



Annual Report 2015 - 2016

Otway Coast Committee

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ABN: 22 464 793 703

PO Box 146 Apollo Bay, Victoria 3233

www.otwaycoast.org.au





*Otway Coast Committee will
conserve and enhance coastal
biodiversity and resilience while
encouraging community access*

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Who We Are

Otway Coast Committee wishes to acknowledge the Traditional Owners of the country for which it has management responsibilities, and wishes to pay its respects to their Elders, past and present.

The Otway Coast Committee (OCC) is a not-for-profit, community-based organisation responsible for managing Crown Land reserves along the heritage listed Great Ocean Road in Victoria.

The OCC is a Department of Environment, Land, Water and Planning Category 1 Committee of Management, established under the provisions of the *Crown Land (Reserves) Act 1978* to manage sections of Crown Land along the coast from Marengo to Separation Creek. We establish the broad strategic direction for the development and management of the land we are responsible for, including business planning and preparation of budgets, and take a long term view when making decisions about the future of the coastline.

The Committee is accountable to the Victorian Government for the efficient and effective governance and management of the coastal public land under its control. The Crown Land Reserves we manage provide significant economic benefits for local communities and are managed to operate sustainably with minimal environmental impacts. These coastal reserves provide an inspiring and memorable setting for people living along, or visiting, the Otway Coast, and they complement the adjacent Great Otway National Park.

Our long term vision is that these Reserves will continue to provide for the protection of significant environmental and cultural values, and will be managed sustainably. We aim to undertake integrated planning and provide clear direction for the future. This will ensure the sustainable use of natural coastal resources, and that development on the coast is located within existing modified and resilient environments where the demand for development is evident and the impact can be managed.



*Committed to Sustainable Management &
Caring for our Coast & Community*

OTWAY COAST COMMITTEE MANAGED CROWN LAND



Otway Coast Committee manages approximately 30km of coastal Crown Land between Marengo and Separation Creek on the Victorian south-west coast.

From the Chair

There have been some major events, some say challenges, for the OCC this year, and they are in addition to the normal business operations for most public land Committees of Management. The 2015 Christmas Day bushfires, significant infrastructure coming under threat from changing coastal process and the dramatic increase in the number of visitors using both our reserves and other community facilities, indicate both the need for a fresh look at how we fund the management of the coast and the inter relationships of the agencies who manage the coastal environs.

The Bushfire was a disaster for the community of Wye River and Separation Creek, and to some degree affected all our coastal communities. The initial response was rapid and complex, went on for many weeks, involved many government and volunteer agencies and the community. I would like to particularly thank our Deputy chair Dr Robyn Adams, and General Manager Anthony Alfirenko for being in the thick of it and contributing to this process on behalf of the OCC. As we moved into the recovery phase the outstanding message for me was that if all agencies and the community work together, then rapid and remarkable goals can be achieved.

Our coastline is being significantly affected by changing coastal process. The erosion caused by wind and wave action is obvious to all. Less obvious significant changes are also occurring. We now regularly catch Tuna and Kingfish, the beach profiles appear to be much flatter, storm events are causing more erosion damage and insect diseases are moving southward. If you live or regularly visit the coast you will have seen significant and rapid changes in just the last few years. The roads, pipes, paths, sea walls and dune systems that have served us so well for decades, are now under serious threat in many areas.

And the stream of visitors who rate the Otway coast as no.1 or no.2 destination on their travel itinerary, is steadily increasing. Yet the disconnect between promoting our area on one hand and providing adequate services on the other, is clear for all visitors and those who live along our coasts, to see. Tourism visitation is predicted, and encouraged by both State and Federal Government, to double again before 2020. How are we to meet visitor needs for facilities and services? How can we deliver on the expectations being created by the travel promotions?

For me, the response to the Christmas Day bushfires demonstrated that great things can be achieved when all groups and agencies work collaboratively. However, this success was dependant on adequate funds being available and a superhuman effort by many committed individuals. We will require the same funding and effort in order to tackle the issues created by huge increases in tourism. We are hopeful the process has begun, as a trial forum was started where regional managers and CEO's of all Government departments with responsibilities along our coast, would meet to discuss the myriad of issues that are affecting us all. This has been most successful and I hope will continue beyond 2016.

