



Outdoor Council of Australia
Representing the Outdoor Sector Nationally
www.outdoorcouncil.asn.au

Annual Report

2016

<http://www.outdoorcouncil.asn.au/>

About the Outdoor Council of Australia

The Outdoor Council of Australia (OCA) is the national peak body advocating for and representing organisations and individuals that employ outdoor adventure activities for the purposes of:

- Recreation
- Education
- Tourism
- Personal development
- Corporate development

The role of the OCA is to represent the views and needs of the outdoor sector to the community, industry and all levels of government. Further, the OCA advocates for policies, strategies and actions that support and encourage the outdoor recreation sector; promotes a philosophy and practice of sustainable interaction with the natural environment; encourages organisational development within the outdoor community that enhances the delivery of services; promotes best practices in standards and quality of leadership and training; and promotes the advancement of research on outdoor related issues and participation.

The OCA provides opportunity for industry recognition of the skill currency through the [National Outdoor Leader Registration Scheme](#) (currently under review) and the promotion of minimum guidelines for planning and delivery through the [Adventure Activity Standards](#). The OCA is committed to bringing together the outdoor recreation industry, the government and the community to share ideas and build a sustainable future for outdoor recreation in Australia. The vision of the new [National Outdoor Strategy](#) is to secure a sustainable future for the outdoor sector by strengthening alliances between relevant government, business and community organizations.

The Patron of the OCA is [Tim Macartney-Snape](#), a committed supporter of the power of the outdoors to positively affect lives, relationships and the environment itself.

To connect with the OCA please go to our [Members page](#) for contact details on the relevant outdoor association in your state.

The OCA Presidents report – 2016 for 2017

It has been an exciting year of change, challenge and perseverance for the Outdoor Council of Australia. The OCA has managed the transition of a range of sector projects services whilst still continuing to support the sector. It has been rewarding to have a fresh new look with a new website www.outdoorcouncil.asn.au that contains details of the diverse work that is currently underway. I would like to thank the team at the Queensland Outdoor Recreation Federation (QORF) who have completed a long stint as the secretariat of the OCA and commend the work of Outdoors SA and the Christian Venues Association (CVA) in sharing administration capacity to keep services operating and serve the outdoors community.

The strategic review of the constitution has continued in 2016 and we are grateful for the patience of members in supporting this process. Whilst it has taken longer than expected this has been because of the commitment to get the wording right, and ensure consensus. The revised constitution will give a clearer mechanism for representation so that the OCA will become an organisation of associations and bodies representing the outdoors at a state or national level. Now in its final stages, the constitution will be put to all members in 2017. This model for becoming a council of organisations is the preferred mechanism to be able to ensure adequate support across the country to implement strategic programs from the national to state levels.

National research has continued to be a foundational part of the work of the OCA with members participating in, and being funding partners in a range of projects including:

The **Outdoor Youth Programs Research Alliance (OYPRA)** project has entered into phase three containing the design, delivery and formal evaluation of a new outdoor youth program. This built on the previous work of examining self-reported benefits of experiences of young people participating in existing structured outdoor and nature-based programs and is undertaking one of the first ever studies to formally evaluate the impact of structured outdoor and nature-based programs on young people's resilience, learning and wellbeing, using a large community sample and employing a randomised controlled trial. We look forward to research results emerging in 2017.

The **Understanding and Preventing Led Outdoor Accidents Data Systems (UPLOADS)** Project has continued in working to provide a standardised approach to incident reporting and developing the National Incident Dataset. Throughout 2016 there was an expansion of the research team adding a Phd student along with a series of research releases including the latest National Incident Dataset Annual Report. This report presented the injury, illness, and near miss data that was collected over the past year (June 2015-May 2016). This year's data was supplemented with an infographic and online video that provided additional ways to engage with and share the findings. A positive sign was the low injury rates with only 351 injury reports from over 16,852 participants in the outdoors. This data has proved useful in explaining to the uninformed that with the right safety systems in place and a risk management framework that outdoor hazards can be managed. It is also research that has supported the development of adventure activity standards as a positive way to manage risk. UPLOADS is an ongoing collaboration between the Outdoor Council of Australia and Australian outdoor education and recreation associations, providers and government departments, and researchers at the University of the Sunshine Coast, Monash University and Federation University Australia.

