

Outdoors
QUEENSLAND
Live life outdoors

ANNUAL REPORT 2023

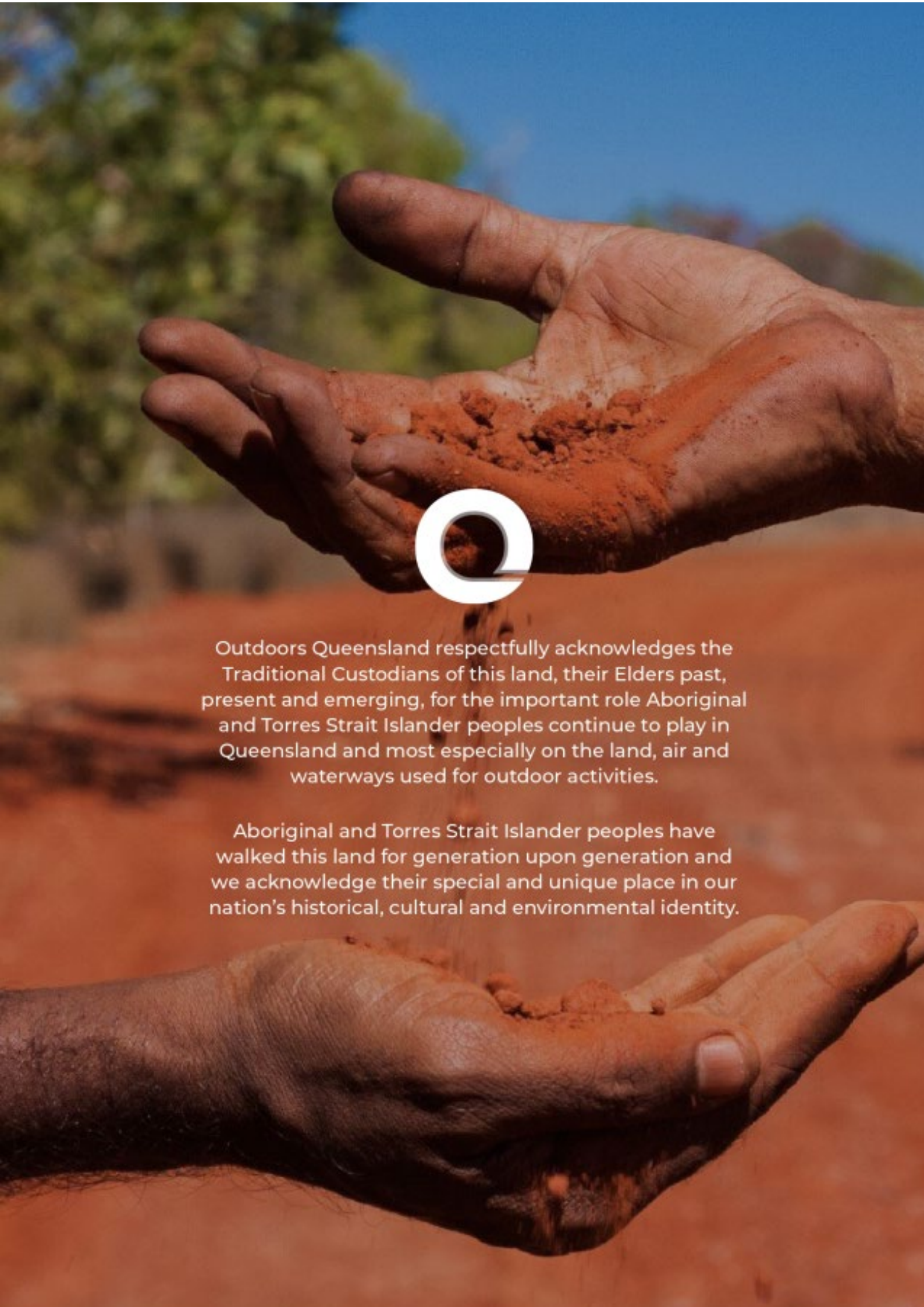


CONTENTS

This Annual Report is for the period 1st January 2023 to 31st December 2023 and is prepared by and for Outdoors Queensland Ltd. For any questions or comments regarding this report or its contents, please contact the Outdoors Queensland Office Manager on admin@outdoorsqueensland.com.au or 0417 494 706.

1. About Us – Our organisation, our mission, our values, and our organisational principles.
2. Key Reports – A summation of activities in 2023 by our President, our Executive Officer/Company Secretary, and our Treasurer.
3. Overview of Activities – A listing of key meetings / activities / projects undertaken by Outdoors Queensland in 2023; and
4. Governance – An overview of our organisational structure, Board, staff and membership in 2023.





Outdoors Queensland respectfully acknowledges the Traditional Custodians of this land, their Elders past, present and emerging, for the important role Aboriginal and Torres Strait Islander peoples continue to play in Queensland and most especially on the land, air and waterways used for outdoor activities.

Aboriginal and Torres Strait Islander peoples have walked this land for generation upon generation and we acknowledge their special and unique place in our nation's historical, cultural and environmental identity.



ABOUT OUTDOORS QUEENSLAND

Outdoors Queensland is the peak body representing the interests of Queensland's outdoor sector. Outdoors Queensland is a member-based, not-for-profit company charged with representing a broad range of stakeholders in the outdoor sector. We promote outdoor activities and work to enhance the capacity and capability of outdoor operators.

Outdoor activities are undertaken for various purposes, including non-competitive outdoor recreation, outdoor sports, outdoor/environmental education, health and lifestyle improvement, adventure/outdoor therapy, recreation tourism, eco-tourism and nature-based

tourism. Our membership is made up of individuals and organisations who engage in outdoor activities and others who provide relevant support services.

Outdoors Queensland recognises that being outdoors is good for people. The outdoors is great for well-being, and can speed up healing. Nature can calm us, and can help with creativity and productivity. affirms the value of outdoor activities and encourages all people to recreate outdoors. Outdoor experiences connect people to themselves, to others, and to the environment.



**Queensland
Government**

FUNDING ACKNOWLEDGEMENT

The operations of Outdoors Queensland were made possible during 2023 through the support provided by the Queensland Government, Department of Tourism, Innovation and Sport.



OUTDOORS QUEENSLAND

VISION, MISSION & VALUES



OUR VISION

The world we want to create:
A world where the outdoors is a vital part
of a healthy life.



OUR MISSION

The outcome we are striving for:
That all people have the opportunity to make
connections with Queensland's outdoors.

We believe that the connections we make in the
world around us and to those in it, influences and
contributes to the quality of our lives. Everyone
should have the chance to connect with all that
is around us regardless of time, place, age, race,
culture, experience, and limitations.



OUR VALUES

Explore – the unknown

Courage – take on daunting challenges

Connect – communities in the outdoors

Trust – credibility and integrity

Unite – empowering outdoor organisations

OUR ORGANISATIONAL PRINCIPLES



Equity

Outdoors Queensland encourages all persons to access our services regardless of age, gender, sexuality, race, ethnic origin, political belief, religious belief, disability or disadvantage.



Empowerment

Outdoors Queensland values environments that are conducive to self-determination and responsibility, while working to improve stakeholders abilities to make informed choices.



Independence

Outdoors Queensland strives to be an independent, autonomous, not-for-profit organisation working for the Outdoor Industry in Queensland.



Consultation

Outdoors Queensland will consult fully with its stakeholders in its planning, directions, and service provision.



Cooperation

Outdoors Queensland will work closely and cooperatively with existing and future agencies within the community.



Flexibility

Outdoors Queensland will maintain flexibility in its operations and functions, ensuring appropriate responses to the changing needs of the industry.



