

**ARBORICULTURE AUSTRALIA LIMITED**

**A.C.N. 090 873 644**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED  
31 DECEMBER 2013**

**ARBORICULTURE AUSTRALIA LIMITED**  
**A.C.N. 090 873 644**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

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**General information**

The financial report covers Arboriculture Australia Limited as an individual entity. The financial report is presented in Australian dollars, which is Arboriculture Australia Limited's functional and presentation currency.

The financial report consists of the financial statements, notes to the financial statements and the directors' declaration.

Arboriculture Australia Limited is a not-for-profit unlisted public company limited by guarantee, incorporated and domiciled in Australia. Its registered office and principal place of business are:

<i>Registered office</i>	<i>Principal place of business</i>
24 South Rd	24 South Rd
West Hindmarsh SA 5007	West Hindmarsh SA 5007

A description of the nature of the company's operations and its principal activities are included in the directors' report, which is not part of the financial report.

The financial report was authorised for issue, in accordance with a resolution of directors, on 2013. The directors have the power to amend and reissue the financial report.

**ARBORICULTURE AUSTRALIA LIMITED**  
**A.C.N. 090 873 644**  
**DIRECTORS REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

**DIRECTORS**

The names of the directors in office at any time during or since the end of the year are:

<b>Name</b>	<b>Appointed / Resigned</b>	<b>Meetings</b>	
		<b>A</b>	<b>B</b>
Henry Haavisto	Appointed 9 October 2006	11	11
Craig Robert Hallam	Appointed 9 September 2003	10	11
Craig Jeffrey Hinton	Appointed 9 September 2003	10	11
Louise Bennett	Appointed 12 July 2010	10	11
Keith William Foster	Appointed 26 August 2011	4	11
Hugh Thomas Scott Taylor	Relinquished Office 29 April 2013	2	4
Kyle Arthur Hill	Appointed 12 July 2010	11	11
Lim Miaw Shin	Appointed 26 July 2011	9	11
Mark Hartley	Appointed 30 April 2012	11	11
Robert Stavrou	Relinquished Office 29 April 2013	4	4
Anthony Cockram	Resigned 28 February 2013	0	1
Christopher Scott Hanley	Appointed 29 April 2013	5	7

A - Number of meetings attended      B – Number of meetings held during the time the director held office during the year

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

**Directors' qualifications, experience and special responsibilities**

<b>Name</b>	<b>Qualifications</b>	<b>Experience</b>	<b>Special Responsibilities</b>
Henry Haavisto			President
Craig Robert Hallam			Vice President
Craig Jeffrey Hinton			Treasurer
Louise Bennett			Director
Keith William Foster			Director
Kyle Arthur Hill			Director
Lim Miaw Shin			Director
Mark Hartley			Director
Christopher Scott Hanley			Director

**Principal Activities**

During the financial year the principal continuing activities of Arboriculture Australia Limited were the promotion, awareness and education of the arboriculture industry.

**ARBORICULTURE AUSTRALIA LIMITED**  
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**DIRECTORS REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

Arboriculture Australia Limited's **short term objectives** are:

- > To stimulate greater public interest in the planting and preservation of shade and ornamental trees.
- > To promote public education for the development of a greater appreciation for trees of shade and ornamental value.
- > To recommend and uphold a Code of Ethics established to maintain a high level of practice by those engaged in the profession.
- > To promote collaboration throughout the arboricultural industry within Australia to ensure best practices, continuous improvement and national consistency delivers sustainability to industry and the environment.
- > To be recognised as the peak body for Arboricultural forums and expert advice on matters relating to safety, policy, regulation and innovation.

**Long Term Objectives**

Arboriculture Australia Limited's **long term objectives** are to:

- > Educate tree workers, tree managers and urban foresters;
- > Educate the public about the benefits of the trees;
- > Enhance Arboriculture Australia's role as the national arboricultural body in Australia;
- > Develop and institute arboricultural standards;
- > Encourage and support arboricultural research;
- > Develop strong relationships with related and like-minded organisations;
- > Promote and improve the practice of professional arboriculture;
- > Enhance safety within Arboricultural industry activities.

