

2025

WAPA ANNUAL REPORT



West Australian Pistol Association -
AGM Meeting
Venue: Whiteman Park Int. Pistol Club
6/6/2026



Dear Members

On behalf of the West Australian Pistol Association Committee of Management, I present the 2025 Annual Report for the 2026 Annual General Meeting.

Although WAPA's finances run on a calendar year this report also contains some information for 2026 regarding the Association's activities since the last Annual General Meeting.

We trust this will provide you with a guide to what your Association has been doing for its members.

Linda Simcock
Secretary

On behalf of the WAPA Committee of Management



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PRESIDENT REPORT

Dear WAPA Members,

As we reflect on the past year, it's evident that 2026 has been another dynamic and eventful period for our association. It has been 10 years as President, and although it has been challenging over that period it has been an honour and a privilege, and I extend my sincere gratitude to each of you for the opportunity to lead WAPA.

Throughout the past twelve months, our focus has remained steadfast on promoting and advancing the sport of pistol shooting across Western Australia. We've continued to invest in education and skill development through a series of Range Officer courses held in various regions, ensuring the ongoing professionalism and safety of our sport. Additionally, coaching courses have provided valuable guidance to clubs and shooters alike, at all levels.

Our calendar continues to be very busy, albeit we have had a number of clubs reducing their opens this year. By now some of you would have participated in the first split ISSF State titles ever. Again, this is due to the ongoing struggle with volunteers at all levels.

Fortunately, Whiteman Park has picked up a significant amount and I'm sure we can all appreciate the time and effort they are contributing to enable us to compete and record scores for those having a greater number of firearms and for those vying for National and International selections.

Our members have once again demonstrated their prowess and commitment to their chosen sport, with strong showings at various competitions as well as recent selections within National Squads and teams on their way to future successes. I extend my heartfelt congratulations to all who have represented our great country as well as WAPA along their journey with distinction, embodying the spirit of sportsmanship and excellence.

The Firearms Consultative Working Group has been re-established following the implementation of the Firearms Act 2024 ensuring WAPA remains steadfast in advocating for the interests of our sport and greater firearms community. Through collaboration and unity within the WA Firearms Community we are continuing to voice our concerns and will continue striving for positive outcomes. This also includes advocating for commonsense approach with respect to clubs and ranges and the challenges many currently face. If we had a crystal ball as to what WAPOL want, we would be more than willing to share that information. Unfortunately, WAPOL aren't very good with communication in all aspects, which makes advising on the correct information very difficult. Many times, we, along with the other ballistic sporting organisations are not advised of anything until the clubs come to us with questions. As we become aware, we will keep you up to date any changes.

None of our achievements would be possible without the dedication of our State Referee Council and volunteers. Their unwavering commitment ensures the smooth operation of our events and the integrity of our sport. I extend my sincerest thanks to each of them for their invaluable contributions.

I wish to express my gratitude to the outgoing committee for their tireless efforts and support. I have every confidence that the incoming committee will continue to lead WAPA with vision and passion, steering us towards a future filled with promise and opportunity.

Together, let us continue to uphold the values of sportsmanship, camaraderie, and excellence that define our association.

Karl Friehe
WAPA President
0449 155 990



SECRETARY'S REPORT

Hello All

Thank you to all for the opportunity to be Secretary for the 2025 and part of 2026, also thank you to all the secretaries of our clubs who have helped through the capitation process as it has been a very strenuous year for them and without their help I would not have been able to keep the information in the database up to date.

We had eleven meetings, missing January again as many are often away on annual leave.

Due to the new regulations many of our clubs are struggling, we have lost one of our long-term country clubs being Merredin and their members have had to join other clubs.

Our membership numbers have also dropped by over 100 throughout the year as many have found it difficult to meet the new requirements and purchase new safes and security surveillance.

There was also quite a few changes to our annual event calendar due to clubs being unable to provide the venues, thank you to all the clubs that have stepped up and assisted as, despite everything, there was still a good number of opens throughout 2025.

Missing Jan Broun who passed away in December, a dear friend as well as being very dedicated to WAPA for many years.

Special thanks to Graeme Nicholls and Karl Friehe who have always been a huge support when I need it.

Thanks to the old committee and all the best to the new one.

.

