



Barwon Coast  
Committee of  
Management Inc.

**ANNUAL REPORT**  
**2016 / 2017**



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# CHAIRMAN AND GENERAL MANAGER'S REPORT



## It gives us great pleasure to present the Barwon Coast's 2016/17 annual report

Firstly and importantly: Barwon Coast formally acknowledges the Traditional Owners of the Bellarine Peninsula land and waters, the Wadawurrung People and pays tribute to their elders, past, present and future.

The year ended 30th June 2017 proved to be another productive, rewarding period for Barwon Coast involving the successful completion of a number of major projects.

Barwon Coast again served its community, visitors and our Crown land environments to a high standard. Barwon Coast has a highly motivated, dedicated staff, knowledgeable and very capable senior managers who operate under the direction of an experienced General Manager, working in partnership with an independent voluntary Committee of Management, collectively providing a wide range of appropriate and complementary skills.

Barwon Coast employs permanent and casual staff, supported by a range of consultants and contractors, carry out many diverse functions. Barwon Coast continues to support and work with key environmental community groups that contribute valuable time and resources in helping us to meet our objectives.

Barwon Coast maintains its financial viability through the operation of our three highly successful accommodation parks; Barwon Heads; Riverview Family Caravan Parks, and seasonal Riverside Camp Ground. Income generated from the parks and other Leases & Licences funds all Barwon Coast's work.

### Highlights & achievements of the year:

During the period the following important works were successfully completed;

- **31W Cylinders Beach Access:** The access was planned and largely completed during the reporting period. The stairs, linked to a car park, provides important access to one of 13th Beach's valued surf breaks;
- **Redevelopment of the Ocean Grove Surf Beach Complex** was substantially progressed with an open public tender for the design being awarded to renowned architects Wood Marsh. The project partners also engaged Project Managers Root Partnerships to assist with the design development and contract documentation in preparation of a construction contract being let by the end of 2017;
- **The Barwon Heads Howard Harmer Oval Master Plan** was completed and adopted; detailing proposed upgrades of the Barwon Heads Football and Netball precinct within the Barwon Heads Caravan Park.  
Subsequently these important Master Plan works were completed;
  - Barwon Heads Oval surface completely redeveloped (100% State Government funding);
  - Barwon Heads Netball Club facilities completely redeveloped including; (Federal & State Government Funded)
    - o Extended and resurfaced courts to Australian Standards;
    - o Courtside player & spectator shelters;
    - o New perimeter fencing;
    - o Dedicated netball clubrooms.

A new Enterprise Agreement was approved by the Fair Work Commission, providing wage and conditions certainty for all Barwon Coast staff for the next 3 years.

### Barwon Coast staff supported by our contractors provided:

- Strong natural resource program, driven by the need for flora, fauna and habitat protection including invasive pest controls;
- A responsive high level of service to visitor facility provision and maintenance; e.g. maintenance of access paths, car parks, toilets, rubbish removal, signage, provision of doggie bags etc.;
- The summer season community shuttle bus service, funded jointly by Barwon Coast, City of Greater Geelong (COGG), and Barwon Heads Community Bank;
- The Summer Activities Education Program provided free in our caravan parks;
- The continued provision of professional life saving services at 18W (RAAFS), every day of the peak holiday period and additional personnel at OGMB in partnership with COGG;
- A Green Army Team, focusing on woody weeds around Collendina.

### Challenges:

- Storm surge events continue to provide challenges to the maintenance of infrastructure; in particular beach accesses and protective fencing;
- Increasing visitation pressures on the natural and built environments;
- Increasing demand for camping, caravanning and accommodation, especially during peak period.
- Planning for the future:

- A new Coastal Management Plan (CMP) for 2017-2022; informed by the Victorian Coastal Strategy and Central Regional Coastal Plan, was developed through the period; relying fundamentally on comprehensive community and stakeholder engagement.

The CMP, expected to be completed in the second half of 2017, will address the major challenges of:

- The demands of population growth;
- The increasing effects of climate change on our wonderful yet vulnerable coast;
- And commit to ongoing programs to care for and protect the sand dune habitat and its biodiversity values;

Barwon Coast will;

- Maintain our high level of genuine community, user and stakeholder engagement in all major projects;
- Complete the redevelopment of the Ocean Grove Surf Beach Complex, including the Dunes Café and Ocean Grove Surf Life Saving Club;
- Review accommodation trends and improve online marketing opportunities to ensure the prosperity of our lifeblood income from the caravan parks;
- Carefully review our commercial leases to ensure best outcomes for users and returns for our community.



## Acknowledgements:

Firstly, we acknowledge the fine work of all our staff, and the leadership of senior Barwon Coast management; John Henderson, Manager Coastal Operations; Warren Chapman, Manager Natural Resource Planning; Maddie Glynn, Manager Community Liaison & Education; Abi Adams, Manager Corporate Services; Kevin Johnson, Manager Projects; Caravan Park Managers: John Paskas & Trina Kerans at Barwon Heads Caravan Park and Dallas & Lisa Sheedy at Riverview Family Caravan Park.

Secondly, we acknowledge Committee members for providing high level decision making and leadership in an increasingly time consuming, demanding and ever more accountable, public administration environment.

Finally and importantly to our community partners; who work with Barwon Coast to provide real and enduring outcomes for the greater community.



Chairman: **Phil Emery**

General Manager: **Gary McPike**

Barwon Coast Committee of Management Inc. complies with the requirements of Divisions 2 & 3 of Part 5 of the Public Administration Act 2004.

# FINANCIAL OVERVIEW

## \$1.054m net surplus

Barwon Coast achieved a net surplus in the financial year of \$1.054 million. Revenues were \$6.74 million, an increase of \$763k compared to the previous financial year whilst expenditures were \$5.7 million, a decrease of \$44k on the previous year.

## 95% of operating revenues generated by visitors

95% of revenues, approximately \$5.8 million, were generated by visitors to the Barwon Heads Caravan Park, the Riverview Family Caravan Park in Ocean Grove, and the Riverside Camp Ground area along the Barwon River.

## Operating grants totalled \$56k

Operating grants and appropriations totalled \$56k, 1% of operating revenues, which were contributed by the Department of Environment, Land, Water and Planning (DELWP) for the Beach Cleaning Subsidy Program, Transport For Victoria for management of the Local Port of Barwon Heads, and Victoria Department of Primary Industries – Fisheries for a multi-cultural community education initiative.

## Capital grants totalled \$570k

Capital grants totalled \$570k, 8% of total revenues, and were contributed by the Department of Environment, Land, Water and Planning, and The Department of Health and Human Services for various capital works, including improvements to the Barwon Heads Football and Netball Club facilities, and the replacement of the stairway at 31W Cylinders carpark along 13th Beach at Barwon Heads.

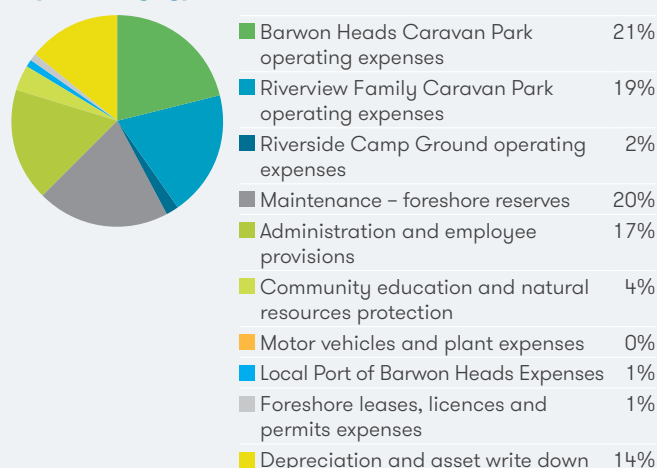
## New assets to the value of \$1.215 million

New assets to the value of \$1.215 million were capitalised during the reporting period.

### Revenue by Type



### Expenses by Type



### Assets by Type



## ABOUT THE BARWON COAST COMMITTEE OF MANAGEMENT

The Barwon Coast Committee of Management Incorporated (Barwon Coast) was established under the *Crown Land (Reserves) Act 1978* in July 1995 as a result of the Ocean Grove Foreshore Committee and Barwon Heads Park Committee being amalgamated by the Victorian State government.

Barwon Coast is responsible for managing 13km of coastal Crown land reserves, being barrier sand dune system between 42W Blue Rocks west end 13th Beach through to 7W Collendina east side of Ocean Grove along the Bass Strait coast of the Bellarine Peninsula in Victoria. Within these reserves, Barwon Coast provides for and manages the Barwon Heads Caravan Park, Riverview Family Caravan Park in Ocean Grove and Riverside Camp Ground on the Ocean Grove Spit and the Local Port of Barwon Heads.