**Strategy for achieving the objectives**

To achieve these objectives, Arboriculture Australia Limited adopted the following strategies:

- > Proactively communicate with members to ensure dissemination of knowledge and provide opportunities for networking among members.
- > Ensure training requirements are appropriately targeted and adequately address industry requirements.
- > Actively drive efficiency and innovation to ensure sustainability for industry and the environment through a collaborative approach with members.
- > Engage with State & National bodies in developing policy, guide line and best management practices
- > Work with our members to address concerns and issues relating to safety
- > Provide expertise and representation where requested to all associated stakeholders
- > Provide members with regular updates and education on relevant matters occurring nationally and internationally through print and electronic media.

**Performance measures**

The company measures performance through the establishment and monitoring of benchmarks:

Maintain a minimum of 700 financial members

**Members' guarantee**

In accordance with the company's constitution, each member is liable to contribute \$10 in the event that the company is wound up. The total amount members would contribute is \$7010.00.

**Auditor's independence declaration**

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out on page 17. This forms part of the Directors' report.

**ARBORICULTURE AUSTRALIA LIMITED**  
**A.C.N. 090 873 644**  
**DIRECTORS REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

On behalf of the directors

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**Name**  
**Director**

Dated this      day of      2014.

**ARBORICULTURE AUSTRALIA LIMITED**  
**A.C.N. 090 873 644**

**DIRECTORS DECLARATION**

In the director's opinion:

1. the company is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Corporations Act 2001 requirements to prepare and distribute financial statements to the members of Arboriculture Australia Limited;
2. the attached financial statements and notes thereto comply with the Corporations Act 2001, the Corporations Regulations 2011 and the Accounting Standards as described in note 1 to the financial statements;
3. the attached financial statements and notes thereto give a true and fair view of the company's financial position as at 31 December 2013 and of its performance for the financial year ended on that date; and
4. there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 295(5) of the Corporations Act 2001.

Director \_\_\_\_\_

Director \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2014

## **INDEPENDENT REVIEWER'S REPORT**

To the members of Arboriculture Australia Limited

### **Report on the Financial Report**

We have reviewed the accompanying financial report of Arboriculture Australia Limited, which comprises the statement of financial position as at 31 December 2013, statement of comprehensive income, statement of changes in equity and cash flow statement for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information and the directors' declaration.

### ***The Responsibility of the Directors for the Financial Report***

The directors are responsible for the preparation and fair presentation of the financial report, and have determined that the accounting policies used and described in Note 1 to the financial statements, which form part of the financial reports, are appropriate to meet the financial reporting requirements of the members and of the Corporations Act 2001. The elected Director's responsibility also includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### ***Auditor's Responsibility***

Our responsibility is to express a conclusion on the financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2415 "Review of a Financial Report — Company Limited by Guarantee", in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the financial report is not in accordance with the Corporations Act 2001, including giving a true and fair view of the company's financial position as at 31 December 2013 and its performance for the year ended on that date and complying with the Australian Accounting Standards and the Corporations Regulations 2001. ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

The financial report has been prepared for distribution to members for the purposes of fulfilling the requirements of the Board of Directors. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than these, or for any purpose other than that for which it was prepared.

### ***Independence***

In conducting our review, we have complied with the independence requirements of the Corporations Act 2001. We confirm that the independence declaration required by the Corporations Act 2001 provided to the directors of [insert name of company] would be in the same terms if provided to the directors as at the date of this review report.

### ***Qualification***

It is not practicable for Arboriculture Australia Ltd to maintain an effective system of internal control over revenue including training, donations and other non interest or non-grant revenue until its initial entry in the accounting records and accordingly our review in relation to such revenue was limited to the amounts recorded in the accounts.