Linda Simcock

WAPA Secretary



STATE REFEREE COUNCIL DIRECTOR'S REPORT

This has been another challenging year with both the new firearms regulations and the new range standards impacting on clubs and licence holders. Some clubs have had to close their ranges or be only limited to Air Pistol. This has limited the number of clubs that can hold opens. The least effected club, Whiteman Park, has been running the majority of opens so the numbers have not decreased.

The Action and WA1500 competitions have been supported by a dedicated few. Due to the number of individual matches within these competitions this has meant that there are several details needed to be scheduled. The other matches have higher numbers although they are down to previous years. This year the ISSF state championships has be split across three weekends, two for the senior matches and a separate one for the Juniors.

The SRC has managed to have at least one representative at each scheduled open. Due to the number of opens spread across the year this has limited their free time available to run range officer training.

We have two people working to obtain judge qualifications. This not easy task requiring extensive time and experience. There is the need to have active experience at state and national level competitions. ISSF has the issue that nationals are run on ranges using electronic targets. We are limited in WA to give our range officers the experience required. The two ranges here are a different system without the complexity of the Sydney and Brisbane systems.

With the new range regulations, the need for qualified range/safety officers has increased. Some clubs are doing this on their own, basically using a safety officer to control the range, with minimum mostly limited club experience for match and scoring procedures. Other clubs are using the Target Pistol Australia online courses for match procedure and scoring theory knowledge. Which ever method is used clubs need to generate and keep their training records.

Finally, I'd like to thank all the members of the State Referee Council for their ongoing support and in their positive attitude towards sharing the duties with the range officer training and for officiating at opens.

Brian Harvey
Director State Referee Council



STATE COACHING COUNCIL DIRECTOR'S REPORT

My first 12 months in the role of SCC Director have concluded, and I have learnt a lot about how a state committee operates and am excited to continue working with coaches and members of WAPA to better our abilities.

The past year saw WA1500 athlete and coach Craig Parke journey to Whiteman Park to run a two day clinic, where members were able to seek advice from Craig to improve their shooting. By all reports, it was a successful weekend, with member count exceeding expectations and positive reviews regarding Craig's teachings. I look forward to bringing in more TPA and ISSF coaches to our state for more of these clinics, as I believe they are a great way to interact with Australia's best coaches and athletes, and our members should be using these opportunities to excel in their shooting pathway.

There was also a small sub-committee elected to run an investigation into junior shooting in WA, so we could produce fresh and interesting ideas to bring more juniors into the sport and understand what the current juniors want out of the sport. Splitting the State Championships was one of these recommendations, so that juniors would have their own separate competition. The theory behind this was to drive entry numbers upwards, as juniors would feel more comfortable in a less competitive environment. Even with some competitors from 2025 missing as they are overseas or interstate, there were more entries than the previous year, and I believe with more advertising that number will continue to grow. Finals were also run for Air Pistol and Sport Pistol for the first time in seven years, which was appreciated by athletes as they got to experience how the sport is properly operated at big competitions, while state team athletes were happy to get finals experience prior to the Nationals.

Coming into this role after the abolition of the National Coaching Council has left a few holes in the coaching accreditation system. This is something I'm eager to work on going into the next year. This council was the one TPA assigned a budget for state directors to bring in interstate coaches, also signed off on coaching courses for club instructors and level 1's, predominantly. The advice I have been issuing to club coaches and instructors is to continue what you are doing until further notice.

By the time this report is out, the National Championships for both TPA and ISSF will have concluded. While I don't know the results of the ISSF side, I believe we have sent a strong team this year, and I have no doubt we'll see some successful results, and I hope we can bring home the shield for the second consecutive year. However, we do know the results for the TPA Nationals, and I would like to give my congratulations to our athletes. For the second year in a row, the WA team brought home the Manton Shield, well done team!

I wish everyone the best in shooting, health, and happiness for the rest of 2026 and 2027.

Scott Anderson
Director State Coaching Council



TPA DELEGATE'S REPORT

As the WA Delegate for 2025-26 I attended two meetings in Sydney of the Target Pistol Australia (TPA) Council as well as other meetings via video conferencing.

Video conference meetings assist in allowing short notice meetings to be called to make decisions requiring immediate resolution but can't replace the face-to-face meetings where each state and territory's delegates meet (currently in Sydney three times a year) together with the PA management team.

I have limited this report to significant initiatives introduced by the TPA Council and management team. With TPA's expanding social media and the internet, members can choose to be well informed of all activity via the Target Pistol Australia website and social media channels.

