



2020-2021 Annual Report



australiancruiseassociation.com



**AUSTRALIAN
CRUISE**
ASSOCIATION



Message from the Chair

Dear Member,

I present my Chairman's Report for the Australian Cruise Association (ACA) for the period 1 July 2020 to 30 June 2021 in the knowledge that this has been the most difficult period with, seemingly, few reasons to be positive. The Federal Government Bio Security Act has remained in force throughout, and international cruise ships have been unable to operate in our region. It is difficult to imagine a worse scenario and it would have been understandable if even more in the industry had been unable to remain afloat. However, there are positives that we can focus upon.

The ACA and its members have remained active in advocating and planning for the return of cruise. There are robust procedures in place that will provide for a strong and safe return as soon as the opportunity arises and the benefits to those areas visited by cruise passengers will be even clearer to all. Regrettably there are occasions when something is only truly appreciated once it has gone, but we have the opportunity to return with renewed vigour, focus and positive impact and I am sure that this will make all in the industry even stronger and more resilient in the long term.

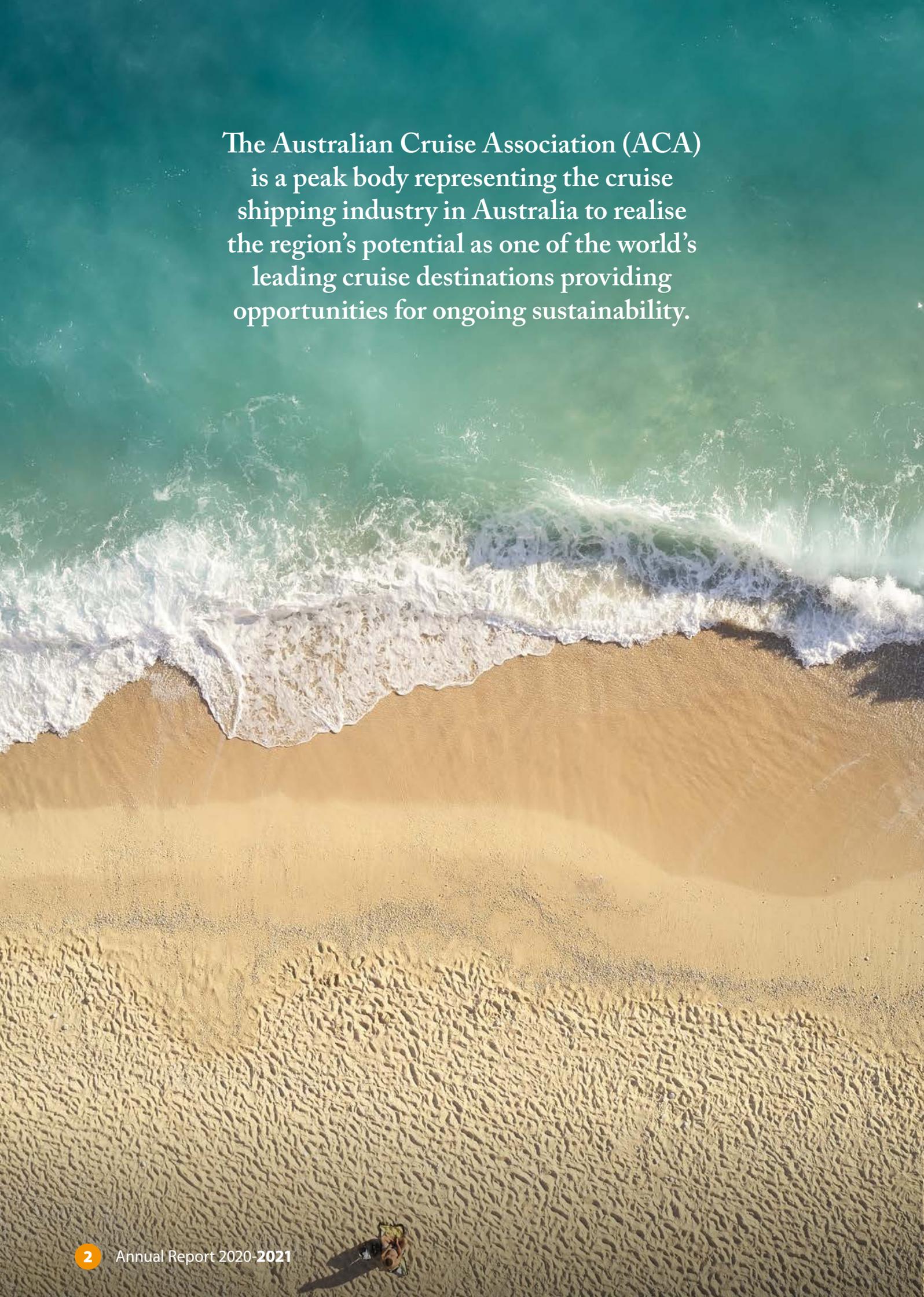
ACA has been working closely with, in particular, the Australian based team at the Cruise Line Industry Association (CLIA). Together, we have been working tirelessly to ensure that accurate information is available, delivered, understood, and shared. There have been many joint frustrations, but it is pleasing to report that the relationship between ACA and CLIA is as strong as ever and the benefits that this brings to our overall advocacy will also serve us well into the future.

Looking internationally, we can see that cruising has successfully resumed in many places around the globe and, with changes to the fleet, with renewed emphasis on sustainability in its widest form and with the enthusiasm with which cruising is being delivered and embraced we can only be optimistic. The lessons being learnt overseas can only help to ensure that when cruise does return to our shores, we will be able to focus on maximizing the benefits to our economy, our communities and our well-being.