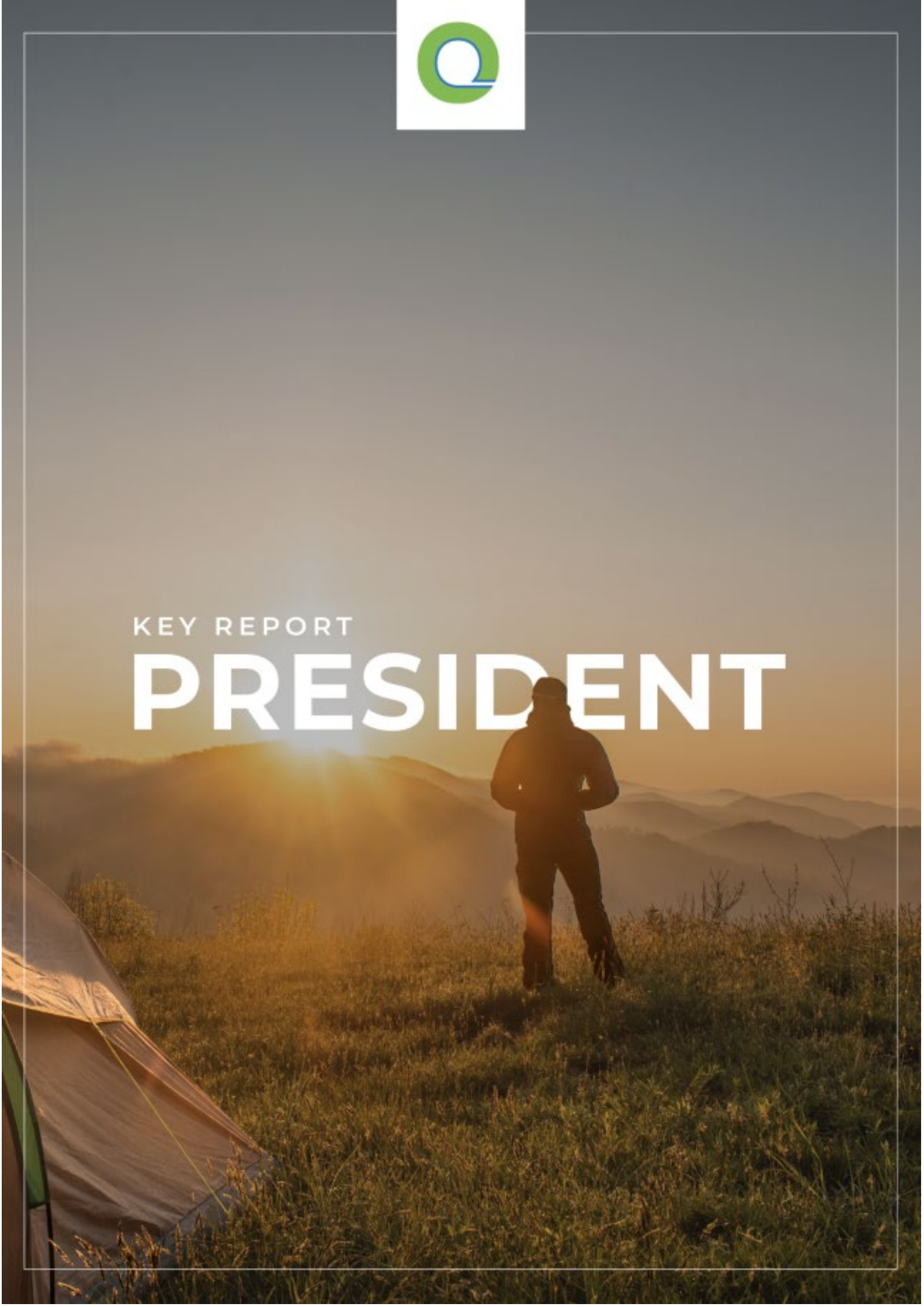
Excellence

Outdoors Queensland will strive for excellence in all of its areas of service, to its members, government, and the broader community.



KEY REPORT

PRESIDENT



KEY REPORT PRESIDENT

I would like to formally acknowledge and thank the board for their time, focus and insights to create valuable strategic outcomes for Outdoors Queensland during 2023 – Peter Gould, Ray Buchanan, Murray Stewart, Michelle Thomas, Fiona Coppin and Bec Fox.

It has been a privilege to volunteer alongside people with so much knowledge, individual skills, and passion. I am proud of the achievements of Outdoors Queensland, and I thank my fellow directors for their contributions to those achievements.

Outdoors Queensland plays an important role as the peak body representing the outdoors sector.

Outdoors Queensland provides a united voice to ensure everyone has opportunities and access to outdoor activities, while protecting our Indigenous cultures and environment. We encourage more people to *Live Life Outdoors* and create meaningful connections with others and with nature.

We represent our members and member groups, promote members and outdoor activities, collaborate with the government and private sector, and assist in developing the capacity of outdoor providers.

During 2023, Outdoors Queensland has been focused on getting back to our core business and have undertaken our first “Queensland Outdoor Census”. The Census has provided us with a lot of valuable information about who our stakeholders are; what our paid and unpaid workforce needs are and how many people our sector interacts with (about 1 million people a month!).

Having access to these figures allows us to talk about the scale of what Queensland’s outdoor operators offer to our communities and how we can assist them into the future. We have also shared the methodology for the census with other state peak bodies so that our broader network can share and compare how we are travelling as a broader sector.

This year has felt like the first “normal” year post COVID. It’s been great to see the sector as a whole starting to move forward after “treading water” for the past 3 years.

We are looking forward to continuing to be the voice for the outdoor Industry to the Queensland Government, members, business operators, outdoor educators, and activity-focused peak bodies into the New Year.

Outdoors Queensland has been, and will continue to be, a pillar for the outdoor sector delivering quality outcomes. We would like to thank Dom, Mark, Dawn, Yvette, and Imogene for the tireless efforts they put into ensuring positive outcomes for all our stakeholders.

The board acknowledges and is grateful for the support provided by Sport and Recreation and Minister Hinchcliffe during 2023, and we look forward to working with Minister Healy.

Andrew Boyle
President, 2023





KEY REPORT

EXECUTIVE OFFICER

AND COMPANY SECRETARY



KEY REPORT

EXECUTIVE OFFICER and COMPANY SECRETARY

As the peak body for Queensland's outdoor sector, Outdoors Queensland is proud to represent all outdoor organisations and the people who work, play, heal and live outdoors.

In the past, when questions arose about the scale of Queensland's outdoor industry/sectors, we would answer truthfully, but slightly vaguely, with statements saying that there are hundreds of organisations delivering outdoor experiences across Queensland, ranging in size from sole traders through to large volunteer community organisations.

We might have said confidently that these organisations engage a mix of volunteer and paid workers, but we would have only been speculating if we said what the ratio of volunteers to paid workers might have been.

During 2023, we conducted the first Queensland Outdoor Census. Findings from this project include the following:

- Almost 1,000 organisations delivering outdoor services in Queensland were identified.
- Service delivery is dispersed statewide and covers a wide variety of activities.
- Queensland outdoor organisations work with an average of 1,000 participants/clients each month.
- More than half (56%) of Queensland's outdoor organisations are based in regional, rural and remote locations.
- Volunteers represent 59% of identified outdoor workers.
- Of the paid workforce, 29% are employed on a full-time basis.
- Collectively, Queensland's outdoor organisations deliver services to about one million people every month!

Having access to these figures allows us to talk about the scale of what Queensland's outdoor operators offer to our communities.

Outdoors Queensland intends to replicate the Queensland Outdoor Census process every four years to update the figures and assess trends over time. It will be interesting to see what figures emerge in 2027, 2031 and so on.

We have shared the Queensland Outdoor Census methodology with peak outdoor organisations from other states. In time, we may have figures for all Australian outdoor operators, allowing us to assess how Queensland's outdoor operators compare.