Public infrastructure and our coastal environment is what attracts our visitors, but an adequate funding model is yet to be developed. We desperately need six new toilet blocks on our patch, we also need to find at least another \$300,000 each year to clean and maintain them. When our visitors depart, there is little money left in the public purse to fund the maintenance and conservation of our coast. The well planned, timely delivery of adequate services along the coast will be a big issue for us moving towards 2020.



A very big thank you to the voluntary Board of the Otway Coast Committee, as well as to Anthony and the team, for their commitment, vision and plain hard work.

Andrew Buchanan, Chair

From the General Manager

The 2015-2016 financial year has been a challenging one, with the aftermath of the Christmas Day 2015 bushfires dominating much of the OCC's time and resources. As a result of the bushfires, visitor numbers were down and revenue from both Campgrounds in Wye River and Apollo Bay Recreation Reserve was reduced, resulting in a real stretch on OCC finances.

Thankfully, State Government bushfire recovery funding meant we were able to spend considerable time and resources on projects at Wye River. These projects included the design of a new playground, the completion of the Wye River Walk, foreshore furniture replacement, a new care-takers cabin and camp kitchen at the Wye River foreshore Campground, and replacement of all the pipes and pumps that supply water to the Fire Brigade and foreshore. These projects could not have been completed on time and on budget without the support and assistance of the team at Department of Environment, Land Water and Planning (DELWP).

At Skenes Creek we partnered with the Skenes Creek Advancement Association, who obtained a Colac-Otway Shire Small Town Improvement Program grant, to carry out repairs and improve pedestrian safety, car parking and rubbish facilities.

Sand replenishment works were undertaken along sections of the foreshore from Wild Dog Creek and leading into Apollo Bay, where it had been severely eroded by severe high tides. A new beach access is planned at Cawood Street to replace the one damaged by the tides. Beach erosion is an ongoing issue which OCC deals with, and we are working towards developing viable, safe and sustainable management options to minimise the impacts of further erosion, particularly at Mounts Bay-Marengo.

I would like to take this opportunity to thank our committee members, staff, partner organisations and importantly our volunteers for their hard work and commitment over the past twelve months. We are grateful for their support and look forward to working towards our goals over the year ahead.

I look forward in the coming year to ensuring we remain focused on our mission - "Committed to Sustainable Management & Caring for our Coast & Community".



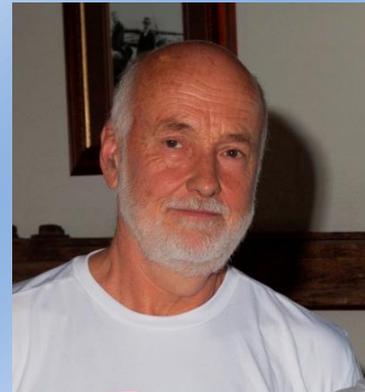
Anthony Alfirenko, General Manager

Committee Members

The 2015-2016 Committee comprises six members appointed by the State Minister responsible for the Environment.

Andrew Buchanan (Chair)

Andrew has lived in Skenes Creek since 1987, when he established and managed Wild Dog Trading Co in Apollo Bay. In 1989 he was elected as a Coastal Riding Councillor, served on many committees up until Council's amalgamation in September 1994, and as a member of the Planning Committee, helped drive the establishment of the first planning scheme for the Otway Shire.



Andrew's commitment to coastal planning led to his appointment as the first Community Representative to the original Foreshore Committee, and is the current Chair of the Otway Coast Committee. Andrew is also a founding member and Chair of the Apollo Bay & District Health Foundation, and contributes to a number of other local groups. Andrew has a passion for remote-area travel to exotic places...and fishing!

Robyn Adams (Deputy Chair)

Robyn has had a house in Kennett River since the early 90's and, has been a member of the Otway Coast Committee since 2005.



conservation goals.

Robyn is an ecologist with post graduate qualifications in plant ecology, and until "retiring" in 2009, worked as a Senior Lecturer in Conservation Ecology, and in Environmental Science, for Deakin University. Her research interests are in fire ecology and native vegetation management. As an educator and trainer, she believes strongly in making scientific and ecological information accessible to the wider community, in basing management decisions on sound scientific evidence, and in promoting strategies which can reconcile human needs and

Robyn is a volunteer fire-fighter with Christmas Hills Fire Brigade, and during her long active membership, has held many roles including managing finances, maintaining records, managing and delivering training, as well as fighting fires. Robyn is a Qualified Workplace Trainer and Assessor, is a CFA Driver Educator, and is Secretary to the Nillumbik Group of Fire Brigades.

