



Annual Report

2015 Executive & Management Committee

President: Rod Vernon
Vice President: Kenny Hills/Sharon Ballantyne
Treasurer: Michelle Hammond/Edi Fearon
Secretary: Diane Ballantyne
Show Secretary: Nancy Hardie
Editor: Bronwyn Hurley
HD-ED & Tattoo Registrar: Sue Robertson
Obedience Co-ordinator: Ann Clarkson
Breed Affairs: Jay Brandon
Minutes Secretary: Diane Ballantyne

Sub-Committee

Website Manager: Irene Hayton
Web Site Officer: Lyn McIntosh
Facebook Page Administrators: Lyn McIntosh & Sue Robertson
Breed Rescue Officer: Jean Hansford
Puppy Listing: Annie Tamblyn
Membership Registrar: Brett Hammond
Obedience Trial Secretary: Ann Clarkson
Zone 2 Rep: Liz Kruger/Irene Fitzgerald
Zone 3 Rep: Bronwyn Hurley
Social Convenor: Sarah Gordon
Merchandise: Sarah Gordon
Auditor: Shane Thomas & Associates
Solicitors: Campbell Standish & Partners

Surveyors: Russell Wenham (Chief Surveyor), Louis Donald, Barry O'Rourke & Carol O'Rourke

President's Report:

I present to you my annual report for 2015. As all are aware the club was in disarray in March 2013 when I took over the chair. There were some that didn't believe I could do the job but I hope you can now say I did a fair job. With the help of the committee we set about to mend as many rifts in the club as possible and try to get everyone to pull together for the betterment of the breed and the club and to this end I believe we have succeeded. No one will ever be able to get everyone to agree, but I am satisfied we have tried. I along with the committee have achieved quite a few objectives during my tenure. We now have our own trailer for our gear and not pay out \$1500 every year for shed rent and insurance. We have new obedience gear for trials. We have storm proofed our bitch ring (no more slush when it's wet). We have a shade cover between our rings and club members assisted me with the laying of the concrete slab. We constructed the off lead dog areas for Dogs Queensland along with Kenny Hills and Brett Hammond's help. There are plans still in place with the grounds committee to have kerb and channelling and drainage for our road and show rings and the lighting for Shepherd Fields has moved a step closer this year.

I mention all those who have assisted me along the way. Firstly Kenny Hills – always there to assist in anything getting done from putting up rings, to digging holes, to shovelling soil and laying turf – a special thank you Kenny and also to Damien and Brittany for always helping with the show rings. Assistance in pulling down our rings and cleaning up our show rings area is badly needed and I again ask that you all spend a few minutes after every show to assist with this. Most of the committee have assisted in fund raising at Bunnings BBQ's when available and to this end the club profited much over the last three years. Special mention to all the committee members for everything the club achieved while you were on the committee. To our Secretary Diane Ballantyne whose knowledge of the club and how it should be run has been invaluable. Her attention to detail is commendable. Diane's assistance and guidance to me has been very much appreciated; from me a very special thanks. To Edi Fearon our Treasurer – what can I say? When I asked Edi to come on board as Treasurer in January this year I never dreamed you would turn out to be such a great team player. Your work as Treasurer is first class, but it's not this that sets you aside as a great lady in my eyes, it's your untiring effort to assist with everything within the club; from selling raffle tickets to presentations and Bunnings BBQ's to all our functions. Thanks Edi. To our Show Secretary Nancy Hardie who at 75 years of age is retiring for a well-earned rest after many years in the position, thank you Nancy for all your efforts. To Sharon Ballantyne our Vice President and your crew for all your efforts in fundraising with all the raffles and such thank you Sharon. To our Editor Bronwyn Hurley who came on board when Diane stepped up to Secretary this year, job well done Bronwyn. Thanks also to Jay Brandon our Breed Affairs Registrar who had another great year with surveys. Sue Robinson our HD-ED & Tattoo Registrar enjoyed another year of good service to the Club. With three little boys to deal with every day and her involvement in many other club functions like raffles, presentation set ups and BBQ's; thank you Sue. To our Obedience Coordinator Ann Clarkson a job well done at our trials and I'm sure everyone joins with me when I say get well soon and best of luck for the future. Thank you Ann. To our Surveyors Russell Wenham, Louis Donald, Barry & Carol O'Rourke a big thank you for all your efforts. Thank you to our Zone 2 and 3 Reps Irene Fitzgerald and Bronwyn Hurley for all your efforts at Surveys and functions and your reports. Thank you also to our show trainer Barry O'Keefe. Thanks to all other members or sub-committee members who have helped with the successful running of the club during the year.