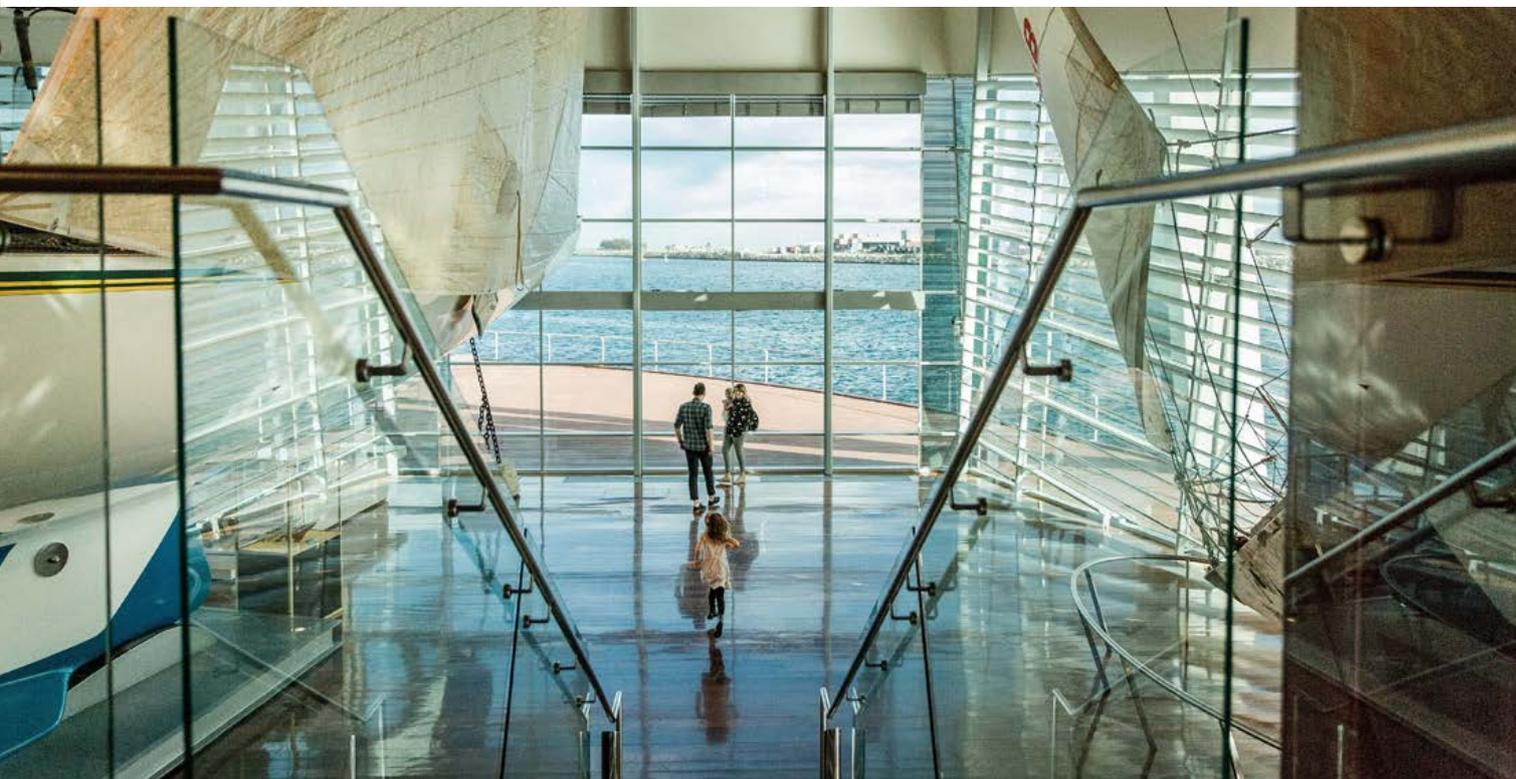
Demand for cruising is strong and bookings for the coming years clearly indicate that all we need is approval to operate and the industry will quickly return. We have supported each other this far and there are glimmers of light ahead. I offer a sincere thanks to all the ACA members, the ACA Management Committee and our CEO for your ongoing commitment during this unprecedented period. We are prepared and ready to move forward now and I look forward to doing so with you all.

A handwritten signature in black ink, appearing to read "Philip Holliday", with a large, stylized flourish underneath.

Mr Philip Holliday
Chair
30 June 2021



The Australian Cruise Association (ACA)
is a peak body representing the cruise
shipping industry in Australia to realise
the region's potential as one of the world's
leading cruise destinations providing
opportunities for ongoing sustainability.



Contents

Message from the Chair	1
Charter	5
Vision, Mission and Objective	5
Chief Executive Officer's Report	6
Cruise Shipping Overview	8
Management Committee 2019-20	9
Management Committee Meetings	13
Annual Operating Plan	14
Project Reports	16
Australian Cruise Association Conference	16
COVID-19 Cruise Restart	16
About Australian Cruise Association	17
Past Annual General Meetings and Cruise Conferences	19
Members' Register	20
Acknowledgements	22
Annual Financial Report	23
Auditor's Report	31

Develop and grow Australia's position as
a major world class base and appealing
destination for cruise ships.





Charter

Australian Cruise Association (ACA) is the co-operative marketing brand for cruise destinations and service providers to the cruise industry in Australia and the South Pacific.

The Australian Cruise Association is a non-profit incorporated association formed in 1998.

The Australian Cruise Association is a membership organisation comprising Australian ports, tourism agencies, cruise lines, shipping agents, inbound tour operators and companies associated with the cruise shipping industry in Australia and the South Pacific.

Vision

Develop and grow Australia's position as a major world class base and appealing destination for cruise ships.

Mission

The Australian Cruise Association (ACA) is a peak body representing the cruise shipping industry in Australia to realise the region's potential as one of the world's leading cruise destinations providing opportunities for ongoing sustainability.

Objective

To influence cruise and charter operators to develop itineraries to increase cruise visits in Australia. To achieve this, ACA has set itself the following five (5) key objectives:

1. Leadership and Governance

Establish strategies to continue the recognition of ACA as the respected peak industry organisation connecting and representing the broader cruise industry.

2. Research and Insight

Provide ACA members with useful, accurate and meaningful research into the cruise sector.

3. Position and Market the Australian Cruise Association region as a World Class Destination

Market and promote the ACA region (Australia, New Zealand, the South Pacific and ASEAN) as an attractive and diverse cruise destination for world class cruising.

4. Membership

Grow membership and provide high value benefits and services to ACA members.

5. Stakeholder and Partnership Development

Develop and maintain collaboration and affiliation with stakeholders and partners.



Chief Executive Officer's Report

This year was the most challenging one ever endured by the cruise sector and the overall tourism industry, due to the ongoing COVID-19 pandemic. The Government Bio Security Act that prohibited international cruise ships, with more than 100 passengers and crew, to enter Australian waters saw a thriving sector ground to a halt.

In November, a Federal Cruise Restart Committee was established to create a pathway to resumption of the cruise sector. Our inclusion on the committee has enabled important discussion on the impacts of the shutdown on the large number of destinations and member businesses within ACA. Extensive work has been done with the wide range of government agencies that have involvement with cruise, to ensure that policies and procedures can be rolled out effectively when the time is right for cruise to resume. The opportunity to present a range of restart options to the Australian Health Protection Principal Committee (AHPPC), who will ultimately agree to lifting the cruise ban, is ongoing and a clear priority.

Our collaborative work with CLIA during the year has been integral in delivering strong and consistent messages to government and the broader cruise stakeholders. We jointly presented a range of industry update sessions, backed the #we are cruise and Ready Set Sail campaigns (which resulted in over 40,000 letters being sent to politicians supporting the resumption of cruise) and submitted a joint contribution to the Great Barrier Reef Tourism Management Action Plan.

We continued to work with New Zealand Cruise Association (NZCA) on restart strategies as the success of each country heavily relies on the other. NZCA has been part of the webinars and initiatives delivered throughout the year.

We continued to strengthen our relationship with the Tourism and Transport Forum (TTF). TTF has been a very strong advocate for cruise throughout this difficult time and their political voice is resulting in cruise being included more formally in the overall tourism and transport picture. I attended their annual conference in Sydney where, alongside CLIA, we were able to keep cruise front and centre with the newly appointed Minister for Tourism, Dan Tehan. I was also able to attend a 'friends of TTF' event in Brisbane with associated meetings with State Ministers and heads of departments.

My Brisbane trip enabled me to visit the completed Brisbane International Cruise Terminal. The design and function of

the terminal is definitely world class, and we are all looking forward to seeing the facility in full swing very soon.

We worked closely with Tourism Australia (TA) throughout the year on the rebuild phase with both a short-term, domestic focus, through to building our international marketing activities. We participated in the Australian Tourism Exchange (ATE) alongside our member inbound tour operators and ground handlers.

We provided regular updates on the sector to TA who have also committed to supporting our planned restart roadshows to key destinations when the time is right.

