

Gymea Day Care
& Leisure Centre

**ANNUAL
REPORT
2025**



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ACKNOWLEDGMENT OF COUNTRY

We would like to proudly acknowledge the traditional owners of this land, the Dharawal People, and recognise their thousands of years of custodianship. We pay special respect to Elders, both past and present for they hold the memories, traditions and knowledge of this country.

We also pay respect to the future elders among us. Our School, Gynea Bay, is a place of community.

We welcome all people to learn, love and flourish as we share our journey together.



OUR RECONCILIATION ACTION PLAN

In partnership with Narragunnawalli, GBOOSH has completed and published our Reconciliation Action Plan. This marks a significant milestone for our community and reflects a strong ongoing commitment to reconciliation.

This demonstrates our dedication to fostering respectful relationships with Aboriginal and Torres Strait Islander peoples, creating an inclusive environment grounded in cultural awareness, understanding and respect.

As a community based centre, we have a unique opportunity and responsibility to contribute positively towards reconciliation by embedding meaningful actions into our practices and decision making with intention and accountability. This is not just a document to GBOOSH, it is a living commitment that shapes how we listen, learn and grow together, ensuring our centre is a place where everyone feels welcome.

GBOOSH STATEMENT OF COMMITMENT TO CHILD SAFETY

GyMEA Bay Care & Leisure Centre (GBOOSH) is committed to child safety, and we demonstrate this through implementation of the Child Safe Standards in everything we do.

GBOOSH is committed to providing a safe, welcoming environment for all staff, children and their families. An inclusive and diverse environment that is free from discrimination or judgement.

GBOOSH has a zero tolerance of child abuse, all allegations and safety concerns will be treated seriously and consistently in line with our policies and procedures.



GBOOSH PROGRAM PHILOSOPHY

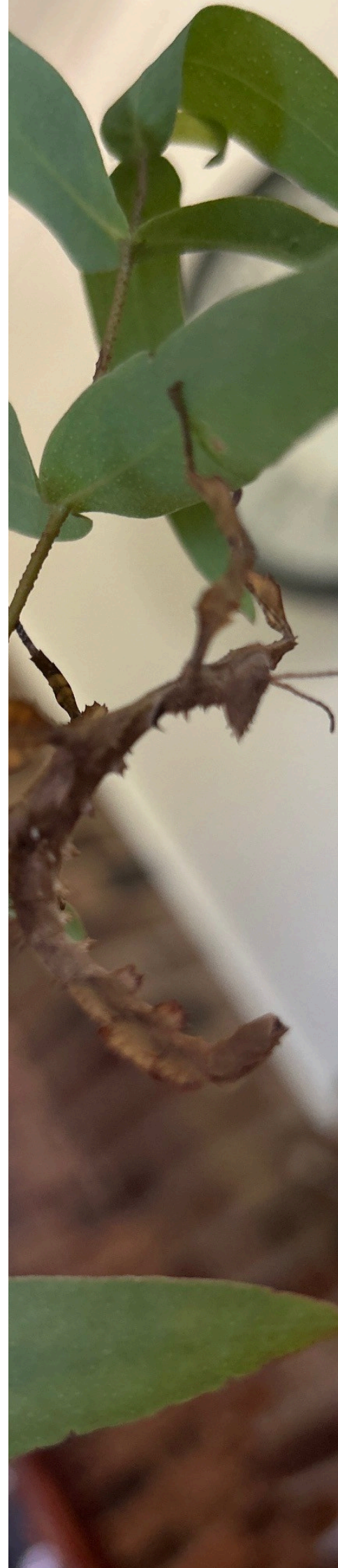
GyMEA Bay Care and Leisure Centre acknowledges the Traditional Custodians of the Land on which we are located. We pay respect to the local Dharawal people and to all Aboriginal and Torres Strait Islander people of Lands across our nation. We pay respect to Elders past, present and emerging for it is on their land that we build our community.

We believe in creating an inclusive learning and recreational environment that meets children's developmental needs, interests and experiences, regardless of their gender, capabilities, strengths and circumstances. We are committed to providing a program that is developed and reflected upon collaboratively and in partnership with the children, families, educators and our community. We also value the strong links with our school in promoting a collaborative approach to our service provision.

We value and recognise the cultural diversity of our families. Cultural beliefs, heritage, customs and opinions are valued, respected and part of our curriculum.

As Educators, we ensure our practices and values guide a positive child safe culture. Our team is committed to ongoing professional development that enhances our skills. As professionals, we embrace reflection as a cornerstone of our practice. By examining experiences through diverse perspectives, we continually expand our understanding and refine our approach, ensuring that our knowledge remains current and relevant.

We endeavour to foster children's independence and nurture their imagination throughout our program and its planning. We are committed to providing an environment where children have the right to feel safe, valued, respected and heard. By nurturing children's independence and fuelling their imagination, interests, and abilities, we create an environment where every child feels empowered to explore and thrive.



GBOOSH PROGRAM PHILOSOPHY CONT.

