

ACA

Annual Report



2013-2014

Australian Camps Association

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About Australian Camps Association

Representation

The Australian Camps Association represents the interests of the following businesses, organizations and individuals:

- Residential campsite owners and operators
- Outdoor activity providers
- School/community owned campsites
- Group accommodation providers
- Retreats and conference centers
- Adventure learning centres and providers
- Training and service providers to the outdoor industry
- Schools, community organizations and other users of camps and outdoor education and recreation providers
- Individuals with a keen interest in the outdoor industry

Objectives

1. To strengthen the ACA's position as the peak organisation for camps and adventure activity providers in Australia.
2. To increase participation by Australians in Camps and Adventure Activities
3. To strive to improve the quality of, and outcomes from, the camp and adventure activity experience.
4. To improve the management of the risks inherent in camps and adventure activities.
5. To have high standards of governance and be a financially well managed organisation.

Our mission

To increase participation in high quality camps and adventure, environmental and cultural activities.

ACA Staff 2013-2014

Chief Executive Officer:	David Petherick
Business Manager:	Anthony McIntosh (until June 2014)
Membership Manager:	Stephen Hamilton
Accounts Manager:	Louise Johnston
Events & Communications Manager:	Jessica Hough
People Outdoors Camp Coordinator:	Gosia Barcikowska
People Outdoors Team Leader & Volunteer Coordinator:	Heike Fleischmann
People Outdoors Day Activity Coordinator:	Marnie Broomhall



President's Report

ACA Presidents Report 2013/14

Continuing to strive towards the achievement of the ACA vision of *"More People Outdoors More Often"* the Board has supported our CEO and staff in a wide range of ongoing projects and new initiatives through the past year. Although several of these may appear as "business as usual" type activities, they are important functions in sustaining the viability and growth of our sector.

• **ATAP Accreditation**

The ACA continues to work closely with the Australian Tourism Accreditation Program (ATAP) to ensure the ATAP Camps and Adventure Accreditation remains robust and relevant. The ACA remains committed to the Camps and Adventure Advisory Committee to ensure the appropriateness and integrity of the program.

• **Training and Development**

International Camp Directors Course (ICDC):

The ACA has continued to support and deliver the ICDC course and is now considered a world leader in this training package. ICDC courses have been delivered in Sydney and Adelaide over the past year and once again an Australian trainer was invited to be part of the International Train the Trainer Course in Turkey.

Training Sub-Committee and Training Calendar:

The ICDC sub-committee has embraced expanding to a broader role as the Training and Development sub-committee for the ACA Board. This group has previously provided significant leadership in the delivery of ICDC and has already applied this same skill to the planning and delivery of an annual training calendar. Thanks to all involved.

• **International Engagement**

Asia Oceania Camping Fellowship

In partnership with the NSW Outdoor Recreation Industry Council and the Asia Oceania Camping Fellowship, ACA hosted the Asia Oceania Camping Congress in October 2013. Attended by over 300 delegates from 18 countries, the Sydney congress was an enormous success. This event enabled many Australians to gain an insight into the international camping world.

ICF and ICC:

Recently over 30 Australians returned from the International Camping Congress (ICC) hosted by the International Camping Fellowship (ICF) in Turkey. This was a great international event and again Australia was well represented both in conference delegates and presenters.

For many decades Australia and the ACA has been seen as a leader in the International Camping arena. For this, a huge thanks must go to ACA Board members Bill Oakley and John Woods, together with amongst others with the Bowker family.

• **Collaborations**

Collaboration has continued to be an organisational priority for the ACA and many strong fruitful relationships are being maintained. These include:

- **Outdoors Victoria**
- **Outdoor Recreation Industry Council**
- **Outdoors WA**
- **International Camping Fellowship**
- **Outdoor Youth Programs Research Alliance**
- **Queensland Outdoor Recreation Federation (QORF)**
- **Monash University Accident Research Centre**
- **Outdoors SA**
- **Recreation SA**
- **Christian Venues Association**
- **Opportunity for Adventure Alliance**
- **Australian Tourism Accreditation Program (ATAP)**
- **Outdoor Council Of Australia**

• **What's Ahead?**

Whilst there are many unknowns ahead for the ACA and our sector, I believe we are well positioned to seize the opportunities that arise and respond well to the challenges before us. The increased public discourse and awareness around the need to be active and in the outdoors, the potential increased political interest and support for our work, further development of national standards and practices are just a few indicators of a positive future.