The six key areas of responsibility are:

- **Natural resource protection:** protecting local indigenous plants and animals;
- **Natural resource development:** managing public use and development of the reserves;

- **Tourism, recreation and education:** supporting community, business and environment;
- **Accommodation operations:** maintenance, promotion and improvements;
- **Commercial leases and licences:** for services provision and income generation;
- **Local Port operations:** management of the Local Port of Barwon Heads for safe boating.

**Barwon Coast generates approximately \$6m in revenue annually with over 95% coming from caravan park operations at Barwon Heads and Ocean Grove. Other revenue is generated from a range of sources including lease, licence and permit fees, and grant applications. The surplus revenue generated from the caravan park operation provides funding for the management of the natural and developed coastal environs reserves that are the responsibility of Barwon Coast.**

## Barwon Coast Area of Jurisdiction

- Barwon Heads Caravan Park
- Riverside Camp Ground
- Riverview Family Caravan Park

Area of Jurisdiction





## Relevant Legislation

The *Crown Land (Reserves) Act 1978* allows the Barwon Coast Committee to manage, improve, maintain and control the land for the purposes for which it is reserved, and empowers the regulations over the reserve.

The *Coastal Management Act 1995* requires Barwon Coast to obtain works and improvements consent for developments in the coastal reserves. Barwon Coast is also required to obtain appropriate approvals under the *Planning and Environment Act 1988*.

The Committee must be alert to the expectations of the *Flora and Fauna Guarantee Act 1988*, *Wildlife Act 1975* and *Environment Protection Act 1970*.

The *Coastal Management Act 1995* also requires Barwon Coast to prepare a Coastal Management Plan (CMP) that must:

- Set out the land management requirements for the area;
- Include a three year business plan describing proposed works for the area; and
- Be consistent with the Victorian Coastal Strategy and any other strategic plan that applies to the reserves.

The objectives and strategies of the Victorian Coastal Strategy underpin the strategic directions outlined in the Coastal Management Plan. Pages 8 to 10 detail the progress on the actions in the plan.

The Barwon Coast Coastal Management Plan 2012/13 – 2014/15 has been under review during the reporting period and the next iteration is expected to be completed late in 2017. The responsible Victorian Minister for the reporting period is:

- the Hon. Lily D'Ambrosio MP, Minister for Energy, Environment, Climate Change, 1 July 2016 to 30 June 2017.

Barwon Coast has a management agreement with Transport for Victoria for the Local Port of Barwon Heads. Local Port management is empowered under the *Port Management Act 1995* enabling activities to ensure operations for boating are safe, efficient and effective. Also under the *Marine Safety Act 2010* Barwon Coast is appointed as waterway manager for safe operation of vessels in the lower Barwon River environment.



# THE COMMITTEE AND MANAGEMENT

Under the *Crown Land (Reserves) Act 1978*, the Minister for Energy, Environment, Climate Change appoints committee members for a term up to three years. Committee members operate in a voluntary capacity, meeting regularly to oversee and provide direction to the General Manager who manages a workforce of around 35 permanent employees plus casual workers.

The Committee forms Sub-Committees when required. During the reporting period there was an Audit Sub-Committee, a Coastal Management Plan Sub-Committee, and The Dunes Café Lease Sub-Committee.



## Phil Emery, Chair

*Qualifications:* B.Sc, Dip. Ed.

*Experience:* During a long and varied professional career, Phil has been appointed to a wide range of challenging positions in both science education and business including

high level management and leadership roles as General Manager and CEO for a diverse range of local and overseas companies. Phil is also President of Ocean Grove's new Shell Road Pavilion Board of Management.

*Special Responsibilities:* Chair of the Committee (since 2015), Ex-Officio Member of the Audit Sub-Committee, Ex-Officio Member of the Coastal Management Plan Committee, member of The Dunes Café Lease Sub-Committee and the Dunes Café Tender Evaluation Panel.



## Mark Rodrigue, Deputy Chair

*Qualifications:* GAICD, B.Ag.Sc (Hons), Dip Ed

*Experience:* A marine and coastal specialist currently working with Parks Victoria's marine protected area program. More than 20 years' experience in education, community

engagement, pest management, planning, and protected area management. Mark is also an active member of local community groups including Friends of the Bluff and the Barwon Head's Festival of the Sea Committee.

*Special Responsibilities:* Deputy Chair Barwon Coast (since 2014); Chair Coastal Management Plan Sub-Committee.



## Sandy Gatehouse, Chair: Audit Sub-Committee

*Qualifications:* B Jurisprudence, LLB Monash

*Experience:* Lawyer by training with a diverse range of management and legal experience in public sector governance and

communications. Demonstrated capacity in risk management, contracting, strategic planning and stakeholder management. Active participant in community affairs and current President of the Barwon Heads Association.

*Special Responsibilities:* Chair of Audit Sub-Committee.

## Committee Attendance

Meetings Held	11
Members	Attended/Possible Attendance
Phil Emery	11/11
Mark Rodrigue	9/11
Sandy Gatehouse	10/11
Briony Darcy	11/11
Ross Middleton	11/11
Ron Patterson	6/11
Shelly Fanning	8/9
Peter Rankin	8/9
Elisa Zavadil	9/9

AUDIT COMMITTEE MEETINGS	9
Sandy Gatehouse	4/5
Phil Emery	5/5
Briony Darcy	5/5
Ross Middleton	5/5
Peter Rankin	5/5



## Briony Darcy

*Qualifications:* BA. Arch., B. Arch (Hons) Deakin University

*Experience:* Registered architect and local business owner. Co-founder of DE atelier Architects established 2003 and operating

on the Bellarine Peninsula since 2007. Active interest in the local community including a member of Geelong Sustainability Group and School Education Board of Our Lady Star of the Sea, Ocean Grove.

*Special Responsibilities:* Member of the Audit Sub-Committee.



## Ross Middleton

*Qualifications:* BE (Civil), MIEAust

*Experience:* Has over 30 years professional experience in environmental engineering for rural water and catchment management authorities in Victoria. Ross has been a

Committee Member since October 2014, and is also an active member of Ocean Grove Coastcare.

*Special Responsibilities:* Member of the Audit Sub-Committee.



## Ron Patterson

*Qualifications:* Dip (CE), GC Environmental Engineering

*Experience:* Technical Director: Meinhardt Consulting Engineers. Director Development: Geelong Regional Commission Victorian

Govt. Statutory Planning/ Economic/ Regional Development Authority. Project Management for Geelong City Council's Market Square City Centre Redevelopment. Torquay Surf Coast Plaza development.

*Partner:* Hamilton Partners Consulting Engineers-Consulting Structural/Civil/Environmental Engineers Geelong/Melbourne. Project Design Director for Australia Post \$200M Dandenong Letters Centre project.

*Special Responsibilities:* None.





### Shelly Fanning

**Qualifications:** Lawyer and Town Planner LL.M/LLB(Hons)/BEnvPlan MPIA

**Experience:** Practicing lawyer (specialising in planning and environment), Mng Director of Coastal Planning, sessional lecturer Deakin

(School of Architecture and Built Environment)

**Special Responsibilities:** Member of The Dunes Café Lease Sub-Committee



### Peter Rankin

**Qualifications:** CPA, BBus, Member of Mindshop Consulting

**Experience:** Extensive experience in Accounting & Business Advisory with over 30 years in Public Practice as a CEO, Director, Owner and

Business Consultant. Community involvement includes being the Treasurer of the Shell Road Pavilion, Past President and or Treasurer

of Ocean Grove Surf Life Saving Club, Geelong Swimming Club, Collendina Cricket Club

**Special Responsibilities:** Member of the Audit Sub-Committee and The Dunes Café Lease Sub-Committee



### Elisa Zavadil

**Qualifications:** PhD, BEng/Bsci

**Experience:** Professional background in environmental research and consulting, specialising in fluvial and coastal geomorphology. Presently, senior project

manager at Alluvium and casual research fellow at The University of Melbourne. Expertise in project management and the technical delivery of projects in water resource management, river, estuary and coastline dynamics, engineering design and stakeholder engagement.