### ***Auditor's Opinion***

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the financial report of Arboriculture Australia Limited is not in accordance with the Corporations Act 2001, including:

- (a) giving a true and fair view of the company's financial position as at 31 December 2013 and of its performance for the year ended on that date, and
- (b) complying with Australian Accounting Standards and Corporations Regulations 2001.

Signed at Adelaide this                      day of                      2014.

### **Not for Profit Accounting Specialists**

38 Surrey Road  
KESWICK SA 5035

Andrea Petersen  
**Director**

**ARBORICULTURE AUSTRALIA LIMITED**  
**A.C.N. 090 873 644**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDING 31 DECEMBER 2013**

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Other Revenue	440,237	406,271
Employee benefits expense	(113,438)	(99,071)
Depreciation	(2,499)	(2,877)
Cost of Sales	(15,635)	(18,291)
Donations	-	-
Rent	(10,800)	(14,673)
Travel & Accomodation	(94,856)	(84,296)
Other Expenses	(281,217)	(231,359)
Finance Costs	(125)	(130)
Total Income	<u>(78,333)</u>	<u>(44,426)</u>

This Statement of Comprehensive Income should be read in conjunction with the attached notes

**ARBORICULTURE AUSTRALIA LIMITED**  
**A.C.N. 090 873 644**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2013**

	Note	2013 \$	2012 \$
<b>CURRENT ASSETS</b>			
Cash & Cash Equivalents	2	158,778	203,696
Trade & Other Receivables	3	3,327	10,872
Inventories	4	15,472	22,572
Prepayments		<u>12,571</u>	<u>14,792</u>
<b>TOTAL CURRENT ASSETS</b>		<u>190,148</u>	<u>251,932</u>
<b>NON-CURRENT ASSETS</b>			
Property Plant & Equipment	5	<u>5,357</u>	<u>7,856</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<u>5,357</u>	<u>7,856</u>
<b>TOTAL ASSETS</b>		<u>195,505</u>	<u>259,788</u>
<b>CURRENT LIABILITIES</b>			
Creditors & Other Accruals	6	43,297	26,256
Provision for Annual Leave		4,219	4,103
Other Liabilities	7	<u>110,384</u>	<u>113,491</u>
<b>TOTAL LIABILITIES</b>		<u>157,900</u>	<u>143,850</u>
<b>NET ASSETS</b>		<u>37,605</u>	<u>115,938</u>
<b>EQUITY</b>			
Opening Accumulated Funds		115,938	160,364
Surplus/(Deficit) for the year		<u>(78,333)</u>	<u>(44,426)</u>
<b>TOTAL ACCUMULATED FUNDS</b>		<u>37,605</u>	<u>115,938</u>

This Statement of Financial Position should be read in conjunction with the attached notes

**ARBORICULTURE AUSTRALIA LIMITED**  
**A.C.N. 090 873 644**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

	Note	2013 \$	2012 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and members		442,856	394,885
Payments to suppliers and employees		( 492,575)	( 421,113)
Finance Costs		( 125)	( 130)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	6	<u>( 49,844)</u>	<u>( 26,358)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Received		4,927	13,059
Payment for property, plant & equipment		-	-
Proceeds on sale of property, plant & equipment		-	-
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<u>4,927</u>	<u>13,059</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		( 44,918)	( 13,299)
<b>CASH AT THE BEGINNING OF THE FINANCIAL YEAR</b>		<u>203,696</u>	<u>216,996</u>
<b>CASH AT THE END OF THE FINANCIAL YEAR</b>	2	<u><u>158,778</u></u>	<u><u>203,697</u></u>

**ARBORICULTURE AUSTRALIA LIMITED**  
**A.C.N. 090 873 644**  
**STATEMENT OF CHANGES IN FUNDS**  
**FOR THE YEAR ENDING 31 DECEMBER 2013**

