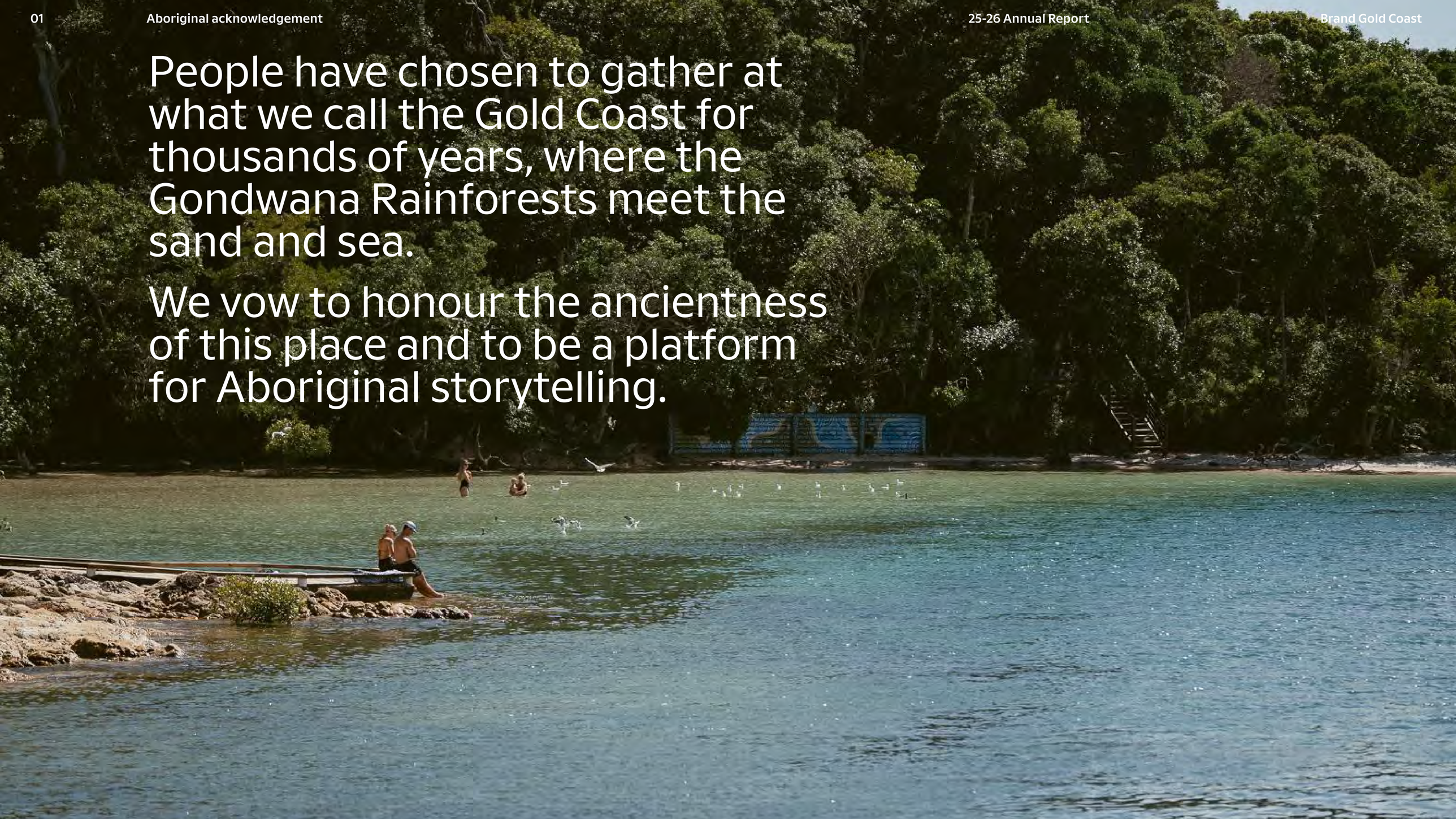
2025-26 Brand Gold Coast Annual Report



People have chosen to gather at what we call the Gold Coast for thousands of years, where the Gondwana Rainforests meet the sand and sea.

We vow to honour the ancientness of this place and to be a platform for Aboriginal storytelling.



Great storytelling is about forging a deep emotional connection through human experience, moving people from an old way of thinking to a new insight or changed perspective.

Over the past 15 months, the story of our city has been brought to life by the very people who live here – Gold Coasters. Throughout this time, the team at Brand Gold Coast has listened, engaged and constructed a narrative which belongs to everyone. It is rich, unapologetic, ambitious and raw.

Importantly, local, national and international research has given the team a benchmark to expand on opportunities which will come our way between now and the 2032 Olympics and Paralympics.

