



2021-2022 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 2021 to 30 June 2022 with a renewed sense of optimism after the incredibly difficult period we have all endured since the start of the global pandemic. Australia saw the federal ban on cruise ships lifted on 17 April and those states that did not follow the same schedule developed clear pathways and timelines for their own lifting of the ban, including our important neighbours in New Zealand. As I enjoyed the welcome return of the first cruise vessel back to Sydney on 18 April the sense of joy, relief and determination as the industry took its first step to come back bigger and better was palpable in all those that were lucky enough to be there.

The work that all those in the Industry, particularly under the stewardship of the Cruise Line Industry Association (CLIA) and our own ACA, did to support each other and the return of cruise, in developing strong and largely consistent protocols, and sharing best practices is truly commendable. This strong unity of purpose and message has seen the state and national narrative move from one of almost silence and disregard to one which recognises the important contribution of cruise in supporting the diverse economic and social needs of communities and passengers alike. ACA worked tirelessly throughout the year to help bring about this significant shift in understanding and appreciation and the benefits that this could and should bring represent a bright silver lining to a year that started with optimism and foreboding in equal measure.

Whilst the messages were tailored to the prevailing environment there was also some relief in the return of near normalcy with ACA representatives once again able to visit states and ports to meet with members and offer insights and support in preparing for cruise driven opportunities and to travel to Seatrade in Miami for the first time in three years to spread the message that we are open for business. This was my first opportunity to meet many of those working in a similar capacity from around the globe and to develop greater insights and strengthen bonds. These opportunities re-enforced to me that we have a strong team with a strong message supporting world leading experiences delivered by world leading member organisations and our goal has to be advocating for and spreading this message of strength not only to those that want to hear, but importantly to those that may still be ill-informed and therefore sceptical.

Demand for cruising as it returns is strong and diverse and bookings for the coming years continue to show the resilience within this industry that will be needed for the undoubted challenges that we will continue to face. We have worked with and supported each other and now is the time to realise and cement the benefits. I offer a sincere thanks to all the ACA members, the ACA Board of Management and our CEO for your ongoing professionalism, comradeship and commitment during this year of mixed emotions. We are well placed and prepared and I look forward to sharing the bright future that our endeavours truly deserve.

Mr Philip Holliday
Chair
30 June 2022

An aerial photograph of a person lying on their back on a sandy beach. The person is wearing a white wide-brimmed hat and a dark swimsuit. They are positioned near the water's edge, with their arms outstretched. The water is a vibrant turquoise color, and the sand is a light beige. The overall scene is peaceful and scenic.

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.



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Realise the region's potential as one of the
world's leading cruise destinations.





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 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 start of the 2021/22 year continued to be challenging. Many countries around the world were relaxing Covid 19 restrictions and transitioning to the new normal of living with the virus. By December 2021 worldwide cruise restart was well underway with more than 80% of global cruise brands operating and over 3.7 million guests having taken a cruise across 82 countries including within the major markets of Europe, North America and the Caribbean.

Despite two attempts at running our 2021 conference, sadly we were forced to abandon plans due to border closures both domestically and internationally and hold the 2021 AGM virtually in November with a global industry overview from CLIA Chair, Gavin Smith. Despite Australia's hesitancy to resume cruise, the global restart provided a sense of optimism and an enormous level of data and testing of protocols which eventually formed the policies for restart in Australia.

The Federal Cruise Restart Committee continued tirelessly during this time, working with state and Federal agencies, health authorities, cruise lines and stakeholders to establish a timeline for cruise to restart in Australia. The 17 November deadline for an end to the Bio Security determination looked encouraging and ACA took the lead on

working with CLIA to roll out a series of community and destination engagement roadshows, with the support of Tourism Australia and our State Tourism Organisation (STO) members.

Our Roadshows commenced in early November with Queensland and unfortunately coincided with the onset of the more vigilant strain of Omicron, resulting in the Australian Government extending the cruise ban to 17 April 2022.

Despite this, we continued the roadshows through the early months of 2022 and by the time the long-awaited ban was lifted, our members, extended stakeholders and communities were well informed of the agreed policies and the Eastern Seaboard Health Protocols accepted by all states and territories.