These changes have not merely evolved. Together with Board Members, our CEO has spent countless hours of meetings and conversations on behalf of our members, collaboration with other like-minded groups, supported research, been involved in government lobbying and shown tireless dedication to the importance of a strong association. Whilst much of this effort goes un-seen by many, the ACA continues to hold a position of respect for which we can be grateful.

To all Board Members, thanks for your commitment and effort throughout the year. Finally, a big thanks to our retiring Board members John Woods from Queensland and Julie Parr from South Australia. Julie has brought her bright and bubbly approach to the Board table and her considered and insightful attention to detail will be missed. John Woods has had a distinguished connection as an ACA Board member, as a former President and long term advocate, particularly around international engagement. John's willingness to share his knowledge and provide collegial support will be missed. Thanks to Andrew Govan and Bec Fox for re-nominating for a further three years and a big welcome to Daniel Findley as our newest Board member.

Andrew McGuckian- *President*



Treasurer's Report

This year the ACA recorded a loss of \$46,118, which is \$66,000 less than the budgeted profit of \$20,000. The factors contributing to this loss are mostly on the income side. Whilst this loss is concerning, and has concerned your board for over six months since we became aware of the likelihood of this result, as Treasurer I am satisfied that many of the factors affecting this result are "one off", and I am reasonably confident that we will be able to continue the steady run of modest profits we have made in recent years which are designed to build our reserves to what I and the Board consider is a healthy and safe level of around 50% of our annual turnover.

Reserves at the commencement of this year were around \$216,000. This loss brings reserves down to \$170,000. This figure is lower than the level I would like, but still provides a comfortable buffer to allow us to run the activities of the Association. With an annual turnover now in excess of \$1,000,000 it is my recommendation that we continue to seek to build our reserves towards a level of around \$500,000.

The major issues contributing to our result this year were :

1. Group Supplier income was approximately \$19,000 less than budgeted. The overall income of \$86,000 was down from the previous year. This income figure is very difficult for us to control as it depends on the level of business our members do with our group suppliers. We believe that the drop was a temporary "blip" caused by a somewhat difficult year for some of our suppliers. Nevertheless we have budgeted our income for this year quite conservatively, and are optimistic that we will make or even exceed budget this year.
2. Membership income was \$16,000 or 9% less than budgeted. We anticipated the usual drop in membership in a non guide book year. However this reduction was greater than expected, and is attributed to continuing "transition pains" with the move of our accreditation scheme to ATAP (Australian Tourist Accreditation Program). This transition is now complete and it is not expected to affect membership further in the future. The Board considers it appropriate to hold membership cost increases to around the inflation rate. We continue to work towards increasing membership by recruiting new members. We have recently broadened our membership categories to include more program organisations and are gratified to see the start of an influx of such members, as part of an overall growth in membership. Again we have budgeted conservatively for 2014/15 and are hopeful of exceeding budget this year.
3. Advertising and Promotion. We budget to receive around \$35,000 per year from advertising on our website. This is charged in 6 monthly periods in advance. Due to an error in 2013 we took up as income 3 6-monthly charges, resulting in our overstating our profit in 2012/13 by around \$15,000. Rather than continue to show income for services not yet provided, we decided to correct this in this year's figures. The result is that the profit shown for 2012/13 of around \$40,000 was overstated by about \$15,000, and our loss for this year is \$15,000 greater than it should be.
4. Conferences and Workshops. Whilst the financial statements show a loss against budget for conferences of \$13,750, they show a profit against budget of \$22,000 for workshops. These figures should be looked at together as several of the

Treasurer's Report Continued...

workshops surrounding the Conference in Sydney were shown in the workshops figure. However the overall figures show a growing amount of training and development being undertaken by ACA, and being taken up by our membership. We expect this to continue to increase in this and future years.

5. People Outdoors Income, shows a loss against budget of \$47,000 in a budget of \$560,000. We are usually able to budget the income for People Outdoors fairly accurately, as the agencies which use PO are able to fairly accurately predict the number of camps they will require. This loss came about because of a last minute cancellation of some substantial camps by one of our principal customers, due to budgetary issues of their own. We were able to offset some of the impact of this with an extra camp which we secured in June. Again the 2014/15 budget has been set conservatively in relation to PO income, and we are optimistic that we will exceed the budget possibly substantially.