As Mayor, I am delighted to know Gold Coasters have taken ownership of our brand story and we are now engaged with strategic partners to bring consistent Gold Coast thinking to our city's storybook. It is this work which will see the brand reach its full potential, uniting the City, its entities, tertiary institutions and business under a shared approach to great storytelling.

I commend the Brand Gold Coast Annual Report and look forward to saying yes more.

Tom Tate
Mayor



The 2025-26 Annual Report reflects the year Brand Gold Coast defined the story that unifies this city and began bringing it to life.

The Gold Coast brand now has a number. Brand Finance independently valued it at $21.2 billion, with about 85 percent of that value coming from our economy. Every entrepreneur, artist, educator, innovator and community leader shares in building our collective reputation.

That matters because cities are in competition, and reputation is the magnetic pull behind 20 to 37 percent of the decisions to visit here, study here, invest here and work here. This year, Brand Gold Coast worked with Gold Coasters to share the research and stories that define us, and to implement a strategy that makes the reputation of this place work harder for every one of us.

The City That Says Yes now has a number to match.

Melissa Donnelly
Chair



Toward the end of 2025, the 2032 Games Coordination Unit within the City of Gold Coast reached out to Brand Gold Coast. They wanted an agency to help them with communication planning for how the Gold Coast could show up in Los Angeles in 2028. Maybe we could help them write a brief? Instead, we became their agency. Yes, for communication. But more fundamentally, to understand how to take full advantage of a significant moment with a relatively small budget. Based on our research with Gold Coasters, and what we have learned about our international opportunities, we worked with the team on language, on strategy, on iconography.

It was not only efficient and affordable. Since Brand Gold Coast, on behalf of Gold Coasters, had already done the research, we understood how difficult it would be. The Gold Coast is not well known in the United States, and the name of our city is not in Brisbane2032. The Gold Coast will be outspent, and our friends in other cities will have their own agendas and KPIs. Yet we also understand how effective we can be, if we are bold, clever, and true to ourselves.

Our mission is to help everyone use the Gold Coast story to build everything, and the Games team understood it beautifully. This is how we hope to work with all our partners in the coming years, in the City, in the City-owned entities, and with businesses, organisations, and artists in the wider community. A unified strategy is hard, but our first full year of operations showed that Gold Coasters are up for it.

Todd Babiak
CEO

Board

Melissa Donnelly	Chair
Leanne White	Deputy Chair
Simon Beard	Director
John Hughes	Director
PJ Davis	Director
Nim De Swardt	Director
Stephen Forth	Director
Clark Kirby	Ex Officio Director
Mayor Tom Tate	Ex Officio Director
Tim Baker	Ex Officio Director (Resigned 27 July 2026)

Team

Brand Gold Coast grew from two to five people with the appointment of a Manager of Digital Storytelling in August 2025, followed by a Manager of Partnerships and Operations and a Content and Community Officer in January 2026.

Todd Babiak	Chief Executive Officer
Emily Atkinson	Head of Brand & Operations
Simon Wise	Manager of Digital Storytelling
Antonio Moreira	Manager of Partnerships & Operations
Maddie Lefebvre	Content & Community Officer



From left to right: Todd Babiak, PJ Davis, Stephen Forth, Melissa Donnelly, Simon Beard, John Hughes, Leanne White, Nim De Swardt, Clark Kirby.

Brand Gold Coast Pty Ltd (ACN 677 964 724) is a controlled entity of the Council of the City of Gold Coast. It manages the Gold Coast's place brand and city reputation on behalf of Gold Coasters and is tasked with increasing consideration, favourability and preference for Gold Coast products and services.





Impact as a place brand:

Reputation drives decisions

A city's reputation accounts for 23% of tourist receipts, 37% of foreign direct investment and 22% of talent attraction.

Reputation is valuable

Brand Finance values the Gold Coast place brand effect at AUD 2.452bn, inside a total Gold Coast brand value of AUD 21.2bn.

Reputation needs management

A city brand is a shared asset, built with and for Gold Coasters. It brings consistency, efficiency, and power, and builds on a unifying strategy and cultural truth.

To help everyone use the Gold Coast story to build everything.



Brand Gold Coast operates as a small and nimble client-service organisation. The organisation executes its strategy across three pillars: Story, Service, and Scale. While communication is an important part of the work, telling the story of the Gold Coast through Gold Coasters, the ultimate success of the organisation comes from others using the work in their strategies and communications, in the way they make decisions every day.

Brand Gold Coast began its work by engaging and listening deeply to a representative sample of Gold Coasters, based on Australian Bureau of Statistics data. The distilled story from this research formed the core of the Brand Gold Coast Strategic Plan 2026-2030.