On April 17 the sun came out and the very next day Pacific Explorer sailed in through Sydney Heads to a very warm in Sydney Harbour reminding us all of the well said phrase 'you don't know what you're missing until it's gone!'

Rather than a gradual restart as many expected, the momentum gathered quickly with port agents and cruise lines hastily revising itineraries, reconfirming port bookings and developing destination offerings.

The roadshows were a critical part of reengaging our destinations, tour and experience providers, transport operators and ground handlers with many local tourism offerings having been hit hard during the pandemic, the return of cruise, with its planned and managed visitation was welcome news around the country.

Timing for Seatrade Cruise Global (25-28 April 2022) could not have been better with our borders having just been reopened our first ship sailing back to our shores and the collective excitement across Australia growing for the restart of cruise tourism.

ACA again exhibited with our close friends New Zealand, and whilst their border announcements had not yet been made, the confidence was there to continue our collaborative messaging on the importance of the regions working together. We re-signed our MOU with New Zealand Cruise Association and committed to continuing our work in ensuring our combined region remained one of the best cruise destinations in the world.

Chairman Phil Holliday and I, along with Kevin O'Sullivan from NZCA, participated in the Australia and New Zealand Regional Development Panel session (part of the overall Asia/Pacific region), moderated by CLIA's Joel Katz. I also joined a podcast with the CLIA team discussing the lifting of the cruise ban in Australia and the work we are doing with destinations on rebuilding the cruise product and experiences.

ACA's collaborative work with CLIA throughout the year continued to create the strength necessary to embark on the restart phase, and whilst this work will continue well into 2022 and 2023, much of the back breaking work had been achieved.

I had the great pleasure of sailing, on board Pacific Explorer, under the Sydney Harbour Bridge and out Sydney heads on the evening of 26 May alongside many industry colleagues, all of whom with emotions evident as we became the first cruise (over 99 pax) to set sail in Australia since the pandemic began in March 2020.

Whilst Australia did not have any foreign-flagged cruise ships during the 25 month cruise hiatus, we were very fortunate to have a number of domestically operated

cruise lines with under 99 passengers during that time. The work undertaken by these cruise lines was imperative in developing and testing protocols and allowing the slow rebuild of confidence within the Australian market for cruising. Their contribution didn't go unnoticed and is greatly valued by the broader industry.

As 30 June steamed towards us, the cruise momentum continued to build with an unprecedented tripartite agreement between ACA, Tourism Australia and CLIA to ensure we collectively recognise and build cruise tourism as part of the overall Tourism Australia strategy. I look forward to sharing more about this collective group's objectives and achievements through the 2022/23 year.

ACA commenced our year with a continuation of Board of Management meetings via zoom until in mid-February when we ventured back to the world of face-to-face with a meeting in Sydney where we focussed on strategic forward planning with much enthusiasm. With the assistance of consultant Adele Labine-Romain from Deloitte Access Economics, the ACA Board of Management were able to identify key elements of focus to enable our effectiveness during the cruise restart phase. We also provided our annual update to the Reserve Bank of Australia on the contribution of the cruise sector to tourism and the future outlook.

The ACA Board of Management continued to provide strong leadership and important guidance throughout a stressful year and, fortunately, our financial position remained strong, creating a solid base for critical marketing activities to be rolled out during the 2022/23 restart.

ACA's communications also remained strong throughout the year with a rollercoaster of positive and reactive media attention. Thank you to our consultants at Barking Owl for their continued support.



A heartfelt thank you to our valued members for their support during the year, we made it! Of course, there is still plenty of work to be done and the season ahead brings a sense of unknown, however importantly it comes with an opportunity to build our sector back with strength in collaboration, excitement in new technologies and ship designs and sustainable practices for the future.

A handwritten signature in black ink, appearing to read 'Jill Abel'.

Jill Abel
Chief Executive Officer

Cruise Shipping Overview



Global Cruising

In 2019, 30 million passengers took a cruise, a record for the industry as CLIA predicts that an additional 4.5 million people (totalling 34.5 million) will be cruising by 2026, increasing the penetration rate to 12%. The growth will be driven by the Millennials and Gen Z's, who are showing the most resilience and interest. People have stopped 'buying things' and are returning to the trend of 'buying experiences'. In addition, on board cruise spending is up, as large savings have been accrued.

