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WELCOME

Paddle Queensland Incorporated is proud to present the following report to its members and external stakeholders for the purpose of reporting operational and financial performance for the year 2022-2023.

This Annual Report provides a comprehensive overview of the services delivered by Paddle Queensland Incorporated (PQ), the state sporting association to PQ affiliated clubs, members, stakeholders and the broader community. The information contained in this report is taken from a variety of sources and from information gathered through our internal governance structure, including the Board, Technical Committees and Staff.

The report is designed to provide the stakeholders and the general public with concise information about our objectives, strategies and performance during the past year in line with our Strategic Plan. This report also reflects our performance across the technical committees and demonstrates our continued commitment to responding to the needs of affiliated clubs and the Queensland paddle sports community.

Member Clubs of PQ are living in an environment of continual and rapid change and are requesting better and more integrated services to engage and retain their members. One of PQs challenges is to seek new and innovative ways to respond to each clubs requirements. Through regular meetings and events across the State, PQ are able to engage with each club and discuss their needs and how we can work together to improve the communities needs.

Achieving Our Vision of 'A united paddling community' can only be achieved if all parties are working for the common goal. By ensuring Our Values of 'Collaboration, Inclusiveness, Transparency and Excellence are front of mind as we approach each task will ensure the creation of a positive environment for all.

Paddle Queensland's Member Clubs were invited to include a submission of their respective annual reports outlining activities, events and highlights from the year for your review.



HISTORY

Paddle Queensland Incorporated began as a result of many paddlers wishing to represent their own State in competitions and grew from an active, largely recreational base with the Queensland Canoe Club in the 1930's, 40's and 50's.

In 1962 Sallyanne and Garry Gardner of the Queensland Canoe Club formed the Queensland Amateur Canoe Federation with the Indooroopilly Canoe Club as the first affiliated member club and in 2022 Paddle Queensland will turn 60!

The Queensland Amateur Canoe Federation was formed to become recognised by the Australian Canoe Federation and the Queensland Olympic Council, so that competitive paddlers could paddle for Queensland and have the opportunity to become an Olympian.

In 1984 the Queensland Amateur Canoe Federation became incorporated under the Incorporations Act of 1981 and in 1994 changed its name to Queensland Canoeing Incorporated.

The next milestone of Queensland Canoeing Incorporated history took place at the 2018 Annual General Meeting, when the name of the organisation was changed to Paddle Queensland Incorporated to better represent the wide array of paddle sports on offer and to align with Paddle Australia and State Associations.

Paddle Queensland's main revenue stream is supplied from the Department of Tourism, Innovation and Sport. Paddle Queensland would also like to acknowledge the critical role our affiliated member clubs, their members, our recreational and educational programs and successful grant applications play in developing paddle sports each and every year.

Paddle Queensland is here today because of our clubs and members who have and continue to volunteer their time and effort in what ever capacity they can to keep the sport they love alive.



LIFE MEMBERS

| YEAR | LIFE MEMBER | CLUB | SERVICE TO |
|------|------------------------|---------------------|-------------------------|
| 1981 | Sally Anne Gardner | Indooroopilly | The sport of canoeing |
| | Julie Robertson | Logan | The sport of canoeing |
| | Gary Gardner OAM (Dec) | Indooroopilly | The sport of canoeing |
| 1997 | Keith Bromham | Maryborough | The sport of canoeing |
| 1998 | Bernie Dobe | Tinaroo | Education and canoeing |
| | Gary Innes | Wynnum Redlands | Education and canoeing |
| 1999 | Digby Huffman | Wynnum Redlands | The sport of canoeing |
| 2000 | Lenore Solomon | Ipswich District | The sport of canoe polo |
| 2001 | Keith Hemmings | - | The sport of canoeing |
| | Craig Humbley | Frogs Hollow | The sport of canoeing |
| 2004 | Myra Holm | Nerang | The sport of canoeing |
| | Ian Muir | Indooroopilly | The sport of canoeing |
| 2006 | Josephine Holman | Currumbin Creek | The sport of canoeing |
| 2009 | Jeremy Dunn | Fitzroy | The sport of canoeing |
| 2011 | John Newton (Dec) | Currumbin Creek | The sport of canoeing |
| 2017 | Ross Cook | - | The sport of canoeing |
| 2017 | Chris Hurley | Varsity Lakes | The sport of canoeing |
| 2021 | Donald Leigh | Brothers Canoe Club | The sport of canoe polo |

ABOUT

Paddle Queensland (PQ) is one of six State Paddle Associations affiliated with Paddle Australia, the peak national body for paddling in Australia.

With 24 affiliated member clubs and over 1200 members, PQ is committed to ensuring the highest level of support, service and customer satisfaction is provided to our community by upholding Our Values of 'Collaboration, Inclusiveness, Transparency and Excellence'.

PQ is focused on delivering Our Vision of 'A united paddling community' through the defined objectivities and initiatives of the 2020-2024 Paddling in Australia Strategic Plan.

The Paddling In Australia Strategic Plan includes five key pillars which will guide our focus until 2024:

1. PARTICIPATION:

An inclusive and active paddling community.

2. DEVELOPMENT:

Clear pathways supporting more people.

3. PERFORMANCE:

Constant medal winning performances with athletes who inspire and promote excellence.

4. SUSTAINABILITY:

Strengthening paddling in Queensland.

5. STAKEHOLDERS:

A network which delivers value to our community.

**PADDLE QUEENSLAND WOULD LIKE TO THANK THE
DEPARTMENT OF TOURISM, INNOVATION AND SPORT
FOR THEIR ONGOING GENEROUS SUPPORT.**



ORGANISATION STRUCTURE



PADDLE QUEENSLAND INCORPORATED

ABN 81 490 288 642.