We are committed to providing children with opportunities and experiences to connect with the natural world and understand their place within it. Our philosophy revolves around nurturing growth, both in children and in our commitment to sustainability. We foster a connection to nature by creating an environment for every child to flourish, and where the principles of sustainability are woven into the fabric of everyday life.

We comply with the Education and Care Services National Regulations, National Law, the National Quality Standards and Child Safe Standards to ensure a holistic approach to service planning, provision and reflection. As professionals, we are guided by the ethical responsibilities associated with the ECA Code of Ethics and the UN Rights of the Child.

Through the integration of the My Time, Our Place framework into our philosophy, we acknowledge and recognise the views and curiosities of our children by promoting a deep sense of self-worth and belonging within our service. We prioritise creating opportunities for children to experience belonging in meaningful ways. We foster a sense of ownership and agency through participation in decision-making processes, encouraging peer interactions and collaboration, and provide a nurturing environment where individual voices are heard and respected.

By embedding the principles of belonging, being and becoming, Gymea Bay Care and Leisure Centre strives to create a welcoming environment where we all feel connected. We embrace inclusion and diversity by celebrating each individual's unique journey as we lay the groundwork for a community where everyone can thrive and truly belong.

Wonderful Joyful Happy Safe
Great Play Fantabulous Supportive
Caring Friendly Good Brilliant
Loving The Best Supportive Terrific
Awesome Nice Amazing Kind Fun
Exciting Understanding Spectacular
Helpful Excellent Perfect Lovely

Thank you to staff, children and families who provided feedback on the GBOOSH Philosophy. The above word jumble reflects the words children used when asked how they feel about GBOOSH!

ABOUT GBOOSH



Gymea Bay Care & Leisure Centre (GBOOSH) is a not-for-profit community-based organisation. While we work closely with & lease facilities from Gymea Bay Public School, at present GBOOSH does not receive any funding from the school and operates as a separate entity.

The centre predominately operates from its own premises (building Q on the school map) located at the June Place end of the school. Under the current license agreement GBOOSH has access to use shared facilities across the school, in particular the GBPS hall.

Due to the size of the session, After School Care operates from 2 areas of the school. With Kindergarten to Year 2, operating from the GBOOSH building and Year 3 to Year 6 operating from the hall.

Each year around September, existing families are asked to re-enrol and provide predicted care needs for the next calendar year. Following completion of this process, new families are then invited to enrol, allowing the service to determine and plan for community care needs.

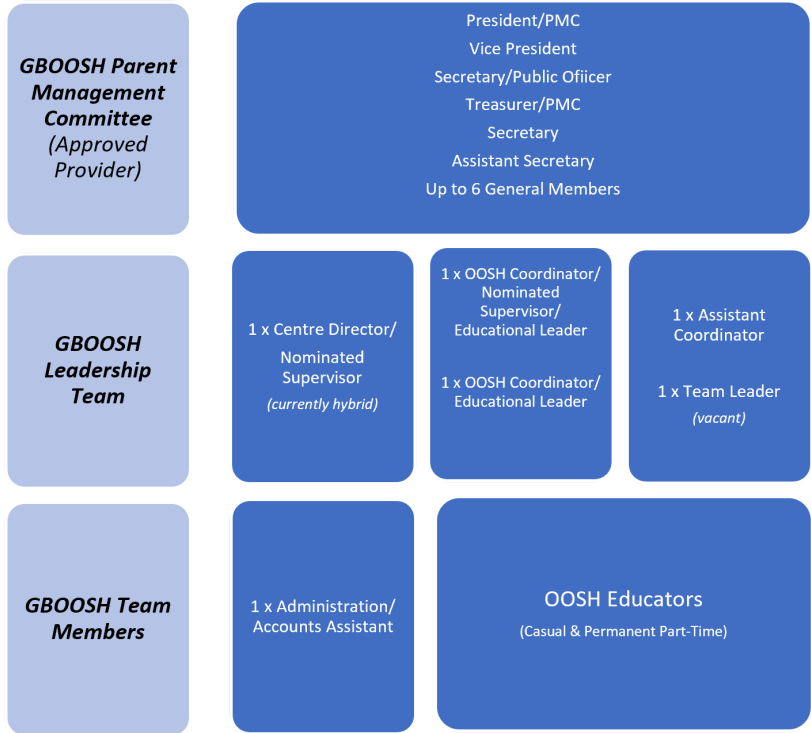
The enrolment process not only informs care needs for the purposes of staffing and group sizes, but also provides critical demographic, medical and inclusion information. In the 2024/2025 year the growing diversity of the community was highlighted by an increase in cultural diversity and individual needs of children, in particular an increase in the diagnosis of neurodiverse conditions. GBOOSH uses this information to plan and prepare its programs, staff training and Service Inclusion Plan.

While OOSH services have access to Inclusion Support Funding from Government, the current funding constraints do not provide the opportunity for children with high needs, where one-on-one care is required. With this program currently under review, it is hoped that Government may review these provisions in the near future to allow OOSH services to provide more support to the broader community.