Our census survey provided much-needed facts and figures but did not delve into the opportunities and issues for outdoor operators. So, in late 2023, we conducted a series of in-depth interviews with a selection of our members to obtain qualitative information that will be used to better inform our offerings.

In hindsight, 2023 seems to be the year that things were returning to "normal". The previous three years were overwhelmingly dominated by COVID-19 pandemic, which



affected so many aspects of our lives, including delivery of, and participation in, outdoor activities.

The Annual General Meeting of Outdoors Queensland was held on Wednesday 15th March 2023. During that meeting, the members appointed Gillian Duncan with Honourary Life Membership, in recognition of over 20 years of work advocating for and supporting outdoor activities, particularly mountain biking. Gillian passed away on 16th May, just two months after becoming a life member of our organisation.

The Outdoors Queensland board continued to provide oversight and strategic direction to our organisation. We thank all directors for their work during 2023.

2023 proved to be a challenging year for reconciliation with the Referendum on the Voice to Parliament. As a member of the RAP network, Outdoors Queensland supports actions towards reconciliation, and we will continue to work on the actions identified in our Reconciliation Action Plan.

Throughout the year, Outdoors Queensland engaged with government departments and officials, particularly those at Sport and Recreation, within the Department of Tourism, Innovation and Sport and Minister Hinchliffe and team. In December, Minister of Sport responsibilities were handed to Minister Michael Healy MP. We thank Minister Hinchliffe for his contributions and look forward to working with Minister Healy and his team.

Every year, we report that we work with various land/water managers, made submissions to relevant government processes, and participated in a range of government working groups. This work is important to ensure that outdoor activities continue to be considered for our communities.

During 2023, Outdoors Queensland worked with and alongside various organisations across Queensland and Australia, including the Outdoor Council of Australia, Active Queenslanders Industry Alliance, Queensland Tourism Industry Alliance, SEQ Catchments Members Association, Healthy Land and Water, National Centre for Outdoor Risk and Readiness, and Health and Wellbeing Queensland. Engaging with these organisations allows us to collaborate on possible solutions to common issues.

In early 2023, the pilot phase of the Outdoors For Life program was completed. Outdoors For Life resources are available online to help organisations develop programs that encourage lifelong participation in outdoor activities. The case studies on our website highlight the wonderful work that organisations are already doing, and we know there are many more opportunities to enhance participation.

During 2023, the hand-over of the Nature Play QLD program to Australian Institute of Play was completed. We look forward to seeing the Nature Play QLD program continue to make a difference to Queensland's children and our communities.

Outdoors Queensland continued our online industry information sessions, called "Coffee and Conversation". During 2023, these one-hour sessions were delivered monthly, usually on the first Friday of each month, with recordings being made available for later viewing.



In addition to our Coffee and Conversation forums, we hosted or contributed to various forums and workshops, including the following:

- Brisbane 2032 Legacy Forum
- Scouts Queensland Regional Commissioner Conference
- Trail Running Summit (Brisbane)
- Outdoors NSW/ACT Summit (Lennox Head, NSW)
- Incident response workshops for outdoor operators (Brisbane)
- 2023 EACH Conference - Social Nature-based Prescribing (Gold Coast)
- HumanAbility workforce summit (Alice Springs, NT)
- Outdoor Educators Association of Queensland FOOLS forum (Cairns)

We were fortunate to be able to attend members' events during the year. Experiencing aspects of our members' work first-hand is a great reminder of why Outdoors Queensland does its role – supporting others to achieve their goals and increase opportunities across Queensland's outdoor sectors.

We were very pleased to return to a face-to-face Outdoors Queensland Awards presentation in 2023, after our previous three awards evenings were conducted online. The energy at the awards presentation was amazing. We strongly encourage attendance, regardless of whether you or your organisation is a finalist in the awards – our aim is for the Outdoors Queensland Awards to be the night of nights for all Queensland outdoor people.

Our Team

There were limited changes to Outdoors Queensland's personnel in 2023. During the 2023 AGM, Fiona Coppin and Bec Fox were elected to the Outdoors Queensland board, having both previously served as appointed directors. Peter Gould and Ray Buchanan continued as elected directors, and Murray Stewart, Michelle Thomas and Andrew Boyle continued as appointed directors.

At the board meeting following the AGM, the board appointed Andrew Boyle as President, Peter Gould as Vice President, and Murray Stewart as Treasurer. I continued in the role of Company Secretary.

Mark Squires, Imogene Whittle, Dawn Carnell, Yvette Davies and I continued working for the organisation in our roles throughout 2023.

I would like to take this opportunity to thank the Outdoors Queensland workers (paid staff and volunteer directors) for their work throughout 2023. A great deal of effort goes into delivering our services, and we are pleased that work is appreciated and valued by many people.

Live Life Outdoors,

Dom Courtney

Executive Officer/Company Secretary, 2023





KEY REPORT

TREASURER



KEY REPORT

TREASURER

I am happy to provide you with the financial results of Outdoors Queensland Ltd for 2023

In what can be described as another testing year, the organisation's financial position remains strong with total equity of \$376,152. Some points need to be highlighted in my report, including:

- Overall financial deficit during 2022 of \$99,146
- Expenses were controlled, with a reduction in overall spending of \$97,007 compared to 2022 expenditure which did include the winding up of Nature Play
- There were no unusual expenses in the 2023 year but we are starting to see the impact of rising costs to do business (CPI 11.9% in the past 2 years). This cost increase is set against falling revenue and is therefore impacting the profitability.
- The organisation has strong cash reserves but the board is aware that the return to sustainability is a priority. As such revenue focused planning is occurring in early 2024. The current 2024 budget is showing a loss of around \$40,000 and it is expected that the organisation will return to profitability in 2025.

Outdoors Queensland is appreciative of the ongoing support provided by the Queensland Government Department of Tourism and Sport through Sport and Recreation. This funding contributes to the development and servicing of the outdoor recreation sector in Queensland. I would personally like to thank the Outdoors Queensland staff and fellow board members for their contributions during what was another challenging year.

Despite the deficit incurred during 2023, the organisation is in a strong financial position and will continue to deliver valued services to the outdoor sector in the coming year. I recommend that these statements and the Auditor's Report be accepted as an accurate reflection of Outdoors Queensland Ltd financial position as at 31st December 2023.

Murray Stewart
Treasurer, 2023

(See **Appendix 2** for financial reports)





COMPANY

HIGHLIGHTS



OVERVIEW OF ACTIVITIES

Throughout 2023, Outdoors Queensland was involved in many activities in support of the outdoors, outdoor activities and the broader outdoor recreation sector. These activities included:

- Member liaison
- Representation on behalf of the sector to all levels of government
- Submissions to government on a range of issues and opportunities
- Promotion of consultation opportunities relevant to our sector
- Outdoor activity promotion
- Attendance at community and government events
- Presentations at various events
- Nature Play QLD program
- Outdoors For Life program
- Queensland Outdoor Census project

We hosted the following forums, programs and workshops:

- Annual General Meeting
- Outdoor Recreation Forum
- Coffee & Conversation online sessions
- Outdoors Queensland Awards

Other Services

- Letters of support for members
- Sale of books/publications relevant to the outdoors through our online shop
- Publication of the monthly eNewsletters and regular eBulletins
- Daily monitoring and maintenance of social media
- Ongoing development and updated information for the Outdoors Queensland websites
- Consultation services
- Media interviews and comment
- 2023 Wall Planner (online resource)



HIGHLIGHTS

OUTDOORS QUEENSLAND AWARDS

October 2023 saw the Outdoors Queensland Awards presentation return to face-to-face delivery at Rydge's South Bank in Brisbane.

Although the online delivery of the Outdoors Queensland Awards in 2020, 2021 and 2022 was very successful, it was great to again gather in person with more than 170 passionate people to celebrate excellence across the Queensland outdoor sector.

