18 August 2026

The Chairperson & Committee
Chewton Pool Inc
PO Box 24
CHEWTON VIC 3451

To Whom it may Concern

I have completed my audit of the books and accounts of the Chewton Pool Inc. for the year ended 30 June 2026. A Certified Financial Statement is attached to this report.

Legal Status
The Association is incorporated under the provisions of the Associations Incorporation Act 1981. The Association is not required to prepare financial statements that comply with the Australian Accounting Standards. These standards relate to larger organisations.

Taxation
The Association is registered for GST. I have not expressed an opinion on this matter. Income tax is generally not payable by not-for-profit organisations. The continued status of the Association as a not-for-profit organisation should be reviewed by the Committee.

General
The books were well kept and appreciation is expressed for assistance given during the course of the audit.

Additional Notes that need attention before next Audit 2027
- Best practice to complete Quarterly Activity Statements through XERO
- Trading Income – refer to the ATO website to determine what is reportable income to be included in G1 each quarter – i.e. interest is included in G1
- Make a journal entry in XERO for (0.29) on Bendigo Bank Everyday Account. So, P & L balance against bank statement.

Yours sincerely

Monika Murphy
Castlemaine Financial Services

CHEWTON POOL INC

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF

CHEWTON POOL INC

Report on the Financial Report

We have audited the accompanying report being a special purpose report of the Chewton Pool Inc which comprises the Statement of Income and Expenditure for the year ended 30 June 2026 and Balance Sheet as at 30 June 2026, a summary of significant accounting policies and other explanatory notes and Statement by Members of the Committee of Management.

Committee's Responsibility for the Financial Report

The Committee of Management of the association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Auditing Standards (including the Australian Accounting Interpretations) and the *Associations Incorporation Reform Act 2012.*

This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Theses Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to the members for fulfilling the committee's financial reporting under the *Associations Incorporation Reform Act 2012.*

We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which relates to any person other than the members, or for any other purpose other than that for which it was prepared.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In our opinion, the financial report of the Chewton Pool Inc. presents fairly in all material respects the financial position of the Chewton Pool Inc as at 30 June 2026 and of its financial performance for the year ended then in accordance with the accounting policies described in Note 1 to the financial statements.

Monika Murphy

18 August 2026

CHEWTON POOL INC

Notes to the Accounts

Note 1 Incorporation

The Association was incorporated under the provisions of the Associations Incorporation Act 1981.

Note 2 Statement of Accounting Policies

These Financial Statements are a special purpose financial report prepared in order to provide accounts which satisfy the requirements of the Associations Incorporation Act 1981 to prepare accounts. The Committee has determined that the Association is not a reporting entity as defined in the Statement of Accounting Concepts 'Definition of the Reporting Entity" and therefore, as there is no requirement to apply accounting standards in the preparation and presentation of these statements, they have been adopted only to the extent shown in note 3 to the accounts.

Note 3 Accounting Standards

The statements have been prepared in accordance with the requirements of the Associations Incorporation Act 1981. The statements are prepared on a cash basis, whereby items are brought to account as money is paid or received, from the records of the Association. They are based on historical costs and do not take into account changing values of money.

These accounting policies have been consistently applied.

CHEWTON POOL INC

Statement by Members of the Committee

In the opinion of the Committee the accompanying accounts:

1. present fairly the financial position of Chewton Pool Inc. as at 30 June 2026 and the results of the association for the year ended on that date.

2. have been prepared and presented in accordance with applicable accounting standards.

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

President

Treasurer

Dated this day of 2026.

Chewton Pool Inc.

