Financial Statements and Audit Report

Whitsundays Chamber of Commerce and Industry
ABN 42 961 071 230
For the year ended 30 June 2026

Prepared by Accountancy Plus Whitsunday

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Income and Expenditure Statement

Whitsundays Chamber of Commerce and Industry
For the year ended 30 June 2026
Cash Basis

	2026	2025
Income		
Grant Operating		
Chamber Events - Grants	500	3,500
Total Grant Operating	**500**	**3,500**
Fundraising		
Chamber Events		
Chamber Events - Income	4,680	1,298
Chamber Events - Sponsorship	2,600	11,881
Total Chamber Events	**7,280**	**13,178**
Event Ticket Sales	1,050	-
Markets		
Cruise Ship Markets -- Membership	1,287	-
Cruise Ship Markets -- Stall Fees	78,128	-
Total Markets	**79,415**	**-**
Membership Fees	22,939	19,044
Weddings Whitsunday		
Weddings Whitsundays -- Events	9,371	84
Weddings Whitsundays -- Membership	11,106	1,867
Weddings Whitsundays -- Advertising	198	-
Other Income - Rollover from Weddings Whitsundays	12,226	58
Total Weddings Whitsunday	**32,901**	**2,008**
Whitsunday Business Awards		
Whitsunday Business Awards -- Sponsorship	25,000	-
Whitsunday Business Awards -- Ticket Sales	9,893	-
Total Whitsunday Business Awards	**34,893**	**-**
Total Fundraising	**178,478**	**34,230**
Total Income	**178,978**	**37,730**
Other Income		
Hire Income - Hill Sign	7,205	10,250
Interest Income	-	2
Other income - Rollover from Proserpine Chamber	-	132
Total Other Income	**7,205**	**10,384**
Gross Surplus	**186,183**	**48,114**
Expenditure		
Administration Costs	31,859	22,865
Audit Fee	1,089	-

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

	2026	2025
Bank Fees	325	31
Branding	512	-
Chamber Event Expenses		
Chamber Events Expenses	7,605	5,723
Whitsunday Business Awards -- Expenses	28,933	-
Whitsunday Business Conference -- Expenses	16,062	-
Weddings Whitsundays Expenses	14,242	1,940
Total Chamber Event Expenses	**66,843**	**7,663**
Computer Software	1,402	371
Fees & Licences	-	1,085
Insurance	3,522	-
Market Expenses		
Cruise Ship Markets -- Great Barrier Reef Festival sponsorship	5,940	-
Cruise Ship Markets -- General Expenses	5,961	-
Cruise Ship Markets -- Council Fees	9,617	-
Cruise Ship Markets -- Administration Costs	35,334	-
Total Market Expenses	**56,852**	**-**
Postage	-	181
Printing & Stationery	210	-
Reimbursement	99	247
Sponsorship	355	1,712
Website	72	-
Total Expenditure	**163,139**	**34,156**
Current Year Surplus/ (Deficit)	**23,044**	**13,958**

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

Assets and Liabilities Statement

Whitsundays Chamber of Commerce and Industry
As at 30 June 2026
Cash Basis

	NOTES	30 JUNE 2026	30 JUNE 2025
Assets			
Current Assets			
Whitsunday Coast Chamber of Co		64,629	41,585
Total Current Assets		**64,629**	**41,585**
Total Assets		**64,629**	**41,585**
Net Assets		**64,629**	**41,585**
Equity			
Current Year Earnings		23,044	13,958
Retained Earnings		41,585	27,626
Total Equity		**64,629**	**41,585**

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

Aged Receivables Detail

Whitsundays Chamber of Commerce and Industry
As at 30 June 2026
Ageing by due date

INVOICE NUMBER	INVOICE REFERENCE	INVOICE DATE	DUE DATE	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Accountancy Plus Whitsunday										
INV-1903		22 June 2026	6 July 2026	99	-	-	-	-	-	99
Total Accountancy Plus Whitsunday				**99**	**-**	**-**	**-**	**-**	**-**	**99**
Airlie Beach Executive Services										
INV-1933		22 June 2026	6 July 2026	99	-	-	-	-	-	99
Total Airlie Beach Executive Services				**99**	**-**	**-**	**-**	**-**	**-**	**99**
Airlie Beach Music Festival										
INV-1814		2 Oct 2025	31 Dec 2025	-	-	-	-	-	300	300
Total Airlie Beach Music Festival				**-**	**-**	**-**	**-**	**-**	**300**	**300**
Airlie Beach Tours & Transfers										
INV-1994		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total Airlie Beach Tours & Transfers				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Airlie Events and Project Management										
INV-1815		2 Oct 2025	31 Dec 2025	-	-	-	-	-	150	150
Total Airlie Events and Project Management				**-**	**-**	**-**	**-**	**-**	**150**	**150**
Amanda Camm MP										
INV-1935		22 June 2026	6 July 2026	299	-	-	-	-	-	299
Total Amanda Camm MP				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Angel Bookkeeping Services										