**Special Responsibilities:** Member of the Coastal Management Plan Sub-Committee

## ORGANISATIONAL CHART

### GENERAL MANAGER Gary McPike

#### SENIOR MANAGERS

#### MANAGER NATURAL RESOURCE PLANNING

Warren Chapman

- Biodiversity Planning
- Flora & Fauna Database
- Climate Change Impact
- Land Information System
- The Local Port at Barwon Heads

#### MANAGER COASTAL OPERATIONS

John Henderson

- Natural Resource Management
- Infrastructure Management and Capital Works
- Visitor Services
- Riverside Camping Ground

#### MANAGER COMMUNITY LIAISON & EDUCATION

Maddie Glynn

- Environmental Education
- Community programs
- Wildlife Protection
- Products & Project Development
- Visitor Services

#### MANAGER CORPORATE SERVICES

Abi Adams

- Financial Management
- Human Resources
- Risk Management
- Corporate Administration

#### PROJECT MANAGER

Kevin Johnson

- Capital Works Project Management & Design

#### MANAGERS

#### PARK MANAGERS

Jon Paskas  
Trina Kerans

- Barwon Heads Caravan Park

#### PARK MANAGERS

Dallas & Lisa Sheedy

- Riverview Family Caravan Park
- Riverside Camp Ground

## COASTAL MANAGEMENT PLAN

The table below details all the actions from the most recent Coastal Management Plan 2012-15 and reports on the status of those actions during the reporting period.

7.2.1 Overall Area of Responsibility	Priority	Status	Comment
<b>Operational/Management Actions</b>			
7.2.1.1 Continue & enhance Pest Plant and Animal Control programs	Ongoing	Ongoing	Further Increase in NRM program this year. Approx 4500hrs on pest plant programs including biological control. Up to 800hrs on pest animal programs with remote camera and wildlife monitoring a focus in the 13th Beach area.
7.2.1.2 Document environmental management principles for the dune system along the coast including habitat assessments	High	Ongoing	Continued to apply the principles of the Barwon Coast Vegetation Management Plan. Focus areas have included woody weeds in Ocean Grove Dunes landscape zone. Wildlife and pest animal monitoring continues with weed and habitat assessments ongoing. Transect assessments project initiated for baseline data for climate change impact on vegetation survey. Approximately 1,500 local indigenous plants were reinstated throughout the coastal reserves utilising Green Army, CVA teams and school groups.
7.2.1.3 Review and update Fire Prevention Plan	High	Ongoing	An ongoing annual activity as part of Emergency Management Plan review. Continue to attend annual fire awareness training
7.2.1.4 Review management of local laws controlling dogs on beaches etc, with City of Greater Geelong	High	Ongoing	Partnership opportunity with CoGG for dedicated environment reserves officer which would have a dog access control focus.
7.2.2 Ocean Grove Dunes Zone (7W to 13W)	Priority	Status	Comment
<b>Operational/Management Actions</b>			
7.2.2.1 Dune protection works, foredune intrusions	Ongoing	Ongoing	Terminal scour impacts after geotextile sand bags wall constructed. Approximately 4000m3 of sand to replenish dune. Brush matting program with school groups continued successfully with approximately 70 students and teachers assisting.
<b>Administration Actions</b>			
7.2.2.2 Continue dune education programs involving schools and Bellarine Catchment Network	Ongoing	Ongoing	Education programs were successfully continued throughout the year
7.2.2.3 Continue to develop community/service club involvement in dune protection activities	Ongoing	Ongoing	Increased CVA volunteer program to 2 days per week, successful completion of dedicated Green Army program, Completed industry day and Estuary watch training for Green Army participants. Ocean Grove Coastcare group very active in dune protection works. Pleasing interest from Friends group involved with Riverside Camp Ground approx 20 to planting sessions.
7.2 Urban Foreshore Zone (13W - 16W)	Priority	Status	Comment
<b>Capital Works Planning</b>			
7.2.1 Review feasibility of Shuttle Bus including 13th Beach	Medium	Underway	Funding support secured from CoGG and others for ongoing service. 'Bus Tracker' used to improve user convenience.
7.2.2 Prepare a concept plan identifying potential areas for expansion of, or creation of additional grassed recreation areas at OGMB west of promenade	Low	Completed	Review to be included in the next iteration of the Coastal Management Plan.
7.2.3 Surf Beach complex redevelopment - SLSC & Dunes	High	Underway	Barwon Coast has worked closely with the SLSC to progress the design and redevelopment of the Surf Beach Complex. Architects Wood Marsh were appointed; planning permit for redevelopment of the Ocean Grove Surf Beach Complex lodged with COGG and detailed design progressed.
<b>Administration Actions</b>			
7.2.3.1 Liaise with the operators of The Dunes and the OG Surf Life Saving Club to determine future requirements in terms of building development	High	Ongoing	Barwon Coast has worked closely with the SLSC to progress the design and redevelopment of the Surf Beach Complex. An open public tender conducted for the tenant of the new Dunes Café; timed to allow the tenant have input into detailed design of the premises.



# COASTAL MANAGEMENT PLAN

7.3 The Spit Zone 16W to 20W	Priority	Status	Comment
<b>Capital Works Actions</b>			
7.3.1 Undertake enhancement works to identified car parking areas; RAAFS (19W), BRIDGE (20W), OCEANSIDE (17W), CENTRE (18W), SANDY POINT (21W) including definition of area, vegetation and facility enhancement	Medium	Underway	Expected to be included in Precinct Master Plan following on the next iteration of the Coastal Management Plan.
7.3.2 Provide a toilet facility within the Bridge Car Park, ocean side, to serve beach visitors and fishermen	Medium	Completed	20W Bridge car park toilet was constructed, with environmentally sensitive treatment system for waste
7.3.3. Develop a trail along the east bank of the Barwon River (Trail Strategy) – including sections of boardwalk	Medium	Underway	Boardwalk completed, some ancillary works to address access issues addressed
7.3.4 Increase parking and picnic facilities within the Riverside area	Medium	Underway	To be assessed in Precinct Master Plan following on the next iteration of the Coastal Management Plan. Mainly relates to the proposals within the Ocean Grove Spit masterplan. (See 7.3.1).
<b>Operational/Management Actions</b>			
7.2.4.1 Establish and implement an on-going vegetation program aimed at long term replacement of exotic species	Ongoing	Ongoing	Ongoing
7.2.4.2 Establish an ongoing maintenance program for the river wall on east bank of river	Ongoing	Ongoing	Ongoing
<b>Administration Actions</b>			
7.2.4.3 Assess the physical and economic impact of continuing “bush camping” at its present level	Medium	Ongoing	Riverside extended opening to include Labour Day and Easter to provide additional camping opportunities in peak times with other parks at capacity has continued this year. No identified environmental impacts. (See 7.2.2.3). Likely to be to be considered in next iteration of Coastal Management Plan.
7.4 Barwon River Estuary/Port Zone 22W to 27W	Priority	Status	Comment
<b>Capital Works Actions</b>			
7.4.1 a) Upgrade facilities at the Ozone Road playground/picnic area.	Low	NR	Works deferred due to COGG storm water project which is expected to commence in Sept 2017
b) Connect Latrine to sewer		NR	Need to review if achievable.
7.4.3 Continue detailed development of Heritage Centre (Lobster Pot), Jetty Road, including landscape improvement, vegetation screens, building improvements	Medium	Ongoing	External works completed Internal renovations currently in planning phase. New kitchen cabinets and repaint kitchen / meeting area
7.4.4 Undertake construction of pedestrian facilities (angled steps near ATH) and landscaping around Fishermen's Jetty area, noting Trails Strategy & Mouth to mountain project	Medium	NR	Expected to be included in precinct master plan following on from the next iteration of the Coastal Management Plan.
<b>Operational/Management Actions</b>			
7.2.5.1 Undertake locally indigenous vegetation management to allow for new plantings and to provide views where appropriate	Ongoing	Ongoing	Maintained vegetation in the Barwon Heads river foreshore and along shared trail adjoining Riverview Family Caravan Park.
7.2.5.2 Improve the Aids to Navigation in the river mouth (Funded by DoT, Local Ports)	Ongoing	Completed	Local Port management works focused on aids to navigation maintenance.
7.2.5.3 Provide interpretive information as part of Boatshed facility (Lions)	Medium	Completed	
7.5 The Bluff Zone 27W to 30W	Priority	Status	Comment
<b>Capital Works Actions</b>			
7.5.2 28W Car Park and access trail to Rotary Boardwalk	Low	Underway	Full scope of work to be implemented.
<b>Operational/Management Actions</b>			
7.2.6.5 Undertake focused vegetation enhancement works, as set out in the Bluff Conservation Action Plan	Ongoing	Ongoing	Natural Resources staff undertook scheduled vegetation management works throughout the year.
7.2.6.6 Cliff stability monitoring for hazard	Ongoing	Underway	Ongoing
7.2.6.7 Manage for Hooded Plover protection	Ongoing	Underway	Increased commitment to Hooded Plover program, inputting observations into portal. Staff attended HP workshops. Hooded Plover protection is ongoing with City of Greater Geelong, BirdLife Australia and aligned Friends of Hooded Plover group.
<b>Administration Actions</b>			
7.2.6.8 Review findings arising from The Bluff Conservation Management Plan, and incorporate in Works Program	High	Completed	