Brand Proposition	The Gold Coast is the city of positive change, where it can be better – whatever it is.
Purpose	You want it to be better, whatever it is? You belong here, in the city that says yes.
Brand Mission	Use the Gold Coast story to positively inspire Gold Coasters and those who should be Gold Coasters.
Operational Mission	To help everyone use the Gold Coast story to build everything.
Vision	To be the world's most inspiring city of positive transformation — for people, ideas, and ambition.
Values	Openness: We welcome people, ideas, and difference. We help each other. No old rules, no status tests and embrace possibility. Everyone belongs here. Positive change: It can be better. We believe in second chances, fresh starts, bold transformations, surprising improvements, and lifelong curiosity. You will be transformed by this place. Unpretentious ambition: We're doers, not just talkers. We aim high but remain grounded. Sophisticated, but in shorts and thongs if we feel like it.



The 5-Year Strategic Plan includes three pillars for success: Story, Service and Scale. All Brand Gold Coast deliverables fall under one of the three strategic pillars.





Story

The research shows that Gold Coasters are open, welcoming of new people, ideas, possibilities and difference. Gold Coasters are passionate about positive transformation; no matter what it is, it can be better here. Gold Coasters are unpretentious yet ambitious. The Gold Coast, through its creators and builders, exemplify creative enterprise in Australia.

Service

Brand Gold Coast helps everyone use the Gold Coast story to build everything. While every organisation will create its own strategy, Brand Gold Coast's research and expertise can knit these efforts together. The Gold Coast brand is a shared asset. Every Gold Coaster benefits from powerful storytelling and aligned strategies, and this takes constant effort and engagement.

Scale

There is a gap between the truth of the Gold Coast and its national reputation. The city is not well-known internationally, yet there is an enormous opportunity to tell our story between now and 2032 and beyond. If communication, decisions, plans and strategies, events, and campaigns across the Gold Coast reflect and reinforce the Gold Coast story, in a simple and compelling way, there are exponential benefits.

Milestones

250+ one-on-one interviews completed

August, 2025

Brand Gold Coast celebrated its first birthday

October, 2025

5 Year Strategic Plan adopted

December, 2025

GoldCoaster design system developed

January, 2026

People’s Choice Award at Global Place Marketing Forum

April, 2026

Phase one website, toolkit and baseline research complete

June, 2026

Developing and sharing the Gold Coast story

Brand Gold Coast began with over 250 one-on-one interviews with Gold Coasters. These interviews uncovered thousands of words that were distilled to a page and then to a paragraph to create the Gold Coast story. Brand Gold Coast used this data and worked with five local agencies to create the Gold Coast brand.

The Brand Gold Coast team presented and shared the story with several organisations across the coast, from the Chambers of Commerce, Griffith, Bond and Southern Cross Universities, the Health and Knowledge Precinct, the City of Gold Coast, State and Federal members and sister entities.

Brand Gold Coast also began releasing content on social media, sharing stories of Gold Coasters and the Gold Coast brand.



Building the visual identity

Written by Manager of Digital Storytelling, Simon Wise









Tradition says go out to tender, have industry friends fight it out to win a contract, or, more often than not, get an external agency from Brisbane or Sydney to visually define us. It was important to us that this identity carried a sense of ownership by local creatives. So in typical GoldCoaster fashion, we pivoted from tradition and tried something seemingly more GoldCoaster. We found five agencies, each with their own domain and unique skillset, to come together and hash out what it would look like to build this collectively. To our delight, each team came at the idea with an encouraging willingness and excitement to contribute to the city they all call home. We really appreciate all the hard work, time and thought that the following agencies put into this creative: Henka Studio, Firme Agency, Here Agency, Agency Next Door and Simpl. Agency.

The strategists distilled this story into our brand house. Its pillars became the brief every creative built from, so the work could take many forms while staying true to one story.

The teams brought their ideas to a collective design sprint where we began to mix and match ideas, find themes and similarities. One concept had a beautiful interpretation of the Gold Coast's colours, several used the horizon as a visual metaphor for what this place embodies, one explored typography in a way that brought the history of the city into the present, another inspired the language of the messaging. The beauty of this identity is the process. This identity, like our city, is built to change and evolve. We are lucky to have a network of creatives who love this city as much as we do and who have contributed to this identity.

Launching goldcoaster.com.au and the toolkit

In June 2026, Brand Gold Coast launched goldcoaster.com.au, a storytelling platform that tells the Gold Coast story through Gold Coasters. The site was built by a local agency and is driven by a simple idea: people change places. Places change people.

Brand Gold Coast launched with 10 stories from people of different industries, backgrounds and neighbourhoods. They range from the team behind cult-classic pizzeria Franc Jr's to renowned architect Soheil Abedian. Each story is distinct, yet together they reflect the GoldCoaster brand values of openness, unpretentious ambition and positive change. The stories were produced in cooperation with another Gold Coast creative agency.

Alongside the website, Brand Gold Coast launched the GoldCoaster Toolkit. It's a free, open content library of photography and video that anyone can use to promote the Gold Coast. It captures the rhythm of everyday life here, from GoldCoasters' early-morning routines in Currumbin to evenings in Southport and on the Sundale Bridge.