Executive Officer:

Scott Sharples

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eo.qld@paddle.org.au

Sport Operations & Events Manager:

Andrea Wood

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Website:

www.qld.paddle.org.au

Facebook:

[@PaddleQLD](https://www.facebook.com/PaddleQLD)

[@PacificCoastPaddleSeries](https://www.facebook.com/PacificCoastPaddleSeries)

Instagram:

[@PaddleQLD](https://www.instagram.com/PaddleQLD)



IMAGE COURTESY OF TONY BROWN



BOARD OF DIRECTORS



**PRESIDENT
• CHAIR:**
**JULIAN
NORTON-SMITH**



**HENRY
FRIEND**



**JUSTIN
APPI**



**KE'ALE
DORRIES**



**ANNIE
BRYCE**



**KATH
PROTHEROE**

EXECUTIVE OFFICERS REPORT

Paddle Queensland's focus for 2022/23 was to 'develop pathways our stakeholders value which strengthens and provides sustainability to the paddling community' and with the addition of Andrea Wood we were able to redefine our development pathways into three stages up to 2025:

1. **Paddleology:** The Study of Paddlesports
2. **Development:** Pacific Coast Paddle Series, School and State Championships
3. **Academy:** The Pursuit of Performance

For the following disciplines:

- Canoe Marathon
- Canoe Polo
- Canoe Sprint
- Sea Kayaking
- Canoe Ocean Racing
- Canoe Slalom
- Paracanoe
- Stand Up Paddling



**Paddle
QLD** 





Paddleology

THE STUDY OF PADDLESPORTS

Paddleology Overview:

Paddle Queensland is committed to improving the services and support provided to the Queensland paddle community which is why we're running a range of four-hour skills, safety and supporters' workshops focused on helping our member clubs, their members and the wider paddling community develop their on and off water paddlesports skill sets, regardless of their preferred discipline and environment.

Each workshop will be delivered across Southeast Queensland in partnership with member clubs, Varsity Lakes Paddlers Club (Gold Coast), Wynnum Redlands Canoe Club (Brisbane) and Sunshine Coast Paddlesports Club (Sunshine Coast).

Twelve workshops are planned for 2023 and focused on a range of topics including paddle safety, craft entry/exit, paddle strokes, craft control, technique, play, basic programming, event programming, coaching, development pathways, paddle prep, equipment, leadership, paddle craft, recovery/rescue skills, trip planning, qualification scheme, officiating, event management, governance, volunteers, marketing, grants and sponsorships.

The 2023 Paddleology workshops are free to members, and we encourage all paddlers, coaches, volunteers and committee members to attend as many workshops as possible to nurture a resilient paddling community.



Development Overview:

Pacific Coast Marathon Series -

The Series will bring the Queensland Marathon community together across four events in July, September and October.

The Series will comprise of Male, Female and Mixed classes for Under 12, Under 14, Under 16, Under 18, Under 21, Under 23, Opens and Masters paddlers on Canoes, Kayaks, Surf Skis, Outrigger Canoes and Stand-Up Paddle Boards.

Pacific Coast Ocean Racing Series -

The Series will bring the Queensland Ocean Racing community together across four events from May to September starting with the Brisbane Paddling Clubs' Moreton Bay Ocean Paddle, the Mooloolaba Paddlers Nordic Kayaks Beach to Beach Ocean Race, the Paddle Queensland 14 Beaches Ocean Race and finishing with the Fraser Coast Regional Councils' Hervey Bay Ocean Classic.

The Series will comprise of Male, Female and Mixed classes for Under 19, Under 23, Opens and Masters paddlers on Surf Skis, Spec Skis, Outrigger Canoes, Stand Up Paddle Boards and Stand-Up Paddle Foil Boards who will compete for line honours on courses of around 15 km.



School and State Championships –

Paddlers from eight to eighty (and beyond) are encouraged to be part of a great weekend of paddling with Canoe Marathon events ranging from 5 to 20 km and Canoe Sprint events ranging from 200 to 5000m. Regardless of your chosen craft or ability, we encourage you to enter and take part in the Championships.

Friday will see students from across Queensland paddle for their place on the podium at this years School Championships.

Saturday morning will start with the General Class team events for our Under 10, 12, 14 and 16 paddlers, followed by the General Class single events for our Under 18, 23, Open, Master and Veteran paddlers with the ICF Class single events for our Under 16, 18, Open, Master and Veteran paddlers finishing the day.

Sunday morning will start with the General Class single events for our Under 10, 12, 14 and 16 paddlers, followed by the General Class team events for our Under 18, 23, Open, Master and Veteran paddlers with the ICF Class team events for our Under 16, 18, Open, Master and Veteran paddlers finishing the day.

Academy

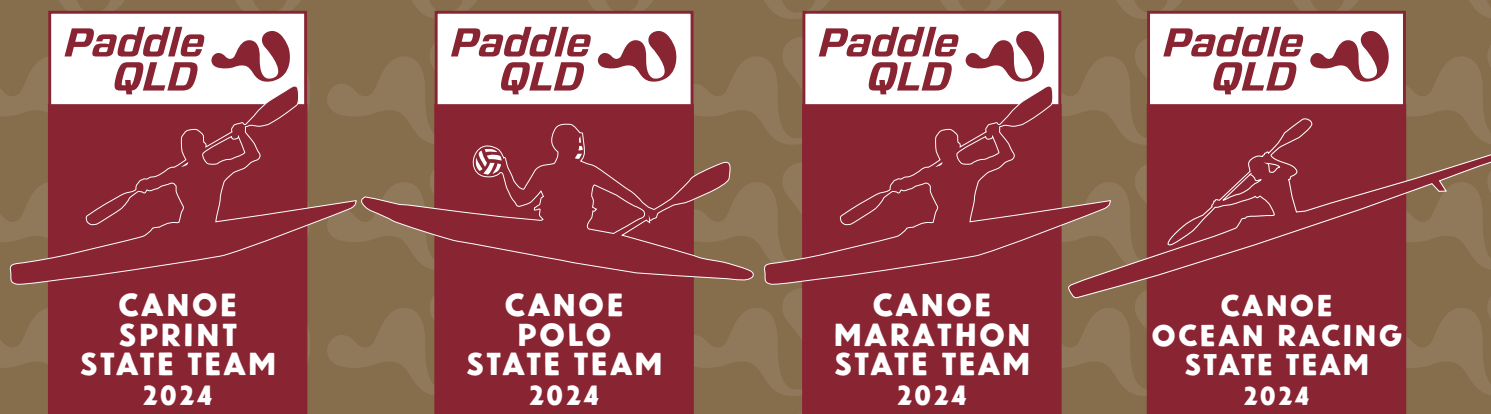
THE PURSUIT OF PERFORMANCE

Academy Overview:

Paddle Queensland is committed to improving the services and support provided to our State Team athletes, coaches, officials and managers through a range of clinics and camps focused on achieving each members goals and aspirations.