Our guest speaker was **Bonnie Hancock**, adventurer and author, who entertained and engaged the audience with tales from her life, including a truly epic 254 day, 12,700 kilometre journey paddling around Australia.

Bonnie Hancock



Sixty (60) nominations were received across the following Outdoors Queensland Awards categories:

- The Award for Individual Achievement
- The Emerging Achiever Award
- The Outdoor Recreation Award
- The Outdoor Education Award
- The Outdoor Play Award
- The Adventure Therapy Award
- The Adventure Tourism Award
- The AQIA Workforce Development Award
- The Government Achievement Award (finalists selected by Outdoors Queensland Board)

Our judging panel faced the extremely difficult task of deciding the finalists and winners of the various awards. We thank the judges for their contributions to this process.

The **Queensland Government Individual Achievement Award**, for individuals who have demonstrated professionalism, high achievement in a particular field and exemplary role modelling, was awarded to **Andrea Newton** (Finalists: Darren Osmond, Peta Jay, Renae Kunda)



The **K2 Basecamp Emerging Achiever Award** recognises the efforts and achievements of an individual new to the outdoor sector; a student, a young person, or anyone making a change into the sector, and was awarded to **Shontay Henry-Hegarty** (Finalists: Chelsea Lineham, Dylan Carter, Willow Bonett)

The **Equipped Outdoors Outdoor Education Award** for school, early childhood, out of school care, camp or outdoor education providers that deliver outdoor education programs in outdoor adventurous settings, and significantly influence a participant's physical ability, mental health and ability to thrive, was presented to **Autism & Beyond Australia**. (Finalists: Konomie Island Environmental Education Centre, Seaforth Pines Outdoor Education Centre)

The **AQIA Workforce Development Award** open to any organisation that supports workforce development by taking on trainee employees/volunteers, provides in-house training or supports workers to undertake external training, was awarded to **QCCC Campfire** (Finalist: Scouts Australia (Qld Branch), Sport & Recreation Venues)

The **Queensland Government Outdoor Recreation Award** for an outdoor recreation peak body, club, provider, event or product that stands out from all others; has raised awareness about the benefits of outdoor recreation and being outdoors; has increased participation in outdoor recreation; and has made a significant impact on the outdoor recreation sector, was awarded to **2 Bent Rods** (Finalists: Blue Sky Trails, Girl Guides Queensland, Scouts Association of Australia (Qld Branch))

The **Bec Fox Unleash Your Power Adventure Therapy Award** is for an individual, organisation or program that has significantly improved the health and wellbeing of Queenslanders through the use of nature and/or adventure by delivering innovative programs, interventions, training, advocacy and/or research. The award was presented to **Youth Flourish Outdoors** (Finalists: Cairns Adventure Therapy, HYPAR Wild)

The **Queensland Government Adventure Tourism Award** for a tourism operator, event or product that delivers outdoor activity adventure products for either local or inbound participants, was awarded to **Run Queensland** (Finalist: Aquascene Magnetic Island, Big Red Tours)

The **Queensland Government Outdoor Play Award** is for organisations (eg. play groups, nature play providers, community groups, councils) that have increased opportunities for Queensland children to spend time in unstructured play outdoors and in nature, and was presented to **Curious Me** (Finalists: Seedlings & Co, Walloon State School)

The **Outdoors Queensland Government Achievement Award** recognises the achievements of local or state government department, agency, person or program and/or agency that has produced positive outcomes for the outdoor sector, and was awarded to **City of Gold Coast – Our Natural City Strategy 2032** (Finalists: Ipswich City Council – Experience Nature Campaign, The Northern Outlook).

We are grateful to the sponsors:



Queensland
Government



COFFEE & CONVERSATION

Our online industry sessions, Coffee and Conversations were held monthly throughout 2023, with 139 attendees across the twelve sessions.

Updates were provided on opportunities of interest to the outdoors, including consultation opportunities, relevant research, events and other projects. Guest speakers attended and presented at several sessions.

After every session, a summary email with links to resources was sent to attendees. Recordings of sessions are available online for those who are unable to attend in real time.

NATURE PLAY QLD

Outdoors Queensland is proud to have been the custodian of the Nature Play QLD program from 2014 until 2023.



During 2023, responsibility for the Nature Play QLD program moved from Outdoors Queensland to the Australian Institute of Play.

Until the transition was completed, Outdoors Queensland continued to operate the Nature Play QLD website and social media channels, and we managed the Nature Play QLD Passport to an Amazing Childhood program.

We thank Nature Play Western Australia for allowing us to operate this program. Thanks to everyone who has contributed to Nature Play QLD, especially staff and volunteers who have done so much.

We wish Nature Play QLD continued success, and we look forward to seeing future generations of nature-players developing love and respect for the outdoors.

OUTDOORS FOR LIFE

The Outdoors for Life program delivered a framework of provider resources and participation networks to encourage more people to begin lifelong journeys of outdoor living, based on the four pillars of physical literacy:

- Physical (Body)
- Psychological (Soul)
- Cognitive (Mind)
- Social (Heart)



The pilot stage of Outdoors for Life was completed in early 2023, and resources are publicly available online. We will seek further opportunities to utilise the Outdoors For Life resources in future years.

Outdoors For Life was supported by the Queensland Government's Active Industry Project Fund.

More information is available at www.outdoorsforlife.com.au.



QUEENSLAND OUTDOOR CENSUS

The Queensland Outdoor Census 2023 sought to identify and build understanding of organisations who comprise the outdoor sector in Queensland. This project was an effort measure the scope and scale of Queensland's outdoor sector.

Dr Donna Little from Way to Be was engaged to develop the methodology, oversee the process, analyse data and prepare the report summarising insights into the organisational types, participants and activities of outdoor focused organisations operating in Queensland in 2023.



A contact list of almost 1,000 outdoor organisations was developed from Outdoors Queensland's databases and from publicly available information. Over 300 of those organisations contributed detailed data by completing the census survey.

Key findings from the 2023 Queensland Outdoor Census include:

- Around one million people every month are outdoors thanks to Queensland's outdoor organisations.
- The Queensland outdoor sector is diverse: all sizes of business/organisation, a wide range of services/products, many outdoor activities, for all types of people.
- Volunteers represent 59% of all identified outdoor sector workers.

The Queensland Government provided funding to develop and conduct the Queensland Outdoor Census under the Industry Peak Body Fund.

For more information, including the full report and infographic summary, see on our webpage – www.outdoorsqueensland.com.au/queensland-outdoor-census

GOVERNANCE

ORGANISATION STRUCTURE

Outdoors Queensland Ltd is a company limited by guarantee.

BOARD MEMBERS

During 2023, the Outdoors Queensland Directors were (meetings attended in brackets):

- Andrew Boyle, President (Eligible to attend: 6, Attended: 6)
- Murray Stewart, Treasurer (Eligible to attend: 6, Attended: 6)
- Peter Gould, Vice President (Eligible to attend: 6, Attended: 4)
- Ray Buchanan, Director (Eligible to attend: 6, Attended: 5)
- Michelle Thomas, Director (Eligible to attend: 6, Attended: 4)
- Rebecca Fox, Director (Eligible to attend: 6, Attended: 4)
- Fiona Coppin, Director (Eligible to attend: 6, Attended: 5)



STAFF

Staff members as of 31 December 2023 were:

- Dom Courtney, Executive Officer / Company Secretary
- Mark Squires, Operations Manager
- Dawn Carnell, Office Manager
- Yvette Davies, Marketing & Communications Manager
- Imogene Whittle – Project Officer

MEMBERSHIP

In 2023, there were three principal categories of membership of the organisation:

- **Ordinary Membership** is open to organisations, councils, collectives, or associations that represent a significant portion (or a selective component) of the industry in Queensland.
- **Associate Membership** is open to individuals, interest groups, associations, companies, or registered businesses that do not represent a significant proportion of the industry in Queensland, but who are involved and / or interested in the outdoor recreation industry.
- **Life Membership** is conferred upon individuals who have rendered distinguished service to the Federation and / or to the wider outdoor recreation community in Queensland. A resolution must be passed by a majority of voting members at a General Meeting to bestow Life Membership.