Due to excellent cost control and management we have kept expenses within \$6000 in budgets totalling more than \$1,000,000, less than 1%.

The 2014/15 budget has been conservatively cast, and early indications are that we should maintain or exceed our budget this year. However it is worthy of note that the percentage of our turnover which comes from the activities of People Outdoors is now in excess of 60% of our total income and is rising as a percentage. It is worth considering how the continuation of this trend may affect the overall structure and operation of ACA in the future.

I move that the meeting accept this financial report and figures submitted.

Bill Oakley
Treasurer



Auditor's Report

Please note: Auditor's Report and copies of the Profit & Loss are provided as attached handouts with this booklet.



Chief Executive Officer's Report

It has been yet another really busy year and I want to give a special thank you to all of my staff for the fantastic work they do and for their continued support. All members should be very proud of the level of commitment ACA staff give to the organisation. Whenever there is extra work to be done they are all there to get it done and I am very grateful to have them all. Thank you to Jess Hough, Stephen Hamilton, Louise Johnston, Gosia Barcikowska, Marnie Broomhall and Heike Fleischmann. I also want to take this opportunity to thank Anthony McIntosh who left his role as our Business Manager in June to take up a great opportunity to be the new CEO for Aquatics and Recreation Victoria after 4 years with the ACA. We wish him all the best in his new role.

Thanks also to the ACA Board Members for their support and commitment to the organisation throughout the year. Board meetings are always productive and conducted in a way that debate is both vigorous and respectful and this is a testament to both the commitment and the character of our Board members.

Special thanks to our President Andrew McGuckian, President Elect Liz Leyshan and Treasurer Bill Oakley for their continued support and advice.

The year has been disappointing from the point of view of our financial result, with our first deficit for many years. This was largely due to the loss of one significant contract for People Outdoors which resulted in the first decrease in annual funding for People Outdoors in my time at the ACA. On a much brighter note we had a number of very productive and positive meetings with potential new partners for People Outdoors which I am confident will lead to record levels of funding for People Outdoors in 2014/15.

The next 2-3 years will be critical for People Outdoors with the introduction of the National Disability Insurance Scheme. There will be significant changes to the disability service system and this will bring with it great potential to grow People Outdoors and to expand the program around Australia. But it will also bring

increased competition as new service providers enter the sector from both the private and not for profit sectors. We have been working hard to prepare for these changes and we will need to continue to put time and resources into this transition. I am confident that People Outdoors offers a great service for people with a disability and that we can thrive and grow as an organisation – but it will take lots of work.

There have been a wide range of issues that we have worked on throughout the year including our continuing research projects into human factors in lead outdoor program accidents and incidents and into the benefits of lead outdoor adventure programs, I have continued my involvement as the Independent Chair of the Standards Australia committee developing an Australian Standard for Flying Fox and Challenge Ropes Courses - the draft standard is due to be released for public comment in the second half of 2014. I was also invited to represent our members on the Service Skills Australia Sector Reference Group reviewing the National Outdoor Recreation Training Package. Most of the work of this group will be undertaken in the 2014/15 year.

In October 2013 we co-hosted with ORIC the 5th Asia Oceania Camping Congress in Sydney and the conference was a resounding success. Arthur Crichton and his staff at ORIC were a pleasure to work with and their experience running conferences at the venue was a critical factor in the success of the conference.

I have now been with the ACA for 8 years and I am still energised by the level of passion that I encounter whenever I meet our members. There are great possibilities ahead of us and I am excited about the future of our sector.

David Petherick
CEO



Acknowledgements

ACA Board of Directors		
President:	Andrew McGuckian	UC Camping (VIC)
Treasurer:	Bill Oakley	High Plains Catering (VIC)
Other Members:		
	Mark Tomney	(SA)
	Michelle Lloyd	Eco Adventure and Cultural Camp (QLD)
	Julie Parr	Active Ed (SA)
	Andrew Govan	Wilderness Escape Outdoor Adventures (SA)
	Bec Fox	Kindilan Outdoor Education & Conference Centre (QLD)
	Liz Leyshan	(NSW)
	Colin French	Kinglake Ranges Wilderness Camp (VIC)
	Brendan Smith	YMCA Camps Victoria (VIC)
	John Woods	Edmund Park Adventure Education (QLD)



Australian Camps Association

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AUSTRALIAN CAMPS ASSOCIATION - ABN 35 115 082 212

Directors' Report

Your directors present this report on the company for the financial year ended 30 June 2014.