# COASTAL MANAGEMENT PLAN

7.6 Thirteenth Beach Zone 30W to 42W	Priority	Status	Comment
<b>Capital Works Actions</b>			
7.6.1 Implement Trail 13th Beach rd. (Off Road)	High	Under review	
7.6.2 Car park upgrades 31W Cylinders – stop creep into dunes	Medium	Underway	This is being addressed as part of proposed stair replacement during 2017. Current proposal is to relocate beach access point to opposite end of carpark. Proposal is to clearly define carpark boundaries.
<b>Operational/Management Actions</b>			
7.2.7.1 Undertake pest animal control works associated with Hooded Plover habitat	Ongoing	Underway	Ongoing, continuous fox program during Hooded Plover activity periods. Partner in rabbit control actions.
7.2.7.2 Review and monitor horse riding and dog walking activity, and any impact upon habitat / ecological values	Ongoing	Underway	Continues to be a land management issue. Providing input and comment into dog regulations. CoGG local laws increased presence particularly around dog activity areas.
7.7.7 Accommodation (Structured, Caravanning and Camping)	Priority	Status	Comment
<b>Capital Works Actions</b>			
<b>Barwon Heads Caravan Park – Master Plan</b>			
7.7.1 Install Cabins – 1br & 2 br at park entrance	Medium	Underway	Precinct Master Plan review required.
7.7.2 Develop options for Group Stay Facility	Medium	Not started	To be explored during next Precinct Master Plan process.
<b>Riverview Family Caravan Park – Master Plan</b>			
7.7.3 Change main access to Park Roadworks – internal & external	Medium	Underway	Caravan Park Precinct Master Plan will review requirements.
7.7.4 Install Cabins 1br & 2 br	Medium	Complete	Further opportunity to be considered in Precinct Master Plan following next iteration of the CMP
<b>Riverview Family Caravan Park – Asset upgrades / replacement</b>			
7.7.5. Metering of all power heads – weekenders	Medium	Completed	Additional electrical lead safety works undertaken
<b>Riverside Camping Ground</b>			
7.7.6 Assess and re-furbish existing toilet blocks, inc new waste management systems.(Maintenance v New)	High	Underway	Consultancy to be established regarding waste system to inform Precinct Master Plan.
<b>Improvement works across all parks</b>			
7.7.7 Upgrade to fire services	Medium	Completed	Authority inspections occur twice a year.
<b>Operational/Management Actions</b>			
7.2.8.1 Continue to implement environmental management plans for caravan parks	Ongoing	Ongoing	Resource sustainability investigations continue for caravan park.
<b>Administration Actions</b>			
7.2.8.2 Be cognizant of recommendations of review on the role of caravan parks on coastal Crown land	High	Ongoing	A important consideration in Precinct Master Plan following next iteration of CMP
7.2.8.3 Maintain caravan Parks Accreditation (CIA) and Star Rating of Caravan Parks & Accommodation (AAAT)	Ongoing	Ongoing	Customer service and standards accreditation maintained
7.2.8.4 Expand the use of caravan parks with focus on education and recreation opportunities, improve facilities MPF	Ongoing	Ongoing	To be a focus in Precinct Master Plans following next iteration of CMP
6.8 Corporate	Priority	Status	Comment
<b>Studies</b>			
7.8.1 Develop Biodiversity Strategy	High	Underway	Field observations continue to expand awareness of biodiversity
7.8.2 Develop a Mature Tree Management Strategy	High	Underway	Annual Arborist plans prepared for caravan parks and high use reserves. Proposal requested from arborist for development of strategy
7.8.3 Coastal Processes Study – now part of Future Coasts convened project	High	Ongoing	Strategic Partner in ‘Our Coast’, the Geelong Queenscliff Coastal Adaptation Program.
7.8.4 OGMB Ramp Study – after Coastal Processes Study	Medium	Ongoing	Detail investigation and design phases underway.
<b>Works</b>			
7.8.5 Computer system upgrades	Ongoing	Ongoing	Strategic approached resolved, implementation to begin.
7.8.6 Vehicle / Plant changeovers	Ongoing	Ongoing	5 vehicles replaced in reporting period.





Left: Photo of wallaby taken by remote camera in Thirteenth Beach Zone

## NATURAL RESOURCE PROTECTION

### Natural resource protection – protecting local indigenous plants, animals and landscapes.

Barwon Coast has initiated a review of our Coastal Management Plan involving a period of community consultation. This re-endorsed the Community's highly held view of the value of the conservation of natural environments and the flora and fauna.

A strategic direction that guides the Committee is 'natural environment first', where protection and restoration of the coastal environment is the highest priority.

In support of this direction, and the recognised environmental values, our resource investments are significant and have been successful in protecting the natural habitat.

A measure of our achievement is illustrated through an ecological assessment of activity in site management for the Barwon Bluff Woodland sub zone where primarily pest plant management has achieved a near 20% improvement in the assessed habitat score. This approach to work in this sub zone is being carried across the overall reserve where over time similar improvement in habitat is anticipated.

We reported to DELWP, in response to a trail project they are undertaking on environmental economic accounting, that we had invested more than \$600K including an equivalent staff tally of 2,000 days in the previous 30 months.

Barwon Coast staff have led the programs in vegetation management for habitat improvement, supported by the contributions of Conservation Volunteers Australia who have been regularly engaged. Support was also gained through the Federal Government's Green Army team up to October 2016.

We continue to gain great support from community volunteers for the care and enhancement of the coast's natural environment. We thank Ocean Grove Coastcare, Friends of the Hooded Plover and Friends of Barwon Riverside Camp Ground.

Partnership activities with adjoining land owners and authorities have continued and professional services of contractors further support our achievements.

### Flora management

The annual works program, developed by our natural resource team, continues to achieve the goal of significant biomass reduction of pest plants. This program is guided by The Vegetation Management Plan setting priorities over a 10 year period.

Staff skills and alertness in the field have improved our understanding of the diversity and abundance of plant species in the sand dune system, notably there has been the recognition of orchid species which are indicators of a healthy soil.

### Fauna

We continued to protect the Hooded Plover, a beach nesting bird and a threatened species. This activity was in partnership with Birdlife Australia and local volunteers. Whilst we had a new breeding site within our area there was not a successful fledging of a chick.

We are alert to the needs of wildlife and aim to respond promptly when needed by building our resource capacity and extending education outreach activity and focus into the community.

Monitoring activity with use of remote cameras continues to build awareness of the fauna in the sand dunes, we continue to seek inputs from the community to report observations regarding all fauna.

### Pest plants

The significant focus of resources in this year has been on woody pest plants in the Ocean Grove Dunes.

Staff apply best practice in undertaking pest plant works, recognising the essential requirement of persistence, utilising a range of differing herbicides which are specific to target plants.

Staff awareness of new and emerging pest plants and acknowledgement of the need for persistence in control are keystones of effective control and eradication programs.

### Pest animals

Sand dune habitat protection is required across the entire year of active pest animal control programs. The ongoing focus for control is particularly rabbits and red fox in the Bluff and Thirteenth Beach zones. Staff aware of the area, monitor and respond promptly to a recognised threat of increased pest animal activity utilising a range of control techniques applied to best practice industry protocols.

# NATURAL RESOURCE DEVELOPMENT

Natural resource development- managing public use and development of the reserves.

## Infrastructure and facilities

During this reporting period Barwon Coast, in partnership with a range of stakeholders delivered a number of community based infrastructure and facility upgrades which include:

- Major upgrade to the Barwon Heads Football and Netball Club (BHFNC) netball facilities – including court refurbishment and extension, new courtside shelters, new clubrooms, storage area and undercover spectator viewing. Completed in partnership with BHFNC, Federal and State Governments. Project cost approximately \$210k\*
- Levelling and resurfacing of BHFNC oval. Completed in partnership with BHFNC and State Government. Project cost approximately \$200k\*
- Reconstruction of beach access at 31W Thirteenth Beach. Replaced a staircase that was swept away by storms in 2015. Works included: new improved design timber staircase, all abilities access to viewing deck, reconfigured carpark. Project cost approximately \$100K.

\*Assets resulting from these projects have been recorded in the asset register and financial statements under Barwon Heads Caravan Park due to their location.



