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KADOTA

Not-For-Profit - Association Report

Four Wheel Drive Victoria
ABN 40 891 301 368
For the year ended 30 June 2026

Prepared by Kadota Accounting

Docusign Envelope ID: 44BADD7C-4670-8D23-8094-1ABFEA869CE6

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Committee's Report

Four Wheel Drive Victoria
For the year ended 30 June 2026

Committee's Report

Your committee members submit the financial report of Four Wheel Drive Victoria for the financial year ended 30 June 2026.

Committee Members

The names of committee members throughout the year and at the date of this report are:

Committee Member	Position	Date Started
Simon van den Berg	President	Oct 2025
Gordon Porter resigned as Vice President Mar 2026	Vice President	Sept 2024
Evan Wellard	Treasurer	Oct 2025
Eric Bishop	Board Member	Sep 2024
Robyn Burke	Secretary	Sep 2024
Gareth Milloy	Board Member	Sep 2024
Fred De Gooyer	Board Member	Oct 2025
Carl Costello	Board Member	Oct 2025
Roger Beresford (Casual vacancy)	Board Member	

Meetings of Committee Members

During the financial year, a number of committee meetings were held. Attendances by each of committee member during the year were as follows:

Committee Members Name	Number Eligible to Attend	Number Attended
Simon van den Berg	12	12
Gordon Porter	12	5
Evan Wellard	12	11
Eric Bishop	12	6
Robyn Burke	12	12
Gareth Milloy	12	12
Fred De Gooyer	12	10
Carl Costello	12	11
Roger Beresford	12	2

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Principal Activities

The principal activities of the association during the financial year were to provide support to its members on four wheel drive matters and promote four wheel driving in a sustainable environment.

Significant Changes

There were no significant changes to the association's principal activities during the year. The association reported a surplus of $63,155 compared with a deficit of $54,828 in the previous year, reflecting stronger membership income, increased employee contributions and a reduction in liabilities.

The surplus after providing for income tax for the financial year amounted to, as per below:

Year ended	Year ended
30 June 2026	30 June 2025
63,155	(54,828)

Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

Signed in accordance with a resolution of the Members of the Committee on:

Signed: Signed by: Simon van den Berg A6704E92CE4E44B...

Simon van den Berg (President)

Dated: 22-Oct-2026

Signed: Signed by: 37C331262A8843A...

Evan Wellard (Treasurer)

Dated: 23-Oct-2026

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Income and Expenditure Statement

Four Wheel Drive Victoria
For the year ended 30 June 2026

	2026	2025
Income		
Advertising	4,164	21,012
Chainsaw Courses	47,015	30,255
Donations	-	115
Driver Training Courses	276,297	307,224
Government Program Funding	100,000	-
Membership Fees	274,350	222,241
Publications	330	916
RTO Fees	1,450	3,201
Specialised Courses	-	19,415
Total Income	**703,605**	**604,379**
Less: Cost of Sales		
Purchases	178,283	154,240
Total Cost of Sales	**178,283**	**154,240**
Gross Surplus	**525,323**	**450,138**
Other Income		
Employee Contribution	3,542	1,130
Income (Expenditure) Joint Venture	-	(1,259)
Interest Income	4,508	15,165
Other Income	-	16,754
Total Other Income	**8,050**	**31,790**
Expenditure		
Accounting Fees	5,500	7,108
Advertising	1,142	75
Bank Charges	2,160	1,581
Computer Expenses	574	685
Depreciation	13,394	819
Donations	-	50
Filing Fees	104	102
Insurance	1,890	-
Legal Fees	5,873	-
Office Expenses	4,936	7,286
Property Expenses	30,599	30,764
Relocation Expenses	2,821	-
Repairs & Maintenance	160	449
Salaries & Associated Expenses		
Provision for Annual Leave	(2,741)	(14,664)
Provision for Long Service Leave	-	(38,384)
Provision for Time Off In Lieu	6,281	-