It was positive to see the UPLOADS team hosting a workshop at the ORIC Conference which used case studies and learning-from-systems based incident investigation to give practical insights on incident prevention. Lessons learned from specific case studies will help practitioners to make a genuine contribution to preventing future incidents. There was also the release of the First Key Issue

Report on Campcraft, a reminder to have adequate safety processes in place when cooking and camping.

Did you know that the most frequently identified factors contributing to campcraft related injuries, illnesses and near miss incidents within the UPLOADS data were reported as:

- Equipment, Clothing and Personal Protective Equipment (identified in 58% of incidents analysed);
- Activity Participant Experience and Competence (identified in 33% of incidents analysed);
- Activity Participant Judgement and Decision-making (identified in 31% of incidents analysed); and;
- Food and Drink (identified in 28% of incidents analysed).

All outdoors trip leaders are encouraged to go to <https://uploadsproject.org/> and read some of the summary data to assist in expanding your own risk management knowledge. There are still opportunities open to support this valuable research and the OCA would welcome new supporters.

The OCA has continued to lead the way in supporting Australian research in Outdoor Education through the annual academic publishing of what has previously been known as the Australian Journal of Outdoor Education (AJOE). The transition of AJOE to the **Journal of Outdoor and Environmental Education (JOEE)** has gone smoothly with a large amount of thanks owed to John Quay for his instrumental vision in taking the journal forwards along with Hubertien Wichers and the team at QORF in continually undertaking these logistics every year. I encourage you to look for your own research opportunities, to read a copy of the JOEE to keep current and to subscribe to the publication to keep it going. If we are to see a growing body of knowledge on outdoor learning then JOEE it should be essential reading for every outdoor education teacher.

It has also been a time of change with the shakeup of national training and the loss of Service Skills Australia who has had a long working relationship through projects like the National Outdoors Sector Survey and support for nationally recognised outdoor recreation training. The OCA has supported and welcomes the work of Skills IQ in taking on the new role in this area working with industry to support skills development for a supply of capable outdoors leaders. The OCA and state partners supported the forming of the Technical Activity Committee to put forward the business case to review the national training package and are hopeful of success. This will mean more opportunities to ensure a quality training package outcome. Also thanks to Charlie Cross and Richard Thornton for work on the Industry Reference Committee.

OCA has been advocating for increased consultation at the national level and this year saw the roll out of several state based consultations in support of a review of the national training package. It has been rewarding to see that these requests have been heard and supported that the voice of the OCA can promote positive outcomes at a state and national level.

The Australian Standards on Challenge Courses has finally been published. Thank you to those committee and community members who spent many hours supporting the process that produced the two standards. These new standards will support the construction and operations of courses for campsites, ropes course builders and high ropes activity providers and are identified as:

AS 2316.2.2:2015 Artificial climbing structures and challenge courses Flying foxes and challenge ropes courses - Operation requirements

AS 2316.2.1:2016 Artificial climbing structures and challenge courses. Flying foxes and challenge ropes courses - Construction and safety requirements

Australian Adventure Activity Standards (AAAS) are underway

It has been interesting to look back over the old OCA records and to see on the agenda over a decade ago to have a set of national standards on adventurous activities. We are now starting to see this dream become a reality as stakeholders from across the country work together to complete the AAAS.

Financially for 2016 we have managed to maintain the operations of the OCA by limiting expenses, moving to online meetings and ensuring that projects like the OYPRA research and the National Outdoor Leader Registration Scheme (NOLRS) are covering their operating costs. I would also like to recognise the many long voluntary hours given by the board.