	<b>Accumulated Funds \$</b>	<b>Total \$</b>
Balance at 1 January 2011	217,482	217,482
Total Comprehensive Income for the year	(57,118)	(57,118)
Other Comprehensive Income	-	-
Balance at 31 December 2011	<u>160,364</u>	<u>160,364</u>
Balance at 1 January 2012	160,364	160,364
Total Comprehensive Income for the year	(44,426)	(44,426)
Other Comprehensive Income	-	-
Balance at 31 December 2012	<u>115,938</u>	<u>115,938</u>
Balance at 1 January 2013	115,938	115,938
Total Comprehensive Income for the year	(78,333)	(78,333)
Other Comprehensive Income	-	-
Balance at 31 December 2013	<u>37,605</u>	<u>37,606</u>

**ARBORICULTURE AUSTRALIA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

The financial report is for Arboriculture Australia Limited as an individual entity, incorporated and domiciled in Australia. Arboriculture Australia Limited is company limited by guarantee.

The Directors has determined that the company is not a reporting entity and as such have applied *AASB 1053 Applicaton of Tiers of Australian Accounting Standards*. The financial report is a reduced disclosure general purpose financial report that has been prepared to satisfy requirements of the Corporations Act 2001 and Australian Accounting Standards (AASB's).

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets.

The financial statements are presented in Australian dollars which is the company's functional and presentational currency.

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.

**a) Income Tax**

The organisation is exempt from income tax pursuant to the Income Tax Assessment Act 1997.

**b) Revenue Recognition**

**Sales of Goods**

Revenue from the sale of goods is recognised at the point of delivery as the corresponds to the transfer of significant risks and rewards of ownership of the goods and cessation of all involvement in those goods.

**Membership Income**

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the financial year.

**Donations**

Donations are recognised as revenue when received.

**Interest Revenue**

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

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

**c) Property, Plant and Equipment**

Property, plant and equipment are measured on the cost basis.

**Impairment**

The carrying amount of plant and equipment is reviewed annually by the directors to ensure it is not in excess of the recoverable amount of these assets.

**ARBORICULTURE AUSTRALIA LIMITED**  
**A.C.N. 090 873 644**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES Continued**

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

**Depreciation**

The depreciable amount of all fixed assets are depreciated over their useful lives commencing from the time the asset is held ready for use. Assets purchased are depreciated on a diminishing value basis.

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

Equipment	20% to 40%
Computers	67%

The asset's residual values, depreciation methods and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated useful life.

Gains and losses on disposal are determined by comparing proceeds with the carrying amount. These gains or losses are included in the income statement

**d) Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

**e) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables in the balance sheet are shown inclusive of GST. Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

**f) Impairment of non-financial assets**

At each reporting date, the Company reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. In assessing value in use, the estimated future cash flows are discounted to their present value using a pretax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of comprehensive income.

**g) Trade and other payables**

Trade payables and other payables represent liabilities for goods and services provided to the company prior to the end of the financial year that are unpaid. These amounts are usually settled in 30 days. The carrying amount of the creditors and payables is deemed to reflect fair value.

**ARBORICULTURE AUSTRALIA LIMITED**  
**A.C.N. 090 873 644**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES Continued**

**h) Employee Benefits**

Liabilities for wages and salaries, including non-monetary benefits, and annual leave expected to be settled within 12 months of the reporting date are recognised in current liabilities in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.

Contributions to employee superannuation funds are expensed in the period in which they are incurred.

**h) Provisions**

Provisions are recognised when the Company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of amounts required to settle the obligation at the end of the reporting period.

**i) Leases**

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the life of the lease term.

**j) Accounting Estimates and Judgements**

The directors evaluate estimates and judgement incorporated into the financial report based on historical knowledge and best available current knowledge. Estimates assume a reasonable expectation of future events and are based on current economic trends and economic data, obtained both externally and within the entity.

There are no estimates or judgements which have risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

**k) Members Guarantee**

The company is limited by guarantee. The constitution states that each member is required to contribute a maximum of \$10 towards meeting any outstanding obligations of the company in the event of winding up.