Confidence and the desire to sail is now higher than levels experienced pre-pandemic and it is expected that the industry will continue to grow 4-5% per annum with 2023 predicted to look and behave the same as the period pre-pandemic. The increased cost of living will continue to highlight the affordability of cruise as a holiday choice.

The cruise industry announced its global aim to reach net zero carbon by 2050

and we have now seen LNG ships being built to transition from higher emitting fuels and the welcome announcement of Sydney's shore power project along with the Baltic Ports agreement to shore power. The cruise industry is 'ready to plug in' and by 2035 all cruise ships will have shoreside power connections.

The key pillars for CLIA are:

1. **Transportation** – decarbonisation, development of new generation fuels, lithium batteries and other future technologies.
2. **Sustainability of Hospitality** – onboard efforts to convert waste to energy and further recycling.
3. **Destination Stewardship** – sustainable tourism practices, managed tourism through planned shore excursions and volume management.
4. **Tourism Economics Reporting** – better comparisons to other 'like' services. Better communication of

facts such as cruise having 32% lower CO² levels per person than land-based holiday options.

A challenge for Australia is to grow the destination offerings and ensure that we can continue to offer new itinerary options and experiences. With a further increase in brands operating in Australia, there needs to be a way in which those brands can differentiate between each other with unique offerings.

There is a definite sense that the worst of the pandemic is behind us and that the future planning of a sustainable cruise industry is the key to success.

There is also a keen focus by cruise lines to further increase the pre and post touring and overland options, increasing the length of stay and economic contribution for visitors across Australian destinations.

Board of Management 2021-22



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 2023

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. Scott 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 and 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



James Coughlan Treasurer | Intercruises Shoreside and Port Services

Term Expires 2023

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.



Brendan Connell Member | Port of Brisbane

Term Expires 2023

Brendan joined the Port of Brisbane in January 2017 and leads the Corporate Relations team in planning and implementing the Port's external communications initiatives, its interaction with local and regional communities, as well as PBPL's strategic interaction with customers and Government.

Brendan also played a key role, as part of the Port of Brisbane Pty Ltd team, in bringing to life the Brisbane International Cruise Terminal, Australia's newest mega cruise ship facility.

Brendan has almost 20 years' experience across media, government and communications sectors, has previously served as a Senior Advisor to a Deputy Prime Minister, two Premiers, and a Deputy Premier, and holds a Bachelor of Journalism from QUT.



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.

During her career, Kristy has crafted her skills in stakeholder and community engagement, event management, as well as media relations, through her previous roles with Forestry Tasmania's Corporate Affairs Division and Promotions Manager for the Tasmanian Radio Network.

Kristy's unique experience gives her a diverse and balanced understanding of the cruise segment, from both the port operations and infrastructure standpoint, as well as from the tourism perspective.



Karlie Cavanagh Member | Inchcape Shipping Services

Term expires 2023

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

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 expansion 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.



Matthew Carley Treasurer from 12 November to 1 May 2022 | Port of Brisbane

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.

Prior to joining the Port of Brisbane, Matthew had over 20 years' experience in the maritime industry including senior executive roles at DP World (formerly 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 held the position of Treasurer at ACA from September 2019 until May 2022 and was a major contributor to steadying the ship during the pandemic.



Jill Abel Chief Executive Officer

July 2020 to June 2025

Jill commenced her work in the cruise industry in 1995 when she became a consultant to Hobart Ports (now Tasports) looking after the operational aspects of the cruise ship visits. The position developed to include the Executive Officer role of Cruise Tasmania, marketing the state as a cruise ship destination. Jill worked in this role for ten years until 2005.

In February of 2005 Jill was appointed General Manager of Australian Cruise Association, the peak industry marketing body and in 2015 appointed as Chief Executive Officer. Australian Cruise Association is responsible for the marketing of Australia and the Pacific to the cruise ship industry.

Jill manages the marketing initiatives of the member based organisation that includes international sales missions, attendance at international cruise events, website development, membership development and representation, brochure production and media.

Jill is responsible for the management of the Economic Impact Study, presented annually, identifying the benefits of the Australian Cruise Ship Industry. Jill represents Australian Cruise Association on a range of Federal Government working committees working with the whole of industry to address current and future issues and is also the secretary of the organisation.