I was also fortunate to attend the opening of the Eden Welcome Centre in late April. What a fabulous addition to the picturesque seaside destination that has previously built new wharf infrastructure to enable cruise ships to berth alongside and now a brilliant architectural structure providing visitor information and a services hub.

We continued with our virtual management committee meetings, despite all attempts to meet in person. This included holding our first ever virtual AGM in November, which ran very smoothly. We conducted members' only virtual sessions and supported the roll out of information through our members' updates. With the assistance of Cruise Tourism Partners, we created a Covid ready survey and conducted ongoing work with the State Tourism Organisations for future development of destinations.

It was certainly the year of zoom with our normal international activities and meetings moving to the virtual space. I attended and presented at the Global Cruise Association annual meeting, the International Cruise Ports Global meeting and the Ports Australia operations and innovations committee meeting.

We provided our annual update to the Reserve Bank of Australia on the contribution of the cruise sector to tourism and the future outlook.

Sadly, we had to postpone the 2020 Conference, scheduled to be held in Townsville in September. The event was rescheduled for the same location in September – and now November, 2021.

Seatrade 2021 was moved from April to September and is still going ahead, despite the increase in COVID-19 cases in Florida. The next event is scheduled for April 2022, and we are keeping a small glimmer of hope alive that we can attend that event.

There has been a large focus on media over the past year. Changing the narrative from the early connection of cruise to the pandemic to the importance of the sector in the rebuild of the visitor economy has been positive. Barking Owl Communications has been a great support in assisting me through this challenging time. It has been critical to keep a communication focus with Government agencies to ensure that cruise restart is considered in the overall tourism rebuild as well as informing members on policies and procedures being put forward.

The Management Committee has provided strong leadership to me in such difficult times. We have been able to maintain a strong membership base and support each and every member through unprecedented challenges. The solid budget reserves have held us in good stead and will enable us to have a strong marketing and communications presence leading into a cruise restart.

The consumer demand reports and the cruise line bookings for 2022/23 look extremely strong with multiple lines reporting record sales in record times. Cruise will be back, with newer ships, smarter technology, leading health and



safety protocols and exciting destinations to visit.

Thank you to all members for their support throughout the year and let's continue to work together as the finishing line gets closer.

A handwritten signature in black ink that reads "J. Abel".

Jill Abel
Chief Executive Officer

Cruise Shipping Overview



Global Cruising

With the world going into COVID-19 shock in March of 2020, the cruise sector was forced to halt all operations. The 2020 summer season in the Northern Hemisphere was completely paused as cruise lines moved ships to safe anchorages, undertook major crew repatriations and furlowed staff.

However, as in previous global crises, the cruise sector set about understanding the science behind the COVID-19 virus, creating health and safety protocols, working with governments, setting vaccination standards for global tourism and raising unprecedented loans to keep businesses afloat.

Newbuilds continued throughout the year and technology innovations were added to current ships, building on environmental improvements in emissions, onboard airflow, recycling and other sustainability initiatives.

With trial cruises, starts and stops throughout the year, the cruise sector

globally had 140 ships back at sea by the end of the year and carried more than 600,000 guests. Predictions have close to 60% of global fleets sailing again by December 2021.

National and regional cruising

It would be fair to say that everyone expected to have very limited cruise activity leading into the 2020/21 season. There was much discussion and planning centred around the safe restart of cruising in early 2021 for the domestic market. However, after Melbourne endured the country's longest lockdown from July to October, our Christmas plans were put to halt with the first of the major shut downs in Sydney. The Biosecurity Act, excluding foreign flagged vessels of over 100 passengers from entering the country, continued to be extended in three month increments.

A glimmer of hope emerged when Coral Expeditions, an Australian flagged ship, resumed services in Queensland

after developing comprehensive safety protocols. The success of these protocols enabled the company to operate cruises in Tasmania, South Australia and Western Australia.

Later in the year, following similar health and safety protocols, APT's Caledonian Sky was able to re enter Australian waters, through Queensland, with a survey of less than 100 passengers and crew. She too has operated successfully on a domestic front, albeit challenged by internal border closures. Both of these companies have provided great examples of how domestic cruising, for the time being, can be delivered in a COVID safe environment.

Australia's ultra conservative approach to the pandemic and desire to eliminate the virus from our country, has certainly restricted the well thought out, domestic cruise restart plan, proposed by whole of industry to the Government. The work continues and belief remains that once vaccination rates increase and restrictions ease, the cruise sector will bounce back.

Management Committee 2020-21



Philip Holliday Chair | Port Authority of NSW

Term expires 2022

Since December 2019 Philip has led Port Authority of New South Wales, as CEO and Director, in managing the navigation, security and operational safety needs of commercial trade and cruise shipping in Sydney Harbour, Port Botany, Newcastle Harbour, Port Kembla, Eden and Yamba.

Philip joined Sydney Ports Corporation in May 2011 as Executive General Manager, Operations and Harbour Master. In 2014, he then became Chief Operating Officer and Harbour Master, Sydney following the amalgamation of the Sydney, Newcastle and Port Kembla port corporations.

Philip has spent his entire career in the shipping and ports industries, starting as a 16-year-old cadet when he joined Ropner Shipping Services and later moving to Souter Shipping where he gained his Class 1 (FGN) Masters certificate.

In 1998, Philip joined the UK's largest port operator, Associated British Ports (ABP) in a port operations role. Following a number of roles within ABP he became the Harbour Master for the ABP Port of Southampton and the Marine Advisor for the group's 21 UK ports.



Scott Lovett Deputy Chair | Tourism NT

Term expires 2021

Scott Lovett is the General Manager – Strategy and Policy for the Department of Industry, Tourism and Trade. In this role he leads a multi-disciplinary team heading economic analysis, strategic infrastructure development, project development, regulatory reform, industry strategy and strategic global engagement activities for the NT. A passionate advocate for regional development, Scott has also held senior roles within Tourism NT, the Department of the Chief Minister and Department of Trade, Business and Innovation.

Prior to joining the public sector Scott held senior roles in Convention Centres, Stadia, Event Production Houses and Hotels across Australia. He is a current board member of the NT Major Events Company, the statutory company responsible for delivering some of the NT's best known and loved events. He is also a past board member at Desert Knowledge Australia, the Australian Association of Convention Bureaux and Meetings Events Australia.

Scott was raised in regional Queensland and Adelaide from where he holds formal qualifications in Tourism and Hospitality from the globally renowned Regency Hotel School.



Matthew Carley Treasurer | Port of Brisbane

Term Expires 2021

Matthew joined the Port of Brisbane in 2015 as Manager of Strategic Projects. He was assigned to the development of the business case for the Brisbane International Cruise Terminal and successfully piloted the proposal through the Queensland State Government's Market-led Proposal (MLP) process.

He is currently Senior Manager Port Operations responsible for all port operations, security and the Brisbane International Cruise Terminal. Matthew is presently a member of the National Sea Passenger Facilitation Committee coordinated by the Department of Home Affairs.

Prior to joining the Port of Brisbane, Matthew had over 20 years' experience in the maritime industry including senior executive roles at DP World (formally P&O Ports), Hutchison Ports and SVITZER. He held strategic roles responsible for the development of national infrastructure, terminal automation, Port and Terminal management and the development of a nationwide port community system known as 1-Stop.

Matthew holds a Bachelor of Commerce Degree from The University of Queensland with majors in Business Finance and Financial Accounting.