Images: New shelters and netball courts at Barwon Heads Football and Netball Club

**Surf Beach Complex** – Barwon Coast has continued to work closely with the SLSC to progress the design and redevelopment of the Surf Beach Complex

**Ocean Grove Main Beach Ramp** – design works continue to be refined with stakeholder input and consideration of amenity and coastal dynamics.

**Aquatic Safety signs** are present at all beach access points. The placement and condition of these signs was reviewed during this year and damaged or illegible signage replaced.





### Planning for use

Barwon Heads Sea Wall stage 2. Funding is in place and design underway to replace the next section of the Barwon Heads Seawall and the design will complement the recent rebuild of the wall and promenade. Expected to be completed during 2018.

A precinct masterplan for the BHFNC located within the Barwon Heads Caravan Park was completed during this year, further works on developing a traffic management plan continue to be developed.

### Coastal dynamics

Ocean Grove Main Beach sand dunes continued to be severely impacted by winter storm events that threaten important public assets. Terminal scour issues and further loss of primary dune has necessitated the placement of 4000m<sup>3</sup> of sand was added east of the Ocean Grove Main Beach ramp. Access points across the Barwon Coast estate required minor or major repairs with particular focus on Thirteenth Beach and East of Main Beach ramp.

### Asset and safety protection

Barwon Coast continued its program of both in house and external asset and safety protection particularly in the areas;

- Compliance with planning, building and other regulatory requirements in construction activities
- Essential safety services in public buildings (Including Barwon Coast managed leases)
- Playgrounds (public and within caravan parks)
- Fire services in caravan parks
- Tree inspections
- Monthly access reports in coastal reserves

Below: New 31W staircase Thirteenth Beach Zone



# COMMUNITY

## Education

Barwon Coast provides environmental education on coastal and marine protection free to school groups and organisations through the use of the Barwon Estuary Heritage Centre, the education room, field based programs or in-school incursions. The programs cover a broad range of topics and learning outcomes from sustainable living, responsible pet ownership and coastal protection.

This financial year, the education program reached over 40 groups involving in excess of 1550 participants; which saw a slight increase from the previous year. The education room is made available for community group use, with Estuary Watch, Friends of the Lobster Pot and Festival of the Sea committee becoming regular users.

The annual summer holiday program available free to children camping in both parks, cost in excess of \$7000, and catered for 358 participants over a four week period. The average age of participants is between 5-10 years. The program this year almost doubled in participation numbers for reasons unknown. Roaming Reptiles and Professor Brains activities proved to be the most popular.

Barwon Coast continues to coordinate the Community Boating Day in partnership with key agencies to create awareness on safe boating and legal requirements when recreating along the Barwon estuary.

## Key initiatives

- Coastal Connections forum was developed in partnership with Bellarine Bayside.
- Environmental Photography day for local environmental groups and Barwon Coast staff.
- Bellarine Show attendance to engage with locals and visitors on our biodiversity values and responsible pet ownership.
- One Planet Living membership
- Multicultural Fishing Litter Project funding support from Fisheries Victoria to develop in partnership with Parks Victoria and Fisheries Victoria, educational materials for Thai, Tagalog and Mandarin communities.
- Have Your Say community pop up sessions to engage visitors and locals to contribute to the review of the Barwon Coast Coastal Management Plan.

## Media

In total 19 main media articles were published which targeted wildlife awareness, responsible pet ownership, dune protection, fisheries awareness, and Have Your Say on the Barwon Coast draft Coastal Management Plan.

In addition to print media, 7 blogs were uploaded to the Barwon Coast website.

## Community support

Students from Surf Side Primary School approached Barwon Coast on a litter prevention project. Barwon Coast provided guidance on project development and financial support to enable the project to come to fruition. The project is completed and can be seen at Ocean Grove Main Beach toilet block complex.

The Barwon Estuary Project support has included environmental education delivery to Barwon Heads Primary school students and input into the Estuary Diary.

Barwon Heads Festival of the Sea planning, infrastructure and support on the day as well as provision of storage facility site for festival equipment.

Planning and installation of kitchen upgrade in the Barwon Estuary Heritage Centre for use by the Friends of the Lobster Pot volunteers and other community groups.

Barwon Coast continues to provide representation on: G21 Environment Pillar, Local Port Management South West Forums, Bellarine Catchment Network, Hooded Plover Management, Plastic Bag Free initiative, Geelong-Queenscliff Coastal Adaptation Program.

## Volunteer achievements

Barwon Estuary Project volunteers coordinated and held 5 creative writing workshops, 4 bird photography workshops, 2 art classes and 3 estuary walks. The team has also developed a database of 250 interested participants, established a Facebook page and website and developed a schools program.

Friends of the Lobster Pot engaged with over 2300 visitors to the centre during summer and in excess of 1200 visitors during the Festival of the Sea. The Friends group contributed in excess of 500 volunteer hours towards creating awareness on local environments.

Ocean Grove Coastcare engaged with in excess of 300 participants who took part in 6 coastal plantings, 2 marine debris litter audits and 13 environmental education programs. The volunteers contributed to in excess of 600 volunteer hours.





## MEET THE NEIGHBOURS

Barwon Coast & Ocean Grove Coastcare  
FREE community day

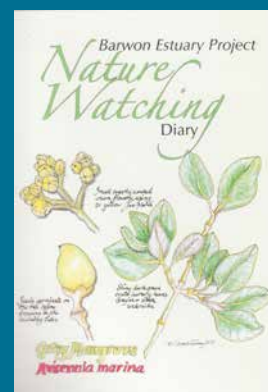


**Paws** for a moment and come on down, people with  
our without dogs welcome.

- \* Meet and greet & chat about all things doggy, wild, and coastal.
- \* Fun interactive games and activities for all ages.
- \* Test your skills and knowledge.
- \* Free giveaways—make a replica of your dogs paw for a keepsake.
- \* Free dog behaviour advice — Jimmy's Dog Training services on site.

**Come on down—I triple dog dare ya!**

Saturday 3rd December  
13W beach access way Ocean Grove  
8:30am till 12:30 pm



### Images:

Top Left: Surfside Primary School students litter prevention project  
Top Right: Giant environmental game activity at Meet The Neighbours Day  
Bottom Left: Boating Day environmental education with The Connies  
Bottom Middle: Environmental stalls at various locations throughout the year  
Bottom Far Right: Barwon Estuary Project Diary Cover

# ACCOMMODATION

Barwon Coast operates two all-year accommodation operations; Barwon Heads Caravan Park and Riverview Family Caravan Park which offer a broad range of options in type and length of stay.

These business units provide a reliable and effective income stream for the Committee to be able to fulfil its broader management obligations of care and protection of the coastal reserves. The caravan parks are developed to meet the broad community expectation for service availability and quality of facilities through strategic business planning and engagement of capable staff. In the reporting period approximately \$500k was spent on replacing and improving park infrastructure.

## Barwon Heads Caravan Park

New or improved assets in the Barwon Heads Caravan Park totalled approximately \$45k during the reporting period, including the following projects.

- Improvements to street lighting
- Toilet block upgrades
- Improved flooring in BBQ and kitchen areas

## Riverview Family Caravan Park

New or improved assets in the Riverview Family Caravan Park totalled approximately \$445k during the reporting period, including the following:

- Final stage of the reception redevelopment project; upgrades to in-house laundry, staff facilities and back-office
- Stage 2 of the power-leads project; over a third of caravans have had power cables trenched providing safer surrounds and better amenity.
- Additional playground fencing to separate common play facilities from guest caravans and cabins
- Upgrades to laundry facilities
- Improvements to sewer and water infrastructure

## Riverside Camp Ground

Riverside Camp Ground offers a unique opportunity of unpowered camp sites situated between the river and the sea where camping takes place for the summer and the long weekends of autumn 2017.

The camping community who enjoy the social and environment features of the summer camping experience come together as Friends of Barwon Riverside Camp Ground and offered volunteer time to Barwon Coast undertaking tree planting in the spring to protect and enhance the vegetation.

Below: Riverside Camp Ground – The Spit Zone



Below: Riverview Family Caravan Park new reception building



## COMMERCIAL LEASES & LICENCES

Under the *Crown Land (Reserves) Act 1978* Barwon Coast manages Leases and Licences.

### Leases

Barwon Coast has two significant commercial hospitality leases, The Dunes Café within the Surf Beach Complex at Ocean Grove Main Beach, and At The Heads Restaurant and Bar next to the public jetty at Barwon Heads.