The names of each person who has been a director during the year and to the date of this report are:

Mr Mark Tomney
Mr Andrew Govan
Ms Rebecca Fox
Mr Peter Griffiths
Ms Liz Leyslan
Ms Julie Parr
Mr Colin French
Mr Andrew McGuckian
Mr Bill Oakley
Mr Brendan Smith
Mr John Woods

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

The (loss) of the company for the financial year after providing for income tax amounted to \$46,118.

No significant changes in the company's state of affairs occurred during the financial year.

The principal activity of the company during the financial year was supporting the development of the camping industry.

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

No matters or circumstances have arisen since the end of the financial year which significantly affected 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 developments in the operations of the company and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the company.

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

No dividends were paid or declared since the start of the financial year.

No options over issued shares of interests in the company were granted during or since the end of the financial year and there were no options outstanding at the date of this report.

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the 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.

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2014 has been received and can be found on page 2 of the financial report.

Signed in accordance with a resolution of the Board of Directors:



A. McGuckian
President



W. Oakley
Treasurer

Dated this 11th Day of November 2014.

Buckley & Co.
CHARTERED ACCOUNTANTS

Buckley & Co. Pty. Ltd.

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AUSTRALIAN CAMPS ASSOCIATION – ABN 35 115 082 212

AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF THE CORPORATIONS
ACT 2001 TO THE DIRECTORS OF AUSTRALIAN CAMPS ASSOCIATION

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2014 there have been:

- i. no contraventions of the auditor's 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.

BUCKLEY & CO.
Chartered Accountants



Martin Buckley

Dated this 21st day of November 2014.

AUSTRALIAN CAMPS ASSOCIATION - ABN 35 115 082 212

Income Statement
for the Year ended 30 June, 2014

	Note	2014	2013
			\$
Revenue		971,648	1,046,305
Depreciation Expense		6,434	10,283
Other Expenses		1,011,332	994,277
		<u>1,017,766</u>	<u>1,004,560</u>
Profit /(Loss) Before Income Tax		(46,118)	41,745
Income Tax Expense	1	-	-
		<u>(46,118)</u>	<u>41,745</u>
Profit /(Loss) from Operations	9	<u>(46,118)</u>	<u>41,745</u>

AUSTRALIAN CAMPS ASSOCIATION - ABN 35 115 082 212

Balance Sheet
As At 30 June, 2014

	Note	2014 \$	2013 \$
Current Assets			
Cash And Cash Equivalents	2	264,572	355,670
Trade And Other Receivables	3	113,463	188,409
Inventories	4	5,067	5,067
<u>Total Current Assets</u>		<u>383,102</u>	<u>549,146</u>
Non-Current Assets			
Property, Plant And Equipment	5	31,052	36,386
<u>Total Non-Current Assets</u>		<u>31,052</u>	<u>36,386</u>
<u>Total Assets</u>		<u>414,154</u>	<u>585,532</u>
Current Liabilities			
Trade And Other Payables	6	198,212	346,200
Short Term Provisions	7	46,190	23,462
<u>Total Current Liabilities</u>		<u>244,402</u>	<u>369,662</u>
<u>Total Liabilities</u>		<u>244,402</u>	<u>369,662</u>
<u>Net Assets</u>		<u>169,752</u>	<u>215,870</u>
Equity			
Retained Earnings	9	169,752	215,870
<u>Total Equity</u>		<u>169,752</u>	<u>215,870</u>

AUSTRALIAN CAMPS ASSOCIATION - ABN 35 115 082 212

Cash Flow Statement
for the Year ended 30 June, 2014

	Note	2014 \$	2013 \$
Cash Flows From Operating Activities:			
Receipts from Members		252,499	293,525
Receipts from Grants		717,223	662,064
Receipts from Other Activities		70,319	71,946
Payments to Suppliers and Employees		(1,136,592)	(947,661)
Interest Received		6,553	8,106
		<hr/>	<hr/>
Net Cash Provided by/used in Operating Activities	8	(89,998)	87,980
Cash Flows from Investing Activities:			
Fixed Asset Purchases		(1,100)	(7,768)
		<hr/>	<hr/>
Net Increase/Decrease in Cash Held		(91,098)	80,212
Cash at the Beginning of the Financial Year		355,670	275,458
		<hr/>	<hr/>
Cash at the end of the Financial Year	8	<u>264,572</u>	<u>355,670</u>

AUSTRALIAN CAMPS ASSOCIATION - ABN 35 115 082 212

Notes To The Financial Statements
for the Year ended 30 June, 2014

NOTE 1. Summary of Significant Accounting Policies

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users who are dependent on its general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Corporations Act 2001. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Corporations Act 2001 and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

The following is a summary of the material accounting policies adopted by the company in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Depreciation of Fixed Assets

The depreciable amount of all fixed assets are depreciated over their useful lives to the company commencing from the time the asset is held ready for use.