In practical terms these three categories are presented to members as Affiliate (Ordinary), Associate and Individual including honorary Life Members.

Members of Outdoors Queensland include:

- State activity associations (e.g. Paddle Queensland, Bushwalking Queensland),
- State not-for-profit community organisations (e.g. Girl Guides Queensland, Scouts Queensland),
- State interest groups / professional associations (e.g. Outdoor Educators' Association of Queensland),
- Local governments,
- Commercial operators of education and outdoor programs,
- Educational establishments (schools, TAFEs, universities),
- Sport and recreation centres,
- Outdoor education centres,
- Nature-based tourism operators,
- Outdoor health providers,
- Club-based outdoor activity providers,
- Not-for-profit community organisations,
- Individuals, concession holders and students, and
- Organisations that provide support services relevant to the outdoors.

(See **Appendix 1** for the list of 2023 financial members)



APPENDIX 1

MEMBERSHIP as of 31 December 2023

ORDINARY (Affiliate)

- Active Queenslanders Industry Alliance
- AusCycling
- Australian Climbing Association (QLD) Inc
- Australian Ropes Course Builders
- Australian Slacklining Association
- Australian Trail Horse Riders Association (ATHRA)
- Bicycle Queensland
- Bushwalking Queensland
- Children's Ministry Adventist Outdoors
- Girl Guides Queensland
- Klepper Training Academy
- Motorcycling Queensland
- Orienteering Queensland
- Outdoor Educators' Association of Queensland (OEAQ)
- Paddle Queensland
- Queensland Endurance Riders Assoc
- Queensland Rogaine Association
- Scouts Queensland (Assoc of Australia)
- The Boys' Brigade Queensland
- The Duke of Edinburgh's Award
- Trail Running Association of Queensland
- Triathlon Queensland
- YMCA Brisbane

LIFE MEMBERS

- Brian Kross
- Dave Batt
- Donna Little
- John Wood
- Kathy Kingsford

ASSOCIATE

Retailers / Suppliers

- Equipped Outdoors
- K2 Base Camp
- Kickbike Australia

Government Agencies

- Bundaberg Regional Council
- Gold Coast City Council
- Ipswich City Council
- Moreton Bay Regional Council
- Sunshine Coast Regional Council
- Toowoomba Regional Council

Not for Profit Clubs / Associations

- Gold Coast Mountain Bike Club
- King's College Boat Club
- RATS Cycling Club (Brisbane South Mountain Bike Club)
- WYLD Projects

Activity / Tour Providers

- 2 Bent Rods
- All About Padding
- Cape York Motorcycles Adventures
- Capricorn Caves
- Gecko Outdoor Sports
- Green Umbrella
- Habitat Noosa Everglades Eco Camp
- Heart Foundation Walking
- Horizon Guides / Far Outdoors
- HYPAR WILD
- In 2 Adventure
- Naturally Kids Allied Health
- Outer Limits Adventure
- Paramount Adventure Centre
- ParkTours (International ParkTours)
- Pinnacle Sports
- Riverlife Adventure Centre
- Stanley River Environmental Education Centre
- Tablelands Outdoor Recreation Association
- Tait's Wongabel Stables
- Urban Climb
- Vertec Adventure
- Youth Flourish Outdoors



Campsites, Outdoor Education / Conference Centres

- Adventure Alternatives
- Alexandra Park Conference Centre
- Apex Camps
- Boyne Island ECC
- Camp Cooby
- Camp Somerset
- Christian Youth Camps - Burleigh Heads
- Emu Gully Adventure Education Group
- Gold Coast Performance Centre
- Higher Ground Australia
- Ironbark Outdoor Education Centre / St Peter's
- Kinchant Outdoor Education Centre
- Lions Camp Duckadang
- Luther Heights Youth Camp
- Mt Binga Outdoor Education Centre
- Mungalli Falls Outdoor Education Centre
- PGL Adventure Camps Pty Ltd
- QCCC Mapleton
- Queensland Recreation Centres (Invoice to DTIS)
- Tallebudgera OEEC
- Total Adventures

Consultants / Ancillary Organisations

- Australian Ropes Course Builders
- Arthur J Gallagher
- Bec Fox - Unleash your Power
- Caldera Dynamic
- Coefficient Pty Ltd
- Element Photo & Video
- G J Insurance Consulting Pty Ltd
- Hover Creative Studio
- Mike Halliburton Associates
- Otium Planning Group
- Project Nature-Ed
- TouchPoint One
- Your Insurance Broker

Outdoor Training Providers

- Australian Global Institute
- Category 5 Emergency Care
- Go Ride a Wave
- Klepper Training Academy
- Outdoor Training College
- TAFE Queensland East Coast
- The Northern Outlook (Cairns)
- The Outdoor Education Consultants

Students

- James O'Connor
- Nelson Eulalio
- Ajit Alister

Schools / School Program Providers

- Googa Outdoor Education Centre
- Anglican Church Grammar School
- Brisbane Boys' College
- Brisbane Girls Grammar School
- Brisbane Grammar School
- Hillbrook Anglican School
- Moorooka State School
- Pacific Lutheran College
- Samford Valley Steiner School
- St James Lutheran College
- The Gap State High School
- Trinity Anglican School
- Outdoor Training College

Outdoor Retreats / Resorts

- Mt Barney Lodge Country Retreat

Individuals

- Adriane Standfast
- Andy Knapper
- Bill O'Chee
- Christine White
- David Chitty (Adventure Guides Australia)
- Donna Thompson
- Fiona Coppin
- Garry Goodey
- Kalindi Brennan
- Kim Hinchcliff
- Kristen Bannister
- Kymberley Walker
- Leah Stevenson
- Mal Schneider
- Michael Togher
- Murray Stewart
- Rachel Tattersall
- Rhys Bosley
- Robert Campbell
- Robyn Elkington
- Stephanie Cameron
- Stuart Baker
- Tatiana Reuillier (Arcadia Women Adventure)
- Trevor Standfast
- Vinathe Sharma



2023 MEMBERSHIP CHANGES

New Members

- Adriane Standfast
- Australian Ropes Course Builders
- Bill O'Chee
- Boyne Island ECC
- Cape York Motorcycles Adventures
- Element Photo & Video
- Green Umbrella
- Gillian Duncan - life member (deceased)
- Kalindi Brennan
- King's College Boat Club
- Klepper Training Academy
- Kristen Bannister
- Naturally Kids Allied Health
- TAFE Queensland East Coast
- Tatiana Reuillier (Arcadia Women Adventure)

Resignations / Removals

- 10,000 Steps
- Allen Ogden
- Brisbane Parkour Association
- Camp Thunderbird (Thunderbird Park)
- Capricorn Run Co
- Carolyn Lansdown
- Cheyne Kilburn
- Colin Wilson
- Cooloola Christian College
- Darryl Hobson
- David Haliczzer
- Denise Cox
- Donna-Maree Hughes
- Gripd Brisbane
- Henry Friend
- Inside the Outhaus
- Joel Chandler
- Jump Up Occupational Therapy (Jump Up for Kids)
- Kalindi Brennan
- Kirsty Keay
- Moira Thompson (Experience Altitude)
- Oasis Adventures
- Oliver Lintott
- One Tree Canoe Company
- Pete Wallis
- Richard Williams
- Stephen Brown
- Succeed Healthcare Solutions
- The Eagle Academy
- Toowoomba Mountain Bike Club
- Troy Harris
- Wendy West
- Wide Bay Laser Skirmish
- Wildlings Forest School
- ZACH MACH Adventure Challenge



APPENDIX 2

OUTDOORS QUEENSLAND LTD

ABN: 22 941 079 524

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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OUTDOORS QUEENSLAND LTD

ABN: 22 941 079 524

DIRECTORS' REPORT

Your directors present this report on the company for the financial year ended 31 December 2023.