### Other leases

Barwon Heads 13th Beach Surf Life Saving Club for their club house along 13th Beach, Barwon Heads Football and Netball Club for rooms in the multi-purpose facility situated within the Barwon Heads Caravan Park.

Barwon Heads Golf Club leases a small parcel of coastal land, and Barwon Heads Sailing Association leases a storeroom in the Ozone Latrine building.

### Licences

The Barwon Heads Football and Netball Club also holds a licence for the seasonal use of the multipurpose facility, oval, netball courts and car park areas.

Tour Operator Licences have also been provided to Surf Schools and Activity Providers, 8 and 11 licences respectively issued for periods of 3 to 5 years.

Below: The Dunes Café and Ocean Grove Surf Life Saving Club. To be demolished in 2018 and redeveloped.

## LOCAL PORT OF BARWON HEADS

Local Port operations – management of the Local Port of Barwon Heads for safe boating.

The Local Port of Barwon Heads is managed by Barwon Coast under an agreement with the Department of Economic Development, Jobs, Transport and Resources. This arrangement was reviewed during the year and a 5 year management period has been agreed that will provide an appropriation to support the Local Port activity.

Maintenance of aids to navigation remains a focus of the Local Port operation. The lit aids to navigation for the river entry met the operational requirement of the MSV Standard.

Right: Navigation markers in Local Port of Barwon Heads





## FINANCIAL STATEMENTS

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**Barwon Coast Committee of Management Inc.** ABN 16 921 392 965  
Financial Report for the Year Ended 30 June 2017

## COMMITTEE'S REPORT

Your committee members submit the financial report of Barwon Coast Committee of Management Inc. for the financial year ended 30 June 2017.

### Committee Members

The names of committee members throughout the year and at the date of this report are:

Phil Emery	Shelly Fanning
Mark Rodrigue	Peter Rankin
Sandy Gatehouse	Elisa Zavadil
Briony Darcy	
Ross Middleton	
Ron Patterson	

### Principal Activities

Barwon Coast Committee of Management Inc. ("Barwon Coast") was declared a corporation under section 14(2) of the *Victorian Crown Land (Reserves) Act 1978* from 1 July 1995. The registered office and principal place of operations is located at Barwon Heads, Victoria 3227. The principal activities of Barwon Coast during the financial year were predominately the maintenance of coastal crown land foreshore reserves, the provision of camping and accommodation within those reserves and management of the Port of Barwon Heads.

Barwon Coast is responsible for the management of thirteen kilometres of coastal crown land that extends from Black Rock to Collendina including the township beaches of Barwon Heads and Ocean Grove in Victoria.

### Significant Changes

None

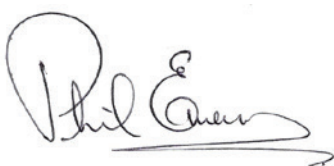
### Operating Result

	2017	2016
The net profit/(loss) of Barwon Coast for the year:	\$1,053,843	\$246,580

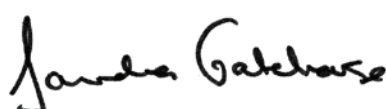
### Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2017 has been received and can be found on page 36 of the financial report.

**This committee's report is signed in accordance with a resolution of the Committee of Management.**



**P. Emery**  
Chairman of the Committee



**Sandra Gatehouse**  
Audit Sub-Committee Chair

Dated this 29th day of August 2017.

**Barwon Coast Committee of Management Inc.** ABN 16 921 392 965  
Financial Report for the Year Ended 30 June 2017

## COMPREHENSIVE INCOME STATEMENT

	Note	2017 \$	2016 \$
<b>REVENUE</b>			
Revenue from Operating Activities	2	6,114,253	5,870,204
Grants for Operating Activities		55,916	91,269
Grants for Capital Development		569,496	15,000
		<b>6,739,665</b>	<b>5,976,473</b>
<b>EXPENDITURE</b>			
Expenditure from Operating Activities	3	4,890,970	4,957,626
Depreciation	3	794,852	772,266
		<b>5,685,822</b>	<b>5,729,892</b>
<b>SURPLUS/(LOSS) FROM CONTINUING OPERATIONS</b>		<b>1,053,843</b>	<b>246,580</b>
<b>Other comprehensive income</b>		-	-
<b>Total comprehensive income for the year</b>		<b>1,053,843</b>	<b>246,580</b>
<b>Total comprehensive income attributable to retained surplus</b>		<b>1,053,843</b>	<b>246,580</b>

The accompanying notes form an integral part of these financial statements.



**Barwon Coast Committee of Management Inc.** ABN 16 921 392 965  
Financial Report for the Year Ended 30 June 2017

## STATEMENT OF FINANCIAL POSITION

	Note	2017 \$	2016 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	1,624,593	2,311,720
Other term deposits	5	2,700,000	1,100,000
Trade and other receivables	6	390,085	23,945
<b>TOTAL CURRENT ASSETS</b>		<b>4,714,678</b>	<b>3,435,665</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	7	14,967,406	14,534,243
<b>TOTAL NON-CURRENT ASSETS</b>		<b>14,967,406</b>	<b>14,534,243</b>
<b>TOTAL ASSETS</b>		<b>19,682,084</b>	<b>17,969,908</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	2,215,277	1,734,657
Deferred income	9	299,144	185,000
Employee entitlements	10	524,112	518,201
<b>TOTAL CURRENT LIABILITIES</b>		<b>3,038,533</b>	<b>2,437,858</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee entitlements	10	119,191	61,533
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>119,191</b>	<b>61,533</b>
<b>TOTAL LIABILITIES</b>		<b>3,157,724</b>	<b>2,499,391</b>
<b>NET ASSETS</b>		<b>16,524,360</b>	<b>15,470,517</b>
<b>EQUITY</b>			
Retained Surplus		16,524,360	15,470,517
<b>TOTAL EQUITY</b>		<b>16,524,360</b>	<b>15,470,517</b>

The accompanying notes form an integral part of these financial statements.

**Barwon Coast Committee of Management Inc.** ABN 16 921 392 965  
Financial Report for the Year Ended 30 June 2017

## STATEMENT OF CHANGES IN EQUITY

	Retained Surplus \$
Balance at 1 July 2015	15,223,937
Total comprehensive income for the year	246,580
<b>Balance at 30 June 2016</b>	<b>15,470,517</b>
Balance at 1 July 2016	15,470,517
Total comprehensive income for the year	1,053,843
<b>Balance at 30 June 2017</b>	<b>16,524,360</b>

## STATEMENT OF CASH FLOWS

	Note	2017 \$	2016 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from site fees, leases and other		6,880,593	6,285,423
Payments to suppliers and employees		(4,837,066)	(4,770,508)
Interest received		100,818	95,038
Net cash inflows from operating activities	11 (b)	2,144,345	1,609,953
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payment for property, plant and equipment		(1,235,276)	(1,677,722)
Proceeds on sale of property, plant and equipment		3,803	2,921
Net cash outflows used in investing activities		(1,231,472)	(1,674,801)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Receipts/Payments from Financing Activities		-	-
Net cash inflows (outflows) from financing activities		-	-
Net increase/(decrease) in cash held		<b>912,873</b>	<b>(64,848)</b>
<b>RECONCILIATION OF CASH</b>			
Cash and cash equivalents at the end of the financial year as shown in the Cash Flows Statement is reconciled to the related items in the balance sheet as follows:			
Net increase/(decrease) in cash held		912,873	(64,848)
Cash at beginning of the year		3,411,720	3,476,568
<b>Cash at the end of the year</b>	4,5,11 (a)	<b>4,324,593</b>	<b>3,411,720</b>

The accompanying notes form an integral part of these financial statements.

**Barwon Coast Committee of Management Inc.** ABN 16 921 392 965  
Financial Report for the Year Ended 30 June 2017

## NOTES TO THE FINANCIAL STATEMENTS

### Note 1: Summary of Significant Accounting Policies

Barwon Coast Committee of Management Inc. (Barwon Coast) applies Australian Accounting Standards – Reduced Disclosure Requirements as set out in AASB 1053: Application of Tiers of Australian Accounting Standards and AASB 2010-2: Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB). The entity is not-for-profit for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements were authorised for issue on 29th August 2017 by the entity's Committee of Management.

#### ACCOUNTING POLICIES

##### a. Revenue

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers. Site fees and on site accommodation revenues are recognised in the accounting period to which they relate with deposits and receipts held as deferred income (liability) until earned.

Non-reciprocal grant revenue is recognised in profit or loss when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Barwon Coast receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in profit or loss.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

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

##### b. Property, Plant and Equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(d) for details of impairment).

Profits and losses on disposal of fixed assets are brought to account in determining the result for the year.

