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Report by Auditor

To the Members
Cycle Touring Association of WA (INC)

Re: Independent Audit for Period ending 31 December 2023

Scope

I have audited the Special purpose financial reports of the Cycle Touring Association of WA Inc, and On Your Bike for the year ended 31 December 2023. The Association's committee is responsible for the financial report and has determined that the accounting policies and practices used are consistent with the financial reporting requirements of the Association's constitution and are appropriate to meet the needs of the members. I have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Cycle Touring Association of WA Inc. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for distribution to the members for the purpose of fulfilling the management committee's financial reporting requirements under the Association's constitution. I disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

My audit has been conducted in accordance with Australian Auditing Standards applicable to the audit of special purpose financial reports. My procedures included examination, on a test basis of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial reports are presented fairly.

The financial statement audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In my opinion the special purpose financial reports of Cycle Touring Association of WA Inc, and On Your Bike Tour, presents fairly the financial position of the Cycle Touring Association of WA Inc, and On Your Bike Tour as at 31 December 2023 and the results of their operations for the year then ended.



MARTIN GRAY

B.Bus (Acct), Grad Dip Bus (Mgt), CPA

2 February 2024