(b) Inventories

Inventories are valued at the lower of cost and net realisable value.

(c) Income Tax

The Company is exempt from income tax.

(d) Employee Benefits

Provision is made in respect of the company's liability for annual leave and long service leave as at the balance date. Long service leave is accrued in respect of all employees with more than five years service with the company.

Contributions are made by the company to an employee superannuation fund and are charged as expenses when incurred.

AUSTRALIAN CAMPS ASSOCIATION - ABN 35 115 082 212

Notes To The Financial Statements
for the Year ended 30 June, 2014

	2014	2013
	\$	\$
NOTE 2. Cash And Cash Equivalents		
Petty Cash	1,416	1,436
Cash at Bank - General Account	89,440	141,009
Cash at Bank - Interest Bearing Account	173,716	213,225
	<u>264,572</u>	<u>355,670</u>
 NOTE 3. Trade And Other Receivables		
Trade Debtors	45,634	114,959
Security Deposit	2,658	2,658
Other Debtors	33,519	60,547
Insurance Claim Recoverable	13,975	0
Prepayments	17,677	10,245
	<u>113,463</u>	<u>188,409</u>
 NOTE 4. Inventories		
Stock on Hand - Books & Resources	<u>5,067</u>	<u>5,067</u>
 NOTE 5. Property, Plant And Equipment		
Plant and Equipment, At Cost	165,773	164,673
Less Accumulated Depreciation	(136,649)	(130,775)
	<u>29,124</u>	<u>33,898</u>
Motor Vehicles, At Cost	25,098	25,098
Less Accumulated Depreciation	(23,170)	(22,610)
	<u>1,928</u>	<u>2,488</u>
	<u>31,052</u>	<u>36,386</u>

AUSTRALIAN CAMPS ASSOCIATION - ABN 35 115 082 212

Notes To The Financial Statements
for the Year ended 30 June, 2014

	2014	2013
	\$	\$
NOTE 6. Trade And Other Payables		
Trade Creditors	10,673	15,138
GST Payable	3,055	12,617
Accrued Expenses	22,348	13,241
Unexpended Grants	54,853	208,879
Prepaid Income	107,283	96,325
	<u>198,212</u>	<u>346,200</u>
 NOTE 7. Short Term Provisions		
Annual Leave	23,094	13,022
Long Service Leave	23,096	10,440
	<u>46,190</u>	<u>23,462</u>
 NOTE 8: Cash Flow Information		
(a) Reconciliation of Cash		
Cash on Hand	1,416	1,436
Cash at Bank - General Account	89,440	141,009
Cash at Bank - Interest Bearing Account	173,716	213,225
	<u>264,572</u>	<u>355,670</u>
 (b) Reconciliation of Net Cash Provided by Operating Activities to Operating Profit/(Loss)		
Operating Profit/(Loss)	(46,118)	41,745
 Non-Cash Flows in Operating Profit/(Loss)		
Depreciation	6,434	10,282
 Changes in Assets and Liabilities:		
Decrease/(Increase) in Trade and Other Receivables	74,946	(10,664)
(Decrease)/Increase in Trade and Other Payables	(147,988)	48,481
Increase/(Decrease) in Short Term Provisions	22,728	(1,865)
	<u>(50,314)</u>	<u>35,952</u>
 Net Cash Provided by/used in Operating Activities	 <u>(89,998)</u>	 <u>87,979</u>
 NOTE 9: Retained Earnings		
Retained Earnings at the Beginning of the Financial Year	215,870	174,125
Net Profit/(Loss) for the Year	(46,118)	41,745
 Retained Earnings at the End of the Financial Year	 <u>169,752</u>	 <u>215,870</u>

AUSTRALIAN CAMPS ASSOCIATION - ABN 35 115 082 212

Notes To The Financial Statements
for the Year ended 30 June, 2014

NOTE 10: Members' Guarantee

The company is limited by guarantee. If the company is wound up, the Constitution states that each member is required to contribute a maximum of \$100 each towards meeting any outstanding obligations of the company.