INVOICE NUMBER	INVOICE REFERENCE	INVOICE DATE	DUE DATE	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
INV-1907		22 June 2026	6 July 2026	99	-	-	-	-	-	99
Total Angel Bookkeeping Services				**99**	**-**	**-**	**-**	**-**	**-**	**99**
Art by Joel Weddings										
INV-1831		16 Mar 2026	23 Mar 2026	-	-	-	-	86	-	86
Total Art by Joel Weddings				**-**	**-**	**-**	**-**	**86**	**-**	**86**
Bagging It										
INV-2043		26 June 2026	10 July 2026	99	-	-	-	-	-	99
Total Bagging It				**99**	**-**	**-**	**-**	**-**	**-**	**99**
Be Efficient Administration Services										
INV-1939		22 June 2026	6 July 2026	99	-	-	-	-	-	99
Total Be Efficient Administration Services				**99**	**-**	**-**	**-**	**-**	**-**	**99**
Berry Excavations										
INV-1909		22 June 2026	6 July 2026	99	-	-	-	-	-	99
Total Berry Excavations				**99**	**-**	**-**	**-**	**-**	**-**	**99**
Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism										
INV-1708		13 Dec 2024	31 Dec 2024	-	-	-	-	-	54	54
INV-1912		22 June 2026	6 July 2026	99	-	-	-	-	-	99
Total Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism				**99**	**-**	**-**	**-**	**-**	**54**	**153**
Depicting Dreamscapes										
INV-2001		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total Depicting Dreamscapes				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Diamanté Weddings & Events										
INV-2002		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total Diamanté Weddings & Events				**299**	**-**	**-**	**-**	**-**	**-**	**299**

INVOICE NUMBER	INVOICE REFERENCE	INVOICE DATE	DUE DATE	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Eh My Crochet										
INV-1985		22 June 2026	6 July 2026	99	-	-	-	-	-	99
Total Eh My Crochet				**99**	**-**	**-**	**-**	**-**	**-**	**99**
Elementa Whitsundays										
INV-2004		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total Elementa Whitsundays				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Espresso & Bloom										
INV-2005		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total Espresso & Bloom				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Fresh Fields News & Gifts										
INV-1945		22 June 2026	6 July 2026	299	-	-	-	-	-	299
Total Fresh Fields News & Gifts				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Great Barrier Reef Festival										
INV-2050		29 June 2026	13 July 2026	279	-	-	-	-	-	279
Total Great Barrier Reef Festival				**279**	**-**	**-**	**-**	**-**	**-**	**279**
Gypsee May										
INV-2044		26 June 2026	10 July 2026	99	-	-	-	-	-	99
Total Gypsee May				**99**	**-**	**-**	**-**	**-**	**-**	**99**
Hair and Makeup by Yvonne										
INV-2007		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total Hair and Makeup by Yvonne				**299**	**-**	**-**	**-**	**-**	**-**	**299**
IDEAL Placements										
INV-1914		22 June 2026	6 July 2026	99	-	-	-	-	-	99
Total IDEAL Placements				**99**	**-**	**-**	**-**	**-**	**-**	**99**

INVOICE NUMBER	INVOICE REFERENCE	INVOICE DATE	DUE DATE	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Jewel Frequencies										
INV-2047		29 June 2026	13 July 2026	99	-	-	-	-	-	99
Total Jewel Frequencies				**99**	**-**	**-**	**-**	**-**	**-**	**99**
Just Smitten										
INV-2009		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total Just Smitten				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Just Tuk'n Around Airlie Beach										
INV-1753		25 June 2025	31 July 2025	-	-	-	-	-	2	2
Total Just Tuk'n Around Airlie Beach				**-**	**-**	**-**	**-**	**-**	**2**	**2**
Lauriely Taylor										
INV-2011		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total Lauriely Taylor				**299**	**-**	**-**	**-**	**-**	**-**	**299**
LiveLife Pharmacy Airlie Beach										
INV-1789		31 July 2025	31 Aug 2025	-	-	-	-	-	1,500	1,500
Total LiveLife Pharmacy Airlie Beach				**-**	**-**	**-**	**-**	**-**	**1,500**	**1,500**
Love Lane Flowers										
INV-2012		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total Love Lane Flowers				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Lund Industries										
INV-1950		22 June 2026	6 July 2026	299	-	-	-	-	-	299
Total Lund Industries				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Mana Skin Body & Soul										
INV-1952		22 June 2026	6 July 2026	299	-	-	-	-	-	299
Total Mana Skin Body & Soul				**299**	**-**	**-**	**-**	**-**	**-**	**299**