James Coughlan Member | Intercruises Shoreside and Port Services

Term Expires 2021

An innovative tourism leader with over 19 years' experience James started his career as a Chef onboard luxury cruise line Crystal Cruises before transferring to the Shore Excursions department for 10 years where he travelled the world to over 100 countries and embraced the passion for creating the very best travel experiences for his guests.

Over the last 9 years James has been responsible for the Shore Excursion department with Intercruises in Australia where he has led the team to new heights and successes growing the business and delivering extraordinary experiences to his cruise line clients. In this field James has a vast knowledge of all levels of the business, the geography of Australian experiences and the nuances around diverse cultures and markets each one has.

In his new role as Commercial Director Asia Pacific & Indian Ocean, James is now responsible for the commercial strategy and client relationships for his clients within this region.



Kristy Little Member | TasPorts

Term expires 2022

Kristy has more than twelve years' experience in marketing and business development roles within the Tasmanian tourism industry. This includes her current role as Commercial Manager of Cruise for TasPorts, where she has found her professional passion for the cruise industry during her nine year tenure.

Since joining TasPorts, Kristy has overseen the strategic development of the cruise portfolio for Tasmania's key cruise ports and has managed the segment through a period of monumental growth for the state.

Kristy has played a key role in guiding the development of TasPorts' port infrastructure and services in line with the evolving needs of cruise operators, whilst providing oversight on strategic and operational planning for cruise ship visits. A critical element of Kristy's current role is creating and maintaining valuable and constructive relationships with industry and stakeholders, as well as developing business growth opportunities for the cruise segment within Tasmania.



Karlie Cavanagh Member | Inchcape Shipping Services

Term expires 2021

Karlie has extensive experience and operational knowledge of Australian Cruise ports and requirements. This is a result from her last 4 years as part of the Inchcape Shipping Services team in her role as Australian Cruise Operations Manager, accountable for liaison with ports, principals and vendors around the Australian coast. With direct on-site familiarity and experience of all key cruise locations in Australia and many of the less known, her role is focused on maximising the experience of both guests and vessels and crew within Australia.

Her nomination for the committee is further supported by her historical employment at Sydney Port Corporation, and prior as a Master on Captain Cook Cruises at Sydney Harbour. With a true passion for the cruise industry and attention to detail, it is felt that her direct involvement with the ACA will provide a strong operational knowledge resource, and practical capability to support and develop the cruise industry in Australia.



Anthony Brent Member | Akorn Destination Management

Term expires 2022

With over 20 years of experience in the tourism and hospitality industry, 15 of those dedicated to cruise, Anthony has passion in developing and delivering services that enhance Australia's reputation as a world class destination. Having spent several years at sea with Disney Cruise Line, managing tour programs for the Four Seasons in the Maldives, Anthony has worked the last nine years developing Akorn Destination Management Australia and New Zealand's shoreside operations. As Head of Cruise, Anthony now leads the Australian and New Zealand cruise division, working with the team to develop products and services that both enrich the guest experience along with promoting Akorn's commitment to sustainability.



Natalie Goodward Sub Committee Member - Conferences and Events |
Port Authority of NSW

Term expires 2021

A passionate advocate for tourism and regional areas, Natalie is the Cruise Development Manager for Port Authority of NSW looking after cruise visitation into NSW regional ports.

Natalie is responsible for the development and growth of the Port of Eden, and the expanding of regional NSW port offerings through the Regional Port Development Project. This project included scoping of the NSW coastline to identify ports with maritime capability to accept cruise, working with communities, local stakeholders and tourism bodies to build cruise ready destination experiences and working with cruise lines and ground handlers to build awareness and build visitation to these regional ports. The Regional Port Development project also feeds into the NSW Government's Cruise Development Plan and actions to build cruise visitation to regional ports.

Natalie also sits on the board of Destination Southern NSW, tasked with supporting the Southern region's tourism development. And prior to joining Port Authority, Natalie discovered the best of the region and how to engage visitors in her role at Sapphire Coast Tourism. Natalie has also owned a small business, volunteered for many events and committees, worked in corporate roles with Fairfax Digital and McCann Erickson and travelled the world, although not nearly enough if you ask her.



Jill Abel Chief Executive Officer

July 2020 to June 2022



Management Committee 2020-21

Management Committee Meetings

The Management Committee held the following meetings:

150	23 July 2020	Zoom
151	6 October 2020	Zoom
152	AGM 25 November 2020	Zoom
153	8 December 2020	Zoom
154	22 April 2021	Zoom
155	20 May 2021	Zoom

Committees and Sub-Committees

Listed below is the allocation of responsibilities for the committees and sub-committees for the 2020-21 year.

Committees

Management Committee

Responsible for:

- Rules of Association
- Financial Delegation
- CEO's contract
- Strategic Planning
- Succession Planning
- Legal and Property matters

The Executive – Chairman, Deputy Chairman and Treasurer

Rule 40

Chief Executive Officer – Jill Abel

- Secretary of the Association
- Seatrade Cruise Global Convention
- Global Sales Missions
- Government Liaison
- Economic Impact Study
- Conference and AGM
- Management Committee meetings
- Website Management
- Travel Programs/Familisations
- Education
- Membership Development
- Media Spokesperson

Sub Committees

Rule 39

Sub Committee 1

Chairman Philip Holliday and Deputy Chairman Scott Lovett

- Leadership
- Governance
- Political Liaison
- Media spokesperson
- Succession Planning

Sub Committee 2

Kristy Little and Karlie Cavanagh

- Annual Operating Plan
- Risk Management Plan
- Rules of Association
- 3 year Strategic Plan

Sub Committee 3

Treasurer Matthew Carley and Chairman Philip Holliday

- Financial Management and Reporting
- Budget
- Insurance

Attendance at Management Committee Meetings

Record of attendance at scheduled Management Committee meetings:

Member	Meetings Attended	Meetings Eligible to Attend
Grant Gilfillan	1	1
Martin Bidgood	1	1
Christine Cole	3	3
Anne McVilly	3	3
Karen Davies	2	2
Philip Holliday	5	5
Scott Lovett	5	6
Karlie Cavanagh	6	6
Matthew Carley	6	6
James Coughlan	5	5
Kristy Little	4	4
Natalie Godward	5	6
Jill Abel	6	6