*Committed to Sustainable Management &
Caring for our Coast & Community*

Dianne Clark

Born and educated in Melbourne, Dianne has, for the past 24 years owned property at Skenes Creek and has lived there permanently for the past 7 years.

Dianne holds a Business Studies qualification and has been a member of the Australian Human Resources Institute and Institute of Company Directors. Her career over the last 30 years has been in Management Consulting and Personnel Selection and Search.

Dianne commenced this experience with the Hay Group, an international Management Consultancy where she was involved in production of their Salary & Remuneration Reports. She has established a recruitment company prior to working as a Director/part owner of a recruitment group part owned by a 2nd tier Chartered Accounting Group. She has worked across a variety of industry segments dealing with selection/search at a senior management level.



Since retirement, Di has held voluntary non-executive director roles including: Conservation Ecology Centre based at Cape Otway, the Apollo Bay & District Health Foundation and is a Committee Member of the Otway Coast Committee and currently serving her second term.

Jenni Johnson



Jenni is a primary school Principal, and long-time annual camper at the Wye River Foreshore Camping Ground.

Jenni, who was a member of the Wye River Foreshore Committee of Management until its amalgamation with the Otway Coast Committee, has been on the OCC now for two terms.

Geoff Quinn

Geoff lives in Essendon, has a house at Kennett River, and has been a Committee member since 2012.

Geoff has worked in the Education Department of Victoria for 32 years – 20 in Government Secondary schools teaching English and History, and for 12 years as Principal of Oak Park and Buckley Park Secondary Colleges.

Geoff and wife Marjorie have lived and worked in Zambia as volunteers with Australian Volunteers International and TEAR Australia in 2001-3, supporting local organizations, villages and groups who had started community schools. From 2004-2012 Geoff was an International Program Officer with TEAR Australia, supporting and visiting a wide range of community development projects implemented by local partner organizations in Zambia, Zimbabwe, Kenya, Uganda, Tanzania, Ethiopia and in Bangladesh. Geoff retired from paid work in 2012.

Geoff has been a member of the Kennett River Association from 2004 and President from 2009. He also volunteers with men's groups and support programs for men. Hobbies include: gardening, golf, grand-parenting eight grandkids, classical guitar and spending time at Kennett River.



Graham Costin

Graham was born in Apollo Bay and has been a part-time resident of Apollo Bay and Skenes Creek for over 40 years. He is a qualified civil and municipal engineer, with postgraduate qualifications in management and environmental engineering. He has held senior management positions in local government, water sector and overseas development organisations. He was a founding member of the Colac Otway Coast Water Board (now part of Barwon Water).



In 2002, he was awarded the Australian Overseas Humanitarian Service Medal for his work as Director of Water and Sanitation with the United Nations in East Timor. Graham is now “retired”, but still occasionally consults in international development projects.

Graham was appointed to the Committee in July 2015, and is committed to maintaining the world class landscapes along the Great Ocean Road, and to acknowledging the associated indigenous and European heritages. He is a strong advocate of community participation, asset management, risk management and private sector partnerships.

Bruce Adams

Bruce was appointed to the Otway Coast Committee in July 2015. He is a resident of Melbourne but has a holiday house in Apollo Bay.

Bruce founded a Consulting Engineering business in 1991 which is focused on Structural and Civil Engineering, primarily involved in multi storey building structures. It has grown to a staff of 50 people in Melbourne, Sydney and Geelong.

Bruce's family started holidaying in the Apollo Bay area in the early 1980's and all developed a great love of the natural features of the area, beaches, coast and the Otways. They eventually purchased a holiday house in Apollo Bay, and now Bruce's grandchildren are holidaying with them.



Bruce's desire in seeking to join the OCC was to contribute his engineering and business experience to the Committee and to ensure that the local coastal features we all love, remain intact, as much as is possible, for the enjoyment of our grandchildren and their children.

Bruce is looking forward to providing continued input so that, as features such as beach accesses, walking paths etc are upgraded, they are sustainable through the environmental challenges facing us all.

Jo Birley

Jo was appointed to the Committee in July 2015. Jo lives and works in Apollo Bay, and was an OCC member until early 2016 when she resigned to take up another full time position.



Anthony Alfirenko (General Manager)

Anthony lives in Apollo Bay, and has been the Committee's General Manager since early 2015. Anthony is responsible for the management of the day to day business of the Committee, as well as oversight of the Apollo Bay Recreation Reserve and the beachfront camping park at Wye River.