As well as passing the annual budget and setting policies for TPA management to run the day-to-day business of your national association, TPA have this year introduced a National Database which is available to all state and territory associations and individual clubs. There has been significant trialling of the database over the last year and it is now live in some states with Pistol Shooting Queensland using it for on-line entries to this year's ISSF National Championships. Our WA clubs will have access to it later in 2026.

The ISSF review some three years ago to establish a Pathway to Brisbane 2032 (the Olympic Games) has seen a Pathways Panel selected and the appointment in April of a ISSF Pathways Development Coordinator to provide direction for athletes, coaches and officials.

When you read this, there will have been a change of leadership for Target Pistol Australia, with the retirement of President Ray Andrews and elections having been held for the that position and TPA Secretary for three year terms.

The non-ISSF disciplines continue their strong international success with WA athletes Jeremy Kozak and Linda Jekel again selected to the Australian WA1500 team.

With the Los Angeles Olympics fast approaching (2028) and the countdown to Brisbane 2032, Target Pistol Australia ISSF athletes are already travelling overseas to compete internationally. TPA's support of all international competitive shooting provides the genuine reason for all of us to license handguns for competitive use and is critical with the current WA government's attitude to firearm ownership and use.

Murray Bow

TPA Council Delegate

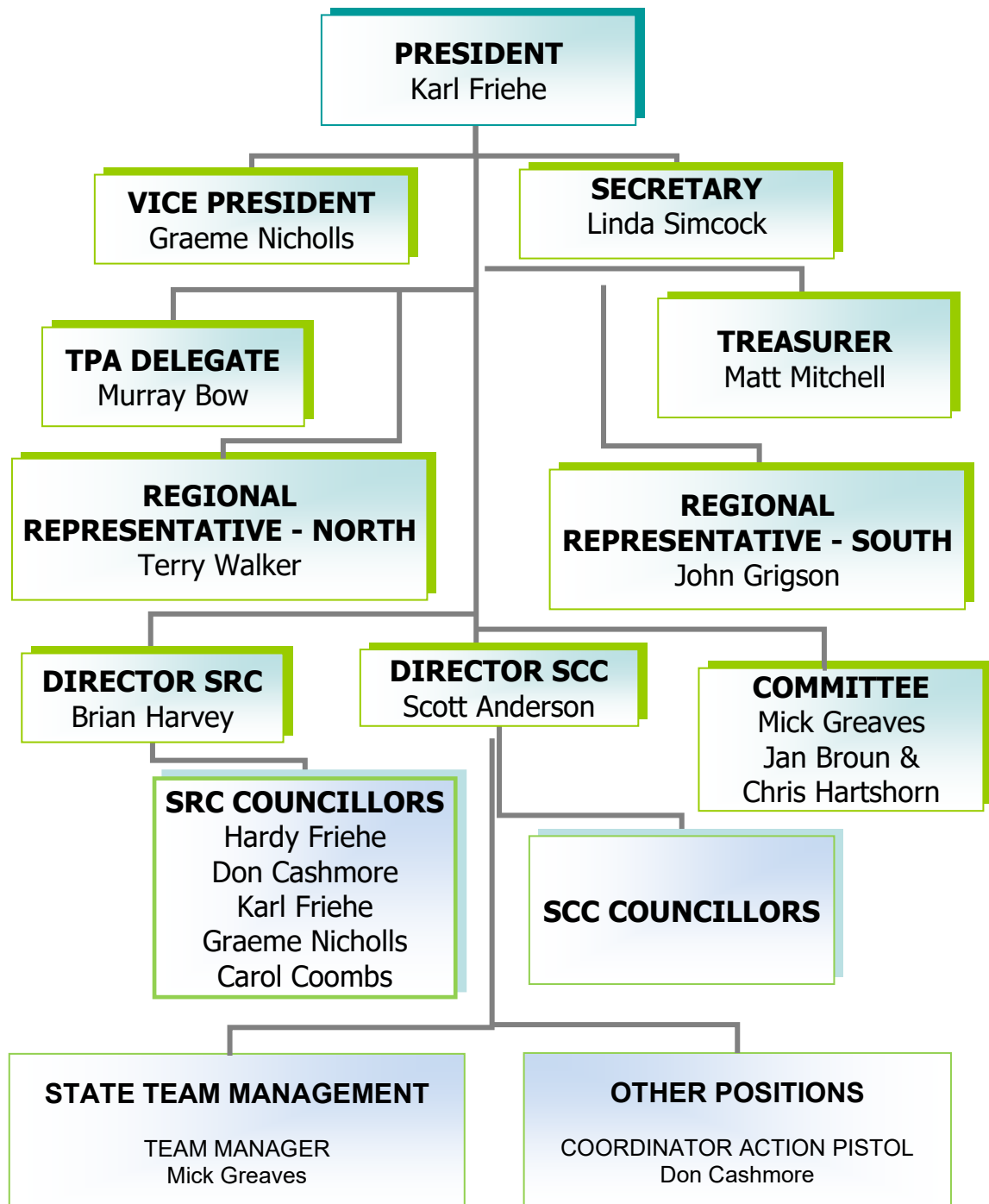


