

**Orienteering Australia  
Annual General Meeting 2019  
20 April 2019 4.00 to 5.15 pm  
Scotch College Perth WA**

**MINUTES**

**Attendees**

<b>Name</b>	<b>Representing</b>
Blair Trewin	OA President (Chair)
Bruce Bowen	OA Director (Finance)
Jenny Casanova	OA Director (Technical)
Stephen Craig	OA Director (High Performance)
Craig Feuerherdt	Director (Media and Communications)
Bill Jones	OA Director
Kathy Liley	MTBO
Simon Uppill	Athlete rep and OSA
Bridget Anderson	OSA
Edward Plummer	OWA
Russell Wade	OWA
Phil Walker	OACT
Ann Scown	OACT
Ian Rathbone	OTAS
Sally Wayte	OTAS
Robert Spry	ONSW
David Poland	Observer (OACT)
Carl Dalheim	OVIC
Christopher Naunton	Observer (OVIC)
Prue Dobbin	OA Minute Secretary

**Apologies:**

Mike Dowling	OA Director
Paul Prudhoe	OA Executive Officer





Three Director at Large positions were up for election. These were vacated by:

- ) Prue Dobbin (willing to stand again)
- ) Bill Jones (willing to stand again)
- ) Craig Feuerherdt (retiring) – Craig was the Director Media and Communications.

The President managed the election

Position:	Nomination:	Nominator:	Seconder	Outcome
Director at Large	Bill Jones	Robert Spry	Carl Dalheim	Re-elected unopposed
Director at Large	Prue Dobbin	Sally Wayte	Ian Rathbone	Re- elected unopposed
Director at Large (Media and Communications)	Nil			Position remains vacant – the Board will attempt to fill this on a casual basis pending the next elections.

The Board had prepared a paper for the AGM proposing limiting the length of time a person could hold a position on the OA Board to 10 years. This generated discussion regarding alternative options and special situations.

**Action: The Board to develop a paper for the 2019 Annual Conference outlining alternative options for limiting the tenure of a person appointed to the OA Board.**

## 5. Update on business arising from the 2018 Annual Conference

### 5.1 Strategic Planning

The OA Board distributed a copy of the draft OA Strategic Plan to state associations prior to the AGM, along with the proposal for the 2019 AGM to approve the plan.

**Motion: The 2019 AGM approve and adopt the OA Strategic Plan.  
Carl Dalheim/Phil Walker Carried.**

The President reiterated that the plan contained a common set of objectives for the whole Australian orienteering community to work towards.

He thanked state associations and board members for their input to the development of the plan.

### 5.2 Finance

Prior to the AGM, the OA Board had distributed a paper to state associations regarding two proposed changes to the OA finance arrangements.

#### State Registration Fee (SRF)

The President noted:

- ) currently state associations had different definitions for a range of things that affected the equity of the fees paid between states
- ) there needed to be a consistent approach to fee structure that reduced the workload of the state associations
- ) the OA Constitution required OA to give state associations six months' notice of the intent to change fees

- ) current state association fees were set at the 2018 Annual Conference
- ) the changes proposed would not change the total amount of funds paid to OA.

**Motion: A working group comprised of representatives of state associations to be established to review alternative options for the State Registration Fee. The review findings to be presented for consideration at the 2019 OA Annual Conference and any agreed recommendations to be adopted from 2021, providing any necessary constitutional changes at national or state level can be approved in time.**

**Bruce Bowen / Carl Dalheim**

**Carried**

The President advised the OA Treasurer would seek state association representatives for the SRF Working Group.

#### Australian Orienteer

The OA Treasurer explained the proposed changes to the funding arrangements for the Australian Orienteer were intended to reduce the anomalies in the amounts paid by state associations that resulted from the current formula.

The proposed changes were an interim arrangement pending the outcomes of the deliberations of the SRF Working Group (refer previous item).

**Motion: The fixed costs of the Australian Orienteer magazine to be split for the time being between state associations on the basis of participation numbers (rather than memberships).**

**Bruce Bowen / Ian Rathbone**

**Carried**

## **6. Other business**

### **6.1 Coach and controller accreditation**

The OA Director (Technical) explained that Sport Australia no longer controlled standards for coach and controller accreditation or their training curricula. OA was now solely responsible for this and the OA Board was currently considering a way forward.