In preparation for the Brisbane 2032 Olympic Games Redlands Whitewater facility, a Canoe Slalom and Whitewater pathway is in development scheduled for late 2023/24.





The Academy's clinics and camps are free to State Team members and we encourage all paddlers, coaches, officials and volunteers to attend the Pacific Coast State Series and State Championships to nurture a resilient paddling community.



Additional items created from the development process include the 2023 Major Events Partnership Prospectus, Battle of the Paddle and 2023-2025 events calendar.





**Paddle
QLD**

MORE PEOPLE PADDLING,
MORE OF THE TIME

CITY OF
GOLD COAST.



PADDLER.NZ



Paddle Q

DEVELOPMENT = STATE SERIES

| DISC. | EVENT | 2023 |
|---|---------------|-----------------------------------|
| Canoe Sprint, Paracanoe, SUP | Pacific Coast | Sat 2 Sep / Oxenford |
| | Pacific Coast | Sat 21 Oct / Oxenford |
| | School Champs | Fri 10 Nov / Oxenford |
| | State Champs | Sat 11 - Sun 12 Nov / Oxenford |
| Canoe Marathon, Paracanoe, SUP | Pacific Coast | - |
| | Pacific Coast | - |
| | School Champs | Fri 23 Jun / Oxenford |
| | State Champs | Sat 24 - Sun 25 Jun / Oxenford |
| Canoe Polo | Brisbane W/C | Fri 14 Jul / ATC, Sun 30 Jul / RL |
| | Brisbane W/C | Fri 11 Aug / ATC, Sun 27 / RL |
| | State Champs | Sat 17 Sep / Regatta Lake |
| Canoe Ocean Racing, SUP | Pacific Coast | Sat 13 May / Brisbane |
| | Pacific Coast | Sat 10 Jun / Sunshine Coast |
| | State Champs | Sat 15 Jul / Gold Coast |

Queensland

RIES AND CHAMPIONSHIPS

| 2024 ^{TBC} | 2025 ^{TBC} |
|--------------------------------|--------------------------------|
| Sat 31 Aug / Oxenford | Sat 30 Aug / Oxenford |
| Sat 5 Oct / Oxenford | Sat 4 Oct / Oxenford |
| Fri 8 Nov / Oxenford | Fri 7 Nov / Oxenford |
| Sat 9 - Sun 10 Nov / Oxenford | Sat 8 - Sun 9 Nov / Oxenford |
| Sat 20 Apr / Oxenford | Sat 19 Apr / Oxenford |
| Sat 4 May / Oxenford | Sat 3 May / Oxenford |
| Fri 21 Jun / Oxenford | Fri 20 Jun / Oxenford |
| Sat 22 - Sun 23 Jun / Oxenford | Sat 21 - Sun 22 Jun / Oxenford |
| Sat 27 Jul / TBC | Sat 26 Jul / TBC |
| Sat 31 Aug / TBC | Sat 30 Aug / TBC |
| Sat 28 Sep / TBC | Sat 27 Sep / TBC |
| Sat 11 May / Brisbane | Sat 10 May / Brisbane |
| Sat 8 Jun / Sunshine Coast | Sat 7 Jun / Sunshine Coast |
| Sat 13 Jul / Gold Coast | Sat 12 Jul / Gold Coast |

BELOW ARE OUR KEY OUTCOMES RELATING TO THE FIVE PILLARS OF THE PADDLING IN AUSTRALIA STRATEGIC PLAN AS PART OF PADDLE AUSTRALIA'S VISION FOR 'A UNITED PADDLING COMMUNITY'.

PARTICIPATION

OBJECTIVE:

An inclusive and active paddling community

- 10 participants attended a Paddleology workshop between April and June
- Over 200 participants attended a Brisbane City Council Active and Healthy activity
- Over 100 participants attended a Moreton Bay Healthy and Active activity

DEVELOPMENT

OBJECTIVE:

Clear pathways supporting more people

- Over 500 paddlers took to the water across our range of Pacific Coast Marathon, Virtual and SUP Series events
- Over 120 participants attended a PAQS courses
- Five participants attended a Coaching course
- FTEM pathways created for six (6) disciplines
- Created a three (3) lane 1000m course at the SYC





PERFORMANCE

OBJECTIVE:

Consistent medal winning international performances with athletes who inspire the nation and promote excellence

- 2022 Canoe Sprint School and State Championships cancelled three times due to extreme weather
- Over 100 paddlers attended the 2022 Canoe Marathon School and State Championships
- 18 paddlers attended the 2023 Canoe Sprint State Team Selection Trial
- Over 40 Queensland paddlers attended the 2023 Paddle Australia Canoe Sprint Championships in Western Australia
- Over 35 Queensland paddlers attended the 2023 Paddle Australia Canoe Marathon Championships in Victoria
- Three Queensland teams attended the 2023 Paddle Australia Canoe Polo Championships in Victoria
- Over 150 paddlers attended the 2023 Canoe Marathon School and State Championships
- 2022 Paddle Queensland Award Winners - *See following pages*
- 2022 Paddle Australia (Queensland) Award Winners – *See following pages*