**2. CASH & CASH EQUIVALENTS**

	<b>2013</b>	<b>2012</b>
	\$	\$
Cash at Bank	18,293	60,555
Cash Management Account	140,485	13,141
Investment Account	-	130,000
	<u>158,778</u>	<u>203,696</u>

**3. TRADE & OTHER RECEIVABLES**

Debtors & Trade Receivables	3,327	7,939
Accrued Interest	-	2,933
	<u>3,327</u>	<u>10,872</u>

**ARBORICULTURE AUSTRALIA LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
<b>4. INVENTORIES</b>		
Inventories – at cost	<u>15,472</u>	<u>22,572</u>
<b>5. PROPERTY, PLANT &amp; EQUIPMENT</b>		
Office Equipment – at cost	33,604	33,604
Less: Accumulated Depreciation	<u>(28,247)</u>	<u>(25,748)</u>
	<u>5,357</u>	<u>7,856</u>

**Movements in carrying amounts**

Movement in the carrying amount for each class of property, plant and equipment between the beginning and the end of the current financial period;

	<b>Plant and Equipment</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Cost or fair value</b>		
At July 1, 2012	33,604	33,604
Additions	-	-
Disposals	-	-
At June 30 2013	<u>33,604</u>	<u>33,604</u>
<b>Accumulated Depreciation</b>		
At July 1, 2012	25,748	25,748
Charge for the year	2,499	2,499
Disposals	-	-
At June 30 2013	<u>28,247</u>	<u>28,247</u>
<b>Net Carrying Amount</b>		
<b>At 30 June 2013</b>	<b>5,357</b>	<b>5,357</b>
At 30 June 2012	7,856	7,856

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
<b>6. TRADE AND OTHER PAYABLES</b>		
Trade payables	12,902	4,408
Accrued expenses	16,607	10,502
Other payables	<u>13,788</u>	<u>11,346</u>
	<u>43,297</u>	<u>26,256</u>
<b>7. OTHER LIABILITIES</b>		
Income in advance	78,871	80,078
Unearned Income	<u>31,513</u>	<u>33,413</u>
	<u>110,384</u>	<u>113,491</u>

**ARBORICULTURE AUSTRALIA LIMITED**  
**A.C.N. 090 873 644**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
<b>8. CASH FLOW INFORMATION</b>		
(a) Reconciliation of net cash provided by operating activities to operating result.		
Operating Result	<b>(78,333)</b>	<b>(44,426)</b>
Non - cash flows and investing activities in operating result:		
Depreciation	2,499	2,877
Net (Profit)/Loss on Sale of Assets	-	-
Interest Received	(4,927)	(13,059)
Changes in assets and liabilities:		
(Increase)/Decrease in Inventory	7,100	7,537
(Increase)/Decrease in Receivables	7,545	1,673
(Increase)/Decrease in Other Assets	2,222	(14,792)
Increase/(Decrease) in Other Liabilities	<b>(3,107)</b>	31,340
Increase/(Decrease) in Payables	17,041	5,795
Increase/(Decrease) in Provisions	116	(3,304)
	<u>(49,844)</u>	<u>(26,359)</u>
(b) There are no credit stand-by or financing facilities in place.		
(c) There were no non-cash financing or investing activities during the period		

**9. COMPANY DETAILS**

Registered Office

The registered office of the company is;  
Arbiculture Australia Limited  
24 South Road  
West Hindmarsh  
South Australia 5007

The principal place of business is;  
Arbiculture Australia Limited  
24 South Road  
West Hindmarsh  
South Australia 5007

**ARBORICULTURE AUSTRALIA LIMITED**

**A.C.N. 090 873 644**

**31 DECEMBER 2013**

**Auditor's Independence Declaration under Section 307C of the Corporations Act 2001 to the Directors of Arboriculture Australia Limited.**

I declare that to the best of my knowledge and belief, during the period ended 31 December 2013 there have been:

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

**Not for Profit Accounting Specialists**

38 Surrey Road  
KESWICK SA 5035

Andrea Petersen  
**Director**

Dated this      day of                      2014