WAPA 2025 COMPETITIONS

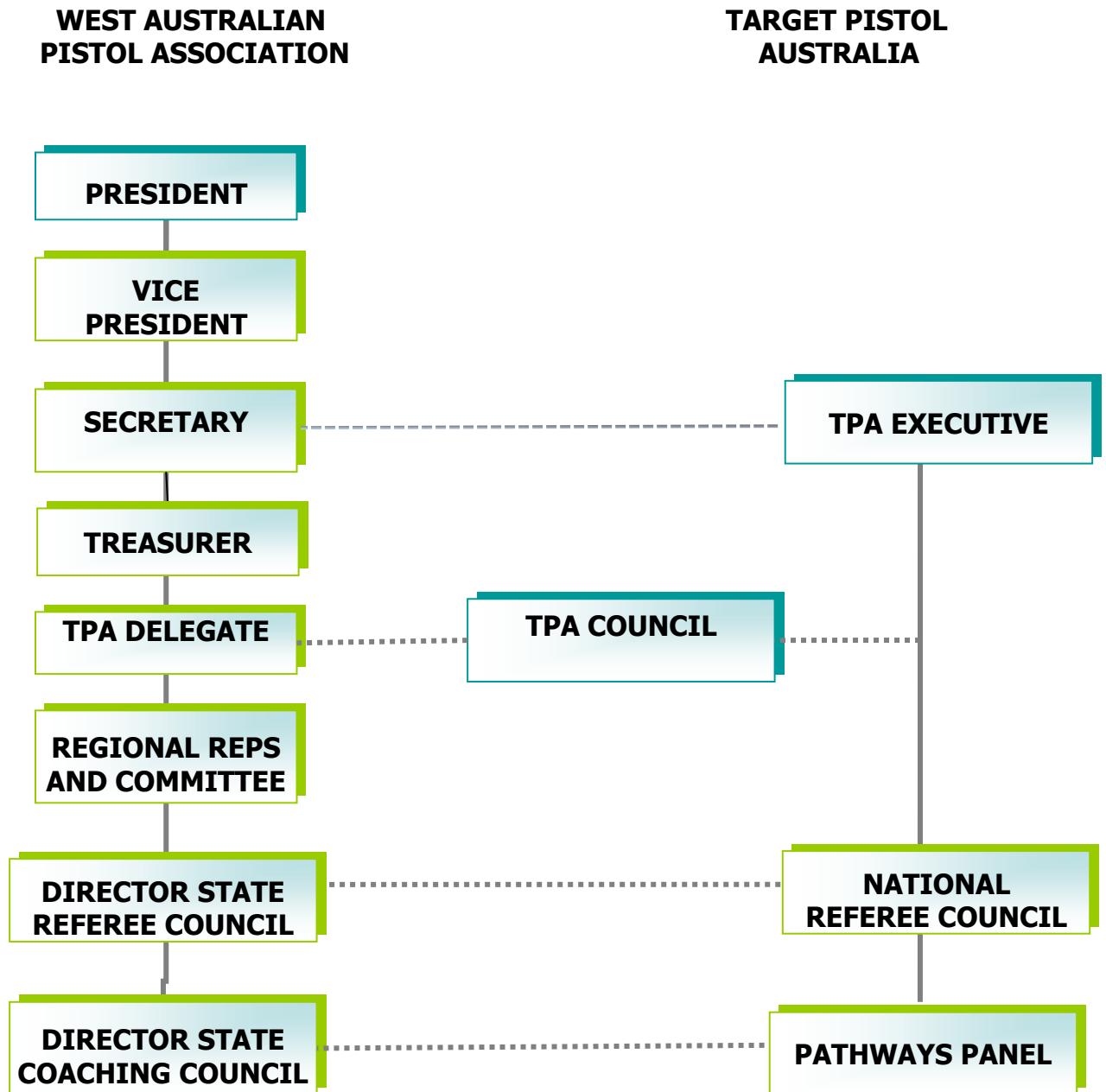
DATE	DAY	MATCHES	VENUE
25 th - 26 th January	Saturday - Sunday	WA1500 Open	Whiteman Park
9 th February	Sunday	Service Open	Kalamunda
14th – 16th February	Friday – Sunday	Junior ISSF Open <u>CANCELLED</u>	Murray Districts
22 nd - 23 rd February	Saturday - Sunday	WA1500 Open	Whiteman Park
28 th Feb – 1 st March	Friday - Saturday	Junior Fri night Air Pistol + Saturday Open/Invite?	Murray Districts
1 st – 2 nd March	Saturday - Sunday	Action Open	Kalamunda
8 th March	Saturday	WAPA – EGM 1600hrs	Whiteman Park
8 th – 9 th March	Saturday - Sunday	Service Open & Black Powder Open	Whiteman Park
22 nd – 30 th March	Saturday - Sunday	PA NATIONALS (24 th – 30 th Competition) (22 nd & 23 rd March – practice days)	Whiteman Park
12 th April	Saturday	Junior 25m Pistol & Standard Open	Murray Districts
13 th April	Sunday	Air Open	Rhein Donau
19th – 20th April	Saturday – Sunday	WA1500 Open <u>CANCELLED</u>	Kalamunda
25 th – 27 th April	Friday - Sunday	ISSF Open & Air Finals	Whiteman Park
3 rd May	Saturday	Black Powder Open	Cockburn Fremantle
18 th – 24 th May	Sunday - Saturday	ISSF NATIONALS (20 th – 24 th Competition) (18 th & 19 th May – practice days)	SISC, NSW
24 th - 25 th May	Saturday - Sunday	Action Open	Kalamunda
31 st May – 2 nd June	Saturday - Monday	Annual River Shoot (Service/Unrestricted) Unsanctioned Event	Broome / Ord River
31 st May	Saturday	WAPA AGM – 5pm	Whiteman Park
31 st May – 2 nd June	Saturday - Monday	WA1500 / BP / Service Open	Whiteman Park
15 th June	Sunday	Air Open	Rhein Donau
15 th June	Sunday	Service Open	Kalamunda
21 st June	Saturday	Black Powder Open	Northam