2022 PADDLE QUEENSLAND ANNUAL AWARD WINNERS



Video of the Year Award
Youngmin Kim



Photo of the Year Award
Natasha Parkinson



Event of the Year Award
John Newton Team Boat Challenge



Instructor/Guide of the Year Award
Allana Bold



**Volunteer of the Year Award
Chris and Brenda Hurley**



**Canoe Marathon Female
Club Coach of the Year Award
Nicky Donaldson**



**Canoe Sprint Male
Club Coach of the Year Award
Chris Hurley**



**Ocean Racing Junior Male
Paddler of the Year
Rhys Campbell**

2022 PADDLE QUEENSLAND ANNUAL AWARD WINNERS



Ocean Racing Junior Female
Paddler of the Year Award
Jasmine Rayward



Canoe Marathon Junior Male
Paddler of the Year Award
Will Stewart-Edwards



Canoe Marathon Junior Female
Paddler of the Year Award
Natasha Parkinson



Canoe Sprint Junior Male
Paddler of the Year Award
Thomas Kerkow-Hill



**Canoe Sprint Junior Female
Paddler of the Year Award
Claudia Bailey**



**Canoe Marathon Male
Paddler of the Year Award
Ben Manning**



**Canoe Sprint Male
Paddler of the Year Award
Ben Manning**



**Canoe Sprint Female
Paddler of the Year Award
Aly Bull**

2022 PADDLE QUEENSLAND ANNUAL AWARD WINNERS



Canoe Marathon Master
Paddler of the Year Award
Lisa Clout



Club Coach of the Year Award
Chris Hurley



Junior
Paddler of the Year Award
Claudia Bailey



Open
Paddler of the Year Award
Aly Bull



**Club of the Year Award
Currumbin Creek Paddlers Club**



**Master
Paddler of the Year Award
Lisa Clout**

2022 PADDLE AUSTRALIA AWARD WINNERS



Club Coach of the Year Award
Chris Hurley



Volunteer of the Year Award
Brenda Hurley

SUSTAINABILITY

OBJECTIVE:

Strengthening paddling in Australia

- Office relocated to the SYC Oxenford Watersports Centre
- Integrated the Queensland Government Gender Equity Plan
- Finalised Partnership Prospectus for 2023-2025
- Maintained 2021/22 PQ fee structure in 2022/23
- Active Industry Project Fund recipient of \$20,000
- The joint statement between Paddle Australia and AOCRA resulted in the removal of 11 Outrigger Canoe Clubs and over 155 members causing Paddle Queensland to incur losses of over \$15,000 in membership support



STAKEHOLDERS

OBJECTIVE:

A network which delivers value to our community

- Created and supplied a 2023 month to view calendar to all members and clubs
- Affiliated the Fraser Coast SUP Club
- Secured two board member positions in line with the Queensland Government Gender Equity Plan
- Met with ICF delegates in preparation for Brisbane 2032
- Relaunched the previous member journal QANOE as PQ Paddler
- Produced and distributed the 2023/24 Major Events Calendar to each club

As the organisation has now redefined its products and pathways, we will now focus on securing the financial independence of Paddle Queensland through the creation of external partnerships over the next three years.

I would like to thank the paddlesports community once again for their support over the past year and look forward to working with you as we continue to expand the profile of paddlesports across the great State of Queensland.

Yours in paddling,

Scott Sharples,
Executive Officer

PADDLE AUSTRALIA CANOE SPRINT CHAMPIONSHIPS

On behalf of the entire Queensland paddling community I would like to congratulate the following athletes who represented Queensland at the 2023 Championships from 21 - 25 March at Champion Lakes, WA.

For results head over to the event [website](#).

| Last | First | Club |
|-------------|-------|-----------------|
| Bailey | A. | Currumbin Creek |
| Bailey | C. | Currumbin Creek |
| Baker | J. | Sunshine Coast |
| Basalo | F. | Currumbin Creek |
| Bowell | C. | PA Direct (QLD) |
| Bull | A. | Sunshine Coast |
| Caven | S. | Varsity Lakes |
| Clarke | A. | Sunshine Coast |
| Collins | J. | PA Direct (QLD) |
| Crellin | T. | Currumbin Creek |
| Dieckmann | B. | Sunshine Coast |
| Fell | L. | Sunshine Coast |
| Green | T. | Varsity Lakes |
| Hardwick | D. | Currumbin Creek |
| Hardy | E. | PA Direct (QLD) |
| Kelly | S. | Sunshine Coast |
| Kerkow-Hill | T. | Currumbin Creek |
| Kneen | J. | Varsity Lakes |
| Madlener | E. | Sunshine Coast |
| Manning | B. | Varsity Lakes |

| Last | First | Club |
|--------------------|-------|-------------------|
| Maritz | D. | Currumbin Creek |
| Maritz | J. | Currumbin Creek |
| Massie | J. | PA Direct (QLD) |
| McGrath | C. | Varsity Lakes |
| Nolle | B. | Sunshine Coast |
| Peisker | Z. | PA Direct (QLD) |
| Rayward | B. | Currumbin Creek |
| Rayward | J. | Currumbin Creek |
| Regan | K. | PA Direct (QLD) |
| Richardson | C. | Currumbin Creek |
| Scholl | K. | PA Direct (QLD) |
| Scott | K. | Currumbin Creek |
| Scott | R. | Currumbin Creek |
| Seipel | S. | Brisbane Canoeing |
| van der Westhuyzen | J. | PA Direct (QLD) |
| van der Westhuyzen | P. | PA Direct (QLD) |
| Wills-Grace | P. | Sunshine Coast |
| Wood | A. | Sunshine Coast |
| Wright | N. | Sunshine Coast |



OCEANIA PADDLE AUSTRALIA CANOE MARATHON AND SUP CHAMPIONSHIPS

On behalf of the entire Queensland paddling community I would like to congratulate the following athletes who represented Queensland at the 2023 Championships from 6 - 10 April at Geelong, VIC.