Brand Gold Coast is actively developing and improving the digital experience, building new stories and growing the asset library. The next phase will bring Invest Gold Coast into the digital ecosystem.



Launching the Workshop and Events Program







Brand Gold Coast ran hands-on storytelling workshops from Broadbeach to Nerang, Coomera to Palm Beach, sitting down with the business owners, creators and community leaders building this place. Six workshops, 115 Gold Coasters, and every one of them left with the first draft of their own story.

Build operational capabilities and efficiencies across entities and the City

Brand Gold Coast unified efforts on research and worked with public and private sector teams to develop a narrative for their projects and to assist in building strategies and support decision making. Brand Gold Coast assisted City teams in the development of strategies, communication, marketing plans and partner campaigns.

Rather than paying consultants, Brand Gold Coast developed communications and marketing plans, as well as community engagement strategies for partners in the 2032 Games Coordination Unit and the Miami Arts Depot.

Brand Gold Coast also used inhouse talent to create reels and short videos for our partners that featured on social media channels and featured at events such as the Australian Financial Review event and the Sydney Film Festival.

Following the City of Gold Coast's Controlled Entities Review, all sister entities have been collaborating to determine the most effective and value-for-money way to deliver services for Gold Coasters.



Collaborate with partners and champion the Gold Coast





Brand Gold Coast delivered keynotes and participated in panels at Future Gold Coast, the State of the City Report launch and the Sea Otter Conference in New South Wales, went to air with ABC Radio, and made the case to Qantas and Virgin for more routes through the Gold Coast. This has served dual purposes: it brings the Gold Coast story to new people, who can share it, and it operates as market research. At the global Place Marketing Forum in France, there were only three prizes awarded to destinations. The Gold Coast won the People's Choice Award, based on audience voting. Brand Gold Coast also delivered a keynote at the City Nation Place Global conference in London, the world's leading place-branding and economic development gathering.

Brand Gold Coast's Operational Plan for the 2026/27 was approved by Council in June 2026. The team's efforts for 2026/27 financial year will focus on:

Story

- **GoldCoaster Digital Concierge**
  Create a unified and continually improving digital entry point for the city.
- **GoldCoaster Toolkit**
  Provide accessible brand content, resources, training and awareness.
- **GoldCoaster Mark**
  Establish a program that enables organisations and products to visibly align with the Gold Coast brand.
- **Local Speaking Engagements**
  Build local brand awareness through presentations and published thought leadership.
- **GoldCoaster Social Media Accounts**
  Strengthen digital engagement, creator partnerships, brand commentary and business promotion.

Service

- **Partnerships**
  Expand use of the Toolkit and monitor partner satisfaction.
- **Workshops and Events**
  Engage influencers and decision-makers, Councillors, City departments and brand partners through briefings, workshops and events.
- **Partner Consulting and Advisory**
  Support projects that improve perceptions of the Gold Coast in arts, culture, investment and trade.
- **Brand Project**
  Work with partners to deliver projects based on challenges and opportunities identified through the research, in areas like active transportation and the city's reputation as a destination for filmmakers.
- **Brand Implementation Plan**
  Embed the brand through merchandise, formal guidelines and visible activation across the city.

Scale

- **National Speaking Engagements**
  Increase national awareness and thought leadership.
- **International Speaking Engagements**
  Build the Gold Coast brand's international profile.
- **International Peer Network**
  Deepen relationships and knowledge-sharing with leading global place-brand organisations.
- **Partner Consulting and Advisory**
  Extend the brand into trade shows, academic thought leadership and the Gold Coast's 2032 Games narrative and strategy.

2025-26 Financial Statements

Brand Gold Coast Directors' Report

For the year ended 30 June 2026

The Directors present their report together with the financial report of Brand Gold Coast Pty Ltd for the financial year ended 30 June 2026.

Directors' details

The names of each person who has been a director of the company at any time during the financial year and until the date of this report are set out below. All Directors were in office for this entire period.

- Melissa Donnelly
- Simon Beard
- Leanne White
- Stephen Forth
- Naomi De Swardt
- Tim Baker — resigned 27 July 2026
- Clark Kirby
- Mayor Tom Tate
- Peter Davis
- John Hughes

Principal activities

The principal activities consisted of a comprehensive qualitative and quantitative research project of one-on-one interviews with a representative sample of 200 Gold Coasters, national and international segmentation, and sentiment research. The research informed the brand story and strategy to bring the Gold Coast story to life across tourism, investment, events, study, talent attraction, the business community, government, and in every community in the city.

Review of operations and results

The profit of the company for the financial year amounted to $1,005,957 (2025 $1,378,176).

There have been no significant changes in the state of affairs.

Events after the reporting period

No matters or circumstances have arisen since the end of the financial year that significantly affect or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company in future financial years.