21 st – 22 nd June	Saturday - Sunday	Action Open	Whiteman Park
5 th – 6 th July	Saturday - Sunday	WA1500 Open	Whiteman Park
18 th – 20 th July	Friday - Sunday	Junior ISSF Open	Murray Districts
26 th - 27 th July	Saturday - Sunday	ACTION STATE CHAMPIONSHIPS	Whiteman
27 th - July	Sunday	BLACK POWDER STATE CHAMPIONSHIPS	Port Bouvard
2 nd – 3 rd August	Saturday - Sunday	SERVICE STATE CHAMPIONSHIPS	Cockburn Fremantle
9 th – 10 th August	Saturday - Sunday	ISSF Open	Kalamunda
16 th - 17 th August	Saturday - Sunday	Action Open	Whiteman Park
26 th – 30 th August	Tuesday - Saturday	ACTION NATIONALS (27 th – 30 th Competition) (26 th – practice day)	DARWIN PISTOL CLUB
29 th – 31 st August	Friday - Sunday	ISSF STATE CHAMPIONSHIPS	Cockburn Fremantle
13 th – 14 th September	Saturday - Sunday	Black Powder Open	Warren (Manjimup)
19 th – 21 st September	Friday - Sunday	ISSF Open	Kent Districts
27 th - 29 th September	Saturday - Monday	WA1500/BP/Service Open	Whiteman Park
11 th – 12 th October	Saturday - Sunday	WA1500 Open	Cockburn Fremantle
18 th – 19 th October	Saturday - Sunday	ISSF Open	Northam
1 st – 2 nd November	Saturday - Sunday	WA1500 Open	Whiteman Park
7 th – 9 th November	Friday - Sunday	Junior ISSF Open	Murray Districts
15 th – 16 th November	Saturday - Sunday	WA1500 STATE CHAMPIONSHIPS	Port Bouvard Whiteman Park
22 nd - 23 rd November	Saturday - Sunday	Air Open	Rhein Donau
29 th November	Saturday	Service Open	Whiteman Park