Anthony is a committee member and volunteer of the Apollo Bay Hawks Football Club and a committee member and volunteer with Apollo Bay Ocean Rescue.

Staff

The Committee is supported by a number of permanent part-time staff and a number of seasonal staff, overseen by the General Manager. There is also a network of volunteer groups who assist from time to time with natural resource management activities along the coast.



Major Assets

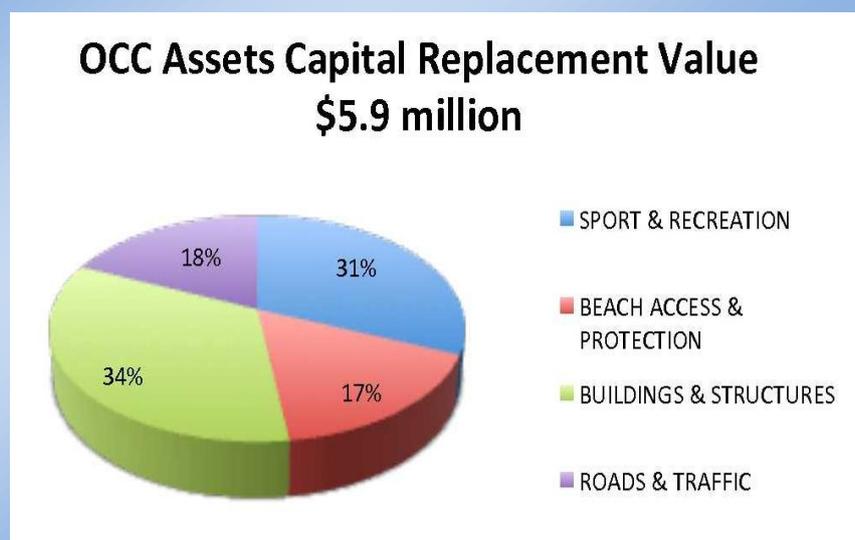
OCC revenue is generated from two coastal caravan parks as well as a small number of licences and leases. All revenue is directed back into maintenance and management of OCC assets. Consequently, a substantial proportion of OCC's activity is ongoing maintenance, repairs to foreshore assets, caravan park infrastructure, and erosion mitigation and repair.

Major Assets

Otway Coast Committee directly manages around \$5.9 million worth of coastal assets, including:

- approximately 30km of coastal crown land, mostly concentrated along the foreshore of the six townships, and most requiring regular mowing
- Apollo Bay Recreation Reserve and campground
- Wye River beachfront campground
- Wye River Walk, Kennett River Walk, and Paddy's Path at Wye River
- numerous beach access points, electric BBQs, picnic pavilions, picnic table and seating and car parking areas
- several public toilets in Wye River, Skenes Creek and Apollo Bay
- playgrounds on Apollo Bay foreshore reserve, and at Wye River
- Apollo Bay foreshore skate-park and fountain
- Great Ocean Walk Trailhead & gardens, Apollo Bay

Otway Coast Committee obtains most of its income from the two campgrounds it manages and from various long-term leases and licences. The main leases are Marengo, Skenes Creek and Kennett River campgrounds, Apollo Bay Golf Course, and Telstra lease at Wye River.



Major Activities and Projects

The activities of the Otway Coast Committee are guided by our Coastal Management Plan which was endorsed by the Minister for Environment and Climate Change in 2013. The Plan outlines the overall direction of the OCC, and lists the short, medium and longer-term projects which the OCC and the community see as important to the successful management of the coast. The CMP can found on the Committee website at <http://www.otwaycoast.org.au/index.php/about-us/coastal-management-plan>.

OCC income is supplemented from time to time by various grants and other opportunistic income. A substantial proportion of the Committee's financial resources and activity is ongoing maintenance, repairs to foreshore and caravan park infrastructure, and erosion mitigation and repair. The commencement and completion of other projects is largely dependent on the availability of surplus finances, and grants from various sources.