For results, photos and videos head over to the event [website](#).

| Name | Club |
|-------------------|-----------------------------|
| Kim Ankenbauer | Brisbane Canoeing |
| Llewellyn Bassett | Varsity Lakes |
| Euan Gordon | Sandgate |
| Riley Scott | Currumbin Creek |
| Chris Girdler | Sandgate |
| Donna Wilson | Sandgate |
| Asa Poland | Currumbin Creek |
| Elke Madlener | Sunshine Coast Paddlesports |
| Kaiden Scott | Currumbin Creek |
| Patrick Agussol | Paddle Queensland |
| Lyn McKenzie | Currumbin Creek |
| Joel Maritz | Currumbin Creek |
| Daniel Maritz | Currumbin Creek |
| Brett Swann | Paddle Queensland |
| Ray Robinson | Sunshine Coast Paddlesports |
| Barry Hayden | Currumbin Creek |
| Nicky Donaldson | Sunshine Coast Paddlesports |
| Steve Mclay | Sunshine Coast Paddlesports |
| Mark Rickard | Currumbin Creek |
| Sharon Kyme | Currumbin Creek |

| Name | Club |
|--------------------|-----------------------------|
| Tracey Mouque | Paddle Queensland |
| Thomas Kerkow-Hill | Currumbin Creek |
| Michele Waldon | Currumbin Creek |
| Judi Jater | Currumbin Creek |
| Pierrick Cartier | Sunshine Coast Paddlesports |
| Ziah Peisker | Paddle Queensland |
| Grant Epple | Currumbin Creek |
| Stuart Thomson | Brisbane Canoeing |
| Rick Finch | Currumbin Creek |
| Steven Poland | Currumbin Creek |
| Loz Stephenson | Paddle Queensland |
| Janelle Richter | Paddle Queensland |
| Samantha Blanchard | Wynnum Redlands |
| Pollyanna Darling | Paddle Queensland |
| Adam Norfolk | Paddle Queensland |
| Juan Cruz | Paddle Queensland |
| Mike Coyne | Paddle Queensland |
| Ke'Ale Dorries | Paddle Queensland |
| Jonathan Hagan | Paddle Queensland |
| Jessica Stenlake | Currumbin Creek |
| David Robson | Paddle Queensland |



PADDLE AUSTRALIA CANOE POLO CHAMPIONSHIPS

On behalf of the entire Queensland paddling community I would like to congratulate the following teams who represented Queensland at the 2023 Championships from 6 - 10 April at Ballart, VIC.

For results head over to the event [website](#).

| Men's Open |
|-----------------------|
| Jack Quinn |
| Don Steel |
| Jack Steel |
| Michael Thompson |
| Sean Reid |
| Darcy Renouf |
| Dom Thompson |
| Men's U21 |
| Cameron Booth |
| Campbell Loader-Chown |
| Elliot Loader-Chown |
| Thomas King Koi |
| Liam Warriner |
| Daniel Morris |
| Oliver Hewlett Smith |

| Women's Open |
|----------------|
| Alana Pacholke |
| Judy Pacholke |
| Caitlin Kitto |
| Jessica Roe |
| Emily Zoitsas |
| Abby Steel |
| Trista Barclay |



QUEENSLANDERS REPRESENTING AUSTRALIA AT AN INTERNATIONAL EVENT:

ICF Junior, U23 and Senior Canoe Marathon World Championships 31 August - 3 September Vejen, Denmark.

2023 Paddle Australia Canoe Marathon

Junior Team

- Llewellyn Bassett
Varsity Lakes Paddlers Club

ICF Masters Canoe Marathon World Championships 28 - 29 August Vejen, Denmark.

2023 Paddle Australia Canoe Marathon

Master Team

- Lyn McKenzie
Currumbin Creek Paddlers Club
- Mark Rickard
Currumbin Creek Paddlers Club

Asia Pacific Cup

21 - 24 April Lake Karapiro, New Zealand

2023 Paddle Australia Canoe Sprint

U16 Team

- Byron Dieckmann
Sunshine Coast Paddlesports Club

2023 Paddle Australia Canoe Sprint

U18 Team

- Claudia Bailey
Currumbin Creek Paddlers Club
- Alyssa Bailey
Currumbin Creek Paddlers Club
- Chelsea Jentz
Paddle Queensland Direct
- Ziah Peisker
Paddle Queensland Direct

2023 Paddle Australia Canoe Sprint

U21 Team

- Jenaya Massie
Paddle Queensland Direct
- Jake Morris
Paddle Queensland Direct
- Phoebe Wills-Grace
Sunshine Coast Paddlesports Club





ICF Junior and U23 Canoe Sprint World Championships

5 - 9 July Auronzo, Italy.

2023 Paddle Australia Junior

Canoe Sprint Team

- Claudia Bailey
Currumbin Creek Paddlers Club
- Alyssa Bailey
Currumbin Creek Paddlers Club
- Chelsea Jentz
Paddle Queensland Direct
- Ziah Peisker
Paddle Queensland Direct
- Jasmine Rayward
Currumbin Creek Paddlers Club

2023 Paddle Australia U23

Canoe Sprint Team

- Noah Havard
Paddle Queensland Direct
- Pierre van der Westhuyzen
Paddle Queensland Direct



ICF Canoe Sprint World Championships 23 - 27 August Duisburg, Germany.

2023 Paddle Australia Senior

Canoe Sprint Team

- Claudia Bailey
Currumbin Creek Paddlers Club
- Aly Bull
Sunshine Coast Paddlesports Club
- Alexandra Clarke
Paddle Queensland Direct
- Jackson Collins
Paddle Queensland Direct
- Tom Green
Varsity Lakes Paddlers Club
- Noah Havard
Paddle Queensland Direct
- Benjamin Manning
Varsity Lakes Paddlers Club
- Jean van der Westhuyzen
Paddle Queensland Direct
- Pierre van der Westhuyzen
Paddle Queensland Direct
- Alyce Wood
Sunshine Coast Paddlesports Club

2023 Paddle Australia Paracanoe Team

- Curtis McGrath
Varsity Lakes Paddlers Club
- Susan Seipel
Brisbane Canoeing

MEMBER CLUBS



**BULIMBA SOCIAL
PADDLE CLUB**





CURRUMBIN CREEK PADDLERS CLUB

The club has enjoyed a successful year, with plenty of activities on offer for paddlers of all ages and abilities and has maintained member levels at around 200.