INVOICE NUMBER	INVOICE REFERENCE	INVOICE DATE	DUE DATE	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Managed Computer Solutions & Mick's Computer Services										
INV-1917		22 June 2026	6 July 2026	99	-	-	-	-	-	99
Total Managed Computer Solutions & Mick's Computer Services				**99**	**-**	**-**	**-**	**-**	**-**	**99**
Narellan Pools Whitsundays										
INV-1954		22 June 2026	6 July 2026	299	-	-	-	-	-	299
Total Narellan Pools Whitsundays				**299**	**-**	**-**	**-**	**-**	**-**	**299**
nbn Co.										
INV-1955		22 June 2026	6 July 2026	299	-	-	-	-	-	299
Total nbn Co.				**299**	**-**	**-**	**-**	**-**	**-**	**299**
OYSTER COMPANY AUSTRALIA										
INV-1893		2 June 2026	9 June 2026	-	300	-	-	-	-	300
Total OYSTER COMPANY AUSTRALIA				**-**	**300**	**-**	**-**	**-**	**-**	**300**
Palm Bay Resort										
INV-2041		25 June 2026	9 July 2026	299	-	-	-	-	-	299
Total Palm Bay Resort				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Paws in Paradise Whitsundays										
INV-2016		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total Paws in Paradise Whitsundays				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Pinnacles Resort										
INV-2017		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total Pinnacles Resort				**299**	**-**	**-**	**-**	**-**	**-**	**299**
POA Media										
INV-1920		22 June 2026	6 July 2026	99	-	-	-	-	-	99
Total POA Media				**99**	**-**	**-**	**-**	**-**	**-**	**99**

INVOICE NUMBER	INVOICE REFERENCE	INVOICE DATE	DUE DATE	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Powerlink Queensland										
INV-1959		22 June 2026	6 July 2026	299	-	-	-	-	-	299
Total Powerlink Queensland				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Proserpine Vet Surgery										
INV-1960		22 June 2026	6 July 2026	299	-	-	-	-	-	299
Total Proserpine Vet Surgery				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Sand & Wind Services										
INV-2037		24 June 2026	8 July 2026	99	-	-	-	-	-	99
Total Sand & Wind Services				**99**	**-**	**-**	**-**	**-**	**-**	**99**
Sofi & Flora										
INV-2019		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total Sofi & Flora				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Susieq's										
INV-2046		29 June 2026	13 July 2026	99	-	-	-	-	-	99
Total Susieq's				**99**	**-**	**-**	**-**	**-**	**-**	**99**
TAFE Queensland										
CN-1360		22 Sept 2021	22 Sept 2021	-	-	-	-	-	(1)	(1)
INV-1791		31 July 2025	31 Aug 2025	-	-	-	-	-	1,500	1,500
INV-1895		11 June 2026	30 June 2026	-	1,500	-	-	-	-	1,500
Total TAFE Queensland				**-**	**1,500**	**-**	**-**	**-**	**1,499**	**2,999**
Tassal Group										
INV-1976		22 June 2026	6 July 2026	799	-	-	-	-	-	799
Total Tassal Group				**799**	**-**	**-**	**-**	**-**	**-**	**799**
Teepeevents Whitsunday Pty Ltd										