Major Activities & Projects Completed in 2015-2016

- ❖ Throughout the 2015-2016 financial year OCC continued to seek funding for urgently needed master plans for Wye River/Separation Creek, Kennett River, Skenes Creek, Apollo Bay and Marengo areas. OCC was unsuccessful, and this remains a high priority for 2016-2017.
- ❖ The OCC has continued to work with DELWP, Vic Roads, Barwon Water and Colac Otway Shire to manage the severe beach erosion which is threatening many community assets
- ❖ OCC established a sub-committee to progress the next stage of the Apollo Bay to Skenes Creek Trail. The sub-committee has engaged with the Apollo Bay Chamber of Commerce, Skenes Creek Advancement Association, Colac-Otway Shire, and Sport and Recreation Victoria, to study the feasibility of this next stage between Wild Dog Creek and Skenes Creek.
- ❖ OCC has worked with DELWP, the Wye community and the lessee of the land along the River to restart and complete the negotiations for the Walk. State Government funds were made available after the 2015 bushfires, and the Walk was opened in October 2016.
- ❖ Paddys Path between Wye River and Separation Creek was damaged in the Christmas Day bushfire in 2015. [NOTE: Paddy's Path was re-opened in June 2016, but closed again in August 2016 due to further landslip activity, and the Path remains closed at the date of this report. A remediation and works plan for Paddys Path is being prepared by VicRoads, DELWP, OCC and Colac Otway Shire]

- ❖ Following extensive community consultation, the upgrade of the Wye River Campground Manager's office and the camp kitchen was commenced, with completion expected in November 2016.
- ❖ Other projects commenced in early 2016, in conjunction with DELWP, in Wye River included replacement of foreshore tables and seating, and the replacement of the pumps and pipes which supply water to the Camping Ground and Fire Brigade.
- ❖ An upgrade to Skenes Creek parking near the Great Ocean Road was completed in partnership with Skenes Creek Advancement Association, and Colac Otway Shire
- ❖ Maintenance along the Kennett River walking trail has continued
- ❖ The financial accounting and reporting systems used by OCC were upgraded

Major Activities & Projects Proposed for 2016-2017

- ❖ Development of a detailed budget and improved financial reporting processes
- ❖ Continue to progress the next stage of the Apollo Bay to Skenes Creek Trail between Wild Dog and Skenes Creek, in partnership with the community
- ❖ Continue to work towards an upgrade of the Apollo Bay/Marengo path, in partnership with Colac Otway Shire
- ❖ Development of a detailed Assets Register for OCC managed assets
- ❖ Review the Memorandum of Understanding with Colac Otway Shire
- ❖ Continue to identify, engage with, and develop a strong and co-operative network of stakeholders and other community groups
- ❖ Develop and implement a Sand Management Plan for replenishment of beach sand at Apollo Bay and Mounts Bay "erosion hotspots"
- ❖ Remediation works and the development of a precinct plan for the high-use area of the Apollo Bay foreshore.

Our Partners and Supporters

Otway Coast Committee would like to thank the following groups for their continued support and assistance throughout the year:

- ❖ Department of Environment, Land Water and Planning (DELWP)
- ❖ VicRoads
- ❖ Parks Victoria
- ❖ Colac Otway Shire
- ❖ Regional Development Victoria
- ❖ Corangamite Catchment Management Authority
- ❖ Barwon Water
- ❖ Apollo Bay Chamber of Commerce
- ❖ The Western Coastal Board
- ❖ Surf Life Saving Victoria and associated clubs
- ❖ Birdlife Australia
- ❖ Southern Otway Landcare Network
- ❖ Township associations at Wye River, Kennett River and Skenes Creek
- ❖ Sport and Recreation, Victoria
- ❖ Local businesses, and the residents and local and international visitors who enjoy this beautiful section of Victoria's coastline



Finance

**Otway Coast Committee
Financial Statements and Auditor's Statement
For the Year Ended 30 June 2016**

12 December 2016

The Committee
Otway Coast Committee
PO Box 146
APOLLO BAY VIC 3233

Dear Committee Members

2016 AUDIT- MANAGEMENT LETTER

We have completed our audit for year ended 30 June 2016 for the Otway Coast Committee.

Following the completion of our audit, we have identified the following matters that we are required to bring to your attention.

1. Summary of Adjusted and Unadjusted Audit Differences

Adjusted

We note that we were required to make some amendments in the preparation of the financial statements that need to be reflected within your MYOB records. The following journal entries as at 30 June 2016 will be required to be made in your MYOB records to reflect the changes made.