The Club this year has made a profit of some \$2500 and this only came about from committee and members pulling together with a common goal to make money for the club. In November this year the club co-hosted the GSD in Need Walk at Durack. The following members worked extremely hard to make sure this event was a huge success; Edi Fearon, Sue Robertson, Diane Ballantyne and I attended many meetings before the day with much organisation done. To all who assisted in the canteen on the day, a huge thanks. To Rohan Palmer and his sister Alise who came along to assist me with public

parking, thank you both. Thank you to Louis Donald who came along to be our MC at functions many times over the last three years and to Gail Donald who was our official photographer during the year. The Walk and a further two Bunnings BBQ's since the end of the financial year the club has profited over \$2500. Well done to all who have participated in these events.

I would ask you all to remember we have the 2017 National Show & Trial coming up and the Club has a great record for holding super Nationals here in Queensland. I ask you one and all to get on board and assist where you can to make the 2017 National the most memorable ever.

Rod Vernon

Vice President's Report:

I firstly would like to thank all my fellow committee members for their personal contribution throughout the year. The dedicated few have worked tirelessly for the club and for the betterment of our breed. The highlights throughout the year have included our Championship Shows and Obedience Trial in July with our interstate exhibitors enjoying our hospitality and atmosphere saying they will be back next year. As a club I feel it is important to sustain that energy and encourage those exhibitors to continue to come to our events. Through direct contact with a lot of our own members and interstate exhibitors the shows were well supported financially. I would like to personally again thank all of those who put their hand in their pocket to either advertise or sponsor classes. In total we raised around \$2000 to help fund the shows. Special thanks to Margaret Reidy for donating the beautiful draft horse painting which also raised around \$800. Without all of your help the show would not be the success that it was. VIP Pet Foods were also very good to the club in providing dry food to class winners throughout the weekend. The VP role normally includes the responsibility of the club trailer with all our ring equipment. Ken Hills agreed to still help the club with looking after this area during the year. Thanks Kenny and also to the small group of workers for helping to set up and take down the rings.

2016 will see some new faces on our committee and I am confident that this will bring fresh ideas and a new energy to our club. Now is the time we all need to move forward and work together not against each other, not only for the club but also for our national in 2017. We have always had a great reputation of holding a successful and fun National; let's make sure we continue this tradition.

On a final note as the incoming President, I would just like to take this opportunity to say that I know the majority of you have known me for many, many years and I would like to think that you would have faith that I will act in the best interests of the breed and our Club at all times. It is my greatest hope that every member will feel welcomed and supported within this Club. That anybody who wishes to be a more actively involved member will feel confident to put up their hand and get involved. I would also like to believe that every member will feel that their opinions and ideas in regards to taking our Club forward in a united and positive way will be welcomed and encouraged.

I would like to think that this is the start of perhaps new beginnings for the GSDCQ. We can together achieve great things, but I need your help to do this. I hope we can look out for one another and take the time to help each other when we can. Lots to do lots of fun to be had doing it.

Sharon Ballantyne

Treasurer's Report:

Congratulations to the Executive, Committee, Sub-Committee and members for their efforts this year in bringing the club's finances from a deficit to a profit status! The accounts went from a loss of (-\$916.28) to a profit of \$2426.44. A brief overview below will provide a snapshot of the financial records.

Cheque Account – As of 30 September 2015 the balance was \$13,850.15 compared to same time last year at \$12,780.59

Term Deposit – As of 30 September 2015 the balance was \$86,552.83, matures on 5 March 2016. Due to the fall in the value of the Australian Dollar the CBA Investment interest rate went from 3.00% and fluctuated between 1.25% - 2.5% we secured a fixed rate of 2.50% and the interest paid during 2014 and up to July 2015, was \$2,017.41.

