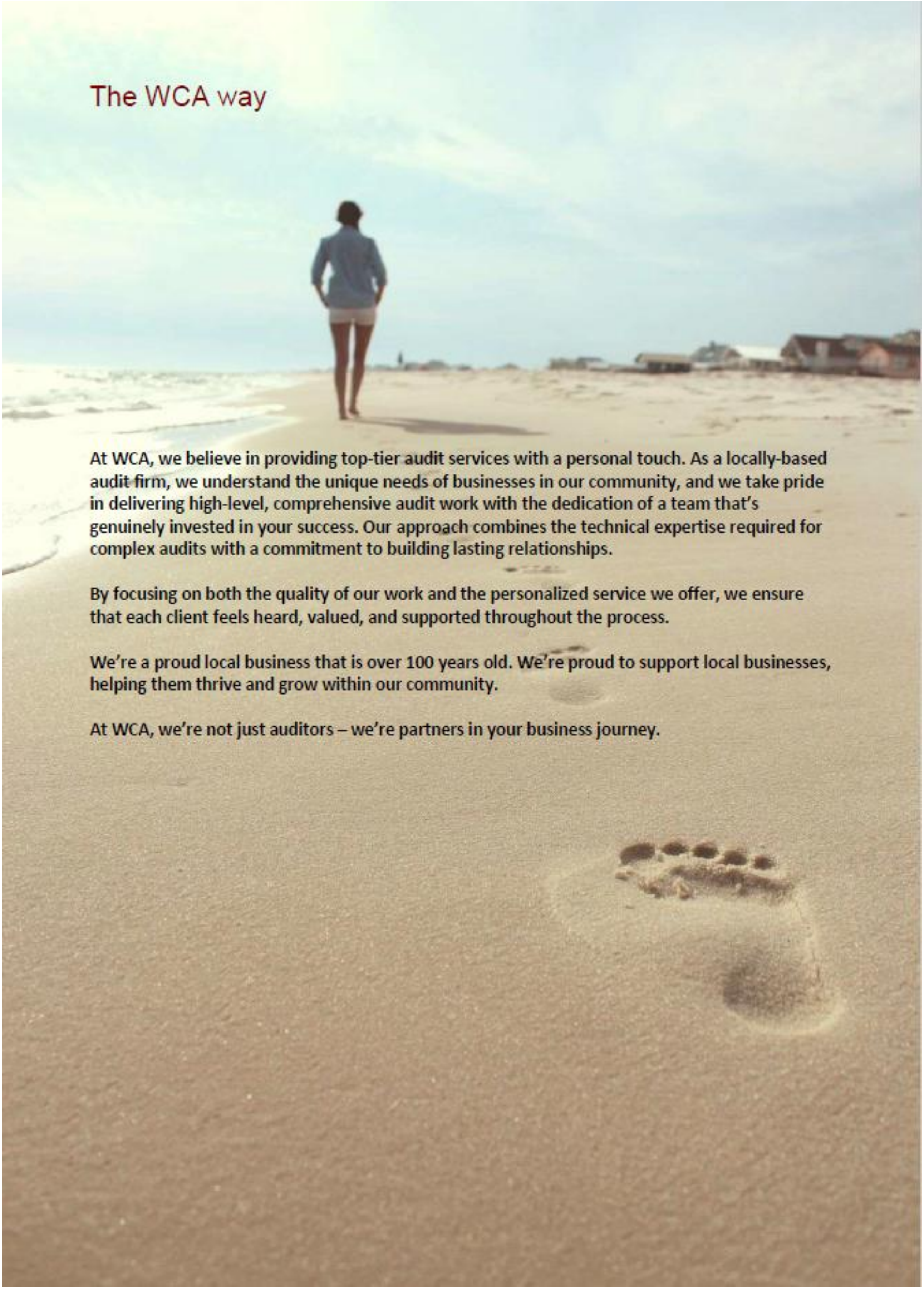

The WCA way

At WCA, we believe in providing top-tier audit services with a personal touch. As a locally-based audit firm, we understand the unique needs of businesses in our community, and we take pride in delivering high-level, comprehensive audit work with the dedication of a team that's genuinely invested in your success. Our approach combines the technical expertise required for complex audits with a commitment to building lasting relationships.

By focusing on both the quality of our work and the personalized service we offer, we ensure that each client feels heard, valued, and supported throughout the process.

We're a proud local business that is over 100 years old. We're proud to support local businesses, helping them thrive and grow within our community.

At WCA, we're not just auditors – we're partners in your business journey.

Disclaimer

A financial report audit is not intended to detect every issue that may be significant to those responsible for governance. As a result, our audit typically does not uncover all such matters. The matters we communicate regarding governance are limited to those that arise during the course of our audit. Liability is limited under a scheme approved by Professional Standards Legislation.

wca chartered accountants