However unfortunately we have not been able to secure any longer term financial support from government. As we look to the future a new OCA will need to look at how to sustain its operations and services.

As we are seeing the new standards and practices emerging it is interesting to see the focus on ensuring quality systems are in place that can support the development of quality services. The OCA and many partners have strived over time to bring together and build a system of interrelated pillars for the outdoors sector; whilst we are always striving to do more we should also celebrate the many achievements to date that without the efforts of members over many years would not be in place including:

- The National Outdoor Recreation training package giving universally recognised qualifications for outdoor leaders.
- The National Outdoor Leader Registration Scheme- supporting competency and currency.
- A National Dataset on outdoor incidents and accidents thanks to UPLOADS
- The JOEE setting the standard for academic research in Outdoor Education in Australia.
- An emerging set of Australian Adventure Activity Standards, building upon each component.

It has been through the persistence of many stakeholders that these key professional building blocks exist. The systems are in place, what we need next is a collective vision at a national, state and local level to embed and create these as a sustainable framework that can support the outdoors sector in moving ahead.

I would like to acknowledge the work of retiring board members:

Thank you **Ken Pullen** who has fulfilled admirably both past president and treasurer and has served the outdoors sector for over 30 years, He was a founding member of what is now Outdoors NSW, and has previously represented CCI/Australia on the Australian Camps Association Inc Committee and at a number of Outdoor Conferences. Ken we thank you for your commitment over many years. Thank you **Kirsten Piralta** for your work on the OCA board and with the development of ORIC and Outdoors NSW. Kirsten we thank you for your commitment.

Both have served tirelessly in encouraging and nurturing the many initiatives that have benefited the outdoors sector.

All credit must be given to the OCA board Andrew, Dom, Phil, Pete, John and Ken for their support and who freely volunteer their time and expertise in carrying forwards national initiatives.

So go on, get outside

Sincerely

Jamie Bennett, President, OCA

Outdoor Council Australia board members 2016:

Jamie Bennett - President
Phil Harrison – Vice President
Ken Pullen - Treasurer
Dom Courtney
John Quay
Andrew Govan
Kirsten Piralta

Outdoor Council Australia board members 2017

Jamie Bennett - President
Phil Harrison – Vice President
Pete Griffiths – acting Treasurer
Dom Courtney
John Quay
Andrew Govan

President: Jamie Bennett, Executive Officer Outdoors WA



Walking, running, riding, swimming, cycling it's all about a better life outdoors. Since the time I could crawl I have been seeking adventures in the outdoors and still after 20 years in the WA outdoors sector I am encouraged to get more people connecting to nature. My professional career has a background in community development and has covered a diverse array of experiences from outdoors guide to lecturing in outdoor recreation, always following a passion to see more people outdoors. I count myself fortunate to have worked across expeditions, campsites, community and commercial provision and I continue to look forward to developing a thriving outdoors community at the national level.

Vice President: Phil Harrison, Scouts Australia



Phil Harrison has taught for over 25 years in Secondary Schools, Outdoor and Environmental Education Centres and for TAFE Queensland. He is currently a Senior Teacher at the Tinaroo Environmental Education Centre, on the Atherton Tablelands, west of Cairns. Phil is the Vice-President of the Outdoor Educators Association of Queensland (OEAQ), and chairs the National Outdoor Leader Registration Scheme (NOLRS) sub-committee of the Outdoor Council of Australia (OCA). Phil is a long-term member of Scouts Australia, and is currently the Deputy National Commissioner (Adult Training and Development). In this role Phil manages Scouts Australia's Adventurous Activity training and programs.

Dr John Quay, Senior Lecturer & Program Coordinator, Melbourne Graduate School of Education



My involvement is primarily in the educational sector. Between 1990 and 1994 (inclusive) I worked for the outdoor Education Group. In 1992 and 1993 I was president of VOA. Between 1995 and 1999 (inclusive) I worked as Head of Outdoor Education at St Paul's Anglican Grammar School in Victoria. Since 2000 I have worked at the University of Melbourne and recently I took up the position of Editor of JOEE.