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

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	2026	2025
Superannuation Expenses	35,292	52,165
Wages & Salaries	166,857	293,675
Wages & Salaries - RTO	174,688	162,525
Total Salaries & Associated Expenses	**380,378**	**455,317**
Staff Expenses	2,030	1,203
Subscriptions	5,981	14,651
Telephone and Internet	5,698	5,354
Travel and Accommodation	2,545	3,485
Uniforms	125	2,726
Workcover	4,307	5,101
Total Expenditure	**470,217**	**536,756**
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	**63,155**	**(54,828)**
Current Year Surplus/(Deficit) Before Income Tax	**63,155**	**(54,828)**
Net Current Year Surplus After Income Tax	**63,155**	**(54,828)**

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

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Assets and Liabilities Statement

Four Wheel Drive Victoria
As at 30 June 2026

	NOTES	30 JUNE 2026	30 JUNE 2025
Assets			
Current Assets			
Cash and Cash Equivalents	2	553,359	674,001
Trade and Other Receivables	3	86,705	68,598
Total Current Assets		**640,064**	**742,599**
Non-Current Assets			
Financial Assets	4	628,302	618,302
Intangibles	5	1,939	1,939
Other Assets	6	3,000	-
Property, Plant and Equipment	7	1,752	3,630
Total Non-Current Assets		**634,993**	**623,871**
Total Assets		**1,275,057**	**1,366,470**
Liabilities			
Current Liabilities			
Credit Cards	8	-	1,299
Provisions	9	24,147	20,607
Trade and Other Payables	10	138,564	295,373
Total Current Liabilities		**162,711**	**317,280**
Total Liabilities		**162,711**	**317,280**
Net Assets		**1,112,346**	**1,049,191**
Equity			
Accumulated Surplus / (Deficit)		1,112,346	1,049,191
Total Equity		**1,112,346**	**1,049,191**

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

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Notes to the Financial Statements

Four Wheel Drive Victoria
For the year ended 30 June 2026

1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (Victoria). The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred income tax expense (income).

Current income tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax asset and deferred tax liability balances during the year as well as unused tax losses.

Current and deferred income tax expense (income) is charged or credited directly to equity instead of profit or loss when the tax relates to items that are credited or charged directly to equity.

Except for business combinations, no deferred income tax will be recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the committee expects to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be used.

Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

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Employee Provisions

Provision is made for the association's liability for employee benefits arising from services renderedby employees to the end of the reporting period. Employee provisions have been measured at theamounts expected to be paid when the liability is settled.

Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result ofpast events, for which it is probable that an outflow of economic benefits will result and that outflowcan be reliably measured. Provisions are measured at the best estimate of the amounts required tosettle the obligation at the end of the reporting period.

Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

All revenue is stated net of the amount of goods and services tax.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivablesand payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

Financial Assets

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

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Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

	2026	2025
2. Cash and Cash Equivalents		
Bank Accounts		
WBC Business Cash Reserve #0796	38,597	42,766
WBC Credit Card #3526 - Daniel James Whitby	3,685	-
WBC Deposit #0904	74,640	102,563
Westpac Trading #3340	235,991	228,227
Total Bank Accounts	**352,913**	**373,556**
Other Cash Items		
Cash on Hand	445	445
Term Deposit 1993	200,000	200,000
Term Deposit 2005	-	100,000
Total Other Cash Items	**200,445**	**300,445**
Total Cash and Cash Equivalents	**553,359**	**674,001**

	2026	2025
3. Trade and Other Receivables		
Accounts Receivables		
Trade Debtors	80,493	64,562
Sundry Debtors - Craig Ryan	-	1,243
Total Accounts Receivables	**80,493**	**65,805**
Tax Assets		
Goods and Services Tax	5,699	2,793
Total Tax Assets	**5,699**	**2,793**
Other Assets		
Prepayments	513	-
Total Other Assets	**513**	**-**
Total Trade and Other Receivables	**86,705**	**68,598**

	2026	2025
4. Financial Assets		
Investment - Victorian 4WD Centre	628,302	618,302
Total Financial Assets	**628,302**	**618,302**

	2026	2025
5. Intangibles		

These notes should be read in conjunction with the attached compilation report.