BPoint Credit Card facility - The club moved into the 21st century in July 2014 with the decision to introduce to members another form of payment via an electronic portal via the new Website. We have processed approximately \$9,500.00 from July to September and paid \$257.60 in authorisation fees. Since October a majority of our trading is coming in via the credit card facility.

Committee Administration - \$1102.00 for all needs being, stationery, photocopying, replacement/extra files, copy paper, inks etc.

Postage – Committee – Slight increase to last year with DVD and merchandise postage

Fidelity Postage - \$951.09 – bulk postage not applicable anymore at Australia Post – must have 300 + items to receive bulk postage. Fidelity postage is \$1.40 within Australia.

Accounting Costs MYOB Programme - \$319.00

Fundraising - This year the committee and a handful of ever present members have worked really hard to cater for our shows and events to reduce the costs of outside caterers and suppliers. The lucky numbers and raffles were a hit.

Merchandise - We purchased and sold clothing items with club logo embroidery which tends to move, although slowly at events, but do much better on line. Along with DVD's and calendars we received \$1,550.79 + postage. We have a clearer idea of what the public are looking for, for next year.

Zone 2 - \$806.95 was raised to the end of September and the Zone is powering on with Irene Fitzgerald at the helm. They have purchased merchandise and chocolates to raise funds and are preparing for Bunnings sausage sizzles this year.

Memberships - To the end of September \$3,663.00 was collected for the membership fee component of the 2015/2016 Membership. We saw a shift in the payment timeframe with people paying after the cut-off of 28 October 2015.

Fidelity - The Fidelity component of Memberships realised \$2,400.00 to September 2015.

Quarterly Review -This component realised \$3,694.00 along with Life members accessing Quarterly Reviews for 2015/2016.

Breeders/Stud Directories – This year we received \$450.00 to end of September 2015.

Breed Surveys – The number of dogs going through Breed Survey are down from last year. This year we received \$915.00 (incl. Zone 2 - Sarina) less dues paid to GSDCA \$1056.00 compared to \$1,350.00 last year. Unfortunately, inclement weather cancelled some events and trying to allocate a date that worked with Dogs Qld and the club was difficult at times. We had a loss with Surveys of \$514.40.

Show Training – The training nights at Durack incurred a loss of \$178.00 this year. Dogs Queensland fees for lighting are expected to increase.

Ipswich Kennel Club – Trophies and expenses for the 2014-2015 events cost the club \$806.35. Members decided that 2015 would be the last year we run this event.

Maintenance – A new concrete slab was laid between the show rings by President Rod Vernon and members which saved the club a lot of money from outside tradesmen.

Club Trailer – Registration paid only no maintenance required.

Trophies, Medals and Sashes – This continues to be an area that is costly, a new provider for trophies has been sourced and the committee are trying to locate a better sash supplier. GSDCA has had an increase in some of its medals due to supplier availability.

Obedience Trials - Obedience had a small loss this year

Open & SBE Shows – These produced a reasonable profit this year of \$775.82

Annual Champ Shows – A reasonable profit of \$1644.42 was realised this year.

Working Dog Club – This came in with a \$708.40 loss this year

Members Comp – This ran at small profit \$201.00 and a disappointing no show by many members.

Donations – Champ Show received \$1,955.00 and Obedience received \$200.00

The club is in a much better financial situation than at the end of last year, and with continued savings where possible the club can continue in that vein. Full disclosure and transparency in the club's business allows the committee to better manage the accounts and provide the members with a progressive and cost effective membership. Personal thanks to the committee members who supported me in my role during the year. A lot of hard work went into trying to achieve savings and cost effectiveness where possible for the Club. I have made some new friends and re connected with some from the past and all of them have been kind and supportive, for which I am thankful.

Edi Fearon

Breed Affairs Report:

This year there were six Breed Surveys conducted in Queensland of which one was held in Sarina in the North thanks to Carol O'Rourke for making the trip up there. This year we had 32 dogs go through the Breed Survey scheme in Queensland which was down by 3 from the previous year.

Thanks very much for the ongoing support given by the members at the surveys for these to have been run as successfully as they were.