On a sombre note, one of our club members, Grant Cook, suffered a stroke whilst paddling on the Tweed River and sadly, subsequently passed away. Our thoughts are with Lesley and children, Tamara, Melinda, and Jamie.

Grant was a popular club member, and one of the clubs' best paddlers. Grant rarely missed an event and was always in the leading group of paddlers. He will be missed. We have restructured our monthly 8 km handicap event as the "Cookie Cup" as a legacy to Grant.



VALE GRANT COOK

Club members participated in numerous events throughout the year including PQ and PA Marathon / Sprint championships as well as supporting affiliated club and ocean paddling events. Several of our members also competed internationally, including Mark Rickard and Lynn McKenzie who competed in the 2023 ICF Canoe Marathon World championships in Denmark.

The club hosted several events during the year which were well supported by club members and affiliated PQ clubs. These events included:

1. Chinderah Chase event on the Tweed River on 30 October 2022. This will be held again on 15 October this year.
2. War on Lake Orr on 5 March 2023.
3. John Newton Team Boat Challenge at Lake Orr on 4 June 2023.
4. Currumbin Capers on 2 July 2023.





**JOHN NEWTON
TEAM BOAT CHALLENGE**

*Image by
TONY BROWN*



**JUDI JATER
IS READY TO RACE!**

The club did well in the 2022 PQ annual awards, with wins in 12 categories:

- Winners included 6 of our junior members:
Thomas Kerkow-Hill, Sasha McDonald, Rhys Campbell, Jasmine Rayward, Will Stewart-Edwards, and Claudia Bailey.
- A special call out to Chris and Brenda Hurley on jointly taking out the PQ volunteer of the year award. Brenda went on to win the PA volunteer of the year award.
- Chris also won the PQ canoe sprint and canoe marathon club coach of the year and overall club coach of the year, and the PA club coach of the year.
- Youngmin Kim won Video of the year for his coverage of the John Newton Team Boat Challenge.
- Event of the year for the John Newton Team Boat Challenge.
- PQ Club of the year.

Our shed at Lake Orr continued to support our international kayaking club, Singapore.

A group of 20 young paddlers trained from the shed for 2 weeks in preparation for their selection event for the Asian Pacific games.

Lake Orr has been hosting Singapore for over 3 years, however their strong relationship with the Currumbin Creek spans for many years and continues.

Juri Urada, an international paddler from Japan, trained with our club in preparation for the qualifiers for Paris 2024.

Juri also parted her knowledge onto our junior paddlers and was an inspiring mentor for them.



JURI URADA



**VARSLITY COLLEGE PRIMARY SCHOOL
PADDLING CLASS AT LAKE ORR**

Our junior development program at Lake Orr for young kayakers continues and is growing in strength and numbers. Our Schools Kayaking Program is also a regular program and a number of aspiring paddlers have joined the club as a result. Chris Hurley ensures the juniors are well prepared for both the marathon and sprint championships. Lake Orr is predominately the junior development location.

Whilst we are lucky to have the use of club facilities at both Lake Orr and Currumbin Creek it is the club members, which include an enthusiastic group of community minded volunteers, that continue to make this a great club.

This includes our committee, and I would like to thank Grant, Di, Judi, Hendrik, Laurelle, Paul, Helyn, Paraka, and Chris.



**TONY BROWN AND YOUNGMIN KIM
AT THE 14 BEACHES OCEAN RACE**

Peter Hickey, President





Paddle Queensland Incorporated

ABN: 81 490 288 642

Financial Statements

For the Year Ended 30 June 2023

Paddle Queensland Incorporated

ABN: 81 490 288 642

Contents
For the Year Ended 30 June 2023

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Paddle Queensland Incorporated

ABN: 81 490 288 642

Committee's Report

30 June 2023

The committee members submit the financial report of the Association for the financial year ended 30 June 2023.

1. General information

Committee members

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

| | |
|--|-----------------------|
| Julian Norton-Smith | Chairman |
| Steve Belcher (Resigned September 22) | Director |
| Justin Appi | Director |
| Rhonda McSweeney (Resigned September 22) | Special Skills Member |
| Annie Bryce (Appointed October 22) | Special Skills Member |
| Keále Dorries (Appointed May 23) | Director |
| Kath Protheroe (Appointed May 23) | Director |
| Henry Friend (Appointed October 22) | Director |
| Sarah Roach (Resigned September 2022) | Director |

Principal activities

The principal activities of the Association during the financial year were the administration of competition and recreation paddling activities in Queensland.

Significant changes

No significant change in the nature of these activities occurred during the year.

2. Operating results and review of operations for the year

Operating result

The Loss of the Association for the financial year after providing for income tax amounted to \$ (939)(2022: Loss \$ (19,888)).

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



Committee member:

Committee member:

Dated this 22nd day of September 2023

Paddle Queensland Incorporated

ABN: 81 490 288 642

Statement of Profit or Loss

For the Year Ended 30 June 2023

| | | 2023 | 2022 |
|--|------|----------------|-----------------|
| | Note | \$ | \$ |
| Income | | | |
| Grants | 4 | 115,303 | 107,487 |
| Member subscriptions | 4 | 68,270 | 80,230 |
| Finance income | | - | 8 |
| Other Revenue | 4 | 114,693 | 98,496 |
| | | <u>298,266</u> | <u>286,221</u> |
| Expenditure | | | |
| Depreciation and amortisation expense | 5 | 4,661 | 4,990 |
| Employee benefits expense | 5 | 171,020 | 162,230 |
| Other operating expenses | 5 | 123,524 | 138,889 |
| | | <u>299,205</u> | <u>306,109</u> |
| Income tax expense | (b) | - | - |
| Profit after income tax | | <u>(939)</u> | <u>(19,888)</u> |
| Retained profit at the beginning of the financial year | | <u>80,851</u> | <u>100,739</u> |
| Retained profits at the end of the financial year | | <u>79,912</u> | <u>80,851</u> |

The accompanying notes form part of these financial statements.