Dom Courtney, Executive Officer, Queensland Outdoor Recreation Federation (QORF)



Brief history of involvement in the outdoor industry

- Current Executive Officer of QORF - Queensland Outdoor Recreation Federation.
- Previously, Recreation Coordinator / Manager Recreation and Catchment Services at Seqwater for approximately seven years.
- Before working at Seqwater, Property Officer at Moreton Bay Regional Council / Caboolture Shire Council – duties included negotiation and finalisation of agreements with recreation clubs for use of and access to council properties.

Pete Griffiths, CEO, the Australian Camps Association



My background is in both nature based tourism (principally in Tasmania) and in more recent times, outdoor education. I spent nearly 20 years working with the Outdoor Education Group, including as Head of Outdoor Education at three Melbourne schools and finally as Director of Development before taking on the CEO role at the Australian Camps Association towards the end of 2015.

I'm passionate about building the capacity and strength of the OCA to enable it to best represent the sector nationally and to therefore be best placed to advocate to all stakeholders on matters that impact on us all.

Andrew Govan, CEO Wilderness Escape



Andrew graduated in 1991 from University of South Australia with a major in teaching and outdoor education. Instead of following the traditional career into a teaching role he began Wilderness Escape Outdoor Adventures Pty Ltd (which includes Earth Adventure) and has been the CEO of WEOA ever since.

He is Chairperson and founding member of OutdoorsSA and serves on the Board of the Australian Camps Association.

Andrew is also CEO of Venture Corporate Recharge Pty Ltd (a team building and leadership training company) and Xlent Disability Services (a charity which provides life skill programs for people with disabilities).

Journal of Outdoor and Environmental Education

Significant steps have been taken to internationalise the Australian Journal of Outdoor Education (AJOE). Most obvious amongst these is a change in name to the Journal of Outdoor and Environmental Education (JOEE). The decision supporting this move was taken at a meeting concerning the journal at the National Outdoor Education Conference in Adelaide in 2014.

1. Journal name change

The primary driver has been the changing landscape of academic publishing, with academics across the world, including in Australia, generally seeking the most prestigious journal in which to publish their work – meaning that they have been less likely to submit their papers to a “local” journal, as identified in the previous title. It is worth noting that the other major academic journals in this field are not named for a particular location: The Journal of Experiential Education (based in the USA), The Journal of Adventure Education and Outdoor Learning (based in the UK), The Journal of Outdoor Recreation, Education, and Leadership (based in the USA). The renaming of AJOE to JOEE also acknowledges the importance of outdoor and environmental education in Australia and around the world, positioning the journal to fill this niche in academic publishing.

2. Editorial Board

A further step in this internationalization process has been a redesign of the editorial board.

Editor: Dr John Quay – *The University of Melbourne*

Advisory Editor: Dr Andrew Brookes – *La Trobe University*

Managing Editor: Ms Pam Firth

Reviews Editor: Dr Glyn Thomas – *University of the Sunshine Coast*

Associate Editors (Australia/New Zealand):

Dr Mike Brown

Dr Janet Dymont – *University of Tasmania*

Associate Professor Tonia Gray – *Western Sydney University*

Dr Marcus Morse – *La Trobe University*

Dr Alistair Stewart – *La Trobe University*

Dr Brian Wattchow – *Federation University*

Regional Editors (International):

Associate Professor Soren Andkjaer – *University of Southern Denmark*

Associate Professor Morten Asfeldt – *University of Alberta, Canada*

Dr Simon Beames – *The University of Edinburgh, UK*

Professor Pete Higgins – *The University of Edinburgh, UK*

Dr Susanna Ho – *Ministry of Education, Singapore*

Professor Denise Mitten – *Prescott College, USA*

Professor Kirsti Pedersen-Gurholt – *Norwegian School of Sport Sciences*

Associate Professor Tom Potter – *Lakehead University, Canada*

Associate Professor Jay Roberts – *Earlham College, USA*

Professor Takako Takano – *Waseda University, Japan*

Associate Professor Sue Waite – *Plymouth University, UK*

All members of the Editorial Board are representatives of the journal, advancing the journal by:

- contributing to strategic development of the journal
- advocating for the journal – amongst researchers, practitioners and authors

- proposing and/or editing special issue(s) of the journal
- proposing books and other publications for review
- supporting sourcing of reviewers for the journal

3. Subscription Pathways and Publishing Partnership

The variance in structure of state outdoor education associations has created problems for subscriptions. In the past, state associations would commonly include subscription to the journal within the normal membership charges, meaning that copies would be mailed on a regular basis to members in each state. This continues in South Australia and Queensland, however it is no longer the norm in other states. For example, in Victoria, the state association is Outdoors Victoria, which has a membership structure orientated around organisations, meaning that individual teachers and others are free “subscribers” receiving email notifications of events and other material, but not given access to the journal through this pathway.

Discussions are occurring in relation to these subscription arrangements that also involve partnering with an international publishing house. The main market for academic journals is university libraries around the world, yet most university libraries no longer subscribe to individual journals through the particular association producing them. Now they purchase large packages of journals through publishers like Taylor and Francis (who help produce the Journal of Adventure Education and Outdoor Learning <http://www.tandfonline.com/toc/raol20/current>) and Sage (who help produce the Journal of Experiential Education <https://us.sagepub.com/en-us/nam/journal-of-experiential-education/journal202222>). These publishers market the journals into universities and provide all of the online support that houses the journal content, including the financial aspects. The editor of JOEE has been and is involved in discussions with various publishing houses in order to develop partnership arrangements which are beneficial to the journal and to the Outdoor Council of Australia, the journal’s owner.

The online presence of JOEE continues, basically in the form that it has been for a number of years, however on two redeveloped webpages:

The Outdoor Council of Australia page: <http://www.outdoorcouncil.asn.au/journal/>

The Outdoor Education Australia page: <http://outdooreducationaustralia.org.au/joee/>

Bibliometrics are playing a large part in decision making regarding academic publishing. This means that there is a significant amount of counting of things like the number of times an article is cited by other authors. These metrics enable judgments to be made in relation to the impact of the article and the journal. Registering with Scopus (<https://www.elsevier.com/solutions/scopus>) is an important part of any publishing strategy but requires us to have viable online access.

4. Publishing 2016

In 2016 we published two issues of the journal.

The first was a normal issue, highlighting the mix of authorship from Australia, New Zealand and other countries around the world (here Canada and the UK), with the following papers:

REFEREED ARTICLES

Going pro: Point of view cameras in adventure sports research 2

Graham French

Reflections on using pinhole photography as a pedagogical and methodological tool with adolescents in wild nature

Teresa Socha, Tom Potter, Stephanie Potter, and Bob Jickling

Sights and insights: Vocational outdoor students' learning through and about reflective practice in the workplace

Mark Hickman and Peter Stokes

Exploring adventure therapy as an early intervention for struggling adolescents

Will Dobud

The return home: Transitioning from a 28-day remote outdoor education programme

Shannon McNatty

REVIEWS

Outdoor Ed APPbag of Tricks

Alex Prins

The second was a special commemorating the history of the journal and of outdoor and environmental education in Australia, and acknowledging the change in the journal's name, with the following papers:

REFEREED ARTICLES

Australian outdoor (and) environmental education research: Senses of "place" in two 2 constituencies

Noel Gough

What do citation patterns reveal about the outdoor education field? A snapshot 2000–2013 12

Andrew Brookes and Alistair Stewart

The "F" word: Feminism in outdoor education

Tonia Gray

Outdoor education and school curriculum distinctiveness: More than content, more than process

John Quay

Postparadigmatic materialisms: A "new movement of thought" for outdoor environmental 51 education research?