Jay Brandon

Obedience Co-ordinator Report:

This year not much has changed. Dropping the cost of trial entries didn't make any difference to the entries received. We have tried to get a Restricted Trial for Group 5, but Dogs Queensland has refused our initial request. The reason given was that it would disadvantage Gympie Obedience Club who holds a trial on the same day. All enquires I have made seem to point to the fact that not many competitors travel from this area to Gympie for a single trial. I will keep trying. I still don't get any results from members outside the Brisbane area so please e-mail me if you have any news. Judges for the 2017 National have been contacted and contracts will be sent as soon as possible. Judges for 2016 trials still to be appointed. Hopefully we will see more GSD's in the trial rings next year.

Ann Clarkson

Show Secretary's Report:

This year owing to health issues I will not be continuing as Show Secretary. We had a total of 35 dogs obtaining titles this year. Congratulations to all that achieved these titles with their dogs. A Merry Christmas and a Happy New Year to all, human & canine.

Nancy Hardie

HD-ED & Tattoo Registrar's Report:

Tattoo report	Oct 2014-Sept 2015		HD-ED contracts Oct 2014-Sept 2015	
October 2014	11 Litters	57 pups		7 contracts
November 2014	1 Litter	9 pups		10 contracts
December 2014	None			3 contracts
January 2015	4 Litters	33 pups		13 contracts
February 2015	3 Litters	20 pups		5 contracts
March 2015	3 Litters	29 pups		7 contracts
April 2015	9 Litters	58 pups		8 contracts
May 2015	1 Litter	2 pups		4 contracts
June 2015	1 Litter	8 pups		7 contracts
July 2015	8 Litters	37 pups		9 contracts
August 2015	None			7 contracts
September 2015	7 Litters	39 pups		15 contracts
Total	48 Litters	292 pups	Total	95 contracts

Tattooists

L. Hersant 22 Litters, R. Outen-Scott 12 Litters, I. Hayton 2 Litters, I. Fitzgerald 3 Litters,

R. Ballantyne 6 Litters, L. Kruger 3 Litters.

Sue Robertson

Editor Fidelity Report:

Fidelity was produced four times this year as per usual and members received their magazine early in February, May, August and November. Thank you to members who sent in articles, photos and news items during the year. Thank you to also to those members who advertised their dogs in the magazine - your support is appreciated. Fidelity has made a small loss this year mainly due to increased charges by Australia Post. I have enjoyed bringing the Fidelity to you this year and thank you to the other members of the Committee for their assistance during the year and I wish the new Editor all the best in the coming year.

Bronwyn Hurley

Zone 2 Representative Report

Since accepting the position as Zone 2 Representative earlier this year we have undertaken some massive challenges. Firstly, we organized and conducted a successful Breed Survey in Sarina, and although numbers were small, our enthusiasm was brim full to overflowing. This led to more thought after listening to what people were wanting and knowing that some missed out on our Sarina Survey for various reasons more plans was conceived. So now, we have a joint venture with Sarina Kennel Club on May 21st 2016. Sharon Ballantyne has accepted the appointment. As if that wasn't enough on our plate, we have successfully been granted an Open Show to be judged by Gay McNeill, a Breed Survey and Members Competition with Russell Wenham on the weekend of 13th & 14th August in Rockhampton 2016. Planning has gone full steam ahead; the support I am receiving from Regional Members is phenomenal! We are also conducting a Fuel, Bunnings, Pet Stock Raffle to be drawn on May 21st at the Sarina Event. Chocolate Drives, selling merchandise and sponsorship are happening. As at the end of the financial year we have increased the Zone 2 funds by just over \$800. I have started a GSD's in Zone 2 and 3 Page on Facebook. This has brought many people together in a positive way and has enhanced our efforts in getting people involved. Some viewers are not GSDCQ members but hopefully they will see the positive work we are doing and will want to join eventually.

There is a Group in Mackay of GSD Owners who has play dates in the park. I have been introduced to one of the administrators and have joined their page. My intention is to share knowledge with them and educate in a subtle way, so they may make more informed choices when choosing their next GSD companion in the future.