AUSTRALIAN CAMPS ASSOCIATION - ABN 35 115 082 212

Directors' Declaration

The directors have determined that the company 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 directors of Australian Camps Association, the directors declare that:

1. The financial statements and notes, as set out on pages 3 to 9 are in accordance with the Corporations Act 2001 and:
 - (a) comply with Accounting Standards applicable to the company, and
 - (b) give a true and fair view of the company's financial position as at 30 June 2014 and of the performance of the company for the year ended on that date of the company in accordance with the accounting policies described in Note 1 to the financial statements.
2. In the directors' opinion 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 Board of Directors.



A. McGuckian
President



W. Oakley
Treasurer

Dated this 11th Day of November 2014

AUSTRALIAN CAMPS ASSOCIATION – ABN 35 115 082 212

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUSTRALIAN CAMPS ASSOCIATION

I have audited the accompanying financial report, being a special purpose financial report, of Australian Camps Association (the company), which comprises the income statement, the balance sheet as at 30 June 2014, cash flow statement for the year then ended, a summary of significant accounting policies, other explanatory notes and the directors' declaration.

The Responsibility of the Directors for the Financial Report

The directors of the company are responsible for the preparation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements are appropriate to meet the requirements of the *Corporations Act 2001* and are appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I have conducted my audit in accordance with Australian Auditing Standards. These standards require that I 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 company'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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting my audit, I have complied with the independence requirements of the *Corporations Act 2001*. I confirm that the independence declaration required by the *Corporations Act 2001* has been given to the directors of Australian Camps Association.

Auditor's Opinion

In my opinion, the financial report of Australian Camps Association is in accordance with the *Corporations Act 2001*, including:

- a. Giving a true and fair view of the company's financial position as at 30 June 2014 and its performance for the year ended on that date; and
- b. Complying with the Australian Accounting Standards to the extent described in Note 1 and the *Corporations Regulations 2001*.

Basis of Accounting

Without modifying my opinion, I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Corporations Act 2001*. As a result, the financial report may not be suitable for another purpose.

BUCKLEY & CO.
Chartered Accountants



Martin Buckley

Dated this 21st day of November 2014. Liability limited by a scheme approved under Professional Standards Legislation

Buckley & Co.
CHARTERED ACCOUNTANTS

Buckley & Co. Pty. Ltd.

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AUSTRALIAN CAMPS ASSOCIATION – ABN 35 115 082 212

DISCLAIMER

The following pages numbered 13 to 18 of financial information is in accordance with the books and records of the Australian Camps Association which have been subjected to the auditing procedures applied in my audit of the Australian Camps Association for the year ended 30 June 2014. It will be appreciated that my audit did not cover all details of the additional financial information. Accordingly, I do not express an opinion on such financial information and no warranty of accuracy or reliability is given.

In accordance with our firm policy, I advise that neither the firm nor any member or employee of the firm undertakes responsibility arising in any way whatsoever to any person (other than the company) in respect of such information, including any errors or omissions therein, arising through negligence or otherwise however caused.

BUCKLEY & CO.
Chartered Accountants



Martin Buckley

Dated this 21st day of November 2014.

AUSTRALIAN CAMPS ASSOCIATION - ABN 35 115 082 212

Statement of Income and Expenditure
for the Year ended 30 June, 2014

	2014	2013
	\$	\$
<u>SUMMARY ALL DIVISIONS</u>		
Books & Resources	0	0
People Outdoors	(48,026)	(11,914)
Administration	1,908	53,659
	<hr/>	<hr/>
<u>Net Operating Profit/(Loss)</u>	<u>(46,118)</u>	<u>41,745</u>

AUSTRALIAN CAMPS ASSOCIATION - ABN 35 115 082 212

Consolidated Profit and Loss
for the Year ended 30 June, 2014

	2014	2013
	\$	\$
Income		
Books and Resources	0	0
People Outdoors	569,797	630,529
Administration	401,851	415,777
	<hr/>	<hr/>
Total Income	971,648	1,046,305
	<hr/>	<hr/>
Expenses		
Books and Resources	0	0
People Outdoors	617,823	642,442
Administration	399,943	362,117
	<hr/>	<hr/>
Total Expenses	1,017,766	1,004,560
	<hr/>	<hr/>
Net Operating Profit/(Loss)	(46,118)	41,745
	<hr/>	<hr/>
Net Summary		
Books and Resources	0	0
People Outdoors	(48,026)	(11,914)
Administration	1,908	53,659
	<hr/>	<hr/>
Net Operating Profit/(Loss)	(46,118)	41,745
	<hr/>	<hr/>