Board of Management 2021-22

Board of Management Meetings

The Board of Management held the following meetings:

156	21 July 2021	Zoom
157	9 September 2021	Zoom
158	AGM 12 November 2021	Teams
159	18 December 2021	Zoom
160	25 February 2022	Sydney
161	10 May 2022	Darwin

Attendance at Board of Management Meetings

Record of attendance at scheduled Board of Management meetings:

Member	Meetings Attended	Meetings Eligible to Attend
Philip Holliday	6	6
Scott Lovett	6	6
Karlie Cavanagh	6	6
Matthew Carley	4	5
James Coughlan	6	6
Kristy Little	6	6
Brendan Connell	1	1
Natalie Godward	6	6
Jill Abel	6	6

Committees and Sub-Committees

Listed below is the allocation of responsibilities for the committees and sub-committees for the 2021-22 year.

Committees

Board of Management

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
- Board of Management 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/James Coughlan and Chairman Philip Holliday

- Financial Management and Reporting
- Budget
- Insurance

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

Brendan Connell, Karlie Cavanagh

- State Ports Organisations co-ordination

Sub Committee 10 – Philip Holliday, Scott Lovett

- COVID-19 Cruise Restart

Project Reports

2022-2023 Strategic Planning

2022-2023 Focus and Critical projects

VISION	Develop and grow Australia's position as a major world class base and appealing destination for cruise ships.		
MISSION	Realise the region's potential as one of the world's leading cruise destinations.		
OBJECTIVE	Influence cruise and charter operators to develop itineraries to increase cruise visits in Australia.		
2022-23 GOALS	RECOGNITION OF CRUISING Cruise featuring within Australia's overall tourism offering	ADVOCATING AND EDUCATING Increase understanding of the interaction between cruising and tourism and related industries	TRUSTED PARTNER Anchor trusted relationships with relevant departments and decision makers
AREAS OF FOCUS	FOCUS 1 Position and market the region as a world class destination	FOCUS 2 Leadership and Governance	FOCUS 3 Partnerships and stakeholder engagement
MOST CRITICAL PROJECTS	<ol style="list-style-type: none"> 1. Execute formal partnership arrangements with Tourism Australia 2. Ensure cruise offerings feature in marketing collateral 3. Secure Tourism Australia participation at key cruise trade events 4. Develop refreshed family itineraries 	<ol style="list-style-type: none"> 1. Rollout roadshows and other initiatives to enhance voice and profile within the travel and tourism industry, targeting STOs and RTOs 2. Create opportunities for a greater and broader set of operators in each cruise destination 3. Communicate key messaging about cruising - safety, economic benefits of cruising, benefits to port destinations, sustainability on board and at destination 	<ol style="list-style-type: none"> 1. Play prominent leadership role in the restart of cruising 2. Enhance relationships with Federal and State Governments, trade media, industry 3. Provide strong member representation on committees at Federal and State Government level.



Seatrade Cruise Global

Seatrade Cruise Global returned to South Beach, Miami from 25-28 April 2022, after a two-year hiatus. Each year we consider the long travel times and expensive exercise to attend and exhibit at the global trade show, and each year we leave, fully aware of the value of connecting face to face with our global stakeholders and partners. Whilst we are a well-established cruise market, we are also a very small part of the global operations of cruise and are also very far away from many of the head offices of the major cruise lines.

Our meeting schedule was once again very busy with everyone attempting to get back in the swing of things after the time away. There is so much movement going on with itinerary planning as destinations open up and covid restrictions ease, future planning is not essentially focussed on the pandemic but the geo-political issues emerging around the globe.

The impact of the Ukraine war and the uncertainty around the Baltic is having large impacts on ship deployments. The major issue for our region is the fact that China, Hong Kong and Japan are not open yet to cruise (and may not be for some time), providing challenges for what was traditionally the alternate seasonal market to the Alaska deployment. This may have some benefits for Australia in deployment decisions but also comes with some challenges in relocation through Asia to Australia. It could result in further all year-round deployment of ships.

Annual Conference

Sadly our 2021 conference was cancelled due to the pandemic and border closures. The committee agreed to honour the agreement with Townsville and allocate the 2022 event to Townsville from 7-9 September 2022. The AGM was held virtually in 2021 and included a State of Industry presentation by CLIA Chair, Gavin Smith.