I am also trying to engage more people into doing Obedience with their GSD in regional Queensland and they are being encouraged to nurture other GSD Owners at Obedience clubs so that we may be able to offer something as an incentive to enjoy the intelligence and versatility of our Breed. Just one trip to our local obedience club trial so far has led to another dimension in enabling me to promote our Breed. I would like to take this opportunity in thanking the GSDCQ for supporting my efforts in bringing competition and camaraderie back to regional Queensland. Also to my valued friends and acquaintances that have supported me in such an overwhelming capacity, I am deeply humbled. Huge thank you to everyone.

Irene Fitzgerald

Zone 3 Representative Report

In the past year Zone 3 did have a scheduled gazetted breed survey to take place at Richmond Qld with surveyor Jean Butterfield. However, as Jean sustained a back injury the event was cancelled. The Zone has been busy with all breed shows this year and with great results for GSDs within our zone. Stuart Hurley my husband who is the Zone 3 Breed Survey Pistol custodian took possession of the Zone 3 pistol and we travelled to Sarina to assist Zone 2 with their survey where Stuart fired the pistol. For 2016 there is a lot of interest for Obedience and Agility in Townsville and with Irene Fitzgerald's assistance this will

increase. Irene has offered to help due to the fact that I reside in Mount Isa. I have kept a track of all of the Zone 3 results for GSDs in all breeds and further afield to report in the Fidelity each issue. I look forward to bringing these results to you in 2016.

Bronwyn Hurley

Puppy Listing Report:

A big thank to all members who consistently use this club service when listing their expected litters, pups or older dogs and bitches for sale each month. This year the numbers have increased considerably from the previous years, with an increase of 35% from last year, as indicated below:-

January x 8, February x 4, March x 8, April x 9, May x 2, June x 2, July x 2, August x 3, September x 4, October x 5, November x 8, December x 2 = 57 with an average of 4.75 listings every month; compared with 2014 with 42 listings with an average 3.5/month; 2013 with 41 listings with an average of 3.4/month; 2012 with 48 listings and an average 4.0/month and 2011 with 46 listings with an average 3.8/month.

I must, as always, send a massive thank you to both the club Secretary, Diane Ballantyne and Web Site Manager Irene Hayton for their continual support & assistance each month and it is very much appreciated. It has been an absolute honour to have worked with Irene over the past few years and I'm very saddened that she has decided to vacate the position and I wish her nothing but the very best for 2016 and beyond.

Annie Tamblyn

German Shepherd Dog Rescue Service:

This year has been a bit quieter than in previous years but the number of dogs available for rehoming has unfortunately still been greater than the enquiries we have received. These enquiries have come from many different areas including Gatton, Toowoomba, Mackay, Yeppoon, Burleigh Waters, Gympie, Brisbane area of course and also some from New South Wales. The dogs available have ranged in age from 3 months to 11 years. It is really heartbreaking trying to place the 'oldies' as I am sure there are people out there who would gladly take them on, but just at that precise moment there is no one suitable on the 'wanting' list. A three month old pedigree (no papers) long coat puppy was available because the owners could not cope with him being so boisterous, even though they had paid \$1800 for him. Dogs are being re-homed because of domestic violence, hospitalized husband, too hard to manage, having to move into a rental property and not being able to afford the food and Veterinary expenses any more. One gentleman rings in regularly to check if there is something he would like – I think he just wants a chat! The 'available' dogs range from black and gold stock coats, long stock coats, pure black, sable and even a Swiss White. Some people are very precise in what they want regarding sex, coat and age but others are not fussy, they just want a friendly German Shepherd Dog.

Brian and I still find it very rewarding providing a service for our beautiful breed, particularly when a healthy, friendly German Shepherd Dog finds a new, happy home and I hope the Club continues to support this very valuable service.

Jean and Brian Hansford

**THE GERMAN SHEPHERD DOG
CLUB OF QUEENSLAND
INCORPORATED**

SPECIAL PURPOSE FINANCIAL REPORT

**FOR THE YEAR ENDED
30 SEPTEMBER 2015**



**THOMAS
ASSOCIATES
ACCOUNTANTS**

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THE GERMAN SHEPHERD DOG CLUB OF QUEENSLAND INCORPORATED

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The German Shepherd Dog Club of Queensland Inc ABN 35 258 324 928

Committee's Report

For the year ended 30 September 2015

Your committee members submit the financial accounts of the The German Shepherd Dog Club of Queensland Inc for the financial year ended 30 September 2015.