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Trademarks	1,939	1,939
Total Intangibles	**1,939**	**1,939**

	2026	2025

6. Other Assets

Bond - Unit 9/653 Mountain Hwy Bayswater	3,000	-
Total Other Assets	**3,000**	**-**

	2026	2025

7. Property, Plant and Equipment

Plant and Equipment		
Plant and Equipment - at cost	144,782	133,266
Less: Accumulated Depreciation	(143,031)	(129,636)
Total Plant and Equipment	**1,752**	**3,630**
Show Fixture & Fittings		
Show Fixture & Fittings - at cost	4,032	4,032
Less: Accumulated Depreciation	(4,032)	(4,032)
Total Show Fixture & Fittings	**-**	**-**
Total Property, Plant and Equipment	**1,752**	**3,630**

	2026	2025

8. Credits Cards

WBC Credit Card #3526 - Daniel James Whitby	-	474
Westpac Credit Card - Craig Ryan	-	826
Total Credits Cards	**-**	**1,299**

	2026	2025

9. Provisions

Provision for Annual Leave	17,866	20,607
Provision for Time Off In Lieu	6,281	-
Total Provisions	**24,147**	**20,607**

	2026	2025

10. Trade and Other Payables

Accounts Payable		
Trade Creditors	3,844	6,619
Total Accounts Payable	**3,844**	**6,619**
Tax Liabilities		
PAYG Withholding Payable	4,435	6,469
Total Tax Liabilities	**4,435**	**6,469**
Other Liabilities		

These notes should be read in conjunction with the attached compilation report.

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	2026	2025
Unearned Income	130,285	282,285
Total Other Liabilities	**130,285**	**282,285**
Total Trade and Other Payables	**138,564**	**295,373**

These notes should be read in conjunction with the attached compilation report.

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Depreciation Schedule

Four Wheel Drive Victoria
For the year ended 30 June 2026

ASSET NUMBER	NAME	COST	DEP START DATE	OPENING VALUE	PURCHASES	DISPOSALS	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Computer Equipment											
FA-0001	Balance new PC for Accounts	125	30 June 2023	10	-	-	100%	DV	10	125	-
FA-0006	Microsoft Surface Pro tablet PC	1,255	30 June 2023	151	-	-	100%	DV	151	1,255	-
FA-0007	HP ProBook 450 i5 8GB SSd 15.6in Win10P	1,574	30 June 2023	188	-	-	100%	DV	188	1,574	-
FA-0008	Google mobile phone purchase	1,190	30 June 2023	143	-	-	100%	DV	143	1,190	-
FA-0022	Computer Equipment	28,784	30 June 2023	188	-	-	100%	DV	188	28,784	-
FA-0028	Computer Equipment	1,364	30 June 2023	80	-	-	100%	DV	80	1,364	-
FA-0032	Lenovo Yoga 9 2-in-1 14ILL10 14" WQUXGA OLED, Ultra 7-258V, 32GB D5, 1TB, WIN11H, 1Y, Cosmic Blue $ 2,362.70$ 2,362.70This item is on SALE until 8AM on Tuesday 30/09 4 U2424H [2134778] DELL U-SERIES 24" U2424H 1920x1080 (16:9) FHD IPS LED, HDMI, DP(2), US	4,910	22 Sept 2025	-	4,910	-		Full	4,910	4,910	-
FA-0033	Acer 14 ASP Lite 4/128 N150 NHB - Evan W (board member) laptop	297	6 Oct 2025	-	297	-		Full	297	297	-
FA-0035	ACER 14 ASP LITE 4/128 N150 NB	325	23 Sept 2025	-	325	-		Full	325	325	-