Directors

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

Andrew Boyle	Peter Gould
Ray Buchanan	Murray Stewart
Fiona Coppin	Michelle Thomas
Rebecca Fox	

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

Principal Activities/Objects

The principal activity of the company during the financial year was to advocate on behalf of stakeholders in the outdoor sector, represent members, promote members and outdoor activities, and educate the community.

Review of Operations

During the year, the company continued to engage in its principal activity, the results of which are disclosed in the attached financial statements.

The deficit of the company for the financial year ended 31 December 2023 amounted to \$99,146 (31 December 2022 \$128,830 deficit).

Short term and long term objectives:

Objects stated in the Constitution:

- To act as the Peak Industry Body for the outdoor recreation community and industry in Queensland and to liaise with other relevant national and state bodies with similar objects.
- To represent the views and needs of outdoor recreation participants, clubs, associations, education and training organisations, businesses, land managers and other relevant stakeholders, to the community, other industries and all levels of government.
- To advocate for developing policies, strategies and actions on key issues affecting outdoor recreation and which support and encourage outdoor recreation participation and raise awareness of the value and benefits of outdoor recreation for the community and the participant's health and well being.
- To influence and encourage ecologically sustainable resource and land management practices and encourage the development of a diverse range of ecologically sustainable outdoor recreation opportunities to satisfy the range of outdoor recreation participant needs.
- To recognise, educate and promote best practices in standards across all outdoor recreation activities so that safe and quality experiences are the hallmark of outdoor recreation opportunities in Queensland.
- To facilitate communication on any relevant issues and topics between members, outdoor recreation stakeholders, the wider community, external interest groups and all levels of government.
- To promote the Company and its role as the Peak Industry Body for outdoor recreation in Queensland.
- To promote outdoor activities in Queensland – the role of outdoor activities in providing opportunities for enhanced lifestyle and participant health and wellbeing, what it is, how it is done safely, where it is done, why it is done and its value as an industry to the Queensland economy.

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DIRECTORS' REPORT

Short term and long term objectives (cont'd)

Strategies:

To achieve its stated objectives, the Entity has adopted the following strategies:

- The Entity strives to attract and retain quality staff and volunteers who are committed to the Entity's objectives.
- The Entity strives to attract and retain as members a wide range of individuals and organisations that engage in outdoor activities.
- The Entity engages across the Queensland outdoor sector and across the Australian outdoor sector.
- The Entity engages in advocacy aimed at securing and protecting appropriate places for people to participate in appropriate activities.
- The Entity develops strong working relationships with a range of stakeholders -
 - The entity involves its stakeholders in various ways, ranging from participation and consultation regarding matters of shared interest through to joint delivery of programs and projects relating to outdoor activities.
- The Entity works with individuals and organisations to build workforce capacity and enhance organisational capacity across the Queensland outdoor sector.
- The Entity works to broaden the awareness of outdoor activities and the multiple benefits of those activities for our communities.
- The Entity works with research partners to enhance the understanding of the outdoor sector and enhance understanding of the benefits of outdoor activities.

Information on Directors

The qualifications, experiences and special responsibilities of the current directors are:

Andrew Boyle

- | | |
|--------------------------|---|
| Special Responsibilities | - President |
| Qualifications | - Bachelor Applied Science
Graduate Diploma Outdoor Education |
| Experience | - Director of Outdoors Queensland Ltd from December 2020
Queensland Outdoor Recreation Federation Inc Management Committee member since 2001
Director of Coefficient Pty Ltd - 30 years |

Murray Stewart

- | | |
|--------------------------|---|
| Special Responsibilities | - Treasurer |
| Qualifications | - Bachelor of Business/Hotel Management
Masters of Business Administration
CPA Australia Associate Member |
| Experience | - Director of Outdoors Queensland Ltd from December 2020
Member of Management Committee of Queensland Outdoor Recreation Federation Inc from 2007 to 2013, and from September 2015 to December 2020.
Current Board member of Active Queenslanders Industry Alliance
Executive Officer of Queensland Outdoor Recreation Federation Inc. from 2013 to 2015.
Previously Chair and Secretary of Outdoor Council of Australia Inc.
Previously Executive Committee Member of Outdoor Educators Association of Queensland
Previously Chair of the Queensland Trails Alliance |

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DIRECTORS' REPORT

Information on Directors (cont'd)

Peter Gould ESM

- Special Responsibilities - Vice President
- Qualifications - Bachelor of Nursing, Graduate Diploma of Occupational Health & Safety
Master of Health Science – Occupational Health and Safety, Graduate Certificate of Disaster & Emergency Management
Certificate IV in Outdoor Leadership
Graduate Certificate of Psychology
- Experience - Director of Outdoors Queensland Ltd from December 2020
Member of Management Committee of Queensland Outdoor Recreation Federation Inc since 2020
Previously Board Member of Queensland Yachting
Various Voluntary Management Roles
Commissioner - Scouts Queensland

Ray Buchanan

- Special Responsibilities - Director
- Qualifications - Level 3 Motorcycling Australia Official
Race licence holder (Confederation of Australian Motor Sport and Motorcycling Australia)
- Experience - Director of Outdoors Queensland Ltd from December 2020
Member of Management Committee of Queensland Outdoor Recreation Federation Inc since 2018
Owner & director of Australian Dirt Bike Sales Pty Ltd since 1994
Established, Built and Managed Qld Moto Park since 2011
Various committee and industry reference group memberships and engagements for the advocacy of Off Road Motorcycling in Queensland

Michelle Thomas

- Special Responsibilities - Director
- Qualifications - Post Graduate Diploma in Corporate Management
Executive MBA
- Experience - Director of Outdoors Queensland Ltd from July 2021
National Sales Strategist - Metricon Homes
Head of Organisational Capacity - APAC
Organisational Development Manager Sales - James Hardie
Managing Director - Integrative EzLearn Singapore
Managing Director - Councilnet - New Zealand
Sales Director - IBM Software Solutions
Branch Manager NZ - Lotus Software

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DIRECTORS' REPORT

Information on Directors (cont'd)

Rebecca (Bec) Fox

Special Responsibilities

- Director

Qualifications

- Bachelor of Arts (Outdoor Education)
Graduate Diploma Outdoor Education
Graduate Diploma in Education
Masters in Outdoor Education
Diploma in Business

Experience

- Director of Outdoors Queensland Ltd from March 2022
WILD n Fearless podcasts, life coaching, YouTube channel and retreats
Registered teacher
Executive leadership coach, transformational mindset and cultural wellness expert
Former member/president of management committee of Queensland Outdoor Recreation Federation Inc (9 years)
Former director/president of Australian Camps Association (9 years)
Former board member of Outdoor Council of Australia
Former board member of Bendigo Community Bank (3 years)

Fiona Coppin

Special Responsibilities

- Director

Qualifications

- SportAus - Directors Course
Reconciliation Action Plan - Training modules
Understanding Equity - Diversity Council Australia
Unconscious Bias - Diversity Council of Australia
Understanding Language - Diversity Council of Australia
Infection Control Training - Covid 19 - April 2021
Working with Special Needs Populations in 2021 - April 2021, Fitness Education Online
Women's Health - April 2021, Fitness Education Online
Facilitator/Assessor/Presenter - AIS

Experience

- Director of Outdoors Queensland Ltd from March 2022
Owner/Director, Engage Sports International
Former Executive Officer, Paddle Queensland
Former Diversity and Inclusion Manager, Bowls Australia
Australian Sports Commission
International Women's Day Leader Award - Outstanding Achievement in Sporting Industry
Cultural and business change specialist

OUTDOORS QUEENSLAND LTD

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DIRECTORS' REPORT

Meetings of Directors

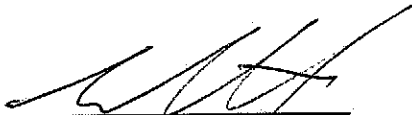
Name of Director	No of meetings eligible to attend	No of meetings attended	Percentage of meetings attended
Andrew Boyle	6	6	100%
Peter Gould	6	4	67%
Murray Stewart	6	6	100%
Michelle Thomas	6	4	67%
Ray Buchanan	6	5	83%
Fiona Coppin	6	5	83%
Rebecca Fox	6	4	67%

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$5 each towards meeting any outstanding obligations of the entity.