Committee Members

The names of committee members at the date of this report are:

Rod Vernon
Sharon Ballantyne
Diane Ballantyne
Edi Fearon

Principal Activities

The principal activities of the association during the financial year were: to conduct confirmation dog shows, breed surveys and evaluations, run show training classes and other activities related to the German Shepherd dog.

Significant Changes

No significant change in the nature of these activities occurred during the year.

Operating Result

The profit from ordinary activities after providing for income tax amounted to

	Year ended	Year ended
	30 September	30 September
	2015	2014
	\$	\$
	2,426.44	(916.28)

Signed in accordance with a resolution of the Members of the Committee on:

Rod Vernon

Sharon Ballantyne

The accompanying notes form part of these financial statements.

The German Shepherd Dog Club of Queensland Inc ABN 35 258 324 928

Profit and Loss Statement

For the year ended 30 September 2015

	2015 \$	2014 \$
Operating profit before income tax	2,426.44	(916.28)
Income tax (credit) attributable to operating profit (loss)		
Operating profit after income tax	2,426.44	(916.28)
Retained profits at the beginning of the financial year	111,136.63	112,052.91
Total available for appropriation	113,563.07	111,136.63
Retained profits at the end of the financial year	113,563.07	111,136.63

The accompanying notes form part of these financial statements.

The German Shepherd Dog Club of Queensland Inc ABN 35 258 324 928

Trading Account

For the year ended 30 September 2015

	2015	2014
	\$	\$
Trading Income		
Merchandise sales	1,265.79	2,672.55
Total Trading Income	1,265.79	2,672.55
Cost of Sales		
Add:		
Opening finished goods	3,805.00	2,130.00
Purchases - merchandise	832.40	2,739.55
	4,637.40	4,869.55
Less:		
Closing finished goods	3,919.10	3,805.00
	3,919.10	3,805.00
Cost of Sales	718.30	1,064.55
Gross Profit from Trading	547.49	1,608.00

The accompanying notes form part of these financial statements.

The German Shepherd Dog Club of Queensland Inc ABN 35 258 324 928
Income and Expenditure Statement
For the year ended 30 September 2015

	2015	2014
	\$	\$
<hr/>		
Income		
Trading profit	547.49	1,608.00
Breed survey income	915.00	1,350.00
Catalogue income	1,546.00	1,249.00
Donations and sponsorships	2,612.00	1,331.55
Entries - Breed Evaluation	1,690.00	1,250.00
Entries - Obedience trial	1,119.00	470.00
Entries - Show	7,771.00	6,854.00
Fidelity advertising	165.00	400.00
Fundraising income	5,682.40	6,145.00
Herding trials		49.00
Interest received	1,555.30	2,020.80
Membership fees	9,707.00	10,021.50
Postage	56.80	30.00
Show training	1,366.00	1,595.20
Sundry income	850.00	312.00
Tattooing	1,625.00	1,125.00
Total income	37,207.99	35,811.05

The accompanying notes form part of these financial statements.

The German Shepherd Dog Club of Queensland Inc ABN 35 258 324 928
Income and Expenditure Statement
For the year ended 30 September 2015

	2015	2014
	\$	\$
Expenses		
Advertising and promotion	1,144.39	1,115.50
Affiliation fees	885.35	874.90
Audit fees	858.00	885.00
Bank Fees And Charges	70.50	108.00
Breed survey costs	1,387.40	868.80
Catering expenses	392.14	294.15
Computer expenses	319.00	
Depreciation - plant & equipment	559.00	716.00
Depreciation - Improvements	1,014.00	1,179.00
Dogs QLD charges	1,394.78	1,199.33
Donations	504.00	
Equipment expenses	1,108.50	724.25
Fidelity expenses	2,920.89	3,195.88
Fundraising expenses	1,112.57	2,006.16
GSD review costs	3,498.00	3,161.40
Hire expenses	585.00	928.92
Judges expenses	6,896.82	7,596.41
Meeting expenses	1,418.43	1,682.92
Postage	426.40	
Printing & stationery	1,529.97	626.72
Show training lights	1,544.00	1,885.00
Sundry expenses	817.17	1,329.42
Tattooing expenses	506.00	835.00
Trophies, Sashes and Medallions	3,766.24	5,514.57
Website costs	123.00	
Total expenses	34,781.55	36,727.33
Profit from ordinary activities before income tax	2,426.44	(916.28)
Income tax revenue relating to ordinary activities		
Net profit attributable to the association	2,426.44	(916.28)
Total changes in equity of the association	2,426.44	(916.28)

The accompanying notes form part of these financial statements.