During 2024 GBOOSH accessed Inclusion Support Funding for before school, after school and vacation care via an application process for each care type, with the support from our Inclusion Professional at Big Fat Smile Children's Services.

MORE ABOUT GBOOSH

GBOOSH currently employs around 25 permanent, part-time & casual staff members, as well as a dedicated team of volunteer parents on the Management Committee. Our volunteer parent committee assists the Director and Coordinators to manage the operations of the service & determine our future directions for the community.



GBOOSH is approved to offer 180 places per session in BSC & ASC, with approval for 75 places in Vacation Care. The Centre currently runs Before School Care (BSC) and After School Care (ASC) sessions every weekday during school terms, as well as a Vacation Care (VAC) program during school holidays and on pupil free days. Due to the Centres articles of association it is not legally allowed to trade without a volunteer parent management committee. This means if a minimum committee cannot be formed, the centre would cease to operate. With the resultant impact being a loss of our community-based service for the 300 or so families that depend on it each year, as well as loss of employment for many staff. Following wind up of the existing service, the opportunity for a new service provider to be engaged would be advertised and managed by the Department of Education via a public tender process.

With changes to the eligibility criteria for OOSH licenses announced in December 2021, GBOOSH is now working closely with Gynea Bay Public School and the GBPS P & C Association to transition to a model which makes the service eligible for a license to operate for a period of up to 8 years.

THE GBOOSH MANAGEMENT COMMITTEE

The Management Committee is a volunteer group of parents which assists the Director and Coordinators to manage the operations of the service & determine the future directions of the service.

Due to the structure of the service, without the volunteer members of the Management Committee, GBOOSH would be unable to maintain its status as a not-for-profit community-based service with families as the key stakeholders. For this reason, GBOOSH continues to encourage the active participation of any parents who can spare a few hours a month on the committee.

GBOOSH would like to extend thanks to those families who have supported the service over the last 12 months by giving up their valuable time to attend meetings, review documents, and assist with minor maintenance.

As GBOOSH prepares for its future structure under P&C management many of the GBOOSH Management Committee members have also participated in additional meetings of the working group and GBPS P&C who will plan for the transition of this new entity.

A special mention goes out to two of this years departing members, Craig Manwarring & Heather Vincin who volunteered their time to act in their roles as treasurer & secretary for the last 6 years.

Craig's work has been significant in GBOOSH's financial recovery from the affects of COVID and in building a strengthened financial position for the future of the service.

EXECUTIVE COMMITTEE POSITIONS

- Alecia Brooks (President)
- Natalie Chandler (Vice President)
- Craig Manwarring (Treasurer/PMC)
- Jillian Pancott (Assistant Treasurer)
- Heather Vincin/Sofia Adelman (Secretary)
- Eloise Chalker (Assistant Secretary)
- Olivia Whyte (Public Officer)

GENERAL MEMBERS

- Rina Ward
- Renee Kirchner
- Daniela Fawcett
- Jennie Blackhall
- Dimiti O'Farrell
- Diana Abeleven
- Emma Davie (Resigned)

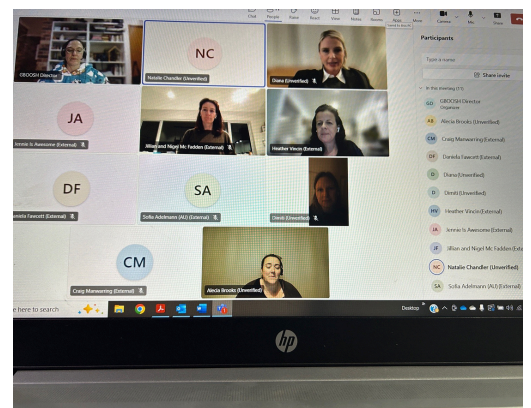
THE PRESIDENT'S REPORT

As we take time to reflect on the past year, I am pleased to share the progress and achievements of GBOOSH. The 2025 year has been one of strong demand, ongoing change, and continued commitment to providing high-quality care for our community. I am incredibly proud of the team, the Committee, and the families who support and contribute to the service.

One of the key themes this year has been managing growth while maintaining quality. The service has continued to operate at high capacity, with strong attendance across both term-time and vacation care programs, and many days reaching enrolment limits with established waiting lists. This sustained demand reflects the value of GBOOSH in our community, and the work undertaken to carefully balance enrolments, staffing, and safety requirements has been critical to maintaining a high standard of care.

Our staff have once again been at the heart of the centre's success. Their professionalism, flexibility, and dedication have ensured continuity of care despite ongoing workforce pressures across the sector, including recruitment challenges and changing staff availability. A highlight this year has been the recognition of staff excellence, including a nomination for VET Student of the Year for one of our educators, which reflects the strength of our team and the culture of development within the service. I would like to extend my sincere thanks to Corinne and the entire staff team for their leadership, commitment, and care for the children and families of GBOOSH.