Sub Committee 4

James Coughlan and Anthony Brent

- Membership and education
- Industry forums

Sub Committee 5

Scott Lovett and Jill Collins

- Communications strategy
- Implementation of public relations plan

Sub Committee 6

Kristy Little, Natalie Godward, Megan Hawke(TEL), Jill Abel

- Annual Conference and AGM

Sub Committee 7

Karlie Cavanagh and Anthony Brent

- Annual Report

Sub Committee 8

Scott Lovett and James Coughlan

- State Tourism Organisation co-ordination

Sub Committee 9

Mathew Carley & Karlie Cavanagh

- State Ports Organisations co-ordination

Sub Committee 10 – Philip Holliday, Scott Lovett, Natalie Godward

- COVID-19 Cruise Restart

2020-2021 Annual Operating Plan

Vision	Focus 1 Leadership and Governance	Focus 2 Research and Insights
<p>Develop and grow Australia's position as a major world class base and appealing destination for cruise ships.</p>	<p>Objectives</p> <p>To influence cruise and charter operators to develop itineraries to increase cruise visits in Australia. To achieve this, ACA has set itself the following five (5) key objectives</p>	<p>Provide ACA members with useful, accurate and meaningful research into the cruise sector</p>
<p>Mission</p> <p>The Australian Cruise Association is a peak body representing the cruise shipping industry in Australia to realise the region's potential as one of the world's leading cruise destinations providing opportunities for ongoing sustainability.</p> <p>Objective</p> <p>To influence cruise and charter operators to develop itineraries to increase cruise visits in Australia.</p> <p>To achieve this, ACA has set itself the following five (5) key objectives</p>	<p>Priority Projects 2019-20</p> <ul style="list-style-type: none"> • Prepare annual operating plan, annual report, financial report, budget • Review governance reports e.g. business continuity plan, code of conduct • Prepare and submit EMDG application • Develop strategies to ensure a sustainable future • Ensure sustainable resourcing to deliver Strategic Plan • Profile the role and success of ACA to industry, government and community • Undertake Committee succession planning • Ensure organisational development • Maintain 2019 membership fees • Strong yet flexible Budget during challenging period 	<ul style="list-style-type: none"> • Deliver annual ACA cruise conference (incl. industry sessions) • Respond to Government inquiries • Attend International Cruise Conferences as required • Develop & share research outcomes in line with CLIA MOU • Facilitate key industry forums and education workshops • Assist with development of new shore excursions • Implement stakeholder and member feedback • Review communications strategy • STO members to push TRA to collect arrival data for both land based and cruise travellers • Investigate options to collect accommodation data from key providers in turnaround cities
	<p>Other Important Projects</p> <ul style="list-style-type: none"> • Project ACA as the peak marketing body and primary connector of business-to-business • Continue to enhance relationships with Federal, State Governments, trade media, industry • Manage ACA's IP and maintain business integrity 	<ul style="list-style-type: none"> • Maintain a comprehensive stakeholder database • Review options for additional research reporting
	<p>Key Performance Indicators (KPI's)</p> <ul style="list-style-type: none"> • Table reports at AGM • Brief Federal Government (DRET and DIMIA), Tourism Australia and Ports Australia (Educational component) minimum twice annually • Liaise/collaborate with STOs, ATEC, TTF and Ports Australia minimum twice annually 	<ul style="list-style-type: none"> • Present executive summary of joint CLIA/ ACA Economic Impact Study to members and stakeholders incl. Federal and State Governments • Host 2020 cruise conference in Townsville Qld
	<p>Key Achievements 2019-20</p> <ul style="list-style-type: none"> • Managed a conservative budget during unprecedented times • 2020-21 Annual Report completed • 2020-21 Audit completed • Set conservative 2021-22 Budget 	<ul style="list-style-type: none"> • Delivered 2020 AGM virtually due to Covid-19 restrictions • Postponed the Townsville conference to September 2021 • Annual update with Reserve Bank of Australia • Worked with STO group on Covid-19 readiness in destinations and community expectations

Focus 3	Focus 4	Focus 5
Position and Market the ACA region as a world class destination	Membership	Stakeholder and Partnership Development
<p>Market and promote the ACA region (Australia, New Zealand, the South Pacific and ASEAN) as an attractive and diverse cruise destination for world class cruising</p>	<p>Grow membership and provide high value benefits and services to ACA members</p>	<p>Develop and maintain collaboration and affiliation with stakeholders and partners</p>
<ul style="list-style-type: none"> Formalise sponsorship from Tourism Australia Investigate opportunities for a trade mission with STO's and ACA members in April 2021 in collaboration with Seatrade Cruise Global Participate at Seatrade Cruise Global Miami Convention Review Communication Strategy and Consultancy Action key outcomes from Seatrade and trade mission Work to include a cruise ship component within relevant associations' agenda Develop and plan familiarisation program targeted around conference Support Tourism Australia at select trade events (Cruise 3Sixty, etc.) 	<ul style="list-style-type: none"> Review Membership and Education strategy Identify potential to attract new members Review membership structure and maintain 2019 membership fees Update membership collateral/brochure Host industry forums Develop guide training program Support members through challenges including financial challenges Continue discussions for Pre/Post & land based accommodation Investigate further homeporting options Maximise opportunity to expand passenger engagement with destinations 	<ul style="list-style-type: none"> Strong leadership in sector restart Update stakeholder database Host stakeholder networking events Understand cruise line structures and/or contacts– e.g. business interface/ connections Provide strong member representation on committees at Federal and State Govt. level Maintain strong alliances with State/Territory/ Regional Tourism organisations Continue to manage the broader regional alliance (SW Pacific) Continue to develop global alliances Leverage relationships with neighbouring regions (e.g. Asia) to maximise opportunities for the ACA region Abide by CLIA MOU and seek future partnership opportunities Sea Passenger Facilitation – national version of cruise ship calls schedule Continue to work with Global Cruise Association
<ul style="list-style-type: none"> Produce renewed promotional collateral Arrange famils to Australia Expand media list of contacts Assist members with cruise line appointments Launch website and brochure when appropriate 	<ul style="list-style-type: none"> Review communication platforms for members Rotate management meetings in different locations (Educational component) Brief executives including member organisations Implement membership award program at 2021 conference 	<ul style="list-style-type: none"> Engage with stakeholders' decision makers, Tourism Ministers, Shadow Ministers, Hon. Members Consolidate TA/DRET relationship Promote and report on Cruise Sustainability Guide with CLIA and NZCA
<ul style="list-style-type: none"> Attend Seatrade Global in Miami Meet with a minimum of 10 US cruise line executives Circulate US Sales Mission and Seatrade Conference reports Develop famils for cruise line executives 	<ul style="list-style-type: none"> Maintain membership engagement Increase membership numbers Circulate regular Member Updates 	<ul style="list-style-type: none"> Attend Federal Govt. working committee meetings Meet with Federal Ministers annually Circulate ACA News twice annually
<ul style="list-style-type: none"> Entered formal agreement with Tourism Australia to support Restart Road Shows Participated in virtual conference with Seatrade Global and Cruise Europe due to cancellation of face to face events due to Covid-19 Participated in ATE 2021 Attended TTF conference 	<ul style="list-style-type: none"> Maintained and supported membership through pandemic Maintained membership fee levels Circulated regular Member Updates Held regular webinars to update members on cruise restart Moved committee meetings to online platform Attended opening of Eden Welcome Centre 	<ul style="list-style-type: none"> Held seat on Federal Cruise Restart Committee Engaged with range of Federal and State Ministers on cruise restart issues Presented at New Zealand Cruise Association Board Meeting via Zoom Worked closely with CLIA on restart initiatives and processes Annual meeting of Global Cruise Associations via Zoom

Project Reports



Annual Conference

Sadly due to the COVID-19 pandemic, the 2020 conference was cancelled and rescheduled for Townsville 10-12 November 2021. Regular webinars and members' updates became the main vehicle for sharing information with members during this period.

COVID-19 Cruise Restart

The Federal Government created a cruise restart committee that included representation from the Departments of Infrastructure, Tourism, Health, Border Force, Immigration along with CLIA, Royal Caribbean Cruise Line, Carnival Australia, Respond Global and Australian Cruise Association.

The committee worked on a range of documentation supporting the phased restart of cruise in line with the Federal Government strategies. The work is ongoing and hopeful of seeing progress towards the start of the 2021/22 cruise season.