COVID-19 Cruise Restart

The Committee worked tirelessly throughout 2021-22, continuously challenged by the conservative approach taken by State and Territory health departments. There was definite momentum heading into November for a possible lifting of the ban on cruise ships in December however, unfortunately the Omicron Wave hit our shores and the ban was extended to 17 April 2022. There was great celebration on April 17 when the ban was lifted and the Pacific Explorer sailed into Sydney Harbour the following day.

The committee was instrumental in establishing the Eastern Seaboard Cruise Ship Health Protocols that progressed to being adopted by all other States and Territories. The protocols are continuously being reviewed by the committee.

About Australian Cruise Association

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

Australian Cruise Association (previously Cruise Down Under) is a 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) as Deputy Chairman and Glenn Stephens (Fremantle Ports) as 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 had 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 and as such 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, including being integral to 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, as such, 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 was put forward and unanimously supported as a more appropriate descriptor of the entity, with a subsequent rise in recognition and profile of the Association and strength in membership growth. Australian Cruise Association was formally adopted as the new entity name 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 unprecedented signing of an MOU with CLIA, creating a strong and unified approach to continuing growth of the cruise industry. Grant Gilfillan was appointed as Stephen's 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 farewelled Thor Elliott who had been the Association's 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 Port Authority of NSW (Port Authority) 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 Port Authority and as Chairman of ACA. Philip Holliday took over the role of Chair, representing Port Authority and Natalie Godward moved to a sub-committee position. James Coughlan replaced Martin

Bidgood representing Inter cruises and Anthony Brent from Abercrombie and Kent replaced Karen Davies. Anne McVilly completed her six-year term with ACA and was recognised for her valuable contribution.

Our 2021 AGM was again held virtually, after two attempts to hold the conference in Townsville (September and November). Matthew Carley held the position of Treasurer at ACA from September 2019 until May 2022 and was a major contributor in steadying the ship during the pandemic.

Members' Register

ACA registered 87 members as at 30 June 2022:

Name	Representative	Level	Member Since
Akorn Destination Management	Anthony Brent	Silver	2002
Admirals Associates	Michael Hackman	Bronze	2018
Australian Pacific Touring	Cher Lontok	Bronze	2007
Australian Reef Pilots	Wel Gamble	Silver	1999
Austrade	Margeret Bowen	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	Alison Burgess	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	Brendan Sanders	Bronze	2001
Corporate Protection Australia Group	Jenifer Hasbun	Bronze	2014
Crown Currency Exchange	Emily Palermo	Bronze	2020
Cruise Broome	Shayne Murray	Silver	2016
Cruise Eden	Debbie Meers	Silver	2001
Cruise Tourism Partners	Tammy Marshall	Bronze	2017
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
Experience Co	Lisa Chambers	Bronze	2021
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	Jacqui Allen	Silver	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
Mike Bartlett		Honorary	2007
Mid West Ports	Vickie Williams	Gold	2007
Moonshadow TQC	Janene Rees	Bronze	2010
Nautilus Aviation	Jeff Cameron-Smith	Bronze	2021
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	Peter Keyte	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
Ports Victoria	Glenn Colaco	Platinum	1998
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	Andrew McKinnon	Platinum	1998
Southern Ports	Tori Castledine	Gold	2021
Sunlover Reef Cruises	Amy Davis	Bronze	2013
Svitzer Australasia	Dylan Sheehan	Platinum	2018
Sydney Opera House	Rosalind Pixley	Bronze	2015
Taronga Zoo	Monika Townsend	Silver	2019
Tasports - Burnie/Devonport/Launceston	Kristy Little	Silver	1993
Tasports - Hobart	Kristy Little	Platinum	1993
Thompson Clarke	Chris Raley	Bronze	1994
Tourism and Events Queensland	Therese Phillips	Platinum	1993
Tourism Australia	Leigh Sorensen	Platinum	2016
Tourism NT	Scott Lovett	Platinum	1998
Tourism Tasmania	Steve Farquer	Platinum	1998
Tourism Western Australia	Christine Cole	Platinum	2017
Townsville Enterprise	Megan Hawke	Gold	2005
Transam Argosy Pty Ltd	Michelle Cyster	Silver	2019
Trippas White Group	Jay Yip	Bronze	2019
Viking Cruises	Jane Moggridge	Silver	2020
Visit Northern Tasmania	Chris Griffin	Bronze	1998
Visit Victoria	Chris White	Platinum	2015
Whitsunday Regional Council	Shaun Cawood	Platinum	2022
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.