MANAGEMENT COMMITTEE 2025/2026



WAPA TO TPA RELATIONSHIP



WAPA CLUBS AND MEMBERSHIP NUMBERS as at 18th March 2026

Club	Adult	Junior	Life	Total
Boyup Brook	33	1		34
Broome	27			27
Bunbury	9	1		10
Busselton	13			13
Cockburn/Fremantle	140	3	2	145
Collie	24			24
Derby	19			19
Dongara	28			28
Esperance	26	12		38
Geraldton	43	3		46
Gnowangerup	6	1		7
Indoon	7			7
Kalamunda	80			80
Kalgoorlie/Boulder	30			30
Kellerberrin	19			19
Kent	6			6
Kojonup	6			6
Koorda	17		1	18
Moora	26	1		27
Mukinbudin	15			15
Murray Districts	119	8		127
Northam	59			59
Northampton	20			20
Northern Districts	26			26
Ord	43	1		44
Perenjori	27			27
Port Bouvard	21			21
Rhein Donau	33	8		41
Shark Bay	22			22
Warren	33	1		34
Whiteman Park	204	2	1	207
Wongan Hills	16			16
Grand Totals 32	1197	31	4	1232

WAPA LIFE MEMBERS

Mr Graham Smith (deceased)	Cockburn Fremantle Pistol Club
Mr Ian Cargeeg (deceased)	Perth Pistol Club
Mr Ray Andrews OAM	Cockburn Fremantle Pistol Club
Mr Alex Aitken	Koorda Pistol Club
Mrs Mary Klanjscek (deceased)	Busselton Pistol Club
Mrs Jan Broun (deceased)	Whiteman Park International Pistol Club
Mrs Carol Coombs	Whiteman Park International Pistol Club
Mr Bruce Welburn (deceased)	Whiteman Park International Pistol Club
Mr Hardy Friehe	Cockburn Fremantle Pistol Club

WAPA HOLDERS OF CERTIFICATE OF MERIT/APPRECIATION

Mr John Mathieson	Bunbury Pistol Club	1981
Mr Alex Aitken	Koorda Pistol Club	1981
Mr Nick Nedkoff	Cockburn Fremantle	1981
Mrs Julie Aitken	Koorda Pistol Club	1983
Mrs Mary Klanjscek	Busselton Pistol Club	1983
Mr Ray Andrews	Cockburn Fremantle	1986
Mrs Jean Martin	Perth Pistol Club	1986
Mr Allan Lozsan	Perth Pistol Club	1992
Mr Dan White	Wanneroo Pistol Club	1992
Mr Rod Hack	Perth Pistol Club	1992
Mr Ben Sandstrom	Perth Pistol Club	1992
Mr Brian Harvey	Whiteman Park International	2016
Mr Max Wray	Cockburn Fremantle	2016
Mr Phil Stubbs	Port Bouvard	2016
Mr Derek Stock	Kent Districts Pistol Club	2016
Mr Hardy Friehe	Cockburn Fremantle	2016
Mr Don Cashmore	Kalamunda Pistol Club	2016
Mr Brad Howard	Broome Pistol Club	2016
Mr Walter Gibb	Whiteman Park International	2022