Account Description	Debit	Credit
Foreshore Income – General		7,740.00
Employee Rent Deducted	7,740.00	
(Rent deducted from employees wages incorrectly classified as a liability)		
Grant Income		27,394.00
Prepaid Grant – Wye River Recovery	27,394.00	
Project Expenses – Wye River Recovery	27,394.00	
GST Paid	2,739.40	
Trade Creditors		30,133.40
(June Creditors omitted – Expenses related to Wye River Recovery Grant)		
Employee Entitlements (Movement in Provision)	7,120.49	
Provision for Annual Leave		7,120.49
(Annual Leave Provision movement for the year)		
Employee Entitlements (Movement in Provision)	7,648.00	
Provision for Long Service Leave - Current		8,139.00
Provision for Long Service Leave – Non - Current	1,483.00	
(Long Service Leave Provision movement for the year)		

Unadjusted

There were unadjusted entries as at 30 June 2016 of \$3,612.95 which related to Trade Creditors June 2016 accounts that were processed in July 2016 due to late receipt of invoices from the relevant suppliers. These have been deemed to be not material and have not been adjusted.

**OTWAY COAST COMMITTEE
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2016**

	2016 \$	2015 \$
INCOME		
Camping Fees	887,819.09	1,033,969.79
Foreshore Rent	167,853.36	100,690.59
Foreshore Income - General	76,047.35	37,834.80
Grants	98,230.95	201,832.92
Interest Received	2,247.62	624.00
Sundry	892.00	8,170.40
	<u>1,233,090.37</u>	<u>1,383,122.50</u>
EXPENDITURE		
Accounting & Legal Fees	57,067.30	32,793.88
Advertising	4,845.12	9,061.21
Bad Debts	15,206.20	-
Bank & Merchant Fees & Interest	7,478.27	6,568.66
Consulting	330.00	5,000.00
Contract Cleaning & Chemicals	143,421.87	99,330.05
Equipment	6,739.10	32,307.84
Equipment Hire	3,574.74	8,707.99
Freight	1,407.50	-
Garbage Collection & Sanitary Services	44,218.40	31,974.44
Gas and Electricity	63,653.34	69,151.35
IT Expenses	9,627.62	5,029.84
Insurance	7,762.81	9,849.07
Licenses & Permits	-	1,008.51
Meeting Expenses	-	2,265.85
New Works/Projects	73,447.33	72,385.85
Office Supplies	3,043.10	4,493.48
Other Professional Fees	-	20,854.55
Payroll Tax	(1,154.07)	7,043.42
Provision for Employee Entitlements (Movement)	14,766.49	7,579.81
Repairs & Maintenance	74,981.52	91,495.97
Security	9,792.00	20,994.04
Staff Training	1,163.55	-
Subscriptions, Memberships & Registrations	-	1,508.19
Sundry	2,803.83	1,801.31
Superannuation	48,166.73	58,115.55
Supplies	7,199.54	28,946.78
Telephone & Internet	11,983.78	8,075.13
Travel, Accommodation & Entertainment	25.45	4,894.57
Vehicle Expenses	14,361.25	19,962.87
Wages	532,859.69	624,406.86
Water	35,841.91	30,688.79
Work Clothes	3,707.29	2,459.20
Workcover	13,965.91	14,254.64
	<u>1,212,287.57</u>	<u>1,333,009.70</u>
Surplus (Deficit) for Year	<u>20,802.80</u>	<u>50,112.80</u>

**OTWAY COAST COMMITTEE
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2016**

	2016	2015
	\$	\$
ASSETS		
CURRENT ASSETS		
Bendigo Bank Cheque Account	848,799.07	45,841.64
Bendigo Bank Credit Card	669.66	2,500.00
Bendigo Bank GST Holding Account	17,934.43	-
Bendigo Bank Grant Holding Account	126,020.67	-
Accounts Receivable	39,711.20	136,125.23
TOTAL CURRENT ASSETS	<u>1,033,135.03</u>	<u>184,466.87</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	77,738.46	62,143.66
Other Creditors	110.00	1,515.14
Prepaid Grants	740,202.93	-
GST Payable	81,789.13	18,795.88
PAYG Withholding Payable	10,976.75	11,116.00
Superannuation Payable	9,661.46	13,809.18
Provision for Annual Leave	30,151.37	23,030.88
Provision for Long Service Leave	9,139.00	-
TOTAL CURRENT LIABILITIES	<u>959,769.10</u>	<u>130,410.74</u>
NON CURRENT LIABILITIES		
Provision for Long Service Leave	10,522.00	12,015.00
TOTAL LIABILITIES	<u>970,291.10</u>	<u>142,425.74</u>
	<u>62,843.93</u>	<u>42,041.13</u>
MEMBERS FUNDS		
Retained Surplus at Beginning of Year	42,041.13	(8,071.67)
Surplus (Deficit) for Year	20,802.80	50,112.80
Accumulated Funds at End of Year	<u>62,843.93</u>	<u>42,041.13</u>

**OTWAY COAST COMMITTEE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

In the committee's opinion, the entity is not a reporting entity as there are no users dependent on general purpose financial statements.