This year has also seen the Committee play an active and important role in guiding the service through a period of change. Monthly meetings, ongoing collaboration, and shared decision-making have supported key areas of work including governance processes, financial oversight, and progress toward the transition of licensing and provider arrangements. The completion of the annual audit and continued focus on good governance practices have helped ensure the service remains compliant, sustainable, and well positioned for the future.



THE PRESIDENT'S REPORT CONT.

Alongside this, the sector has experienced significant regulatory attention, including changes to child safety legislation and insurance arrangements. The Committee and Director have worked closely together to navigate these changes, ensuring that GBOOSH continues to operate safely, transparently, and in line with evolving requirements. While these changes present challenges, they also provide an opportunity to strengthen systems, policies, and practices.

There have also been important milestones for the service, including the approval and publication of GBOOSH's Reconciliation Action Plan, supporting the centre's ongoing commitment to inclusion and community connection. In addition, work has progressed on infrastructure planning and service improvements, alongside ongoing refinement of policies and communication with families.

Looking ahead, the transition to new licensing arrangements and continued strengthening of governance and workforce capacity will remain key priorities. With the ongoing support of our families and community, we are confident GBOOSH will continue to adapt, grow, and provide a safe, welcoming, and high-quality environment for children.

I would like to express my sincere gratitude to everyone who has contributed to GBOOSH over the past year. The time, expertise, and commitment of our volunteer Committee, the leadership of our Director, and the dedication of our staff have all underpinned a successful and resilient year for the service.

Thank you all for your continued support and for being an integral part of the GBOOSH community.

Sincerely,

Alecia Brooks

President, GBOOSH

GyMEA Bay Care
& Leisure Centre



THE GBOOSH STAFF TEAM

GBOOSH employs a mix of casual and permanent part-time employees. To cover the many roles and functions the service provides throughout the year.

The current GBOOSH management structure allows our leaders the autonomy to make day-to-day decisions to ensure the smooth operation of a quality service while being able to meet the constantly changing needs of the community as well as regulatory requirements.

The four GBOOSH Leaders share the responsibility of the Nominated Supervisors role ensuring compliance with the National Law, Regulations, National Quality Framework and Family Assistance Law.

All Coordinators share the functions of the Educational Leader role designing and implementing quality programs for children.

While the Director role is mostly performed as a remote function, the GBOOSH leaders are in constant contact on a daily basis and the Director attends the Centre every week to touch base with staff, get involved in the daily practices and attend to onsite meetings with staff, the school and parents as required.

Many of our casual employees work a split shift, coming to work for BSC, then taking a break in the middle of the day before returning for ASC.

All employees use an online rostering application to post unavailability, leave requests, pick up vacant shifts and review messages from management.

GBOOSH LEADERSHIP TEAM

Corinne Bochkareff
(Director/Nominated Supervisor)

Kristin Garsheen (Joint
Coordinator/Nominated
Supervisor/Educational Leader)

Cheryl Carroll
(Joint Coordinator/Educational
Leader)

Marija Skoric (Assistant
Coordinator)

PERMANENT PART-TIME EMPLOYEES

Nicole Clinch (Administration)

Brendan Garsheen (Educator)

Tessa Herbert (Educator)

Tracey Brickwood
(Educator/Admin Support)

CASUAL EMPLOYEES

Alyson Honey

Annette Clarke

Ashleigh Johnston

Ava Ferguson-Leighton

Chrystal McCormack

Danielle Daniel

Ethan Tregillgas

Evie Colbert

Georgia Garsheen

Keira Mackay

Krista Ellison (Resigned)

Michael Crisafulli

Lachlan Pender (Resigned)

Lachlan Proudlock

Lara Byrne

Liv Hall

Madi Withers

Maya Fowler

Mia Baxter

Piper Rowan

Sam Redwin

Summer Oakman



A YEAR IN REVIEW FROM THE LEADERSHIP TEAM

We have overcome the challenges of another busy year, with lots of achievements to be proud of too!

Our leadership team consisting of Corinne Bochkareff, Cheryl Carroll, and Kristin Garsheen have continued to look for creative ways to effectively manage rosters, while retaining, recruiting and upskilling staff. Our programs and roster structure must be reviewed weekly to take into consideration the changing availabilities of our casual educators, whilst balancing the changes attendance numbers for each care session.

In April 2025, GBOOSH farewelled Cheryl Carroll after 12 years on-floor at the centre, Cheryl relocated to sunny Queensland. Taking with her a laptop to assist the team behind the scenes with our regular rosters, Inclusion Support Subsidy Applications, Risk Assessments and Vacation Care planning. Cheryl continues to work remotely 3 days per week supporting the team. Thank you to Alyson Honey, Brendan Garsheen, Keira McKay and Tessa Herbert who stepped up temporarily to cover the Responsible Person on Duty, during the time GBOOSH was searching for a permanent leader.