WAPA AFFILIATIONS

Target Pistol Australia

West Australian Shooting Association

SportWest

WA Firearms Community Alliance

WA STATE RECORDS

Match	Name	Date	Score
50m Pistol	Barry Buzolic	1/01/1975	560
25m Rapid Fire Pistol	Scott Anderson	20/10/2024	579
25m Centre Fire Pistol	Lex Porebski	5/09/1993	586
25m Centre Fire Pistol Junior	Aaron Ryder	4/03/2001	559
25m Pistol Women	Pam McKenzie	3/06/2007	582
25m Pistol Men	Scott Anderson	20/10/2024	578
25m Pistol Junior	Scott Anderson	2/06/2013	575
25m Standard Pistol	Mike Giustiniano	30/09/1996	577
25m Standard Pistol Junior	Siobhy Nicholls	8/08/2021	546
10m Pistol Men	Bengt Sandstrom	29/06/1997	585
10m Pistol Women	Jessie Kao	28/10/2023	574
10m Pistol Junior Men	Scott Anderson	25/11/2012	561
10m Pistol Junior Women	Gwendolyn Liang	19/04/2019	557
	Siobhy Nicholls	4/10/2020	557
	Katie Nicholls	21/11/2021	557
25m Black Powder	Leo Caratti	13/03/2010	386
50m Black Powder	Mike Knapp	29/05/2016	377
Service Pistol	Max Wray	18/07/1992	886
Service Pistol Unrestricted	Max Wray	18/07/1992	897
Service 25 Yard	Max Wray	9/11/2008	639
Action Pistol Open	Darryl Carnicelli	5/08/2007	1920 175x
Action Pistol Metallic	Phil Kroczek	12/10/2023	1885 130x
WA 1500 Revolver	Jeremy Kozak	10/07/2022	1488 95x
WA 1500 Pistol	Leo Caratti	17/01/2016	1482
	Linda Jekel	13/11/2016	1482
WA 1500 Optical Revolver	Linda Jekel	6/7/2025	1497/109x
WA1500 Optical Pistol	Linda Jekel	27/03/2025	1487/72x
WA60 Open	Linda Jekel	2/11/2024	597/46x
WA60 Distinguished Revolver	Jeremy Kozak	25/03/2025	586/33x
WA60 Distinguished Pistol	Jeremy Kozak	26/03/2025	566/23X
WA48 Standard Revolver 4.25"	Jeremy Kozak	24/03/2025	475/24x
WA48 Standard Semi-Automatic Pistol 5.5"	Jeremy Kozak	25/03/2025	477/32x

TREASURER'S REPORT

Dear Members

Over the past year, the association, our clubs and members have continued to operate in a challenging environment. Ongoing firearms reform and increasing compliance requirements in Western Australia created uncertainty and additional pressure for many members and clubs.

I believe these challenges have contributed to a reduction in membership numbers over the course of this year. The Association has also continued to face rising operational costs, particularly for State team travel and accommodation. Despite this, the Association remains in a healthy and stable financial position heading into the coming year.

Based on the audited financial statements for the year ended 31 December 2025, the Association recorded a surplus of \$21,105. Although membership revenue has softened, overall funds and cash reserves remain at levels similar to previous years. The committee has continued to take a measured and sustainable approach to expenditure while also discussing new ideas for the future.

I would like to thank the committee, volunteers, clubs, and members for their continued support throughout 2025, as well as a special thanks to Mick the State Team Manager for his ongoing efforts organising three teams to attend the nationals each year and the well organised financial records he provides to make my role easier.

Please find the completed Audit report for the year attached. I am happy to answer any questions you have.

Thankyou

Matt Mitchell (Treasurer)



Financial Statements Audited

West Australian Pistol Association Inc

ABN 33 570 479 134

For the year ended 31 December 2025

Prepared by Spencer Accountants

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Committee's Report

West Australian Pistol Association Inc For the year ended 31 December 2025

Committee's Report

Your committee members submit the financial report of West Australian Pistol Association Inc for the financial year ended 30 June 2025.

Committee Members

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

Committee Member	Position
Karl Friehe	President
Graeme Nicholls	Vice President
Linda Simcock	Secretary
Matt Mitchell	Treasurer
Bill Oakley	
John Grigson	
Brian Harvey	
Mick Greaves	
Jan Broun	

Principal Activities

Promotion of recreational use of pistols & firearms.

Significant Changes

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

Operating Result

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

Year ended 31 December 2025	Year ended 31 December 2024
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\$21,105.06	\$20,572.39
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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:

Karl Friehe (President)

Date / /

Matt Mitchell (Treasurer)

Date / /

Income and Expenditure Statement

West Australian Pistol Association Inc For the year ended 31 December 2025

	2025	2024
Income		
Capitation & Subscriptions	164,606	186,640
WAPA Trading income	20,200	27,883
Department of Sport & Recreation	10,000	11,000
General Income	-	-
Hire Income	-	182
Interest Received	6,277	6,903
Total Income	201,083	232,607
Gross Surplus	201,083	232,607
Expenditure		
Administration expenses	22,334	19,796
Affiliation expenses	69,138	87,450
General Expenses	-	3,134
Insurance	8,972	8,987
National Championship expenses	43,422	28,626
State Championship expenses	-	29,059
State Coaching Council expenses	6,845	5,525
State Referee Council expenses	6,679	5,156
WAPA Trading expenses	22,589	24,301
Total Expenditure	179,978	212,034
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	21,105	20,572
Current Year Surplus/(Deficit) Before Income Tax	21,105	20,572
Net Current Year Surplus After Income Tax	21,105	20,572