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ASSET NUMBER	NAME	COST	DEP START DATE	OPENING VALUE	PURCHASES	DISPOSALS	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
	Serial: 514000999621										
FA-0037	ACER 14 ASP LITE 4/128 N150 NB Serial: NXD2SSA00151400 6B26L01	325	23 Sept 2025	-	325	-		Full	325	325	-
FA-0038	NN-Lenovo Flex 51 8/512 15 2ini	906	23 Sept 2025	-	906	-		Full	906	906	-
FA-0039	NN-LENOVO FLEX 5I 8/512 I5 2IN1 Serial: 24B2B933DE39	906	23 Sept 2025	-	906	-		Full	906	906	-
FA-0040	ACD2SSA001 $357.00 ACER 14 ASP LITE 4/128 N150 NB Serial: NXD2SSA00151900 9306L01	325	23 Sept 2025	-	325	-		Full	325	325	-
FA-0043	LN82R700JS $997.00 NN-LENOVO FLEX 5I 8/512 I5 2IN1 Serial: SPW0H09QQ	906	23 Sept 2025	-	906	-		Full	906	906	-
FA-0048	Yoga 7i 2in 1 Aura Edition laptop	2,272	30 June 2026	-	2,272	-		Full	2,272	2,272	-
Total Computer Equipment		**45,462**		**760**	**11,172**	**-**			**11,932**	**45,462**	**-**
Equipment - Bacchus Marsh											
FA-0029	Equipment - Bacchus Marsh	9,418	30 June 2023	-	-	-	10%	DV	-	9,418	-
Total Equipment - Bacchus Marsh		**9,418**		**-**	**-**	**-**			**-**	**9,418**	**-**
ETU Gear/Equipment											
FA-0023	ETU Gear/Equipment	4,320	30 June 2023	88	-	-	100%	DV	88	4,320	-
Total ETU Gear/Equipment		**4,320**		**88**	**-**	**-**			**88**	**4,320**	**-**
General Equipment											

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ASSET NUMBER	NAME	COST	DEP START DATE	OPENING VALUE	PURCHASES	DISPOSALS	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
FA-0024	General Equipment	14,598	30 June 2023	259	-	-	100%	DV	259	14,598	-
Total General Equipment		**14,598**		**259**	**-**	**-**			**259**	**14,598**	**-**
Multi Media Equipment											
FA-0025	Multi Media	1,895	30 June 2023	43	-	-	100%	DV	43	1,895	-
Total Multi Media Equipment		**1,895**		**43**	**-**	**-**			**43**	**1,895**	**-**
Office Equipment											
FA-0015	DD-HP laptop for Micah - RTO	815	30 June 2023	241	-	-	100%	DV	241	815	-
FA-0026	Office Equipment	51,371	30 June 2023	586	-	-	10%	DV	59	50,843	528
FA-0046	Fridge for office	344	3 Feb 2026	-	344	-		Full	344	344	-
Total Office Equipment		**52,530**		**827**	**344**	**-**			**643**	**52,002**	**528**
Office Furniture & Fittings											
FA-0011	Chair for accounts	335	30 June 2023	228	-	-	100%	DV	228	335	-
FA-0013	Desk and return with mobile drawer unit x 3	1,082	30 June 2023	780	-	-	10%	DV	78	380	702
FA-0014	Bookcase	91	30 June 2023	66	-	-	100%	DV	66	91	-
FA-0027	Office Fixtures & Fittings	15,051	30 June 2023	580	-	-	10%	DV	58	14,529	522
Total Office Furniture & Fittings		**16,559**		**1,653**	**-**	**-**			**429**	**15,335**	**1,224**
Show Fixture & Fittings											
FA-0030	Show Fixture & Fittings	4,032	30 June 2023	-	-	-	10%	DV	-	4,032	-
Total Show Fixture & Fittings		**4,032**		**-**	**-**	**-**			**-**	**4,032**	**-**
Total		**148,815**		**3,630**	**11,516**	**-**			**13,394**	**147,063**	**1,752**

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True and Fair Position

Four Wheel Drive Victoria
For the year ended 30 June 2026

Annual Statements Give True and Fair View of Financial Position and Performance of the Association

The Board Members of Four Wheel Drive Victoria declare that in the opinion of the board the financial report, certify that:

a) Presents fairly the financial position of Four Wheel Drive Victoria as at 30 June 2026 and its performance for the period ended on that date and the notes to the financial statements comply with accounting policies used to prepare the financial report.

b) At the date of this declaration, there are reasonable grounds to believe that Four Wheel Drive Victoria will be able to pay its debts as and when they become due and payable.

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

Signed by:
Signed: Simon van den Berg
A6704F92CF4E44B...

Simon van den Berg (President)

Dated: 22-Oct-2026

Signed by:
Signed: _____
37C331262A8843A...