Paddle Queensland Incorporated

ABN: 81 490 288 642

Statement of Assets and Liabilities

As At 30 June 2023

| | Note | 2023 \$ | 2022 \$ |
|----------------------------------|------|----------------|----------------|
| ASSETS | | | |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 6 | 113,954 | 109,410 |
| Trade and other receivables | 7 | 33,208 | 15,120 |
| Prepayments | 9 | 7,153 | 2,770 |
| TOTAL CURRENT ASSETS | | 154,315 | 127,300 |
| NON-CURRENT ASSETS | | | |
| Plant and equipment | 8 | 17,757 | 22,427 |
| TOTAL NON-CURRENT ASSETS | | 17,757 | 22,427 |
| TOTAL ASSETS | | 172,072 | 149,727 |
| LIABILITIES | | | |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 10 | 13,623 | 19,322 |
| Employee benefits | 12 | 31,089 | 16,885 |
| Other liabilities | 11 | 47,448 | 32,669 |
| TOTAL CURRENT LIABILITIES | | 92,160 | 68,876 |
| NON-CURRENT LIABILITIES | | | |
| TOTAL LIABILITIES | | 92,160 | 68,876 |
| NET ASSETS | | 79,912 | 80,851 |
| MEMBERS' FUNDS | | | |
| Retained profits | | 79,912 | 80,851 |
| TOTAL MEMBERS' FUNDS | | 79,912 | 80,851 |

The accompanying notes form part of these financial statements.

Paddle Queensland Incorporated

ABN: 81 490 288 642

Statement of Cash Flows For the Year Ended 30 June 2023

| | 2023 | 2022 |
|---|-------------------------|----------------|
| Note | \$ | \$ |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Receipts from customers | 332,089 | 285,123 |
| Payments to suppliers and employees | (327,545) | (277,824) |
| Interest received | - | 8 |
| Net cash provided by/(used in) operating activities | <u>4,544</u> | <u>7,307</u> |
| | | |
| Net increase/(decrease) in cash and cash equivalents held | 4,544 | 7,307 |
| Cash and cash equivalents at beginning of year | <u>109,410</u> | <u>102,103</u> |
| Cash and cash equivalents at end of financial year | <u>6</u> <u>113,954</u> | <u>109,410</u> |

The accompanying notes form part of these financial statements.

Paddle Queensland Incorporated

ABN: 81 490 288 642

Notes to the Financial Statements

For the Year Ended 30 June 2023

The financial statements cover Paddle Queensland Incorporated as an individual entity. Paddle Queensland Incorporated is a not-for-profit Association incorporated in Queensland under the *Associations Incorporation Act (QLD) 1981 (as amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2020)* ('the Act').

The functional and presentation currency of Paddle Queensland Incorporated is Australian dollars.

New and amended Australian Accounting Standards that are effective for the current year

At the date of authorisation of these financial statements, the Association has not applied the following new and revised accounting standards that have been issued but are not yet effective.

- AASB 2020-1 Amendments to Australian Accounting Standards -Disclosure of accounting policies;
- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current; and
- AASB 2021-2 Disclosure of Accounting Policies, Changes in Accounting Estimates and Errors—Definition of Accounting Estimates.

The committee do not expect that the adoption of the Standards listed above will have a material impact on the financial statements of the association and in the main will only impact additional disclosures in the accounting policy notes in future periods

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 107 *Statement of Cash Flows*, 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.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Specific revenue streams

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

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

Grant revenue

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Specific revenue streams

Non-reciprocal grant revenue is recognised in the statement of profit or loss when the Association obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the Association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of assets and liabilities as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Donations

Donations and bequests are recognised as revenue when received.

Rendering of services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

Membership Subscriptions

Membership income is recognised in the financial year to which the membership relates in line with AASB 15.

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.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(d) Plant and equipment

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

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(d) 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.

The depreciation rates used for each class of depreciable asset are shown below:

| Fixed asset class | Depreciation rate |
|--------------------------|--------------------------|
| Canoe Fleet | 10% - 20% |
| Competition equipment | 20% |
| Office Equipment | 20% - 33.33% |

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(e) Financial instruments

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Association has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

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.

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(f) 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 which are subject to an insignificant risk of change in value.

(g) Employee benefits

Provision is made for the Association's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

3 Critical Accounting Estimates and Judgments

The Committee make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

4 Other Revenue and Income

Revenue from continuing operations

| | 2023 | 2022 |
|---|-----------------------|-----------------------|
| | \$ | \$ |
| Revenue from contracts with customers (AASB 15) | | |
| State grants | 90,000 | 90,000 |
| Other grants | 25,303 | 17,487 |
| Member subscriptions | 68,270 | 80,230 |
| | <u>183,573</u> | <u>187,717</u> |
| Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058) | | |
| Sponsorships | 12,955 | 8,000 |
| Activities and recreation | 28,204 | 21,972 |
| Event income | 37,112 | 63,019 |
| Education and course income | 30,818 | 5,506 |
| Other income | 5,604 | - |
| | <u>114,693</u> | <u>98,497</u> |
| Total Revenue | <u><u>298,266</u></u> | <u><u>286,214</u></u> |

Notes to the Financial Statements

For the Year Ended 30 June 2023

5 Result for the Year

The result for the year includes the following specific expenses:

| | 2023 | 2022 |
|----------------------------------|---------|---------|
| | \$ | \$ |
| Other expenses: | | |
| Employee benefits expense | 171,020 | 162,230 |
| Consulting and professional fees | 20,762 | 16,493 |
| Depreciation expense | 4,661 | 4,990 |
| Rent | 9,574 | 14,223 |
| Site expenses | 8,713 | 8,000 |
| Education courses | 9,550 | 1,620 |
| Event expenses | 23,000 | 29,427 |