Assets and Liabilities Statement

West Australian Pistol Association Inc

As at 31 December 2025

	NOTES	31 DEC 2025	31 DEC 2024
Assets			
Current Assets			
Cash and Cash Equivalents			
CBA Cheque # 2284		48,171	29,215
P&N Easypay #11051		266,572	315,099
P&N		164,773	158,559
Total Cash and Cash Equivalents		479,516	502,873
Trade and Other Receivables			
Trade Debtors		65,891	14,592
Total Trade and Other Receivables		65,891	14,592
Other Current Assets			
Stock on Hand - WAPA Trading		32,616	34,571
Stock on Hand - Medals & Shields		4,220	5,265
Sundry Debtors		3	400
Total Other Current Assets		36,839	40,237
Total Current Assets		582,246	557,702
Total Assets		582,246	557,702
Liabilities			
Current Liabilities			
Trade and Other Payables			
Unsecured			
Other Creditors		72,004	74,919
Total Unsecured		72,004	74,919
Total Trade and Other Payables		72,004	74,919
GST Payable			
Gst Clearing		6,976	622
Total GST Payable		6,976	622
Total Current Liabilities		78,980	75,542
Total Liabilities		78,980	75,542
Net Assets		503,266	482,161

Member's Funds

	NOTES	31 DEC 2025	31 DEC 2024
Current Year Earnings		21,105	20,572
Accumulated surplus/(deficit)		482,161	461,588
Total Member's Funds		503,266	482,161

Notes to the Financial Statements

West Australian Pistol Association Inc For the year ended 31 December 2025

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 WA. 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.

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.

Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle 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). Receivables and 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.

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.

	2025	2024
2. Cash on Hand		
CBA Cheque # 2284	48,171	29,215
P&N Easypay #11051	266,572	315,099
Total Cash on Hand	314,743	344,314
	2025	2024

3. Trade and Other Receivables

Trade Receivables		
Trade Debtors	65,891	14,592
Total Trade Receivables	65,891	14,592
Total Trade and Other Receivables	65,891	14,592
	2025	2024

4. Trade and Other Payables

Other Payables		
Other Creditors	72,004	74,919
Total Other Payables	72,004	74,919
Total Trade and Other Payables	72,004	74,919

True and Fair Position

West Australian Pistol Association Inc For the year ended 31 December 2025

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

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 1 to the financial statements.

We, Karl Friehe, and Matt Mitchell being members of the committee of West Australian Pistol Association Inc, certify that –

1. The statements attached to this certificate give a true and fair view of the financial position and performance of West Australian Pistol Association Inc during and at the end of the financial year of the association ending on 31 December 2025.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

Signed: Karl Friehe (President)

Dated: / /

Signed: Matt Mitchell (Treasurer)

Dated: / /

Auditor's Report

West Australian Pistol Association Inc For the year ended 31 December 2025

Independent Auditors Report to the members of the Association

We have audited the accompanying financial report, being a special purpose financial report, of West Australian Pistol Association Inc (the association), which comprises the committee's report the assets and liabilities statement as at 31 December 2025, the income and expenditure statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of West Australian Pistol Association Inc as at 31 December 2025 and (of) its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the Associations Incorporation Act 2015.

Basis for Opinion

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 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 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.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist West Australian Pistol Association Inc to meet the requirements of the Associations Incorporation Act 2015. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Committee's Responsibility for the Financial Report

The committee of West Australian Pistol Association Inc is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporation Act 2015 and is appropriate to

meet the needs of the members. The committee's responsibility also 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.

Auditor's Responsibility

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 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.

A handwritten signature in black ink, appearing to read 'Greg Piotrowski'.

Auditor's signature: Greg Piotrowski

Auditor's address: Spencer Accountants

1 Pembury Road, Thornlie, WA 6108

Dated: 25/05/2026

Certificate By Members of the Committee

West Australian Pistol Association Inc
For the year ended 31 December 2025

I, Karl Friehe and I Matt Mitchell, certify that:

1. I attended the annual general meeting of the association held on [/ /].
2. The financial statements for the year ended 31 December 2025 were submitted to the members of the association at its annual general meeting.

Dated: / /