Likely future developments and results

Brand Gold Coast will complete its foundational research, including the qualitative and quantitative benchmarking, sentiment, and segmentation studies. As a client-service organisation, Brand Gold Coast will launch a partnership program and a series of workshops and engagements to help partners in government, business, and the community to use the Gold Coast story as a foundation of their strategies. Brand Gold Coast will expand our website, toolkit, and social media platforms to tell the Gold Coast story to Gold Coasters and will use digital and in-person opportunities to move our national and international audiences to understanding and action.

Environmental regulations

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

Dividends or distributions

No dividends or distributions were paid, recommended or declared during the year.

Options

No options were issued.

Indemnification and insurance of directors

During the period, the company provided a deed of indemnity, access and insurance to external directors and has paid a premium in respect of a contract to insure the directors of the company.

The company has not, during or since the end of the period, indemnified or agreed to indemnify the auditor of the company or any related entity against liability incurred by the auditor.

During the period, the company has not paid a premium in respect of a contract to insure the auditor of the company or any related entity.

Proceedings on behalf of company

No person has applied for leave of court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings.

The company was not a party to any such proceedings during the year.

Directors' benefits

During the financial year directors of the Company have received or become entitled to receive director's benefits totaling $274,766.

Auditor independence

Refer to copy of the auditor's independence declaration.

Melissa Donnelly

Director
Melissa Donnelly

01 Sep 26

Date

Director
Leanne White

01 Sep 26

Date

Auditor's Independence Declaration

For the year ended 30 June 2026

To the Directors of Brand Gold Coast Pty Ltd

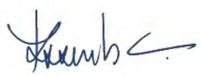
This auditor's independence declaration has been provided pursuant to s.307C of the Corporations Act 2001.

As lead auditor for the audit of Brand Gold Coast Pty Ltd for the financial year ended 30 June 2026, I declare that, to the best of my knowledge and belief, there have been:

Independence declaration

(a) no contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to the audit

(b) no contraventions of any applicable code of professional conduct in relation to the audit.



Sri Narasimhan
as delegate of the Auditor-General

3 September 2026
Queensland Audit Office, Brisbane

Statement of Comprehensive Income

For the year ended 30 June 2026

	Notes	2026 ($)	2025 ($)
Income	2		
Revenue		3,735,745	1,957,454
Other income		133,465	34,550
		3,869,210	**1,992,004**
Expenses	3		
Board remuneration and associated costs		285,813	–
Brand merchandise and collateral		26,181	–
Content development		203,497	–
Corporate services		275,251	97,879
Discretionary fund expense		256,000	–
Employment costs		1,226,509	468,969
Initial brand design work		81,729	–
National and international travel, advocacy and marketing		149,304	20,171
Research/stakeholder engagement		256,969	26,809
Website and digital storytelling		102,000	–
		2,863,253	**613,828**
Surplus		1,005,957	1,378,176
Other comprehensive income		–	–
Total comprehensive income		**1,005,957**	**1,378,176**

The above statement should be read in conjunction with the accompanying notes.
Comparative year reflects the inaugural year of operations from 5 September 2024 to 30 June 2025.

Statement of Financial Position

For the year ended 30 June 2026

	Notes	2026 ($)	2025 ($)
Current assets			
Cash and cash equivalents	4	2,589,497	1,495,306
Receivables	5	165,000	–
Other current assets	6	56,239	42,453
Total current assets		**2,810,736**	**1,537,759**
Total assets		**2,810,736**	**1,537,759**
Current liabilities			
Payables	7	152,763	108,707
Employee benefits	8	45,992	14,697
Other current liabilities	9	150,000	–
Total current liabilities		**348,755**	**123,404**
Non-current liabilities			
Employee benefits	8	77,838	36,169
Total non-current liabilities		**77,838**	**36,169**
Total liabilities		**426,593**	**159,573**
Net assets		**2,384,143**	**1,378,186**
Equity			
Contributed equity	11	10	10
Retained earnings		2,384,133	1,378,176
Total equity		**2,384,143**	**1,378,186**

The above statement should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

For the year ended 30 June 2026

	Contributed equity ($)	Retained earnings ($)	Total ($)
Balance as at 1 July 2024			
Surplus for the period	–	1,378,176	1,378,176
Other comprehensive income	–	–	–
Capital contributions	10	–	10
Balance as at 30 June 2025	**10**	**1,378,176**	**1,378,186**
Balance as at 1 July 2025	10	1,378,176	1,378,186
Surplus for the year	–	1,005,957	1,005,957
Other comprehensive income	–	–	–
Balance as at 30 June 2026	**10**	**2,384,133**	**2,384,143**

The above statement should be read in conjunction with the accompanying notes.
Comparative year reflects the inaugural year of operations from 5 September 2024 to 30 June 2025.