The following technical positions were currently vacant:

- ) Manager of Coach Development (refer Item 6.3)
- ) Technical Committee Chair (casual vacancy, pending the election of all committee chairs in 2020).

Committee Chairs are appointed for two years and these positions will be up for election at the 2020 AGM.

### **6.2 Silva Award**

The President reported there had only been one nomination for the Silva Award for Services to Orienteering, so this person would be receiving the award.

Had more than one nomination been received, state associations would vote in a secret ballot at the AGM.

### **6.3 OA changes**

The Present wished to formally thank two people who had stepped down from OA positions they had held for a long time.

Craig Feuerherdt was stepping down from the position of Director (Media and Communications) this meeting. He had been on the OA Board for 6 years and was

instrumental in introducing Eventor. Craig would still be involved with Eventor (pending funding) and the OA website redevelopment.

Barbara Hill had resigned as Manager of Coach Development after many years' work. The President noted the tremendous effort Barbara had put into the role, with coaching rejuvenated under her watch.

***The President and the 2019 AGM passed a formal vote of thanks to both Craig Feuerherdt and Barbara Hill for their work for Orienteering Australia.***

**7. Meeting closed 5:15 pm**

**Orienteering Australia Inc**  
**ABN 77 406 995 497**  
**Income and Expenditure Statement**  
**For the year ended 31 December 2018**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>Income</b>		
Interest received	4,595.65	3,178.77
Receipts from States	185,686.59	171,213.22
Reimbursement from States	24,447.94	27,760.99
Uniform and Badge Sales	6,223.18	10,552.94
Australian Orienteer	35,704.53	32,311.99
Grants Received	75,000.00	177,123.60
High Performance Items	41,852.72	35,191.32
IOF Meeting Sponsorship	2,709.16	4,048.00
Sundry Income	10.69	
Total income	376,230.46	461,380.83
<b>Expenses</b>		
Purchases for Resale	1,170.37	3,349.00
Audit Fees	2,200.00	2,200.00
Australian Orienteer		35,137.85
Office	6,058.92	9,231.88
Bank Fees And Charges	786.47	648.14
Eventor Software	33,593.95	33,400.13
Development	64,415.82	160,695.48
Promotion	29,888.58	5,457.97
High Performance	96,477.37	91,552.85
Insurance	13,346.63	12,748.50
IOF Levies	9,908.84	8,288.98
OA Conference & IOF Council Meetings	17,428.08	20,939.56
OA transfers to AO		130.84
Sporting Schools	10,581.79	43,709.87
Employee costs	79,424.37	75,898.17
Total expenses	365,281.19	503,389.22
<b>Profit from ordinary activities before income tax</b>	<b>10,949.27</b>	<b>(42,008.39)</b>
Income tax revenue relating to ordinary activities		
<b>Net profit attributable to the association</b>	<b>10,949.27</b>	<b>(42,008.39)</b>
<b>Total changes in equity of the association</b>	<b>10,949.27</b>	<b>(42,008.39)</b>

The accompanying notes form part of these financial statements.

**Orienteering Australia Inc**  
**ABN 77 406 995 497**  
**Income and Expenditure Statement**  
**For the year ended 31 December 2018**

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	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Opening retained profits	205,323.79	247,332.18
Net profit attributable to the association	10,949.27	(42,008.39)
<b>Closing retained profits</b>	<b><u>216,273.06</u></b>	<b><u>205,323.79</u></b>

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**The accompanying notes form part of these financial statements.**

**Orienteering Australia Inc**  
**ABN 77 406 995 497**  
**Detailed Balance Sheet as at 31 December 2018**

	Note	2018 \$	2017 \$
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<b>Current Assets</b>			
<b>Cash Assets</b>			
Cash At Bank		58,706.64	63,053.88
Cheque account - AO		2,964.64	13,635.37
Savings Account - at call [ING]		152,868.21	170,458.02
Term Deposit		82,073.69	79,898.23
		296,613.18	327,045.50
<b>Inventories</b>			
Finished goods - at real value		22,584.96	17,327.58
		22,584.96	17,327.58
<b>Other</b>			
Prepayments		12,748.51	12,748.51
		12,748.51	12,748.51
<b>Total Current Assets</b>		<b>331,946.65</b>	<b>357,121.59</b>
<b>Total Assets</b>		<b>331,946.65</b>	<b>357,121.59</b>

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The accompanying notes form part of these financial statements.