At 31 December 2023, the total amount that 158 members of the company are liable to contribute if the company is wound up is \$790 (2022 \$850).

The auditor's independence declaration for the year ended 31 December 2023 has been received and can be found on page 7 of the financial statements.

Signed in accordance with a resolution of the board of directors:



Director

Fiona Coppin

Director

Dated:

7/3/2024

OUTDOORS QUEENSLAND LTD

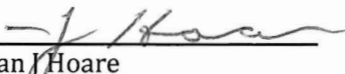
ABN: 22 941 079 524

AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF THE CORPORATIONS ACT 2001 TO THE DIRECTORS OF: OUTDOORS QUEENSLAND LTD

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2023 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

MORRIS & BATZLOFF


Norman J Hoare
Regd. Company Auditor

Date: 6/3/2024

141 Logan Road
Woolloongabba Qld

OUTDOORS QUEENSLAND LTD

ABN: 22 941 079 524

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 \$	2022 \$
REVENUE			
Membership		33,375	37,468
Grants - Government		352,477	360,548
Events		19,768	101,514
Project Income		74,130	46,350
Profit on Sale of Assets		430	-
Interest Received		17,210	4,060
Other Income		3,477	18,260
EXPENSES			
Staffing		(359,636)	(546,039)
Events & Projects		(150,253)	(70,236)
Office, Occupancy and Administration		(31,071)	(31,441)
Marketing & Communication		(56,596)	(19,448)
Depreciation and Amortisation		(969)	(969)
Other Expenses		(1,488)	(28,897)
Surplus (Deficit) before Income Tax		(99,146)	(128,830)
Income Tax Expense	1(b)	-	-
Surplus (Deficit) after Income Tax		(99,146)	(128,830)
Other Comprehensive Income		-	-
Surplus (Deficit) for Year		(99,146)	(128,830)

The accompanying notes form part of these financial statements

OUTDOORS QUEENSLAND LTD

ABN: 22 941 079 524

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2023

	Note	2023 \$	2022 \$
Current Assets			
Cash Assets	2	643,813	744,175
Receivables	3	3,586	16,100
Inventory	4	1,139	1,447
Total Current Assets		648,538	761,722
Non Current Assets			
Property, Plant and Equipment	5	970	1,939
Total Non Current Assets		970	1,939
Total Assets		649,508	763,661
Current Liabilities			
Payables	6	178,291	177,802
Provisions	7	95,065	98,097
Total Current Liabilities		273,356	275,899
Long Term Liabilities			
Provisions	7	-	12,464
Total Long Term Liabilities		-	12,464
Total Liabilities		273,356	288,363
Net Assets		376,152	475,298
Equity			
Retained Earnings		376,152	475,298
Reserves		-	-
Total Equity		376,152	475,298

The accompanying notes form part of these financial statements

OUTDOORS QUEENSLAND LTD

ABN: 22 941 079 524

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2023

	Retained Surplus \$	Nature Play Reserve \$	Total \$
Balance as at 1 January 2022	624,128	16,609	640,737
Transfer to Profit & Loss	-	(16,609)	(16,609)
Co-Contribution Great Getaways Qld Project	(20,000)	-	(20,000)
Surplus for the year	<u>(128,830)</u>	<u>-</u>	<u>(128,830)</u>
Balance as at 31 December 2022	475,298	-	475,298
Transfer to Profit & Loss	-	-	-
Surplus (Deficit) for the year	<u>(99,146)</u>	<u>-</u>	<u>(99,146)</u>
Balance as at 31 December 2023	<u>376,152</u>	<u>-</u>	<u>376,152</u>

The accompanying notes form part of these financial statements

OUTDOORS QUEENSLAND LTD

ABN: 22 941 079 524

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 \$	2022 \$
Cash Flow from Operating Activities			
Receipts from Government, Customers and Members		470,879	548,847
Payments to Suppliers, Employees and Members		(588,451)	(728,174)
Interest Received		17,210	4,060
Net Cash provided by Operating Activities	9	(100,362)	(175,267)
Cash Flow from Investing Activities			
Payments for Property, Plant and Equipment		-	(2,908)
Net Cash used in Investing Activities		-	(2,908)
Cash Flow from Financing Activities			
Repayment of Borrowings		-	-
Net Cash used in Financing Activities		-	-
Net Increase in Cash Held		(100,362)	(178,175)
Cash at the Beginning of the Year		744,175	922,350
Cash at the End of the Year	8	643,813	744,175

The accompanying notes form part of these financial statements

OUTDOORS QUEENSLAND LTD

ABN: 22 941 079 524

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Corporation Information

Outdoors Queensland Ltd, a company limited by guarantee, was registered under the Corporations Act 2001 on the 8 December 2020.

NOTE 1: Statement of Significant Accounting Policies

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

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

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of this report are as follows:

Accounting Policies

(a) **Revenue**

Revenue Recognition:

The company has applied AASB 15: *Revenue from Contracts with Customers* (AASB 15) and AASB 1058: *Income of Not-for-Profit Entities* (AASB 1058).

Operating Grants and Sponsorship:

When the company received operating grant revenue and sponsorship it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the company - identifies each performance obligation relating to the grant - recognises a contract liability for its obligations under the agreement - recognises revenue as it satisfies its performance obligations.

When the company receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

OUTDOORS QUEENSLAND LTD

ABN: 22 941 079 524

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

(a) **Revenue (cont'd)**
Capital Grants:

The company recognises income in profit or loss when or as the company satisfies its obligations under the terms of the grant.

Interest Income:

Interest income is recognised as received.

Revenue from the rendering of a service is recognised upon the delivery of the service to customers.

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

(b) **Income Tax**

The company is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

(c) **Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation.

Plant and Equipment

Plant and equipment are measured on the cost basis less depreciation and any impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal.

Depreciation

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

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

(d) **Leases**

The company as lessee

At inception of a contract, the company assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the company where the company is a lessee. However all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

(e) **Employee Benefits**

Provision is made for the Company's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from long service leave which will be settled after one year, have been measured at the amounts expected to be paid when the liability is settled.

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

(f) **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. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

(g) **Impairment of Assets**

At the end of each reporting period, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared 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.

(h) **Comparative Figures**

Due to a change in accounting systems in the current financial year account allocations have been adjusted in the statement of profit and loss and other comprehensive income. The comparative figures for the year ended 31 December 2022 have not been adjusted. There is no change to the total surplus (deficit) for the year ended 31 December 2022.

(i) **Critical Accounting Estimates and Judgements**

The directors 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 company.

Key Estimates

(i) *Impairment*

The company assesses impairment at the end of each reporting period by evaluating conditions and events specific to the company that may be indicative of impairment triggers.