Annual Financial Statements

For the year ended 30 June 2026

Monika Murphy
Castlemaine Financial Services
CPA

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CASTLEMAINE VIC 3450

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Profit and Loss

Chewton Pool Inc
For the year ended 30 June 2026
Cash Basis

	2026	2025
Trading Income		
Booking of pool	584.56	3,338.00
Donations	1,631.42	870.60
Fundraising	4,836.72	10,919.22
Interest Income	151.38	243.28
Kiosk taking	30,912.68	34,347.95
Memberships	22,743.70	15,167.42
Operational support	79,500.00	79,420.00
Sponsorship	500.00	500.00
Swim enrolments	54.54	5,768.40
Total Trading Income	**140,915.00**	**150,574.87**
Gross Profit	**140,915.00**	**150,574.87**
Operating Expenses		
Admin - printing & photocopying	-	84.25
Admin - stationary & office supplies	-	44.00
Auditor	300.00	-
Bank Fees	45.97	61.29
Bookkeeping	545.46	720.00
Bookkeeping Software	1,552.70	1,740.00
CAV Annual Return	44.55	473.60
Chewton Swim - certificates	154.77	-
Chewton Swim - general admin	44.00	-
Chewton Swim - training equipment & aids	117.27	-
Facility - cleaning	-	79.11
Facility - electrical test and tag	786.00	-
Facility - First Aid supplies	372.62	-
Facility - furnishings & amenities	645.57	21.82
Facility - hygiene services	173.91	174.00
Facility - oxygen	224.97	170.56
Facility - site work safety	2,850.00	116.39
Facility - waste and recycling	24.91	93.80
Fundraising - catering and other expenses	1,295.48	1,574.14
Fundraising - raffle	-	300.00
General Expenses	7.06	903.02
Grounds - garden supplies	-	107.27
Grounds - other	256.71	413.48
GSPO Subscription	-	160.00
Kiosk supplies	7,206.01	8,917.34
LSV Audit	-	2,330.00

	2026	2025
Machine Maintenance and Fuel	173.42	-
MASC Registration	118.75	-
Newspaper Notices	182.74	43.52
Operations - chlorine	6,011.82	4,371.97
Operations - CO2 gas	247.28	136.00
Operations - other chemicals	-	1,123.05
Operations - pool cleaning equipment	81.25	-
PO Box	59.09	56.00
Power	4,181.00	4,610.24
Programs	1,260.00	1,980.00
Repairs - electrical	467.30	-
Repairs - materials and paint	312.65	-
Repairs - other	120.67	945.00
Repairs - plumbing	14.64	3,355.93
Repairs - pool	44,668.00	11.00
Square processing fee	1,140.07	-
Staff - training CPR	1,018.18	-
Staff - training first aid	-	1,274.00
Staff - training lifeguard	2,090.91	3,405.00
Staff - training other	295.45	1,004.00
Staff - uniforms	-	697.10
Superannuation	6,811.15	4,970.61
Telephone & Internet	-	467.84
Wages and Salaries	62,379.41	50,947.22
Water	6,870.12	6,937.62
Website	-	985.98
Work cover	856.58	1,055.92
Works - works/repairs - pool	4,422.35	-
Total Operating Expenses	**160,430.79**	**106,862.07**
Net Profit	**(19,515.79)**	**43,712.80**

Balance Sheet

Chewton Pool Inc
As at 30 June 2026
Cash Basis

	30 JUNE 2026	30 JUNE 2025
Assets		
Bank		
Bendigo Bank Everyday Account	6,266.50	70,749.52
Bendigo Bank Savings Account	6,746.98	40,846.98
Macquarie Savings	85,116.58	-
Total Bank	**98,130.06**	**111,596.50**
Current Assets		
ATO Tax Credit	19.14	19.14
Equipment - Other	7.23	-
Equipment - pool operating	5,079.58	688.67
Equipment - swim	282.82	282.82
Total Current Assets	**5,388.77**	**990.63**
Total Assets	**103,518.83**	**112,587.13**
Liabilities		
Current Liabilities		
GST	3,060.49	(2.18)
PAYG Withholdings Payable	5,004.00	-
Rounding	0.03	0.03
Square Balance	1,254.08	-
Superannuation Payable	1,135.18	8.44
Wages Payable - Payroll	(0.04)	(0.04)
Total Current Liabilities	**10,453.74**	**6.25**
Total Liabilities	**10,453.74**	**6.25**
Net Assets	**93,065.09**	**112,580.88**
Equity		
Current Year Earnings	(19,515.79)	43,712.80
Retained Earnings	112,580.88	68,868.08
Total Equity	**93,065.09**	**112,580.88**