Noel Gough

BOOK REVIEW

Mountaineering Tourism

Philip M. Mullins

The journal will continue to be published twice a year, most likely in April and October. The first issue for 2017 has just been published with another issue in train for October, and a special issue focused on Forest Schooling scheduled as the first issue on 2018.

Achieving each issue of the journal involves a lot of work from all involved. The excellent authors, the generous reviewers, the editorial board in their role of helping source reviewers, our managing editor (Pam Firth) who produces the journal for printing, and Hubertien Winchers who operates the OCA Secretariat and manages all the subscriptions, the printing and the distribution of the journal. Without all of this work the journal would not continue. A heartfelt thanks to all.

John Quay, Editor.

The National Outdoor Leader Registration Scheme (NOLRS) Report

NOLRS was established in 2003 by the Outdoor Council of Australia (OCA) to provide a transparent, national benchmark of individual currency in outdoor activity leadership skills. NOLRS is a voluntary, national registration scheme for individuals who lead groups in outdoor adventure activities.

Strong demand for the scheme comes from the Duke of Edinburgh's Award in Queensland, and from the broader Outdoor Industry in Western Australia. It is anticipated that this demand will continue.

In addition, the draft Australian Adventure Activity Standards use NOLRS as an example of a leader registration schemes, one of the four identified recognition pathways for Leader competence. This may drive future expansion of the Scheme as organisations look at options for benchmarking Outdoor Leader knowledge, skills and experience.

In the last year, the administration of the Scheme, on behalf of the OCA has transferred from the Queensland Outdoor Recreation Federation (QORF), to Christian Venues Australia (CVA). Thanks to the QORF Board and Staff who have supported NOLRS for more than 10 years.

Phil Harrison

Chair, NOLRS sub-committee

OUTDOOR COUNCIL OF AUSTRALIA INC.

FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2016

CONTENTS

	Page
Income statement	1
Balance sheet	2
Notes to the financial statements	3
Statement by the board of management	5
Independent audit report to the members	6

OUTDOOR COUNCIL OF AUSTRALIA INC.
INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2016

	2016	2015
	\$	\$
Income		
JOEE Subscriptions	13,970	5,926
JOEE Royalties	2,581	2,374
Interest Received	255	128
Membership	7,850	-
National Outdoor Leadership Registration	7,961	13,269
	<u>32,617</u>	<u>21,697</u>
Expenditure		
JOEE Expenses	13,474	3,730
Amortisation	-	500
Audit Fees	1,160	770
Bank Charges	645	535
Contractors	8,434	2,424
Correction – Prior Years GST Adjustment	1,604	-
Insurance	1,669	1,807
Postage	16	-
National Outdoor Leadership Scheme Expenses	12,198	8,293
Subscriptions	183	-
	<u>39,383</u>	<u>18,059</u>
Net profit/(loss) from operating activities	<u>(6,766)</u>	<u>3,638</u>
Retained profits at the beginning of the financial year	<u>15,107</u>	<u>11,469</u>
Retained profits at the end of the financial year	<u>\$ 8,341</u>	<u>\$ 15,107</u>

The accompanying notes form part of these financial statements.

OUTDOOR COUNCIL OF AUSTRALIA INC.

**BALANCE SHEET
AS AT 31 DECEMBER 2016**

	Note	2016 \$	2015 \$
ASSETS			
CURRENT ASSETS			
Cash assets	2	19,046	21,728
Receivables	3	7,642	12,749
TOTAL CURRENT ASSETS		<u>26,688</u>	<u>34,477</u>
NON-CURRENT ASSETS			
Intangibles	4	-	-
TOTAL NON-CURRENT ASSETS		<u>-</u>	<u>-</u>
TOTAL ASSETS		<u>26,688</u>	<u>34,477</u>
LIABILITIES			
CURRENT LIABILITIES			
Payables	5	956	-
Unearned Income	6	-	388
TOTAL CURRENT LIABILITIES		<u>956</u>	<u>388</u>
NON-CURRENT LIABILITIES			
Payables	5	17,391	18,982
TOTAL NON-CURRENT LIABILITIES		<u>17,391</u>	<u>18,982</u>
TOTAL LIABILITIES		<u>18,347</u>	<u>19,370</u>
NET ASSETS		\$ <u>8,341</u>	\$ <u>15,107</u>
EQUITY			
Retained Earnings		8,341	15,107
TOTAL EQUITY		\$ <u>8,341</u>	\$ <u>15,107</u>

The accompanying notes form part of these financial statements.