Statement of Cash Flows

For the year ended 30 June 2026

	Notes	2026 ($)	2025 ($)
Cash flows from operating activities			
Receipts from Council of the City of Gold Coast		4,333,391	2,153,200
Interest received		128,349	28,984
Payments to suppliers and employees		(3,367,549)	(686,888)
Net cash inflow from operating activities	12	**1,094,191**	**1,495,296**
Cash flows from financing activities			
Payment from shareholder		–	10
Net cash inflow from financing activities		**–**	**10**
Net increase in cash and cash equivalents		1,094,191	1,495,306
Cash and cash equivalents at beginning of financial year		1,495,306	–
Cash and cash equivalents at end of financial year	4	**2,589,497**	**1,495,306**

The above statement should be read in conjunction with the accompanying notes.
Comparative year reflects the inaugural year of operations from 5 September 2024 to 30 June 2025.

1

Information About These Financial Statements

(a) Reporting entity

Brand Gold Coast Pty Ltd is a for-profit company limited by shares, incorporated and domiciled in Australia.

The company's registered office is at Level 1, 47 Nerang Street, Southport QLD 4215.

The ultimate controlling entity is the Council of the City of Gold Coast.

(b) Basis of preparation

Brand Gold Coast Pty Ltd is a for-profit entity for financial reporting purposes.

The financial report is a general-purpose financial report which has been prepared in accordance with Australian Accounting Standards (AASBs), Australian Accounting Interpretations, other authoritative pronouncements issued by the Australian Accounting Standards Board and the Corporations Act 2001.

The financial statements, except for cash flow information, have been prepared on an accrual basis and are based on historical costs.

The financial statements have been prepared on a going concern basis. The financial statements were authorised for issue by the Board of Directors on the date the Directors' Declaration was signed.

(c) Currency and rounding

All balances are stated in Australian dollars and rounded to the nearest dollar.

(d) Key judgements and estimates

The financial statements are subject to the use of judgements and estimates. Judgements, estimates and assumptions that have a potential significant effect are outlined in the following notes:

- Employee benefits — Note 8
- Contingencies — Note 13.

(e) Taxation

The company is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997, however is subject to Fringe Benefits Tax (FBT), Goods and Services Tax (GST) and Payroll Tax. The net amount of GST recoverable from or payable to the Australian Taxation Office (ATO) is shown as an asset or liability respectively.

(f) New and revised Accounting Standards

The company adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2025. The relevant standards to the entity were:

- AASB 136 Impairment of Assets and AASB 137 Provisions, Contingent Liabilities and Contingent Assets relating to disclosure about uncertainties.

There was no material impact on reported position, performance or cash flows as a result of these new standards.

Certain other Australian Accounting Standards and Interpretations have been issued but are not yet mandatorily effective and have not been early adopted by the company. These standards are not expected to have a material impact on the company's current or future reporting periods.

2

Revenue and Other Income

	Notes	2026 ($)	2025 ($)
Revenue			
Grants from Council of the City of Gold Coast		3,735,745	1,957,454
Total revenue		**3,735,745**	**1,957,454**
Other income			
Interest received		133,465	34,550
Total other income		**133,465**	**34,550**
Total revenue and other income		**3,869,210**	**1,992,004**

ACCOUNTING POLICY

Grants, sponsorships, contributions and donations

Where the funding agreement is enforceable and contains sufficiently specific performance obligations, the revenue is recognised when control of each performance obligation is satisfied.

Otherwise, revenue is recognised upon receipt of the funding.

The comparative year reflects the inaugural year of operations from 5 September 2024 to 30 June 2025, therefore, there is a significant fluctuation in revenue.

Goods and services received below fair value

Contributions of goods and services are recognised only if the goods or services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and expense.

3 Expenses

During the year ended 30 June 2026, the presentation and classification of expenses in the Statement of Comprehensive Income were revised to better reflect the nature of the company's activities. The comparative amounts for the period 5 September 2024 to 30 June 2025 have been reclassified to align with the current period presentation, in accordance with AASB 101 Presentation of Financial Statements.

The reclassification affects presentation only and does not change the previously reported total expenses, surplus, or total comprehensive income for the 2025 comparative period. There is no effect on the company's financial position or net assets at 30 June 2025.

The nature and amount of each reclassification is set out below.

Expenses as previously reported (2025)	$	Reclassified to (2026 presentation)	$
Employee expenses	468,969	Employment costs	468,969
Accounting fees	36,589	Corporate services	36,589
Travel expenses	20,171	National and international travel, advocacy and marketing	20,171
Research	26,809	Research/stakeholder engagement	26,809
Other expenses	61,290	Corporate services	61,290
Total	**613,828**	**Total**	**613,828**

4 Cash and Cash Equivalents

	Notes	2026 ($)	2025 ($)
Cash on hand		10	10
Cash at bank		2,589,487	1,495,296
Short term deposits			
		2,589,497	**1,495,306**

ACCOUNTING POLICY

Cash and cash equivalents include cash on hand and deposits held at call with financial institutions.