6 Cash and Cash Equivalents

| | 2023 | 2022 |
|--------------------------|----------------|----------------|
| | \$ | \$ |
| Cash at bank and in hand | 113,954 | 109,410 |
| | <u>113,954</u> | <u>109,410</u> |

7 Trade and Other Receivables

| | 2023 | 2022 |
|---|---------------|---------------|
| | \$ | \$ |
| CURRENT | | |
| Trade receivables | 33,208 | 12,576 |
| Other receivables | - | 2,544 |
| Total current trade and other receivables | <u>33,208</u> | <u>15,120</u> |

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

8 Plant and Equipment

| | | |
|---------------------------|---------------|---------------|
| Plant and equipment | | |
| At cost | 25,755 | 25,755 |
| Accumulated depreciation | (15,586) | (13,303) |
| Total plant and equipment | <u>10,169</u> | <u>12,452</u> |
| Motor vehicles | | |
| At cost | 106,602 | 106,611 |
| Accumulated depreciation | (99,447) | (97,313) |
| Total motor vehicles | <u>7,155</u> | <u>9,298</u> |

Paddle Queensland Incorporated

ABN: 81 490 288 642

Notes to the Financial Statements For the Year Ended 30 June 2023

8 Plant and Equipment

| | | |
|-------------------------------------|---------|---------|
| Office equipment | | |
| At cost | 9,852 | 9,852 |
| Accumulated depreciation | (9,419) | (9,175) |
| Total office equipment | 433 | 677 |
| Total plant and equipment | 17,757 | 22,427 |
| Total property, plant and equipment | 17,757 | 22,427 |

9 Other Assets

| | 2023 | 2022 |
|-------------|-------|-------|
| | \$ | \$ |
| CURRENT | | |
| Prepayments | 7,153 | 2,770 |

10 Trade and Other Payables

| | 2023 | 2022 |
|------------------|--------|--------|
| Note | \$ | \$ |
| CURRENT | | |
| Trade payables | 290 | 7,249 |
| GST payable | 7,583 | 882 |
| Accrued expenses | 2,900 | 3,000 |
| PAYG Payable | 2,286 | 3,756 |
| Super payable | 564 | 4,435 |
| | 13,623 | 19,322 |

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.

11 Other Liabilities

| | 2023 | 2022 |
|-------------------|--------|--------|
| | \$ | \$ |
| CURRENT | | |
| Income in advance | 47,448 | 32,669 |
| | 47,448 | 32,669 |

Notes to the Financial Statements

For the Year Ended 30 June 2023

12 Employee Benefits

| | 2023 | 2022 |
|---------------------|---------------|---------------|
| | \$ | \$ |
| Current liabilities | | |
| Annual Leave | 31,089 | 16,885 |
| | <u>31,089</u> | <u>16,885</u> |

13 Contingencies

In the opinion of the Committee of Management, the Association did not have any contingencies at 30 June 2023 (30 June 2022:None).

14 Events After the End of the Reporting Period

The financial report was authorised for issue on the date of signing the Statement by Members of the Committee by the Committee of Management.

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.

15 Statutory Information

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

Paddle Queensland Incorporated
SYC Oxenford Watersports Centre
33 Watersport Lane
Oxenford QLD 4210

Paddle Queensland Incorporated

ABN: 81 490 288 642


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 2 to 11:

1. Presents fairly the financial position of Paddle Queensland Incorporated as at 30 June 2023 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Paddle Queensland 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 
SORAN NORTON-SMITH
Dated 21.9.2023

Treasurer 
Kathleen Protheroe
21/09/2023.



DICKFOS DUNN ADAM

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
PADDLE QUEENSLAND INCORPORATED**

Qualified Auditor's Opinion

We have audited the financial report of the Paddle Queensland Incorporated, which comprises the statement of assets and liabilities as at 30 June 2023, the statement of profit or loss and the statement of cash flows for the year ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

In our opinion, except for the potential financial impact of the matter noted in the basis for qualified auditor's opinion paragraph, the accompanying financial report presents fairly, in all material respects, the financial position of Paddle Queensland Incorporated as at 30 June 2023 and its financial performance for the year then ended in accordance with the accounting policies described in Note 2 to the financial statements, and the requirements of the *Associations Incorporation Act 1981(QLD) (as amended by the Associations Incorporation and Other Legislation Amendment Bill 2020)* ('the Act').

Basis for Qualified Opinion

The receipt of non-reciprocal income is only verifiable from the point of banking. Whilst we have no reason to believe otherwise, we are not able to confirm that all related receipts were recorded in the accounting record of the association. Our audit work was limited to the verification of amounts recorded.

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 association in accordance with 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 ethical 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.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of *Associations Incorporation Act 1981 (QLD)* (as amended by the *Associations Incorporation and Other Legislation Amendment Bill 2020*) ('the Act'). As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Associations Incorporation Act 1981 (QLD)* (as amended by the *Associations Incorporation and Other Legislation Amendment Bill 2020*) ('the Act') and for 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 related to going concern and using the going concern basis of accounting. As disclosed within the financial statements the association has ceased operations at reporting date.

The committee is responsible for overseeing the association's financial reporting process.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
PADDLE QUEENSLAND INCORPORATED**

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 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.

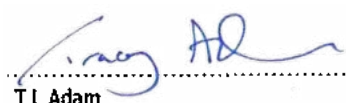
As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DICKFOS DUNN ADAM

Audit & Assurance


T L Adam

25 September 2023

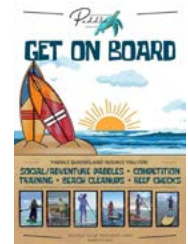
Dated

Southport

Paddle QLD



**BULIMBA SOCIAL
PADDLE CLUB**



MORE PEOPLE PADDLING, MORE OF THE TIME