After some searching for new team members, Marija Skoric was appointed as Assistant Coordinator in September 2025 to assist Kristin with the day-to-day running of the service. Making the transition from working in long day care and aged care, Marija brought many years of experience working with our local community. Marija has been working closely with Corinne, Cheryl & Kristin to learn about how GBOOSH works, what goes on behind the scenes and all things OOSH!

With support from committee GBOOSH has continued to invest in many training opportunities for our team in 2025. A notable achievement in this area included Brendan Garsheen's successful completion of the his Diploma in School Age Education & Care under the NSW Funded program designed to support educators to achieve their qualification with support from their employer. Brendan was also nominated as VET Student of the Year, making it close to the final rounds of this process.

While our core business is providing the community with quality care, there are so many pieces to the puzzle that is OOSH - Outside Of School Hours. From programming-to-recruitment-to-account management- to risk assessments and everything in-between our team needs to be motivated, adaptable, fast learners and above all passionate about providing a safe environment for all.



A YEAR IN REVIEW FROM THE LEADERSHIP TEAM CONT.

As the need for OOSH is growing, significant workforce shortages as well as historic changes to the licencing, quality systems, regulations and Child Safe Standards have brought about many challenges for GBOOSH. The challenges continue into 2026, as we attempt to adapt further legislation and system changes to the OOSH setting, many which are often designed for purpose built centre based environments.

Nonetheless, our the team has continued to deliver valuable and engaging programs to children each and every day. Whether it be a short 2 hours session in the morning before school or a long 11 hour day during the school holidays, our inspiring educational leaders, with the support of team of talented educators have strived to deliver something unique that takes into consideration the interests and needs of our diverse community.

Our team is proud of the programs we have delivered in 2025, including completion of GBOOSH's Reconciliation Plan (RAP), which was lodged with Narragunnawali in December 2025. Stay tuned as we continue on our reconciliation journey, implementing, reflecting and reviewing our goals throughout 2026.

During 2025 the following policies were extensively reviewed:

- Interactions with Children Policy
- Behaviour Management Policy
- Enrolment & Orientation Policy
- Family & Community Participation Policy
- Inclusion, Cultural Relevance and Anti-Bias Policy
- Child Safe Environment Policy
- EEO and Anti-Discrimination Policy
- Information & Digital Technology Policy

The GBOOSH leaders would like to extend thanks to Gymea Bay Public School, the GBOOSH Management Committee and all GBOOSH staff in 2025. Without their support, commitment and expertise we would not be able to provide our services to over 300 families every year in the Gymea Bay community.

And finally, thank you to the families for supporting our community-based, not-for-profit service. Your children are a huge source of inspiration as we observe them engaging, growing and learning everyday!

Corinne Bochkareff , Cheryl Carroll, Kristin Garsheen & Mariija Skoric.



HIGHLIGHTS FOR 2025

- GBOOSH enrolment numbers increased again, bringing attendance numbers on many days to 150 children per ASC session.
- 30 July marked OOSH Educators Day which the team celebrated with a morning tea at The Birdcage, Miranda.
- Many staff meeting their training goals to achieve qualifications in education, psychology and journalism.
- GBOOSH held it's first Staff Development Day on 10 January 2025 with 20 staff attending for team building, collaboration and training .
- Corinne Bochkareff & Kristin Garsheen attended the annual OOSH Network Conference.
- Lodgement of our Reconciliation Action Plan.
- GBOOSH was able to increase inclusive practices to support enrolment of some IEH students.
- Recognition for work in the area of inclusion, receiving an EXCEEDING rating during Assessment & Rating for Quality Area 6.
- GBOOSH received formal support from GBPS P&C Association & GBPS to proceed with merger of GBOOSH under P&C management.
- Receipt of Stronger Communities Grant to support replacement of GBOOSH/GBPS shade sail area.
- GBOOSH introduced an Employee Assistance Program for staff by engaging Acacia EAP.
- GBOOSH participated in a number of school based activities strengthening the connection between school and GBOOSH.



CHALLENGES FOR 2025

- Receiving notification and an Assessment & Rating visit so early in the year, practices and routines were still being imbedded and perfected.
- Changes in our leadership team structure required adjustment of roles and responsibilities.
- As a number of changes were released under the Government's Child Safety Reforms, GBOOSH has had to adapt to many system changes and policy updates this year. This work is ongoing as more information is released.
- Operating costs continued to rise requiring GBOOSH to implement the next stage of the fee increase to families.
- Ongoing workforce shortages in the child care sector for trained and experienced staff has made it difficult to maintain staff numbers, get the team dynamic right and ensure a safe environment for all children and staff.
- Establishing plans to support children requiring OOSH from the Inclusive Education Hub due to funding & resource restrictions.
- Due to an increase in the number of families failing to report absences from care sessions, GBOOSH implemented a Non-Notification/Non-Attendance fee.

Gymea Bay Care
& Leisure Centre

OUR COMMUNITY: FAMILIES

As a parent-run service GBOOSH relies on the dedication of our volunteer parent management committee members to oversee the management of the service, ensuring ethical management of our community resources. We thank all members for being the voice of the GBOOSH community. Without their commitment, guidance and support we could not have successfully navigated the challenges of the last few years.