INVOICE NUMBER	INVOICE REFERENCE	INVOICE DATE	DUE DATE	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
INV-2022		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total Teepeevents Whitsunday Pty Ltd				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Telstra Regional Australia										
INV-1816		9 Oct 2025	31 Oct 2025	-	-	-	-	-	1,080	1,080
INV-1977		22 June 2026	6 July 2026	799	-	-	-	-	-	799
Total Telstra Regional Australia				**799**	**-**	**-**	**-**	**-**	**1,080**	**1,879**
The Collective Bloom Whitsundays										
INV-2024		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total The Collective Bloom Whitsundays				**299**	**-**	**-**	**-**	**-**	**-**	**299**
The Creek Whitsundays										
INV-2025		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total The Creek Whitsundays				**299**	**-**	**-**	**-**	**-**	**-**	**299**
The Farm House Airlie Beach										
INV-2035		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total The Farm House Airlie Beach				**299**	**-**	**-**	**-**	**-**	**-**	**299**
The Sailing Celebrant										
INV-2026		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total The Sailing Celebrant				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Total Entertainment										
INV-1879		28 Apr 2026	5 May 2026	-	-	150	-	-	-	150
Total Total Entertainment				**-**	**-**	**150**	**-**	**-**	**-**	**150**
Tropix Photography										
INV-1847		1 Apr 2026	15 Apr 2026	-	-	-	150	-	-	150
Total Tropix Photography				**-**	**-**	**-**	**150**	**-**	**-**	**150**

INVOICE NUMBER	INVOICE REFERENCE	INVOICE DATE	DUE DATE	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Wanita Sparr										
INV-1887		19 May 2026	31 July 2026	199	-	-	-	-	-	199
Total Wanita Sparr				**199**	**-**	**-**	**-**	**-**	**-**	**199**
Wedding Cakes Whitsunday										
INV-2029		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total Wedding Cakes Whitsunday				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Weddings of the Whitsundays										
INV-2030		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total Weddings of the Whitsundays				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Whitsunday Entertainment										
INV-2031		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total Whitsunday Entertainment				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Whitsunday Property Buyers										
INV-1928		22 June 2026	6 July 2026	99	-	-	-	-	-	99
Total Whitsunday Property Buyers				**99**	**-**	**-**	**-**	**-**	**-**	**99**
Whitsunday Regional Council										
INV-2040		24 June 2026	8 July 2026	6,500	-	-	-	-	-	6,500
Total Whitsunday Regional Council				**6,500**	**-**	**-**	**-**	**-**	**-**	**6,500**
Whitsunday Vacations										
INV-2033		24 June 2026	8 July 2026	299	-	-	-	-	-	299
Total Whitsunday Vacations				**299**	**-**	**-**	**-**	**-**	**-**	**299**
Wilmar Sugar Australia Limited										
INV-1979		22 June 2026	6 July 2026	799	-	-	-	-	-	799
Total Wilmar Sugar Australia Limited				**799**	**-**	**-**	**-**	**-**	**-**	**799**

INVOICE NUMBER	INVOICE REFERENCE	INVOICE DATE	DUE DATE	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
WISH Distillery										
INV-1930		22 June 2026	6 July 2026	99	-	-	-	-	-	99
Total WISH Distillery				**99**	**-**	**-**	**-**	**-**	**-**	**99**
Total				**20,028**	**1,800**	**150**	**150**	**86**	**4,585**	**26,799**
Percentage of total				**-**	**-**	**-**	**-**	**-**	**-**	**-**

Aged Payables Summary

Whitsundays Chamber of Commerce and Industry
As at 30 June 2026
Ageing by due date

CONTACT	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Aged Payables							
Airlie Events and Project Management	2,420	-	-	-	-	-	2,420
The Business Quintet	3,200	-	-	-	-	-	3,200
Total Aged Payables	**5,620**	**-**	**-**	**-**	**-**	**-**	**5,620**
Total	**5,620**	**-**	**-**	**-**	**-**	**-**	**5,620**
Percentage of total	**100%**	**-**	**-**	**-**	**-**	**-**	**100%**

Notes to the Financial Statements

Whitsundays Chamber of Commerce and Industry
For the year ended 30 June 2026
Cash Basis

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 Reform Act 2012 Queensland. The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on a cash 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 Committee voted on changing the reporting system from accruals to cash on 7th July 2019. The Committee declared that it would be beneficial for the Chamber's invoice reporting policy.

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.

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.

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.

Management Representation Letter

Whitsundays Chamber of Commerce and Industry
For the year ended 30 June 2026

25 August 2026

Kim Jamieson
Accountancy Plus Whitsunday
PO Box 2589
CANNONVALE QLD 4802

Dear Kim,

This letter of representation is in connection with your audit of the financial report for the Whitsundays Chamber of Commerce and Industry for the year ended 30 June 2026. This is to provide you with assurance that the financial report is fairly presented in accordance with the relevant Australian accounting standards.