(ii) *Plant and Equipment*

As indicated in Note 1(c) the company reviews the useful life of plant and equipment on annual basis.

OUTDOORS QUEENSLAND LTD

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

(i) Critical Accounting Estimates and Judgements (cont'd) Key Judgements

(i) *Performance Obligations under AASB 15*

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/type, cost/value, quantity and the period of transfer related to the goods or services promised.

	2023	2022
	\$	\$
NOTE 2: Cash Assets		
Cash on Hand	201	200
Bank Accounts:		
Suncorp Accounts - Outdoors Qld	641,638	742,414
Suncorp Visa Debit	1,974	1,561
	<u>643,813</u>	<u>744,175</u>
NOTE 3: Receivables		
Trade Debtors	3,586	6,703
Other Debtors & Prepayments	-	9,397
	<u>3,586</u>	<u>16,100</u>
NOTE 4: Inventory		
Stock on Hand - At Cost	<u>1,139</u>	<u>1,447</u>
NOTE 5: Property, Plant and Equipment		
Office Equipment - At Cost	2,908	2,908
Less Accumulated Depreciation	(1,938)	(969)
	<u>970</u>	<u>1,939</u>
NOTE 6: Payables		
Trade Creditors	14,732	1,954
Other Creditors & Accruals	25,975	22,369
Income in Advance	137,584	153,479
	<u>178,291</u>	<u>177,802</u>

OUTDOORS QUEENSLAND LTD

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	\$	\$
NOTE 7: Provisions		
Employee Entitlements		
Current Liabilities		
Provision for Staff Annual Leave & Toil	55,090	80,198
Provision for Staff Long Service Leave	39,975	17,899
Non-Current Liabilities		
Provision for Staff Long Service Leave	-	12,464

NOTE 8: Reconciliation of Cash

For the purposes of the Statement of Cash Flow, cash includes cash on hand and at bank, net of outstanding bank overdrafts.

Cash at the end of the year as shown in the Statement of Cash Flow is reconciled to the related items in the balance sheet as follows:

Cash on Hand	201	200
Suncorp Operating Account - Outdoors Qld	641,638	742,414
Suncorp Visa Debit	1,974	1,561
	<u>643,813</u>	<u>744,175</u>

NOTE 9: Reconciliation of Net Cash provided by Operating Activities to Net Surplus (Deficit)

Operating Surplus/(Deficit)	(99,146)	(128,830)
Non-Cash Items:		
Depreciation	969	969
NPQ Transfer from Reserve	-	(16,609)
Co-Contribution Great Getaways Qld Project	-	(20,000)
Changes in assets and liabilities:		
(Increase) Decrease in Receivables	12,514	51,032
(Increase) Decrease in Inventory	308	65
Increase (Decrease) in Payables	489	(68,302)
Increase (Decrease) in Sundry Provisions	(15,496)	6,408
Net Cash provided by Operating Activities	<u>(100,362)</u>	<u>(175,267)</u>

NOTE 10: Subsequent Events

No events have occurred since 31 December 2023 which would have a material effect on these financial statements.

OUTDOORS QUEENSLAND LTD

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

NOTE 11: Contingent Liabilities

There were no contingent liabilities as at 31 December 2023.

NOTE 12: Economic Dependence

The activities conducted by Outdoors Queensland Ltd in its outdoor industry peak body role are largely dependent on a contract with the Queensland Government valued at \$275,000 (including GST) per year. The current funding arrangement commenced on 1 July 2023 and is secured until 30 June 2025.

To deliver its programs, Outdoors Queensland seeks other funding from membership, grants, sponsorship and fee for service work from various sources, including the Queensland Government.

NOTE 13: Occupancy Commitments

The company has a licence agreement with the Queensland Department of Tourism, Innovation and Sport in relation to its occupancy of its premises at Sports House, Milton. The licence fee is \$7,295.10 (including GST) per calendar year and is due for renewal on 31 December 2025.

NOTE 14: Entity Details

The registered office of the company and principal place of business is located at Suite 1/03 Sports House, 150 Caxton Street, Milton.

NOTE 15: Members Guarantee

The company is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$5 towards meeting any outstanding obligations of the company. At 31 December 2023, the number of members was 158.

OUTDOORS QUEENSLAND LTD

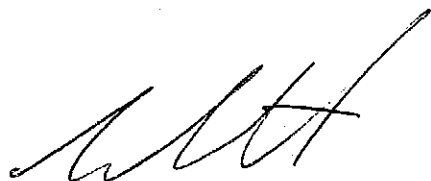
ABN: 22 941 079 524

DIRECTORS' DECLARATION

The directors of the company make the following declaration;

- (a) that the financial statements, and the notes to the financial statements, comply with Australian Accounting Standards applicable to the company and the Corporations Act 2001;
- (b) that the financial statements and notes give a true and fair view of the financial position of the company as at 31 December 2023 and of the performance of the company for the year ended on that date in accordance with accounting policies described in Note 1 of the financial statements; and
- (c) in the opinion of the directors, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the directors and is signed for and on behalf of the directors by:



Director

Fiona Coppin

Director

Dated: 7/3/2024

OUTDOORS QUEENSLAND LTD

ABN: 22 941 079 524

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Outdoors Queensland Ltd, which comprises the statement of financial position as at 31 December 2023, and the statement of profit or loss and other comprehensive income, 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 directors' declaration.

In our opinion, the accompanying financial report of Outdoors Queensland Ltd is in accordance with the Corporations Act 2001, including:

- (i) giving a true and fair view of the company's financial position as at 31 December 2023 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and the Corporations Regulations 2001.

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 company in accordance with the auditor independence requirements of the Corporations Act 2001 and 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 ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Corporations Act 2001, which has been given to the directors of the company, would be in the same terms if given to the directors as at the time of this auditor's report.

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 for the purpose of fulfilling the directors' financial reporting responsibilities under the Corporations Act 2001. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Directors for the Financial Report

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

OUTDOORS QUEENSLAND LTD

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INDEPENDENT AUDITOR'S REPORT

Responsibilities of the Directors for the Financial Report (cont'd)

In preparing the financial report, the directors are responsible for assessing the company'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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 company'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 company 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.

OUTDOORS QUEENSLAND LTD


ABN: 22 941 079 524

INDEPENDENT AUDITOR'S REPORT

Auditor's Responsibilities for the Audit of the Financial Report (cont'd)

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the association to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the association audit. We remain solely responsible for our audit opinion.

We communicate with the directors 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.


Norman J. Hoare
Registered Company Auditor

Morris & Batzloff
Chartered Accountants
141 Logan Road, Woolloongabba

Dated: 7/3/2024

Outdoors QUEENSLAND

Live life outdoors

Outdoors Queensland

Sports House
Yuggera Country
150 Caxton Street
Milton QLD 4064

0417 494 706
admin@outdoorsqueensland.com.au
www.outdoorsqueensland.com.au

2023 AT A GLANCE

Everyone can enjoy health and wellbeing
benefits of Queensland's outdoors

Encourage

Approx 720 posts encouraging people to participate in outdoor activities – reaching over 60.8k people

Projects

The first **Queensland Outdoor Census** was conducted to better understand the scope and scale of our sector.

Outdoors For Life pilot program completed

Nature Play QLD resources provided.

Conversation

Monthly Coffee and Conversation online chats


12 sessions, 139 attendees, various guest speakers


Hosted and attended various events


Connection

@outdoorsqueensland

 5,000 Facebook Followers


 1,200 Instagram Followers


 2,500 eNews Subscribers


 15,000 Website Visits


Recognition

Outdoors Queensland Awards held in person this year after 3 years of online

 9 Winners

 30 Finalists

 60 Nominations

 170+ people attended



Outdoors Queensland is the first Australian outdoor state peak body to have a RAP endorsed by Reconciliation Australia



Proudly supported by Queensland Government