Gathering feedback from all families is critical in our ability to plan for future programs, as well as ensuring we are providing a service that meets our community needs. We have increased the ways of collecting feedback from families in the last year, with write-on posters in the hallway, new feedback forms near the parent desk and online surveys.

Children's feedback is collected by observing interactions and engagement with the activities, resources and each other. This is documented in our Daily Stories and Reflection Folders. All of these are available for families to review in the main room and folders placed in the hallway.

As Educational Leaders, Kristin & Cheryl take feedback from families and children, critically reflect with the team and seek as many opportunities as possible to improve what we incorporate in our program, environment and practices.

When families have a minute to spare we encourage them to review the photos and program reflections available on the daily story in the main room.

We are only too happy to chat with you to share ideas and gather feedback.



OUR SCHOOL COMMUNITY

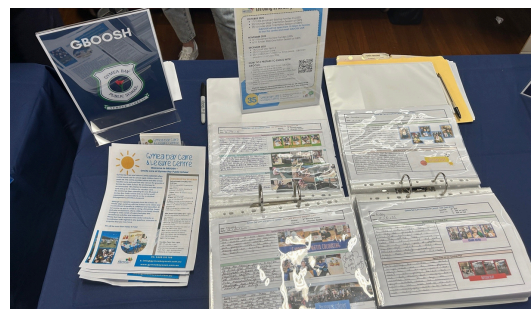
GBOOSH has continued to strive to meet the changing needs of as many families as possible within our large school community.

Critical to this success has been the development of positive relationships with GBPS school staff, the GBPS P&C Association, as well as other community stakeholders.

We thank all of the GBPS community for their ongoing support of the service, with particular mention to Cara Davison, Lisa Bronner, Elise Moore, the GBPS office staff and General Assistants who keep GBOOSH informed about ongoing school projects, joint school/GBOOSH initiatives & GBPS events.

We have also worked closely with the school to support transition of some of the students from the IEH to be able to attend BSC, ASC & Vacation Care programs. We continue to work in partnership on this area which we hope will enable GBOOSH to support more families with children who have higher needs.

GBOOSH has continued to strengthen its connection to the GBPS P&C in preparation for the merger of these two entities. Key milestones towards the merger have been achieved this year with the development and endorsement of OOSH Sub-Committee Rules. We thank Rina Ward as Sub Committee Co-convenor for completing the challenging task of pulling together the required documentation and being the link between GBOOSH and P&C throughout this process so far.



OUR COMMUNITY: LOCAL LINKS AND SERVICE PROVIDERS

Throughout the year a number of local service providers and community groups engage with GBOOSH to help deliver engaging experiences, maintain our amazing centre and support our team.

As not-for-profit community service, GBOOSH understands the value of supporting local businesses and where possible GBOOSH aims to source products and services from our local community.

GBOOSH would like to thank all of the service providers who have supported us over the last 12 months.

A huge thank you goes to Simon Kennedy MP, for his support in delivering a new huge, shade sail for GBOOSH & school use. This was made possible by the Stronger Communities Grants 2025. Thank you to Renee Kirchner for completing the grant application and liaising with Simon's office to have this installed ready for the warm summer months.



THANK YOU

Thanks go out to the following business who provided services to GBOOSH in 2025:

- Two Sides Accounting, thank you to Natalie, Megan and their team for their advice and support.
- Ideal Carpet Cleaning & Upholstery at Engadine, thanks to Belinda and Michael.
- Employment Innovations, thank you to Jessie & Louise our HR Consultants.
- Scott Wood from SJW Building Services.
- Brendan Carey from Brendan Carey Electrical.
- Kay's Custom Sportswear for supplying GBOOSH uniforms.
- Taren Cleaning Supplies.
- Produce to Plate our fruit & veg supplier.
- Richard Redman of Redman Systems for IT support.
- Xplor Education our CCS software provider.
- Sarah our Inclusion Professional from Big Fat Smile, for her support with funding applications, training and resource support.

Our regular Vacation Care providers:

- Ranger Jamie experiences.
- Fun Day Out for providing a wide range of Vacation Care experiences through out the year.
- Shire Buses for transporting staff and children to our excursions.
- Zone Bowling Sylvania for hosting our bowling days.
- Cronulla Cinemas
- Kidz Mantra.
- Bubbling with Energy.
- Fun Incursions
- No Limit Sports



FINANCIAL STATEMENT



Financial Statements

GyMEA Bay Care and Leisure Centre Inc

ABN 17 195 913 900

For the year ended 31 December 2025

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Statement of Profit or Loss and Other Comprehensive Income