**Orienteering Australia Inc**  
**ABN 77 406 995 497**  
**Detailed Balance Sheet as at 31 December 2018**

	Note	2018	2017
		\$	\$
<b>Current Liabilities</b>			
<b>Current Tax Liabilities</b>			
GST payable control account		6,118.65	23,691.63
Input tax credit control account		(3,320.51)	(3,320.51)
Amounts withheld from salary and wages		3,145.50	2,473.90
		5,943.64	22,845.02
<b>Provisions</b>			
Employee entitlements		536.96	
		536.96	
<b>Other</b>			
Unexpended Grants		109,192.99	128,952.78
		109,192.99	128,952.78
<b>Total Current Liabilities</b>		<b>115,673.59</b>	<b>151,797.80</b>
<b>Total Liabilities</b>		<b>115,673.59</b>	<b>151,797.80</b>
<b>Net Assets</b>		<b>216,273.06</b>	<b>205,323.79</b>
<b>Members' Funds</b>			
Accumulated surplus (deficit)		216,273.06	205,323.79
<b>Total Members' Funds</b>		<b>216,273.06</b>	<b>205,323.79</b>

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The accompanying notes form part of these financial statements.

**Orienteering Australia Inc**  
**ABN 77 406 995 497**  
**Statement of Cash Flows**  
**For the year ended 31 December 2018**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
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<b>Cash Flow From Operating Activities</b>		
Receipts from customers	371,634.81	458,202.06
Payments to Suppliers and employees	(406,662.78)	(547,176.42)
Interest received	4,595.65	3,178.77
Net cash provided by (used in) operating activities (note 2)	<u>(30,432.32)</u>	<u>(85,795.59)</u>
Net increase (decrease) in cash held	(30,432.32)	(85,795.59)
Cash at the beginning of the year	<u>327,045.50</u>	<u>412,841.09</u>
Cash at the end of the year (note 1)	<u><u>296,613.18</u></u>	<u><u>327,045.50</u></u>

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The accompanying notes form part of these financial statements.

**Orienteering Australia Inc**  
**ABN 77 406 995 497**  
**Statement of Cash Flows**  
**For the year ended 31 December 2018**

2018

2017

**Note 1. Reconciliation Of Cash**

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts.

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Cash At Bank	58,706.64	63,053.88
Cheque account - AO	2,964.64	13,635.37
Savings Account - at call [ING]	152,868.21	170,458.02
Term Deposit	82,073.69	79,898.23
	296,613.18	327,045.50

**Note 2. Reconciliation Of Net Cash Provided By/Used In Operating Activities To Net Profit**

Operating profit (loss) after tax	10,949.27	(42,008.39)
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
(Increase) decrease in finished goods	(5,257.38)	(8,312.58)
Increase (decrease) in other creditors	(19,759.79)	(39,007.22)
Increase (decrease) in employee entitlements	536.96	
Increase (decrease) in sundry provisions	(16,901.38)	3,532.60
<b>Net cash provided by (used in) operating activities</b>	<b>(30,432.32)</b>	<b>(85,795.59)</b>

The accompanying notes form part of these financial statements.

**Orienteering Australia Inc**  
**ABN 77 406 995 497**  
**Independent Auditor's Report to the Members**

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## **Report on the Audit of the Financial Report**

### **Opinion**

We have audited the financial report of Orienteering Australia Inc (the association), which comprises the Statement by Members of the Committee, Income and Expenditure Statement, Balance Sheet as at 31 December 2018, a summary of significant accounting policies 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.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the association as at 31 December 2018 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 Associations Incorporation Act 1991.

### **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 ethical 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.

### **Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of Associations Incorporation Act 1991. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporation Act 1991 and for 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.

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.

**Orienteering Australia Inc**  
**ABN 77 406 995 497**  
**Independent Auditor's Report to the Members**

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## **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 the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Signed on : 17 April 2019



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Christine Reid, FIPA  
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