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.



## NOTES TO THE FINANCIAL STATEMENTS CONTINUED

### b. Property, Plant and Equipment (continued)

#### Depreciation

The depreciable amount of all fixed assets, including buildings is depreciated on a straight line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use.

Work in Progress is shown at cost and is not depreciated until such time as work is completed and the asset is fit for use. When Work in Progress is complete the asset is transferred to Property, Plant and Equipment.

The depreciation rates used for each class of depreciable assets are:

<b>Class of fixed asset</b>	<b>Depreciation rate</b>
Buildings	2% – 10%
Infrastructure	1.5% – 20%
Facilities	5% – 33.3%
Office Equipment	5% – 33.3%
Motor Vehicles and Plant	12% – 20%
General Equipment	5% – 50%
Work in Progress	nil%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

### c. Financial Instruments

#### Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the company commits itself to either purchase or sell the asset (ie trade date accounting is adopted). Financial instruments are initially measured at fair value.

#### Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value or cost.

#### Financial assets at fair value through profit or loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

### d. Impairment of Assets

At the end of each reporting period, the entity assesses whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (eg in accordance with the revaluation model in AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

Where it is not possible to estimate the recoverable amount of an individual asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs. Impairment testing is performed annually for goodwill and intangible assets with indefinite lives.

### e. Employee Benefits

#### Short-Term Employee Benefits

Provision is made for the entity's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The entity's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

#### Other Long-Term Employee Benefits

The entity classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the company's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

**Barwon Coast Committee of Management Inc.** ABN 16 921 392 965  
Financial Report for the Year Ended 30 June 2017

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED

### e. Employee Benefits (continued)

The entity's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the entity does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

#### *Retirement Benefit Obligations*

##### *Defined contribution superannuation benefits*

All employees of the entity receive defined contribution superannuation entitlements, for which the entity pays the fixed superannuation guarantee contribution (currently 9.5% of the employee's average ordinary salary) to the employee's superannuation fund of choice. All contributions in respect of employees' defined contribution entitlements are recognised as an expense when they become payable. The entity's obligation with respect to employees' defined contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in the entity's statement of financial position.

### f. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

### g. Goods and Service 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 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 statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

### h. Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

### i. Provisions

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

### j. Comparative Figures

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

### k. Trade and Other Payables

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

### l. Critical Accounting Estimates and Judgements

The committee members evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the organisation.

#### *Key Estimates*

##### *Employee Benefits*

For the purpose of measurement, AASB 119: Employee Benefits (September 2011) defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related services. As the company expects that most employees will not use all of their annual leave entitlements in the same year in which they are earned or during the 12-month period that follows, the members believe that obligations for annual leave entitlements satisfy the definition of other long-term employee benefits and, therefore, are required to be measured at the present value of the expected future payments to be made to employees.

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED

### Note 2: Revenue

	2017 \$	2016 \$
<b>REVENUE FROM CARAVAN PARKS</b>		
Barwon Heads Caravan Park	2,914,901	2,792,028
Riverview Family Caravan Park	2,562,624	2,479,212
Riverside Camp Ground	359,353	333,273
	5,836,877	5,604,513
<b>OTHER INCOME</b>		
Foreshore leases, licences and permits	140,217	127,940
Interest received on financial assets	100,818	95,038
Grants & Appropriations – operating	55,916	91,269
Grants – capital	569,496	15,000
Loss on disposal of non current asset	3,803	2,921
Other income	32,537	39,792
	902,787	371,960
<b>TOTAL REVENUE</b>	<b>6,739,664</b>	<b>5,976,473</b>

### Note 3: Expenses

<b>OPERATING EXPENSES BY FUNCTION</b>		
Barwon Heads Caravan Park operating expenses	1,213,707	1,147,115
Riverview Family Caravan Park operating expenses	1,083,402	997,481
Riverside Camp Ground operating expenses	110,804	111,438
Maintenance – foreshore reserves	1,137,097	1,154,101
Administration – management/reception/provisions	966,741	988,208
Community education and natural resources protection	253,345	204,091
Motor vehicles and plant expenses	24,762	100,597
Local Port of Barwon Heads Expenses	33,771	58,798
Foreshore leases, licences and permits expenses	60,080	102,588
Depreciation expense	794,852	772,266
Property, plant and equipment write down	7,261	93,209
<b>TOTAL EXPENSES</b>	<b>5,685,822</b>	<b>5,729,892</b>



**Barwon Coast Committee of Management Inc.** ABN 16 921 392 965  
Financial Report for the Year Ended 30 June 2017

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED

### Note 4: Cash and Cash Equivalents

	2017 \$	2016 \$
Cash at bank	815,285	889,794
Short Term Cash Investments	807,558	1,420,176
Cash on hand	1,750	1,750
<b>Total</b>	<b>1,624,593</b>	<b>2,311,720</b>

### Note 5: Financial Assets

Term Deposits held Longer than 3 months	2,700,000	1,100,000
<b>Total</b>	<b>2,700,000</b>	<b>1,100,000</b>

### Note 6: Trade and Other Receivables

<b>CURRENT</b>		
Trade debtors	62,099	21,961
Accrued Revenues	224,499	-
Prepaid Expenses	37,109	
GST input	66,378	1,984
<b>Total</b>	<b>390,085</b>	<b>23,945</b>

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED

### Note 7: Property, Plant and Equipment

	2017 \$	2016 \$
<b>BUILDINGS</b>		
<b>Barwon Heads Caravan Park</b>		
At cost	4,224,717	4,141,229
Less accumulated depreciation	1,023,720	923,407
Total	3,200,997	3,217,822
<b>Riverview Family Caravan Park</b>		
At cost	2,046,745	1,675,949
Less accumulated depreciation	358,117	315,739
Total	1,688,628	1,360,209
<b>Accommodation On Site</b>		
At cost	1,380,699	1,380,699
Less accumulated depreciation	741,991	643,178
Total	638,707	737,521
<b>Ocean Grove Surf Beach Complex</b>		
At cost	588,505	588,505
Less accumulated depreciation	333,430	316,660
Total	255,075	271,845
<b>Coastal Reserve Buildings</b>		
At cost	2,009,197	2,009,197
Less accumulated depreciation	374,131	317,343
Total	1,635,067	1,691,855
<b>BUILDINGS Total</b>		
<b>At cost</b>	<b>10,249,863</b>	<b>9,795,578</b>
<b>Less accumulated depreciation</b>	<b>2,831,389</b>	<b>2,516,326</b>
<b>Total</b>	<b>7,418,474</b>	<b>7,279,252</b>

**Barwon Coast Committee of Management Inc.** ABN 16 921 392 965  
Financial Report for the Year Ended 30 June 2017

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED

### Note 7: Property, Plant and Equipment continued

	2017 \$	2016 \$
<b>INFRASTRUCTURE</b>		
<b>Barwon Heads Caravan Park</b>		
At cost	1,370,606	1,126,912
Less accumulated depreciation	318,634	286,041
<b>Total</b>	<b>1,051,972</b>	<b>840,871</b>
<b>Riverview Family Caravan Park</b>		
At cost	1,657,446	1,606,712
Less accumulated depreciation	422,741	374,543
<b>Total</b>	<b>1,234,705</b>	<b>1,232,169</b>
<b>Coastal Reserve Infrastructure</b>		
At cost	5,187,948	5,091,239
Less accumulated depreciation	1,435,892	1,245,108
<b>Total</b>	<b>3,752,056</b>	<b>3,846,131</b>
<b>INFRASTRUCTURE Total</b>		
<b>At cost</b>	<b>8,215,999</b>	<b>7,824,863</b>
<b>Less accumulated depreciation</b>	<b>2,177,266</b>	<b>1,905,691</b>
<b>Total</b>	<b>6,038,733</b>	<b>5,919,172</b>
<b>FACILITIES</b>		
<b>Barwon Heads Caravan Park</b>		
At cost	371,663	245,297
Less accumulated depreciation	182,669	164,307
<b>Total</b>	<b>188,995</b>	<b>80,990</b>
<b>Riverview Family Caravan Park</b>		
At cost	529,716	488,274
Less accumulated depreciation	283,299	257,854
<b>Total</b>	<b>246,417</b>	<b>230,419</b>
<b>Coastal Reserve Facilities</b>		
At cost	734,897	739,516
Less accumulated depreciation	284,764	241,938
<b>Total</b>	<b>450,134</b>	<b>497,578</b>
<b>FACILITIES TOTAL</b>		
<b>At cost</b>	<b>1,636,277</b>	<b>1,473,087</b>
<b>Less accumulated depreciation</b>	<b>750,732</b>	<b>664,100</b>
<b>Total</b>	<b>885,546</b>	<b>808,987</b>