GyMEA Bay Care and Leisure Centre Inc
For the year ended 31 December 2025

	2025	2024
Income		
Revenue		
Revenue from Child Care Services	1,256,153	1,102,153
Total Revenue	1,256,153	1,102,153
Other income		
Interest Income	3,062	3,687
Other Revenue	12,581	-
Total Other income	15,643	3,687
Total Income	1,271,796	1,105,840
Expenses		
Cost of sales		
Annual Leave Expense	4,562	3,738
Groceries	29,594	26,063
Long service leave expense	(3,954)	(785)
On costs expenses	798	654
Superannuation	95,101	83,085
Vacation care - Incursion / Excursions expenses	28,426	23,532
Wages and Salaries	819,435	747,035
Workers Compensation	195	-
Total Cost of sales	974,157	883,321
Other expenses		
Accounting and auditing fees	14,124	16,057
Advertising	1,214	1,500
Bank Fees	362	417
Children Resources	2,048	446
Classroom supplies	2,654	1,932
Cleaning	24,515	24,627
Cleaning Supplies	3,404	3,848
Committee & Family Expenses	403	601
Craft Supplies	1,557	570
Depreciation	8,914	8,051
Entertainment	123	1,796
General Expenses	23	-
Gifts	75	104
Health & Safety	2,149	1,644
HR	14,400	14,400
Insurance	24,924	27,811
Legal expenses	470	228

The accompanying notes form part of these financial statements.

Statement of Profit or Loss and Other Comprehensive Income

	2025	2024
Licensee fee	25,313	32,542
Office Expenses	6,033	5,308
Printing & Stationery	2,284	1,617
Publications and subscriptions	-	168
Recruitment Expenses	11,660	355
Repairs and Maintenance	5,248	2,041
Security and inspections	604	604
Staff Amenities	815	97
Staff Expenses	1,816	533
Staff Learning & Development	5,806	3,264
Subscriptions	12,250	8,103
Telephone & Internet	7,915	5,094
Tools & Equipment	445	443
Total Other expenses	181,548	164,200
Total Expenses	1,155,706	1,047,521
Profit (Loss) for the year	116,090	58,319
Total comprehensive income for the year	116,090	58,319

The accompanying notes form part of these financial statements.

Statement of Financial Position

GyMEA Bay Care and Leisure Centre Inc As at 31 December 2025

	NOTES	31 DEC 2025	31 DEC 2024
Assets			
Current Assets			
Cash and Cash Equivalents	2	584,988	535,971
GST		101	2,155
Total Current Assets		585,089	538,125
Non-Current Assets			
Property, Plant and Equipment	3	164,888	139,649
Total Non-Current Assets		164,888	139,649
Total Assets		749,977	677,774
Liabilities			
Current Liabilities			
Payables	4	5,705	50,997
Provisions	5	25,091	20,529
Total Current Liabilities		30,796	71,526
Non-Current Liabilities			
Provisions	5	35,285	38,442
Total Non-Current Liabilities		35,285	38,442
Total Liabilities		66,081	109,968
Net Assets		683,896	567,806
Equity			
Retained Earnings	6	683,896	567,806
Total Equity		683,896	567,806

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

Gymea Bay Care and Leisure Centre Inc
For the year ended 31 December 2025

	2025	2024
Equity		
Opening Balance	567,806	509,488
Increases		
Profit for the Period	116,090	58,319
Total Increases	116,090	58,319
Total Equity	683,896	567,806

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

GyMEA Bay Care and Leisure Centre Inc For the year ended 31 December 2025

1. Statement of Significant Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 2009. The committee has determined that the association is not a reporting entity and the accounting policies adopted are appropriate to meet the needs of the members.

The financial report has been prepared on an accrual basis and under the historical cost convention, except for certain assets, which, where applicable, have been measured at fair value. Unless otherwise stated, the accounting policies adopted are consistent with those of the prior year.

The accounting policies that have been adopted in the preparation of the statements are as follows:

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held on call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Trade and Other Receivables

Trade receivables and other receivables, including distributions receivable, are recognised at the nominal transaction value without taking into account the time value of money. If required a provision for doubtful debt has been created.

Property, Plant and Equipment

Property, plant and equipment is initially recorded at the cost of acquisition or fair value less, if applicable, any accumulated depreciation and impairment losses. Plant and equipment that has been contributed at no cost, or for nominal cost, is valued and recognised at the fair value of the asset at the date it is acquired. The plant and equipment is reviewed annually by the committee to ensure that the carrying amount is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the utilisation of the assets and the subsequent disposal. The expected net cash flows have been discounted to their present values in estimating recoverable amounts.

Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the entity that remain unpaid at the reporting date. Trade payables are recognised at their transaction price. They are subject to normal credit terms and do not bear interest.

Employee Benefits

Provision is made for the liability for employee entitlements arising from services rendered by employees to the reporting date. Employee benefits have been measured at the amounts expected to be paid when the liability is settled, plus related costs.

Revenue Recognition

Revenue is recognised in accordance with AASB 15 *Revenue from Contracts with Customers*. Revenue that is recognised over a period of time is recognised when the company satisfies a performance obligation by transferring a promised good or service to a customer.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

All revenue is stated net of the amount of goods and services tax (GST).