AUSTRALIAN CAMPS ASSOCIATION - ABN 35 115 082 212

Segment Reporting
for the Year ended 30 June, 2014

	2014 \$	2013 \$
SCHEDULE 1. BOOKS & RESOURCES		
Sales	0	0
Cost of Goods Sold		
Opening Stock	5,067	5,067
Purchases	0	0
	<u>5,067</u>	<u>5,067</u>
Closing Stock	<u>5,067</u>	<u>5,067</u>
	<u>0</u>	<u>0</u>
GROSS PROFIT	<u>0</u>	<u>0</u>
Expenses		
Book Sales Expenses	0	0
	<u>0</u>	<u>0</u>
Net Books & Resources Profit	<u>0</u>	<u>0</u>

AUSTRALIAN CAMPS ASSOCIATION - ABN 35 115 082 212

Segment Reporting
for the Year ended 30 June, 2014

	2014	2013
	\$	\$
SCHEDULE 2. PEOPLE OUTDOORS		
Income		
Grants Income	563,144	624,630
Other Income	6,653	5,898
	<hr/>	<hr/>
	569,797	630,529
Expenses		
Grant Expenses	242,822	246,906
Administration Expenses	375,001	395,536
	<hr/>	<hr/>
	617,823	642,442
Net People Outdoors Profit	<hr/>	<hr/>
	(48,026)	(11,914)

AUSTRALIAN CAMPS ASSOCIATION - ABN 35 115 082 212

Segment Reporting
for the Year ended 30 June, 2014

	2014	2013
	\$	\$
SCHEDULE 3. ADMINISTRATION		
Income		
Accreditation	2,569	46,806
Advertising	24,611	16,934
Group Schemes	86,316	82,991
Interest Received	6,553	8,106
Membership Fees	163,614	163,728
Administration - Other	39,055	49,114
Grants	79,133	48,098
Total Administration Income	<u>401,851</u>	<u>415,777</u>

AUSTRALIAN CAMPS ASSOCIATION - ABN 35 115 082 212

Segment Reporting
for the Year ended 30 June, 2014

SCHEDULE 3. ADMINISTRATION	2014	2013
	\$	\$
Expenses		
Accreditation expenses	5,600	5,872
Advertising & Promotion	575	2,999
Audit	2,202	2,000
Bank Charges	1,913	1,991
Bad Debts	864	0
Committee Expenses	5,376	5,774
Cleaning	2,767	2,736
Conference expenses	1,577	0
Local Conference	0	14,552
Computer Maintenance Costs	2,749	2,892
Depreciation	1,673	5,364
Directory	0	729
GACO	5,036	14,114
Insurance	1,565	1,416
Internet Service Provider	1,001	360
Legal fees	1,250	0
Membership	6,582	4,844
Monash Uni Project	2,670	0
Murdoch Research	5,727	5,000
Organisational Development	91	834
Postage	2,702	2,917
Printing & Stationery	4,303	5,700
Professional Development	381	3,825
Photocopier Rental	1,920	1,920
Provision for Annual Leave	3,000	2,400
Provision for Long Service Leave	8,816	7,200
Rent	19,426	18,128
Salaries	217,836	207,099
Superannuation	15,003	12,156
Telephone	3,514	4,304
WorkCover	2,451	2,686
Website/Computer Software Development	11,005	2,179
Staff Amenities	1,677	1,988
Sponsorship Costs	2,273	0
Travel	6,460	3,859
Repairs & Maintenance	470	502
Subscriptions	1,704	4,120
Workshops	16,311	0
International Training Project	0	300
Outdoor Business Online	164	9,300
Economic Impact Survey	1,600	0
Senior Victorians Project	9,331	0
Standards Australia Project	676	0
Removing Barriers Project	19,108	0
Journey Based Proposal Project	594	58
Total Administration Expenses	399,943	362,117
Net Administration Profit/(Loss)	1,908	53,659