5 Receivables

	Notes	2026 ($)	2025 ($)
Trade receivables		165,000	–
		165,000	**–**
Ageing of trade and other receivables			
Not past due		–	–
Past due < 12 months		165,000	–
Past due > 12 months		–	–
Impaired		–	–
Total		**165,000**	**–**

ACCOUNTING POLICY

Receivables are held at amortised cost less impairment.

6 Other Current Assets

	Notes	2026 ($)	2025 ($)
Accrued income		10,682	5,566
GST receivable		19,289	11,365
Prepayments		26,268	25,522
		56,239	**42,453**

ACCOUNTING POLICY

Income earned but not received in the reporting period is recognised as accrued income.

Prepayments are recognised in the reporting period for which payments are made in advance of receiving goods or services. Amounts relating to expenses consumed or benefits taken in subsequent reporting periods have been treated as prepayments.

7 Payables

	Notes	2026 ($)	2025 ($)
Trade payables		43,604	17,550
Accrued expenses		21,306	15,619
Accrued superannuation		3,705	6,213
Accrued wages and salaries		25,950	52,292
Credit card facilities		13,644	200
Payroll tax payable		40,989	16,833
Fringe benefits tax payable		3,565	–
		152,763	**108,707**

ACCOUNTING POLICY

Payables are held at amortised cost. Payables are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price net of applicable discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

Accrued expenses are recognised as a liability when the amount owed can be measured reliably and when it is probable the amount will have to be paid, when the goods are received, or the service is performed. Amounts are unsecured and normally settle within 30 days.

8 Employee Benefits

	Notes	2026 ($)	2025 ($)
Current			
Annual leave		45,992	14,697
		45,992	**14,697**
Non-current			
Annual leave		2,719	779
Long service leave		75,119	35,390
Total employee benefits — current and non-current		**123,830**	**50,866**

ACCOUNTING POLICY

Amounts expected to be settled within 12 months are calculated on current wage and salary levels and include related employee on-costs. Amounts not expected to be settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs and are discounted to present values.

9 Other Current Liabilities

	Notes	2026 ($)	2025 ($)
Unearned revenue		150,000	–
		150,000	**–**

ACCOUNTING POLICY

Income received in advance for goods or services that have not yet been delivered is recognised as unearned revenue. Unearned revenue is recognised as income in the reporting period for which the goods or services are delivered.

10

Financial Instruments and Financial Risk Management

Categorisation of financial instruments

Financial assets and financial liabilities are recognised when the company becomes party to the contractual provisions of financial instruments. Financial assets and financial liabilities are classified as follows:

	Notes	2026 ($)	2025 ($)
Financial assets			
Cash and cash equivalents	4	2,589,497	1,495,306
Trade receivables	5	165,000	–
Accrued revenue	6	10,682	5,566
		2,765,179	**1,500,872**
Financial liabilities			
Accounts payable	7	43,604	17,550
Accrued expenses	7	50,961	74,124
Credit card facilities	7	13,644	200
		108,209	**91,874**

Risk management

The company's principal financial instruments include cash and cash equivalents, the main purpose of which is to provide adequate financial capability to support the company's operations and management of its financial market risks. The company has other financial assets and liabilities such as trade receivables and payables which arise directly from its operations. The company's activities expose it to a variety of risks including market risk (such as interest rate risk), liquidity risk and credit risk. The company's financial risk management activities seek to minimise potential adverse effects of the unpredictability of financial markets on financial performance. All investment activities must be consistent with the company's investment policy and all proposals undertaken need to meet this policy before approval is given by the Board. The Board provides written principles for overall risk management as well as written policies covering specific areas, such as interest rate and credit risk.

Liquidity risk

Liquidity risk refers to the ability of the company to meet its financial obligations as and when they fall due. The company is exposed to liquidity risk through its normal course of business. The company manages liquidity risk through continuous monitoring of forecast cash flows to ensure it maintains adequate access to cash and cash equivalents and borrowings ensuring an appropriate spread of maturities as required. The following table sets out the contractual maturity of the company's financial liabilities, calculated based on the undiscounted cash flows relating to the liabilities at reporting date:

2026	0–1 year ($)	1–5 years ($)	Over 5 years ($)	Total ($)
Financial liabilities				
Accounts payable and accrued expenses	94,564	-	-	**94,564**
Credit card facilities	13,644	-	-	**13,644**

2025	0–1 year ($)	1–5 years ($)	Over 5 years ($)	Total ($)
Financial liabilities				
Accounts payable and accrued expenses	123,204	32,617	3,552	**159,373**
Credit card facilities	200	-	-	**200**

Credit Risk

Credit risk is the risk that the counterparty will not fulfil its obligations under the terms of a financial instrument and will cause financial loss to the company. The company has exposure to credit risk on all financial assets recognised on the statement of financial position.