2

OUTDOOR COUNCIL OF AUSTRALIA INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

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 (Qld) 1981. The board of management has determined that the Association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

a. Income Tax

No provision for income tax has been raised as the Association operates solely as a non-profit, community service organisation and accordingly is exempt from income tax under Section 50-10 of the Income Tax Assessment Act 1997.

b. Revenue

Revenue is recognised when invoices are raised. Interest revenue is recognised when received.

Distribution revenue is recognised when the right to receive a distribution has been established. All revenue is stated net of the amount of goods and services tax (GST).

c. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables in the Balance Sheet are shown inclusive of GST.

OUTDOOR COUNCIL OF AUSTRALIA INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

	2016	2015
	\$	\$
2 Cash Assets		
Current		
Cash at Bank – Suncorp Cheque Account	6,075	7,012
Cash at Bank – Suncorp Savings Account	12,971	14,716
	<u>\$ 19,046</u>	<u>\$ 21,728</u>
3 Receivables		
Current		
Trade Debtors	7,278	11,535
Net GST Refundable	2	1,206
Sundry Debtors	362	8
	<u>\$ 7,642</u>	<u>\$ 12,749</u>
4 Intangibles		
Non-Current		
Intellectual Property - NOLRS	22,000	22,000
Less: Accumulated Amortisation	(22,000)	(22,000)
	<u>\$ -</u>	<u>\$ -</u>
5 Payables		
Current		
Trade Creditors	956	-
	<u>\$ 956</u>	<u>\$ -</u>
Non-Current		
Trails Aust Contributions in Advance	8,891	13,794
Murdoch Childrens Institute	-	5,188
	<u>\$ 8,891</u>	<u>\$ 18,982</u>
6 Unearned Income		
Current		
NOLRS Prepaid	-	388
Uploads Commitment	8,500	-
	<u>\$ 8,500</u>	<u>\$ 388</u>

OUTDOOR COUNCIL OF AUSTRALIA INC.

STATEMENT BY THE BOARD OF MANAGEMENT

The Board 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 the opinion of the Board, the financial report as set out on pages 1 to 4:

1. Presents a true and fair view of the financial position of Outdoor Council of Australia Inc. as at 31 December 2016 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Outdoor Council of Australia Inc. will be able to pay its debts as and when they fall due.

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

.....
President

.....
Treasurer

Dated this day of 2017

OUTDOOR COUNCIL OF AUSTRALIA INC.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OUTDOOR COUNCIL OF AUSTRALIA INC.

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of Outdoor Council of Australia Inc. (the Association), which comprises the balance sheet as at 31 December 2016, the income statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by the board of management on the annual statements giving a true and fair view of the financial position and performance of the association.

Board of Management's Responsibility for the Financial Report

The board of management of the Association is responsible for the preparation and fair presentation of the financial report and has determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the Associations Incorporation Act (Qld) 1981 and are appropriate to meet the needs of the members. The board's responsibilities also include designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the board, 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.

Auditor's Opinion

In our opinion, the financial report of Outdoor Council of Australia Inc. presents fairly, in all material respects, the financial position of Outdoor Council of Australia Inc. as of 31 December 2016 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 Associations Incorporation Act (Qld) 1981.

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 Outdoor Council of Australia Inc. to meet the requirements of the Associations Incorporations Act (Qld) 1981. As a result, the financial report may not be suitable for another purpose.



A M Giles & Co
Chartered Accountants

Brisbane 4 April 2017