Record of past Annual General Meetings and Cruise Conferences

Year	Destination	No. of Attendees	Date
2021	Townsville	cancelled	7-9 September
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

Acknowledgements

The Australian Cruise Association acknowledges the following organisations for their in-kind support, including making available resources and facilities which enabled the Board of Management to conduct its regular meetings during 2021-22.

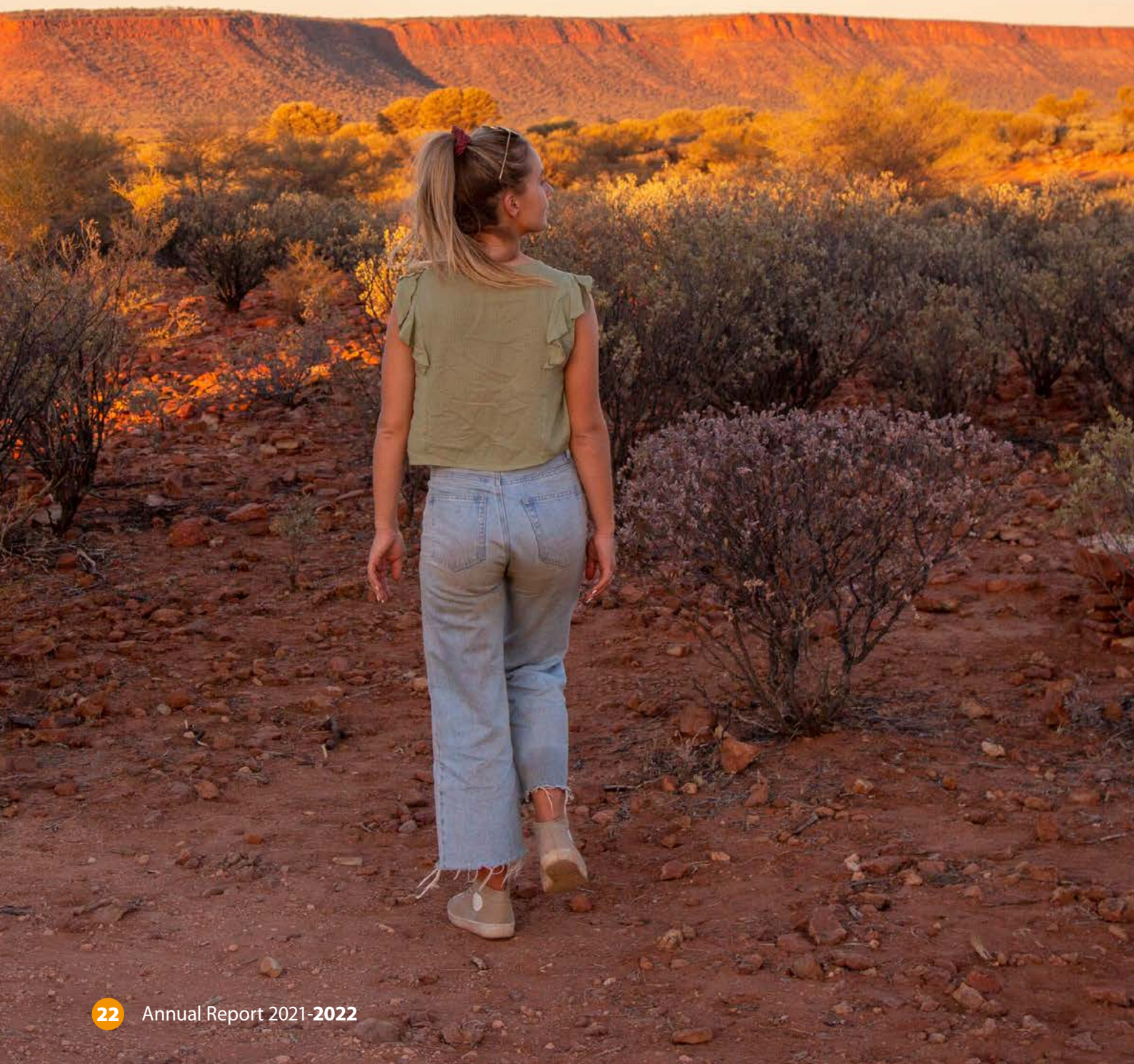
- Akorn Destination Management
- Inchcape Shipping Services
- Intercoast Shoreside and Port Services
- Port Authority of NSW
- Port of Brisbane
- TasPorts
- Tourism NT