## NOTES TO THE FINANCIAL STATEMENTS CONTINUED

### Note 7: Property, Plant and Equipment continued

	2017 \$	2016 \$
<b>OFFICE EQUIPMENT</b>		
At cost	225,617	213,523
Less accumulated depreciation	164,606	139,792
<b>Total</b>	<b>61,011</b>	<b>73,731</b>
<b>MOTOR VEHICLES &amp; PLANT</b>		
At cost	502,835	536,340
Less accumulated depreciation	153,698	196,012
<b>Total</b>	<b>349,137</b>	<b>340,329</b>
<b>GENERAL EQUIPMENT</b>		
At cost	107,517	94,697
Less accumulated depreciation	59,722	48,192
<b>Total</b>	<b>47,795</b>	<b>46,505</b>
<b>WORK IN PROGRESS</b>		
At cost	166,710	66,267
<b>Total</b>	<b>166,710</b>	<b>66,267</b>
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>		
At cost	21,104,819	20,004,356
Less accumulated depreciation	6,137,413	5,470,113
<b>Total</b>	<b>14,967,406</b>	<b>14,534,243</b>

**Barwon Coast Committee of Management Inc.** ABN 16 921 392 965  
Financial Report for the Year Ended 30 June 2017

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED

Note 7: Property, Plant and Equipment continued

	Total	
	\$	\$
General Equipment		
Motor Vehicles and Plant		
Office Equipment		
Coastal Reserve Facilities		
Coastal Reserve Infrastructure		
Coastal Reserve Buildings		
Ocean Grove Surf Beach Complex		
Accommodation On Site		
Riverview Family Caravan Park – Facilities		
Riverview Family Caravan Park – Infrastructure		
Riverview Family Caravan Park – Buildings		
Barwon Heads Caravan Park – Facilities		
Barwon Heads Caravan Park – Infrastructure		
Barwon Heads Caravan Park – Buildings		
Work In Progress (WIP)	\$	
2017		
Balance at beginning of the year	66,267	
Transfers from Work in Progress	-60,567	
Additions at cost	161,010	
Impairments	-	
Disposals	-	
Reversal of accum. Depreciation	-	
Depreciation expense	-	
Carrying amount at the end of the year	166,710	

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED

### Note 8: Trade and Other Payables

	2017 \$	2016 \$
Trade creditors	157,274	148,956
Accrued charges	76,577	90,684
Caravan parks booking fees in advance	1,891,825	1,495,783
GST Outwards	52,885	22
Wages Clearing	36,715	-
Other	-	(788)
<b>Total</b>	<b>2,215,277</b>	<b>1,734,657</b>

### Note 9: Deferred Income

Grants in Advance	293,186	185,000
Rental Payments in advance	5,958	-
	<b>299,144</b>	185,000

Deferred income consists of government grants received in advance for works to be undertaken by the entity over the next 12 months.

### Note 10: Provisions

<b>CURRENT</b>		
Employee entitlements – Annual Leave	184,995	204,123
– Long Service Leave	339,117	314,078
	<b>524,112</b>	<b>518,201</b>
<b>NON-CURRENT</b>		
Employee entitlements – Long service Leave	119,191	61,533
	<b>119,191</b>	<b>61,533</b>
	<b>643,303</b>	<b>579,734</b>

<b>MOVEMENT IN EMPLOYEE BENEFITS</b>	<b>\$</b>	
Analysis of total provisions:		
Opening balance at 1 July 2016	579,734	506,342
Additional provisions raised during the year	259,177	217,344
Amounts used	-195,608	-143,951
<b>Balance at 30 June 2017</b>	<b>643,303</b>	<b>579,734</b>



**Barwon Coast Committee of Management Inc.** ABN 16 921 392 965  
Financial Report for the Year Ended 30 June 2017

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED

### Note 10: Provisions (continued)

#### PROVISION FOR EMPLOYEE BENEFITS

Provision for employee benefits represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the company does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the company does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 1(e).

### Note 11: Cash Flow Information

#### (a) Reconciliation of cash

For the purposes of the statement of cash flows, the entity considers cash to include cash on hand, in banks and bank overdrafts. Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

	2017 \$	2016 \$
Cash at Bank	815,285	889,794
Short term cash investments and other term deposits	807,558	1,420,176
Cash on hand	2,701,750	1,101,750
	<b>4,324,593</b>	<b>3,411,720</b>

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED

### Note 11: Cash Flow Information (continued)

#### (b) Reconciliation of net cash used in operating activities to operating result

	2017 \$	2016 \$
Operating (profit)/loss	1,053,843	246,580
Property, plant and equipment write down	7,261	93,209
Loss (gain) on disposal of property, plant and equipment	(3,803)	(2,921)
Depreciation	794,852	772,266
(Increase)/decrease in receivables	(366,140)	14,504
Increase/(decrease) in payables	84,577	20,517
Increase/(decrease) in deferred income	510,187	392,405
Increase/(decrease) in provisions	63,569	73,392
<b>Net cash provided by operating activities</b>	<b>2,144,345</b>	<b>1,609,953</b>

### Note 12: Related Parties

The Committee of Management members are the only related parties.

During the year there were no financial transactions with related parties except for a small remuneration paid for the performance of their duties for each full Committee meeting attended.

### Note 13: Key Management Personnel Compensation

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity is considered key management personnel.

The totals of remuneration paid to key management personnel of the company during the year are as follows:

	2017 \$	2016 \$
Key management personnel compensation	352,448	342,662

### Note 14: Capital Commitments

There were no capital commitments at the financial year end. (2016:nil)

### Note 15: Contingent Liabilities

There were no contingent liabilities at the financial year end. (2016:nil)

### Note 16: Events After the Reporting Period

Committee members are not aware of any significant events since the end of the reporting period.

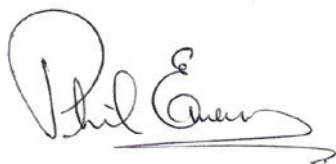
**Barwon Coast Committee of Management Inc.** ABN 16 921 392 965  
Financial Report for the Year Ended 30 June 2017

## COMMITTEE MEMBERS' DECLARATION

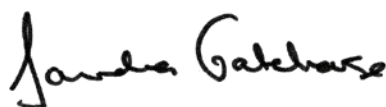
In accordance with a resolution of Barwon Coast Committee of Management Inc. the Committee members of the entity declare that:

- 1 The financial statements and notes, as set out on pages 18 to 34:
  - a comply with Australian Accounting Standards – Reduced Disclosure Requirements; and
  - b give a true and fair view of the financial position of the entity as at 30 June 2017 and of its performance for the year ended on that date.
- 2 At the date of this statement, there are reasonable grounds to believe that Barwon Coast will be able to pay its debts as and when they fall due.

For and on behalf of the Committee:



**Phil Emery**  
Chairman of the Committee



**Sandra Gatehouse**  
Audit Sub-Committee Chair

Dated this 29th day of August 2017.



**Barwon Coast Committee of Management Inc.** ABN 16 921 392 965

Financial Report for the Year Ended 30 June 2017

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF BARWON COAST COMMITTEE OF MANAGEMENT INC**

**Report on the Financial Report****Opinion**

We have audited the financial report of Barwon Coast Committee of Management Inc. (the association), which comprises the statement of financial position as at 30 June 2017, and the comprehensive income statement, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the committee members' declaration.

In our opinion, the accompanying financial report of the association is prepared, in all material respects, in accordance with the *Crown Lands (Reserves) Act 1978*, including:

- (i) Giving a true and fair view of the association's financial position as at 30 June 2017 and of its performance for the year then ended; and
- (ii) That the financial records kept by the association are such as to enable financial statements to be prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements.

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other Information**

The committee is responsible for the other information. The other information comprises the information included in the association's annual report for the year ended 30 June 2017, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Responsibilities of the Committee for the Financial Report**

The committee is responsible for the preparation of the financial report in accordance with the *Crown Lands (Reserves) Act 1978*, and for such internal control as the committee determines is

**Barwon Coast Committee of Management Inc.** ABN 16 921 392 965

Financial Report for the Year Ended 30 June 2017

necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

The committee is responsible for overseeing the association's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.



Stephen Kirtley  
Director

Dated this 29<sup>th</sup> day of August, 2017

Davidsons Assurance Services Pty Ltd  
101 West Fyans Street  
Geelong, Victoria 3220



## Contact Barwon Coast Committee of Management Inc.

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