These are special purpose financial statements prepared for the committee's purpose. The committee has determined that the accounting policies adopted are appropriate to meet the needs of the members of Otway Coast Committee and the Crown Land (Reserves) Act 1978.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Income Tax

Under current legislation Otway Coast Committee is exempt from income tax.

Investments

Investments held are recognised at cost.

Cash and Cash Equivalents

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

Revenue and Other Income

All revenue including interest revenue is recognised when it is received or receivable.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt. If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant revenue will be deferred until those conditions are satisfied.

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

Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of the GST 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 assets and liabilities statement.

Accounts Receivable

Accounts receivable include amounts due from customers. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Committee during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Plant & Equipment

All plant and equipment is expensed.

**OTWAY COAST COMMITTEE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES CONTINUED

Employee Benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured as the present value of expected future payments to be made in respect of services provided by employees

The Otway Coast Committee on behalf of the Department of Environment, Land, Water and Planning maintains the public parks and reserves around the coastal area covering Wye River to Marengo. It also manages the operation of the Apollo Bay Recreation Reserve and Wye River Foreshore Camping Ground.

**OTWAY COAST COMMITTEE
ANNUAL STATEMENTS GIVE TRUE AND FAIR VIEW OF FINANCIAL POSITION AND
PERFORMANCE OF COMMITTEE**

We , being members of the Committee of Otway Coast Committee certify that:-

- 1 The statements attached give a true and fair view of the financial position and performance of Otway Coast Committee during and at the end of the financial year of the Committee ending on 30 June 2016.
- 2 At the date of this statement, there are reasonable grounds to believe that Otway Coast Committee will be able to pay its debts as and when they fall due.

Committee Member:

N.A. BUCHANAN 

Committee Member:

D. CLARK 

Dated: 12 December 2016

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF OTWAY COAST COMMITTEE

We have audited the accompanying financial report, being a special purpose financial report, of Otway Coast Committee (the association), which comprises the statement of financial position as at 30 June 2016, the statement of profit or loss for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report and has determined that the basis of preparation described in Note 1 is appropriate to meet the reporting requirements of the committee and Crown Land (Reserves) Act 1978 and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's 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 association's preparation and fair presentation of the financial report, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Basis for Qualified Opinion

It is not practicable for Otway Coast Committee to maintain an effective system of internal control over receipts until their initial entry in the accounting records. Therefore, we were unable to obtain sufficient appropriate audit evidence about the amount of revenue recorded for the year ended 30 June 2016, and our audit in relation to revenue was limited to amounts recorded. Consequently, we were unable to determine whether any adjustments to this amount were necessary.

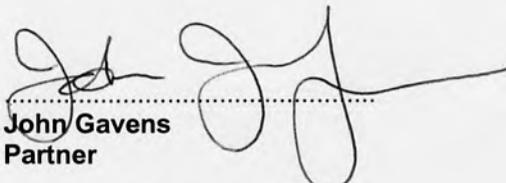
Further, we were unable to obtain sufficient appropriate audit evidence about the carrying value of Otway Coast Committee's plant and equipment as the cost of all purchases have been expensed and are not shown in the statement of financial position as at 30 June 2016. Accordingly, no depreciation expense is recorded in relation to plant and equipment in the statement of profit or loss for the year ended 30 June 2016. We were unable to determine whether any adjustments to these amounts were necessary.

Qualified Opinion

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the financial report gives a true and fair view, in all material respects, of the financial position of Otway Coast Committee as at 30 June 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 requirements of the association and the Crown Land (Reserves) Act 1978.

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 for accounting. The financial report has been prepared to assist Otway Coast Committee to meet the requirements of the committee. As a result, the financial report may not be suitable for another purpose.

CROWE HORWATH WEST VIC

John Gavens
Partner

Dated: 12 December 2016

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