The company's management considers that all material financial assets are of good credit quality noting:

- In respect of cash and cash equivalents, credit risk is considered negligible since the funds are held with reputable banks and institutions with high quality credit ratings.
- In respect of loans and receivables, material amounts receivable are either with a reputable counterparty or the amount receivable has appropriate security to minimise the risk of potential default.

11 Contributed Equity

	Notes	2026 ($)	2025 ($)
Issued and paid up capital			
10 ordinary shares fully paid		10	10

12 Reconciliation of Cash Flows from Operating Activities

	Notes	2026 ($)	2025 ($)
Surplus/(deficit)		1,005,957	1,378,176
Change in operating assets and liabilities			
(Increase)/decrease in receivables		(165,000)	–
(Increase)/decrease in other current assets		(5,863)	(42,453)
Increase/(decrease) in payables		26,054	17,550
Increase/(decrease) in employee benefits		71,837	50,865
Increase/(decrease) in other current liabilities		161,206	91,158
Net cash flows from operating activities		**1,094,191**	**1,495,296**

Reclassification of comparative information

During the year ended 30 June 2026, the classification of the repayment of credit card in the Statement of Cash Flows was revised to be other operating receipts. The comparative amount for the period 5 September 2024 to 30 June 2025 has been reclassified to align with the current period presentation, in accordance with AASB 101 Presentation of Financial Statements.

The reclassification affects presentation only and does not change the previously reported total for the 2025 comparative period. There is no effect on the company's financial position or net assets at 30 June 2025.

13 Contingencies

The company is not aware of any contingent liabilities or contingent assets as at the date of this report.

14 Related Party Disclosures

Transactions with ultimate controlling entity

The following transactions occurred with the Council of the City of Gold Coast:

	Notes	2026 ($)	2025 ($)
Grant revenue		3,735,745	1,957,454
Amounts receivable from Council of the City of Gold Coast		150,000	–
Amounts payable to Council of the City of Gold Coast		16,543	–

The Council of the City of Gold Coast maintains and manages all insurance policies as required by the entity including Directors and Officers, Public Liability and Workers Compensation.

Key management personnel compensation

Key management personnel are defined as those persons having authority and responsibility for planning, directing and controlling the activities of the company, being members of the Board and the Chief Executive Officer.

	Notes	2026 ($)	2025 ($)
Short term employee benefits		869,164	349,195
Other long term employee benefits		16,372	4,151
		885,536	**353,346**

15 Economic Dependency

The continuation of the company is dependent on the ongoing financial commitment from the Council of the City of Gold Coast. For the 2026-27 financial year, Council has approved funding of $3,337,200.

16 Events After the Reporting Period

There are no subsequent events that impact on these financial statements.

Directors' Declaration

For the year ended 30 June 2026

In the directors' opinion:

(a) The financial statements and notes are in accordance with the Corporations Act 2001, including:

(i) complying with Australian Accounting Standards (including Australian Accounting Interpretations) and the Corporations Regulations 2001 and

(ii) giving a true and fair view of the company's financial position as at 30 June 2026 and of its performance for the financial year ended on that date, and

(b) There are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the directors.

On behalf of the Board

Director
Melissa Donnelly

01 Sep 26
Date

Director
Leanne White

01 Sep 26
Date

Independent Auditor's Report

For the year ended 30 June 2026

To the Members of Brand Gold Coast Pty Ltd

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Brand Gold Coast Pty Ltd.

The financial report comprises the statement of financial position as at 30 June 2026, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the directors' declaration.

In my opinion, the financial report:

(a) gives a true and fair view of the group's financial position as at 30 June 2026, and its financial performance for the year then ended; and

(b) complies with Australian Accounting Standards

Basis for opinion

I conducted my audit in accordance with the Auditor-General Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section of my report.

I am independent of the group 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the Auditor-General Auditing Standards. I am also independent of the parent and group in accordance with the auditor independence requirements of the Corporations Act 2001, and confirm that the independence declaration required by the Corporations Act 2001, which has been given to the directors of the company, would be in the same terms if given to the directors as at the time of this auditor's report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Directors for the financial report

The company's directors are responsible for the preparation of the financial report that gives a true and fair view in accordance with the Corporations Act 2001, the Corporations Regulations 2001 and Australian Accounting Standards, and for such internal control as the company's directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The company's directors are also responsible for assessing the group's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the group or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

My 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 my 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.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: https://www.auasb.gov.au/auditors_responsibilities/ar3.pdf

This description forms part of my auditor's report.



Sri Narasimhan
as delegate of the Auditor-General

3 September 2026
Queensland Audit Office, Brisbane