To the best of our knowledge and after making necessary inquiries, we confirm the following representations made to you during the audit:

Financial Report

- We have fulfilled our responsibilities as set out in the audit engagement terms for the preparation of the financial report in accordance with Australian Accounting Standards, as mentioned in Note 1. Particularly, the report is fairly presented.
- We have disclosed our assessment results regarding the risk of material misstatement due to fraud in the financial report.
- The significant assumptions used for accounting estimates, including those valued at fair value, are reasonable.
- We have disclosed the identity of related parties and the nature of all related party relationships and transactions we are aware of.
- Related party relationships and transactions have been properly accounted for and disclosed as required by Australian Accounting Standards.
- All subsequent events requiring adjustment or disclosure per Australian Accounting Standards have been addressed.
- Any effects from uncorrected misstatements are immaterial, individually and in aggregate, to the financial report as a whole. A list of these misstatements is attached.

Information Provided

- We have granted access to all relevant information for preparing the financial report, including records and other pertinent materials.
- All requested information, explanations, and assistance for the audit were provided.
- Unrestricted access was granted to individuals within the Association necessary for obtaining audit evidence.
- All transactions are recorded in the accounting records and reflected in the financial report.
- We have disclosed all known or possible litigation and claims, which have been accounted for and disclosed in accordance with the applicable financial reporting framework.

General

- There are no plans or intentions that could materially affect asset and liability values or classifications.
- The Association has clear title to all assets, with no undisclosed liens, encumbrances, or pledges as collateral.

- There are no known compliance issues with laws, regulations, or contracts affecting the financial report.

Fraud

- We acknowledge our responsibility for designing, implementing, and maintaining internal controls to prevent and detect fraud, and confirm we have disclosed:
    - Our assessment of fraud risk affecting the financial report.
    - All fraud or suspected fraud information affecting the entity's financial report.
- We have disclosed any fraud allegations affecting the financial report shared by employees, former employees, analysts, regulators, or others.

Commitments & Liabilities

- No material commitments for goods or services exist at year-end, other than those disclosed in the financial report.
- No undisclosed financial guarantee contracts exist that could be called upon by third parties.

Related Parties

- We have disclosed the Association’s known related party relationships, which have been appropriately reported.

Subsequent Events

- All necessary post-financial statement events have been adjusted or disclosed in compliance with the financial reporting framework.

Other Matters

- No additional matters require the auditor's attention.

Yours sincerely,

Whitsundays Chamber of Commerce and Industry

_____

President

_____

Treasurer

_____

Secretary

Statement by Members of the Committee

Whitsundays Chamber of Commerce and Industry
For the year ended 30 June 2026

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.

In accordance with a resolution of the committee of Whitsundays Chamber of Commerce and Industry, the members of the committee declare that the financial statements attached to this certificate:

a. present a true and fair view of the financial position of Whitsundays Chamber of Commerce and Industry as at 30 June 2026 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Reform Act 2012; and

b. at the date of this statement there are reasonable grounds to believe that Whitsundays Chamber of Commerce and Industry will be able to pay its debts as and when they fall due.

This statement is signed for and on behalf of the committee by:

Signed:

Dated: / /

Auditor's Report

Whitsundays Chamber of Commerce and Industry
For the year ended 30 June 2026

Independent Auditors Report to the members of the Association

We have audited the accompanying financial report, being a special purpose financial report, of Whitsundays Chamber of Commerce and Industry of Commerce (the association), which comprises the committee's report, the assets and liabilities statement as at 30 June 2026, the income and expenditure statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

Committee's Responsibility for the Financial Report

The committee of Whitsundays Chamber of Commerce and Industry 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 Reform Act 2012 Queensland 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 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. Those 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 association'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 association'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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion, except for items expressed in matters for the committee's attention..

Audit Opinion

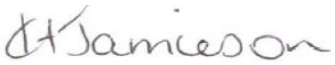
In our opinion, the financial report presents fairly, in all material respects, the financial position of Whitsundays Chamber of Commerce and Industry as at 30 June 2026 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the Associations Incorporation Reform Act 2012 Queensland.

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 Whitsundays Chamber of Commerce and Industry to meet the requirements of the Associations Incorporation Reform Act 2012 Queensland. As a result, the financial report may not be suitable for another purpose.

Accountancy Plus Whitsunday Pty Ltd

Certified Practising Accountants



Director: Kimberley Jamieson

Dated: 3 November 2026