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25 January 2026

The Secretary
Cycle Touring Association of W.A. (Inc.)
PO Box 174
Wembley WA 6913

Dear Sir,

Report on the Financial Report of Cycle Touring Association of W.A. (Inc.) for 2025

I have reviewed the accompanying financial report of the Cycle Touring Association of W.A. (Inc.) ("CTA"), which comprises the balance sheets as at 31 December 2025 and the income statements for the year then ended and other explanatory notes for the CTA General, Touring and On Your Bike ("OYB" accounts).

The Responsibility of the CTA Committee for the Financial Report

The CTA Committee is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting report that gives a true and fair view in accordance with Australian Accounting Standards and for such internal control as the responsible entities 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.

Auditor's Responsibility

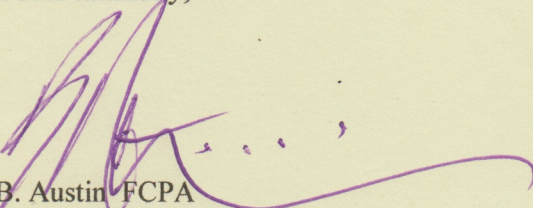
My responsibility is to express a conclusion on the financial report based on my review. I conducted my review in accordance with Auditing Standard on Review Engagements ASRE 2415 Review of a Financial Report: Company Limited by Guarantee or an Entity Reporting under the Associations Incorporation Act 2015 ("the Act"), in order to state whether, on the basis of the procedures described, anything has come to my attention that causes me to believe that the financial report does not satisfy the requirements of the Act including: giving a true and fair view of the registered entity's financial position as at 31 December 2025 and its performance for the year ended on that date; and complying with the Australian Accounting Standards and the Act. ASRE 2415 requires that I comply with the ethical requirements relevant to the review of the financial report. A review of a financial report consists of making enquiries, primarily of persons responsible for 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 me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, we I do not express an audit opinion.

Conclusion

Based on my review, which is not an audit, nothing has come to my attention that causes me to believe that the financial report of Cycle Touring Association of W.A. (Inc.) does not satisfy the requirements of the Act including:

- (a) giving a true and fair view of the registered entity's financial position as at 31 December 2025 and of its financial performance and cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards and the Associations Incorporation Act 2015

Yours faithfully,


B. Austin FCPA
Hon. Auditor