About Australian Cruise Association

Australian Cruise Association (previously Cruise Down Under) is the membership based, non-profit association, dedicated to marketing Australia and the South Pacific region as a destination for cruise ships.

In 1993 a small group of Australian and New Zealand ports and tourism organisations who had previously marketed their destinations separately to cruise companies, came together with the aim of having a single marketing presence at the annual Seatrade Cruise Shipping Convention in Miami, and promote the region under a single banner.

In the early years, the cruise brand "Cruising Down Under" obtained funding assistance from the Australian Tourist Commission (ATC), with the support of the Office of National Tourism (ONT). ATC also provided the Cruise Down Under Secretariat until 1997.

In November 1997 at Seatrade Pacific, the member ports and tourism organisations agreed to form a not-for-profit incorporated association to enable Cruising Down Under to continue to develop relationships with cruise lines.

In May 1998 the interim executive comprising of Mike Bartlett (Cairns Port Authority) as Chairman, Chris Drinkwater (Hobart Port) Deputy Chairman and Glenn Stephens (Fremantle Ports) Treasurer, was elected as the Management Committee.

Cruise Down Under was incorporated in Queensland in July 1998 with its own secretariat. Mike Bartlett was engaged to undertake the role of Secretary after retiring from Cairns Port Authority.

In the first 10 years, Cruise Down Under cemented its position as the peak marketing body for cruise tourism in this region. Through the association with CDU, members have access to a professional body which has made significant advances in providing quality information and cruise marketing collateral through its website and participation at the annual Cruise Shipping Miami Convention.

As a maturing association, the Management Committee decided in 2005 that it was obliged to embark on a formal process to appoint an executive officer (front desk position) and as such, called for expressions of interest for a General Manager to deliver the Association's administration and marketing activities. The selection process resulted in Jill Abel from Abel Event Management & Promotion being appointed as Cruise Down Under's General Manager and the registered office of CDU was relocated from Queensland to Tasmania.

It was at this time that Mike Bartlett from Cruise Australian Waters bid CDU goodbye as he opted for semi-retirement. Mike will always be remembered for his dedication to cruise shipping and in particular the tireless work he undertook in the formative years of Cruise Down Under. Mike was awarded Life Membership in 2007. Richard Doyle took on the role of Chairman, through to 2010.

Evda Marangos was elected Chairman in May 2010. The succession plan was implemented with the election of Chris White as Chairman at the AGM in August 2010. Evda Marangos' term expired at the end of 2012 and the organisation recognised her tireless efforts over many years. Evda was integral in the development of sound governance, annual operating plans and the annual report.

Glenn Stephens was recognised at the 2013 Conference when he stood down from the CDU Management Committee. Glenn had been involved with CDU since its inception and held the position of Treasurer for the entirety of his terms. Glenn's commitment to the organisation has been integral to the success of CDU and he was duly awarded Life Membership.

Following the 2013 election, the new management committee, led by David Brown, identified that the incoming committee did not fulfill the skills set identified for the position of Chairman. Chris White was invited to take on the role of Chairman for one year through to the 2014 election. At the 2014 AGM in Perth, the association appointed Stephen Bradford as Independent Chairman of CDU for a two year period.

Leah Clarke stood down from the committee in 2015 after serving her maximum six year term. Leah was a major contributor to the communications sub-committee and drove the communications strategy and resulting in the engagement of our communications consultants, Barking Owl.





At the 2015 conference in Darwin a proposal was put to the membership during a members' only workshop, to consider changing the name from Cruise Down Under to Australian Cruise Association. The new name put forward of Australian Cruise Association was unanimously deemed to be a more appropriate descriptor of the entity and has seen a definite rise in the recognition and profile of the association and strength in membership growth. The new name was formally adopted at the 2016 AGM.

The association celebrated its 20th Anniversary conference in Sydney in 2016 with a superb conference that cemented the strength of the association and its members' commitment to the cruise industry in Australia. The significant event culminated in fireworks and a stunning dinner on the forecourt of the Sydney Opera House. Richard Doyle, Evda Marangos and Judy Wood were appointed life members.

In 2017 the AGM and conference moved to Mooloolaba and celebrated the impact of cruise on regional Australian destinations. Stephen Bradford stood

down as Chairman, after guiding the association through a significant period in the associations history, including the signing of an MOU with CLIA, creating a strong and unified approach to continuing growth of the cruise industry. Grant Gilfillan was appointed his successor.

Tyler Wood retired after fulfilling his six year term and was replaced by business partner, Jay McKenzie, ensuring an ongoing link with Bob Wood Cruise Group.

Christine Cole from Tourism WA and Scott Lovett from Tourism NT joined the committee following the 2018 AGM in Broome.

At the 2019 AGM in Geelong, we farewell Thor Elliott who had been our trusty treasurer for the past six years and had completed his full term. Matthew Carley from Port of Brisbane stepped into the role. Jay McKenzie retired and was replaced by Karlie Cavanagh from Inchcape Shipping Supplies and Natalie Godward became the nominated representative for PANSW as Grant Gilfillan became the second independent Chairman.

COVID-19 pandemic hit Australia and the entire world in 2020 and ACA held its first virtual AGM due to the cancellation of the Townsville conference. Whilst the AGM ran smoothly, the face to face contact of ACA members was definitely missed. Grant Gilfillan retired from his position as CEO of PANSW and as Chairman of ACA. Philip Holliday took over the role of Chair, representing PANSW and Natalie Godward moved to a sub committee position. Martin Bidgood left Intercruises and James Coughlan was his nominated replacement. Karen Davies joined the committee but sadly her position at Abercrombie and Kent was impacted by COVID-19. Anthony Brent was her nominated replacement. Anne McVilly completed her six year term with ACA and was recognised for her valuable contribution.

The full history that outlines the formative years of the Association can be found at

www.australiancruiseassociation.com

Record of past Annual General Meetings and Cruise Conferences

Year	Destination	No. of Attendees	Date
2020	Townsville	cancelled	9-11 September
2019	Geelong	130	4-6 September
2018	Broome	115	12-14 September
2017	Mooloolaba	110	6-8 September
2016	Sydney	135	7-9 September
2015	Darwin	121	2-4 September
2014	Perth	124	3-5 September
2013	Cairns	126	11-13 September
2012	Hobart	128	29-31 August
2011	Newcastle	108	24-26 August
2010	Brisbane	118	25-27 August
2009	Adelaide	95	26-28 August
2008	Melbourne	110	27-29 August
2007	Darwin	85	29-31 August
2006	Cairns	115	23-25 August
2005	Fremantle	49	31 August - 2 September
2004	Noumea	59 (inc CNZ)	21-22 August
2003	Launceston	42	27-28 August
2002	Adelaide	40	24-25 September
2001	Melbourne	39	28-29 August
2000	Darwin	20	18 August
1999	Sydney	27	18 August
1998	Brisbane	23	30 September
1997	Cairns	28	2-4 November

Members' Register

ACA registered 87 members as at 30 June 2021:

Name	Representative	Level	Member Since
Akorn Destination Management	Anthony Brent	Silver	2002
Admirals Associates	Michael Hackman	Silver	2018
Australian Cruise Ship Excursions	Geoffrey Ellis	Silver	2019
Australian Pacific Touring	Stuart Stevens	Bronze	2007
Australian Reef Pilots	Wel Gamble	Silver	1999
Austrade	Angela Robinson	Honorary	1993
Big Bus Tours Sydney	Bryce Goodhew	Bronze	2017
Bob Wood Cruise Group	Carmen Stevenson	Silver	1998
Brisbane Cruise Wharf	Anita Thompson	Platinum	2004
Burnie City Council	Anne Langham	Gold	1998
Burnt Pine Travel	Bart Murray	Silver	2018
Chart Management Consultants	Ted Blamey	Bronze	2011
Christmas Island Tourism Association	Jahna Luke	Bronze	2008
Chris White		Honorary	2017
City of Albany	Michael Cole	Silver	2019
City of Greater Geelong	Brett Ince	Bronze	2001
Corporate Protection Australia Group	Jenifer Hasbun	Bronze	2014
Crown Currency Exchange	Jim Stewart-Koster	Bronze	2020
Cruise Broome	Shayne Murray	Silver	2016
Cruise Eden	Debbie Meers	Silver	2001
Cruise Hunter	Tony Corbett	Gold	2001
Curringa Farm	Tim Parsons	Silver	2018
Darwin Port	Peter Dummett	Platinum	1995
Destination NSW	Stephen Mahoney	Platinum	1995
Destination Phillip Island	Kim Storey	Silver	2019
Destination Southern Tasmania	Alex Heroys	Bronze	2018
Destination Wollongong	Mark Sleigh	Silver	2016
Evda Marangos		Honorary	2016
Flinders Ports	Carl Kavina	Platinum	2009
Fremantle Ports	Thor Elliott	Platinum	1995
Gladstone Area Promotion and Development	Gus Stedman	Bronze	2015
Gladstone Ports Corporation	Amy Hughes	Silver	2017
Glenelg Shire Council	Jane Young	Silver	2010
Glenn Stephens		Honorary	2014
Great Southern Rail/Journey Beyond	Gareth Coakley	Silver	2011
Hobart City Council	Iris Goetzki	Bronze	2009
Hobart International Airport	Matt Cocker	Bronze	2016
ID New Zealand	Deborah Summers	Silver	2014
Inchcape Shipping Services	David Pratt	Silver	2016
Intercruises Shoreside and Port Services	James Coughlan	Silver	2011
Judy Wood		Honorary	2016
Kimberley Coastal Pilots	Capt. Craig Brent-White	Silver	2017
Kimberley Ports Authority	Luke Westlake	Platinum	2018
Kuranda Scenic Railway	Ivana Andacic-Tong	Bronze	2008

Name	Representative	Level	Member Since
Magnetic Island Ferries	Christina Kalleske	Bronze	2019
Mike Bartlett		Honorary	2007
Mid West Ports	Vickie Williams	Gold	2007
Moonshadow TQC	Janene Rees	Bronze	2010
New Caledonia Tourism	Julie Laronde	Gold	2001
Papua New Guinea Tourism	Mary Kanawi	Platinum	2005
Peddells Thursday Island Tours	Matt Connor	Bronze	2013
Pilbara Ports Authority	Dierdra Tindale	Silver	2015
Port Arthur Historic Site	Anne McVilly	Gold	2007
Port Authority of NSW	Philip Holliday	Platinum	1993
Port of Brisbane	Matthew Carley	Platinum	2017
Port of Portland	Greg Tremewen	Silver	2007
Port of Townsville Ltd.	Kim Wheatley	Gold	2002
Ports Australia	Michael Gallacher	Honorary	2005
Ports North	Kerry Egerton	Platinum	1993
Quicksilver Group	Monika Baum	Bronze	2017
Richard Doyle		Honorary	2016
Royal Botanic Gardens	Lynnette Foo	Bronze	2008
Sealink Travel Group and Captain Cook Cruises	Richard Doyle	Silver	2012
Skyrail Rainforest Cableway	Kevin Parise	Bronze	2011
Solomon Islands Visitors Bureau	Ellison Kyere	Gold	2016
South Australian Tourism Commission	Leah Rusby	Platinum	1998
Sunlover Reef Cruises	Amy Davis	Bronze	2013
Svitzer Australasia	Dylan Sheehan	Bronze	1994
Sydney Opera House	Amy Hackett	Platinum	1993
Taronga Zoo	Danielle Knight	Platinum	2016
Tasports - Burnie/Devonport/Launceston	Kristy Little	Platinum	1998
Tasports - Hobart	Kristy Little	Platinum	1998
The BHive	Tammy Marshall	Platinum	2017
Thompson Clarke	Chris Raley	Silver	2005
Tourism and Events Queensland	Therese Phillips	Silver	2019
Tourism Australia	Leigh Sorensen	Bronze	2019
Tourism NT	Scott Lovett	Silver	2020
Tourism Tasmania	Aletta MacDonald	Bronze	1998
Tourism Western Australia	Christine Cole	Platinum	2015
Townsville Enterprise	Lisa Woolfe	Silver	2020
Transam Argosy Pty Ltd	Michelle Cyster	Silver	2019
Trippas White Group	Jay Yip	Bronze	2019
Victorian Ports Corporation (Melbourne)	Rachel Johnston	Platinum	1998
Viking Cruises	Jane Moddridge	Silver	2020
Visit Northern Tasmania	Chris Griffin	Bronze	1998
Visit Victoria	Chris White	Platinum	2015
Wilhelmsen Ship Services	Andreas Kaeach	Silver	2020

Note: Members listed prior to 1998 were organisations operating as a cruise committee. This committee was affiliated with the Cruising Down Under brand as administered at the time by the Australian Tourist Commission.

Acknowledgements

The Australian Cruise Association acknowledges the following organisations for their in-kind support, including making available resources and facilities which enabled the Management Committee to conduct its regular meetings during 2020-21.

- Akorn Destination Management
- Inchcape Shipping Services
- Intercruises Shoreside and Port Services
- Port Authority of NSW
- Port of Brisbane
- TasPorts
- Tourism NT



Annual Financial Report

for the year ended 30 June 2021

Compilation Report	24
Income Statement	25
Statement of Financial Position	26
Notes to the Financial Statements	27
Depreciation Schedule	29
Statement by Members of the Committee	30
Auditor's Report	31



Compilation Report

Australian Cruise Association for the year ended 30 June 2021

Compilation report to Australian Cruise Association

On the basis of information provided by the client we have compiled in accordance with APES 315 'Compilation of Financial Information' the special purpose financial statements for Australian Cruise Association for the year ended 30 June 2021.

The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1. The extent to which Accounting Standards and other mandatory professional reporting requirements have or have not been adopted in the preparation of the special purpose financial report is set out in Note 1.

The Responsibility of the Directors

The Committee is solely responsible for the information contained in the special purpose financial statements and has determined that the accounting policies used are consistent with the financial reporting requirements of the company and are appropriate to meet the needs of the Committee.

Our Responsibility

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Committee provided, into a financial report. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person other than the company may suffer arising from any negligence on our part.