Annual Financial Report

for the year ended 30 June 2022

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Compilation Report

Australian Cruise Association for the year ended 30 June 2022

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 2022.

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 2022

Income Statement

Australian Cruise Association for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
Income			
Grants Received		142,638	79,702
Interest Received		584	1,464
Total Income		143,222	81,166
Other Income			
Membership Fees		231,900	233,475
Total Other Income		231,900	233,475
Total Income		375,122	314,641
Expenses			
Accounting and Audit		7,150	7,100
Administration		55,792	91,910
Annual Reports		1,805	3,620
Bank Charges		931	826
Conference Expenses		1,078	5,393
Depreciation		2,452	-
EMDG and EIS Consultancy		6,764	7,970
Events and Venue Hire		1,052	1,640
Insurance		3,131	2,857
Marketing		203,648	99,171
Other Expenses		436	289
Printing and Stationery		2,539	242
Roadshow expenses		35,000	-
Subcontractors		38,735	35,475
Subscription		1,315	876
Telephone		2,431	2,727
Travelling Expenses		19,734	4,380
Total Expenses		383,992	264,476
(Deficit/Surplus) from ordinary activities		(8,870)	50,165

Statement of Financial Position

Australian Cruise Association as at 30 June 2022

	Notes	2022 \$	2021 \$
Assets			
Current Assets			
Cash and Cash Equivalents	2	770,072	721,801
Trade and Other Receivables	3	124,910	125,910
Total Current Assets		894,983	847,711
Total Assets		894,983	847,711
Liabilities			
Current Liabilities			
Trade and Other Payables	4	369,070	313,227
GST Payable	5	20,619	20,320
Total Current Liabilities		389,689	333,547
Total Liabilities		389,689	333,547
Net Assets		505,294	514,164
Equity			
Retained Surpluses		505,294	514,164
Total Equity		505,294	514,164

Notes to the Financial Statements

Australian Cruise Association for the year ended 30 June 2022

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 Board of Management 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 Associations 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 2023 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 2022

	Notes	2022 \$	2021 \$
2. Cash & Cash Equivalents			
Cash at bank and on hand		418,206	370,460
Bank short term assets - Deposits		351,867	351,341
Total Cash & Cash Equivalents		770,072	721,801
3. Trade and Other Receivables			
Trade Receivables		124,065	125,065
Prepayments		845	845
Total Trade and Other Receivables		124,910	125,910
4. Trade and Other Payables			
Memberships in Advance		256,214	249,250
Other Amounts Received in Advance		112,856	63,977
Total Trade and Other Payables		369,070	313,227
5. Current Tax Liabilities			
GST		20,619	20,320
Total Current Tax Liabilities		20,619	20,320
6. Property, Plant and Equipment			
Office equipment			
Office equipment at cost		4,402	1,950
Accumulated depreciation of office equipment		(4,402)	(1,950)
Total Office equipment		-	-
Total Property, Plant and Equipment		-	-

Depreciation Schedule

Australian Cruise Association
for the year ended 30 June 2022

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	-
Laptop	31 Dec 2021	2,452	-	-	2,452	-		2,452	2,452	-
Total Office Equipment		4,402	-	-	2,452	-		2,452	4,402	-
Total		4,402	-	-	2,452	-		2,452	4,402	-

Statement by Members of the Committee

Australian Cruise Association for the year ended 30 June 2022

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 2022 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



James Coughlan
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 2022 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 2022 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
WLF Accounting & Advisory

Date: 26/3/2022

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



**AUSTRALIAN
CRUISE**
ASSOCIATION

**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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ACA recognises and thanks all artists and photographers for supplying images.