Goods and Services Tax

Transactions are recognised net 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 balance sheet.

Income Tax

The entity is considered to be exempt from income tax under Section 50-10 of the Income Tax Assessment Act, being a non-profit organisation, not carried on for the purpose of profit or gain to its individual members and which was established to provide a community service. Accordingly, no account for income tax has been taken in these financial statements.

	2025	2024
2. Cash and Cash Equivalents		
Bank Accounts		
Business on line saver	411,854	458,792
Business Transaction acct	1,608	2,609
Society Cheque Account	171,526	74,570
Total Bank Accounts	584,988	535,971
Total Cash and Cash Equivalents	584,988	535,971
	2025	2024
3. Property Plant and Equipment		
Land and Buildings at Fair Value		
Leasehold Improvements		
Leasehold Improvements at Cost	269,718	242,445
Accumulated Amortisation of Leasehold Improvements	(112,527)	(107,150)
Total Leasehold Improvements	157,190	135,295
Total Land and Buildings at Fair Value	157,190	135,295
Plant and Equipment		
Plant and Equipment at Cost	62,970	56,089
Accumulated Depreciation of Plant and Equipment	(55,272)	(51,736)
Total Plant and Equipment	7,698	4,354
Total Property Plant and Equipment	164,888	139,649
	2025	2024
4. Payables		
Current		
Accounts Payable	2,483	27,223
Superannuation Payable	3,222	23,774
Total Current	5,705	50,997
Total Payables	5,705	50,997

	2025	2024
5. Provisions		
Current		
Provision for annual leave	25,091	20,529
Total Current	25,091	20,529
Non Current		
Provision for long service leave	30,894	34,849
On costs accrual - leave loading	4,391	3,593
Total Non Current	35,285	38,442
Total Provisions	60,376	58,971
	2025	2024

6. Retained Earnings		
Current Year Earnings	116,090	58,319
Retained Earnings	567,806	509,488
Total Retained Earnings	683,896	567,806

Committee's Declaration

GyMEA Bay Care and Leisure Centre Inc For the year ended 31 December 2025

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.

The committee of the association declare that:

1. The financial statements and notes:

- a) present a true and fair view of the association's financial position as at 31 December 2025 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
- b) comply with the requirements of the Associations Incorporation Act 2009 including appropriate Australian Accounting Standards to the extent required for Special Purpose Financial Reports; and

2. In the committee's opinion there are reasonable grounds to believe that the association 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 committee.



Alecia Brooks



Craig Manwarring (May 19, 2026 11:54:35 GMT+10)

Craig Manwarring

Dated: **May 19, 2026**

AUDITOR'S INDEPENDENCE DECLARATION
Under Section 307C of the Corporations Act 2001

To: the Management Committee of Gymea Bay Care & Leisure Centre Inc

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 31 December 2025 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



MAHER GROUP ASSURANCE PTY LIMITED



Trent Atlee
Director

Taren Point

Dated this *14th* day of *May* 2026

INDEPENDENT AUDITOR'S REPORT

To the members of Gymea Bay Care & Leisure Centre Inc

Auditor's opinion

We have audited the accompanying financial report, being a special purpose financial report, of Gymea Bay Care & Leisure Centre Inc (the Association), which comprises the statement of financial position as at 31 December 2025, and the statement of profit and loss and other comprehensive income and statement of changes in equity for the year then ended, and notes to the financial statements comprising a summary of significant accounting policies and other explanatory information, and the committee's declaration.

In our opinion, the financial report of the Association is in accordance with the *Associations Incorporation Act 2009*, including:

- a) giving a true and fair view which is consistent with our understanding of the financial position of the Association as at 31 December 2025 and of its performance for the year then ended; and
- b) complying with Australian Accounting Standards to the extent described in Note 1 to the financial statements.

Basis for auditor's opinion

We 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 about whether the financial report is free from material misstatement. Our responsibilities under those standards are further described in the Auditor's Responsibility section of our report.

We are independent of the Association in accordance with the *Associations Incorporation Act 2009* and 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 other ethical responsibilities in accordance with the code.

Emphasis of Matter – Basis of Accounting

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 the Association to meet the requirements of the *Associations Incorporation Act 2009*. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the Association and should not be distributed

to or used by parties other than the Association. We will therefore disclaim any assumption of responsibility for any reliance on our report, or on the financial report to which it relates, to any person other than the members, or for any purpose other than that for which it was prepared.

Committee's responsibility for the financial report

The committee of the Association are responsible for the preparation of the financial report and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Associations Incorporation Act 2009* and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the directors determine necessary to enable the preparation 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. 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 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.

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 judgement, 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 of the financial report that gives a true and fair view 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. 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.

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 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 obtain sufficient appropriate audit evidence regarding the financial information of the Association to express an opinion on the financial report.

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.



MAHER GROUP ASSURANCE PTY LIMITED



Trent Atlee
Director

Taren Point

Dated this *19th* day of *May* 2026







2025 Financial Report_AB signed

Final Audit Report

2026-05-19

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