Evan Wellard (Treasurer)

Dated: 23-Oct-2026

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Independent Assurance Practitioner's Review Report

Four Wheel Drive Victoria
For the year ended 30 June 2026

Conclusion

We have reviewed the accompanying special purpose financial report of Four Wheel Drive Victoria ("the Association"), which comprises the Statement of Assets and Liabilities as at 30 June 2026, the Income and Expenditure Statement and Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by Members of the Committee.

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the accompanying financial report of Four Wheel Drive Victoria does not present fairly, in all material respects, the financial position of the Association as at 30 June 2026 and its financial performance and cash flows for the year then ended, in accordance with the accounting policies described in Note 1 and the financial reporting requirements of the Associations Incorporation Reform Act 2012 (Victoria).

Basis for Conclusion

We conducted our review in accordance with Australian Standard on Review Engagements ASRE 2400, Review of a Financial Report Performed by an Assurance Practitioner Who is Not the Auditor of the Entity.

Our responsibilities under that standard are further described in the Assurance Practitioner's Responsibilities for the Review of the Financial Report section of our report.

We are independent of the Association in accordance with the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) that are relevant to our review of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with those requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Responsibilities of the Committee for the Financial Report

The Committee of Four Wheel Drive Victoria is responsible for the preparation and fair presentation of the special purpose financial report in accordance with the accounting policies described in Note 1 and the financial reporting requirements of the Associations Incorporation Reform Act 2012 (Victoria).

The Committee is also responsible for determining that the basis of preparation described in Note 1 is appropriate to meet the financial reporting requirements of the Association and the information needs of its members.

The Committee's responsibility includes such internal control as the Committee 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, the Committee is responsible for assessing the Association'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 the Committee intends to cease the Association's operations or has no realistic alternative but to do so.

Assurance Practitioner's Responsibilities for the Review of the Financial Report

Our responsibility is to express a conclusion on the financial report based on our review.

ASRE 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the financial report, taken as a whole, has not been prepared, in all material respects, in accordance with the applicable financial reporting framework.

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A review of a financial report conducted in accordance with ASRE 2400 is a limited-assurance engagement. The assurance practitioner performs procedures consisting primarily of enquiries of the Committee and other persons responsible for financial and accounting matters, and analytical and other review procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less extensive than those performed in an audit conducted in accordance with Australian Auditing Standards. Accordingly, we do not express an audit opinion on the financial report.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report is a special purpose financial report prepared to assist Four Wheel Drive Victoria in meeting the financial reporting requirements of the Associations Incorporation Reform Act 2012 (Victoria) and the information needs of its members. As a result, the financial report may not be suitable for another purpose.

Our conclusion is not modified in respect of this matter.

DocuSigned by:

Adam Capps

76502EBB834B4E4...

Signed: _____

Adam Capps

IPA

Certificate of Public Practice holder

Dated: 25-Oct-2026

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Certificate By Members of the Committee

Four Wheel Drive Victoria
For the year ended 30 June 2026

I, Simon van den Berg of Unit 9 / 653 Mountain Highway, BAYSWATER, VIC, Australia, 3153 certify that:

1. I am a current serving member of the board of Four Wheel Drive Victoria.
2. I attended the annual general meeting of the association held on 26 October 2026 .
3. I am authorised by the attached resolution of the board to sign this certificate.
4. The financial statements for the year ended 30 June 2026 were submitted to the members of the association at its annual general meeting.

Signed by:
Signed: Simon van den Berg
A6704F92CF4E44B...

Simon van den Berg (President)

Dated: 22-Oct-2026

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Compilation Report

Four Wheel Drive Victoria
For the year ended 30 June 2026

Compilation report to Four Wheel Drive Victoria.

We have compiled the accompanying special purpose financial statements of Four Wheel Drive Victoria, which comprise the asset and liabilities statement as at 30 June 2026, income and expenditure statement, the statement of cash flows, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

The Responsibility of the Committee Member's

The committee of Four Wheel Drive Victoria are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

Our Responsibility

On the basis of information provided by the partners we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants.*

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the committee who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

DocuSigned by:
Adam Capps
76502EBB834B4E4...

Kadota Accounting Pty Ltd
Suite 2, 109 Whitehorse Road,
BLACKBURN VIC 3130

Dated: 25-Oct-2026