PKF (Tas) Pty Ltd
Chartered Accountants

Dated: 20 August 2021

Income Statement

Australian Cruise Association for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
Income			
Conference Sponsorship		-	51,409
Grants Received		79,702	87,754
Interest Received		1,464	6,299
Total Income		81,166	145,462
Other Income			
Conference		-	149,843
Membership Fees		233,475	279,535
Other Income		-	33,653
Total Other Income		233,475	463,032
Total Income		314,641	608,494
Expenses			
Accounting and Audit		7,100	6,700
Administration		91,910	93,043
Annual Reports		3,620	3,360
Bank Charges		826	847
Conference Expenses		5,393	155,057
EMDG and EIS Consultancy		7,970	9,861
Events and Venue Hire		1,640	7,879
Insurance		2,857	2,742
Marketing		99,171	210,424
Other Expenses		289	4,389
Printing and Stationery		242	4,103
Subcontractors		35,475	55,556
Subscription		876	784
Telephone		2,727	2,486
Travelling Expenses		4,380	7,598
Total Expenses		264,476	564,830
(Deficit/Surplus) from ordinary activities		50,165	43,663

Statement of Financial Position

Australian Cruise Association as at 30 June 2021

	Notes	2021 \$	2020 \$
Assets			
Current Assets			
Cash and Cash Equivalents	2	721,801	594,699
Trade and Other Receivables	3	125,910	173,930
Total Current Assets		847,711	768,630
Total Assets		847,711	768,630
Liabilities			
Current Liabilities			
Trade and Other Payables	4	313,227	289,250
GST Payable	5	20,320	15,381
Total Current Liabilities		333,547	304,631
Total Liabilities		333,547	304,631
Net Assets		514,164	463,998
Equity			
Retained Surpluses		514,164	463,998
Total Equity		514,164	463,998

Notes to the Financial Statements

Australian Cruise Association for the year ended 30 June 2021

1. Statement of Significant Accounting Policies

(a) Basis of Accounting

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (TAS) 1964 and to report to the management and to providers of funding generally, as appropriate.

The management committee has determined that Australian Cruise Association is not a reporting entity as defined in Statement of Accounting Concepts 1: Definition of the Reporting entity, and therefore there is no requirement to apply accounting standards and other mandatory professional reporting requirements in preparation and presentation of these statements and none have been intentionally adopted.

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

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

(b) Cash and Cash Equivalents

Operating transactions and the financial statements are all cash based. Investment activities are confined to term deposits with the Association's Bankers.

Because the source of these transactions is limited to cash a Statement of Cash Flows is not included in these Financial Statements.

(c) Trade and Other Receivables

Trade receivables are recognised and carried at original invoice amounts less any provision for doubtful debts. A provision for doubtful debts is recognised when collection of the full amount is no longer possible. Bad debts are written off as incurred.

(d) Trade and Other Payables

Liabilities for trade creditors and other amounts are carried at cost which is the fair value of the consideration to be paid in the future of goods and services received whether or not billed to the Association.

(e) 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.

(f) Income Tax

The Association is exempt from income taxation under section 50-50 of the *Income Tax Assessment Act 1997*, formerly sub paragraph 23(e) of the *Income Tax Assessment Act 1936*, and therefore no provision has been made for income tax.

(g) COVID-19

The Coronavirus (COVID-19) pandemic continues to impact both communities and businesses throughout the world including Australia and the community where the Association operates. Government restrictions arising from COVID-19 has resulted in temporary closure of certain parts of the Association's members operations. This involved the banning of cruise ships from foreign ports arriving in Australia.

This has had a material impact on the Association's members, along with other government restrictions that remain in place across Australia. This pandemic may have a financial impact for the Association in the 2022 financial year and potentially beyond.

The scale, timing and duration of the potential impacts on the Association is unknown, however it is expected that there may be an increase in the provisioning for bad and doubtful debts expense experienced by the Association and/or a drop in membership numbers.

Notes to the Financial Statements

Australian Cruise Association for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
2. Cash & Cash Equivalents			
Cash at bank and on hand		370,460	594,699
Bank short term assets - Deposits		351,341	-
Total Cash & Cash Equivalents		721,801	594,699
3. Trade and Other Receivables			
Trade Receivables		125,065	173,085
Prepayments		845	845
Total Trade and Other Receivables		125,910	173,930
4. Trade and Other Payables			
Memberships in Advance		249,250	262,750
Trade Payables		-	16,500
Other Amounts Received in Advance		63,977	10,000
Total Trade and Other Payables		313,227	289,250
5. Current Tax Liabilities			
GST		20,320	15,381
Total Current Tax Liabilities		20,320	15,381
6. Property, Plant and Equipment			
Office equipment			
Office equipment at cost		1,950	1,950
Accumulated depreciation of office equipment		(1,950)	(1,950)
Total Office equipment		-	-
Total Property, Plant and Equipment		-	-

Depreciation Schedule

Australian Cruise Association
for the year ended 30 June 2021

Name	Purchased	Cost	Cost Limit	Opening Value	Purchases	Disposals	Rate	Depreciation	Closing Accum Dep	Closing Value
Office Equipment										
Toshiba Laptop	14 Nov 2017	1,507	-	-	-	-	-	-	1,507	-
Printer	04 May 2018	443	-	-	-	-	-	-	443	-
Total Office Equipment		1,950	-	-	-	-	-	-	1,950	-
Total		1,950	-	-	-	-	-	-	1,950	-

Statement by Members of the Committee

Australian Cruise Association for the year ended 30 June 2021

The Committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies prescribed in Note 1 to the financial statements

In the opinion of the committee the financial report:

1. Presents a true and fair view of the financial position of Australian Cruise Association as at the end of June 2021 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Australian Cruise Association will be able to pay its debts as and when they fall due.

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



Phil Holliday
Chairman



Matthew Carley
Treasurer

Independent auditor's report to the members of the Australian Cruise Association

Opinion

We have audited the accompanying special purpose financial report of the Australian Cruise Association (the Association), which comprises the Statement of Financial Position as at 30 June 2021 and the Income Statement for the year then ended, including a summary of significant accounting policies and other explanatory notes, 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 financial report presents fairly, in all material respects, the financial position of the Association as of 30 June 2021 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 requirement of the *Associations Incorporation Act [Tas]*.

Basis of Accounting

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 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 the *Associations Incorporation Act [Tas]*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Emphasis of matter – Basis of Accounting

We draw attention to Note 1(g) of the financial report, which describes the ongoing effects of the COVID-19 pandemic throughout the world including Australia and the community which the Association operates. Our opinion is not modified in respect of this matter.

Liability limited by a scheme approved under Professional Standards Legislation.



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Responsibilities of the Committee for the Financial Report

The Committee is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are appropriate to meet the financial reporting requirements of the *Associations Incorporation Act [Tas]* and the Association's constitution and are appropriate to meet the needs of the members.

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 management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibility

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.

As part of an audit in accordance with the 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 management.
- 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 those charged with governance 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.



NICK CARTER

PARTNER

WISE LORD & FERGUSON

Date: 25/8/2021

ADELAIDE BATEMANS BAY BRISBANE BROOME BURNIE CAIRNS CHRISTMAS ISLAND DARWIN DEVONPORT EDEN FREMANTLE
GEELONG GERALDTON KANGAROO ISLAND HOBART INDONESIA LAUNCESTON MELBOURNE NEWCASTLE NEW CALEDONIA
PAPUA NEW GUINEA PORT ARTHUR PORT LINCOLN PORTLAND SYDNEY TOWNSVILLE PLUS SMALLER DESTINATIONS



Marketing ACA cruise destinations and providers of services to the cruise industry.

For further information or advice we invite you to contact:

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