The German Shepherd Dog Club of Queensland Inc ABN 35 258 324 928
Income and Expenditure Statement
For the year ended 30 September 2015

	2015	2014
	\$	\$
Opening retained profits	111,136.63	112,052.91
Net profit attributable to the association	<u>2,426.44</u>	<u>(916.28)</u>
Closing retained profits	<u>113,563.07</u>	<u>111,136.63</u>

The accompanying notes form part of these financial statements.

The German Shepherd Dog Club of Queensland Inc ABN 35 258 324 928
Detailed Balance Sheet as at 30 September 2015

	Note	2015 \$	2014 \$
Current Assets			
Cash Assets			
Cash At Bank		13,850.15	11,517.64
Term deposit - CBA		86,552.83	85,000.00
		100,402.98	96,517.64
Inventories			
Stock on hand - at cost		3,919.10	3,805.00
		3,919.10	3,805.00
Total Current Assets		104,322.08	100,322.64
Non-Current Assets			
Property, Plant and Equipment			
Plant & equipment - at cost		10,216.99	10,216.99
Less: Accumulated depreciation		(7,679.00)	(7,120.00)
Improvements (Durack) - at cost		23,077.00	23,077.00
Less: Accumulated depreciation		(16,374.00)	(15,360.00)
		9,240.99	10,813.99
Total Non-Current Assets		9,240.99	10,813.99
Total Assets		113,563.07	111,136.63
Net Assets		113,563.07	111,136.63
Members' Funds			
Accumulated surplus (deficit)		113,563.07	111,136.63
Total Members' Funds		113,563.07	111,136.63

The accompanying notes form part of these financial statements.

Note 1: Summary of Significant Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act of Queensland. The committee has determined that the association is not a reporting entity.

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 specifically stated, current valuations of non-current assets.

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

(a) Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

(b) Impairment of Assets

At the end of each reporting period, the entity 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. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

(c) Cash and Cash Equivalents

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

(d) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

The German Shepherd Dog Club of Queensland Inc ABN 35 258 324 928
Depreciation Schedule for the year ended 30 September, 2015

	DISPOSAL		ADDITION		DEPRECIATION			PROFIT		LOSS				
	Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	Above	Total	Priv
Improvements - Durack														
Steel posts	702.00 18/10/06	0	0	0	194	D	15.00	29	0	165	0	0	0	0
Metal spikes	1,306.00 14/01/07	0	0	0	374	D	15.00	56	0	318	0	0	0	0
Electrical work	2,244.00 05/02/07	0	0	0	649	D	15.00	97	0	552	0	0	0	0
Concrete slab, retaining wall & turf	15,172.00 30/01/07	0	0	0	4,376	D	15.00	656	0	3,720	0	0	0	0
Fencing	3,300.00 31/08/07	0	0	0	1,900	D	7.50	142	0	1,758	0	0	0	0
Place numbers	353.00 05/12/11	0	0	0	224	D	15.00	34	0	190	0	0	0	0
					<u>23,077</u>									
					7,717			1,014	0	6,703				
					Deduct Private Portion			0						
					Net Depreciation			<u>1,014</u>						

The German Shepherd Dog Club of Queensland Inc ABN 35 258 324 928

Statement by Members of the Committee

For the year ended 30 September 2015

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 outlined in Note 1 to the financial statements.

In the opinion of the Committee the Income and Expenditure Statement, Statement of Financial Position, and Notes to the Financial Statements:

1. Presents fairly the financial position of The German Shepherd Dog Club of Queensland Inc as at 30 September 2015 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the 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:

Rod Vernon
President

Edi Fearon
Treasurer

7 December, 2015

The German Shepherd Dog Club of Queensland Inc ABN 35 258 324 928
Independent Auditor's Report to the Members

We have audited the accompanying financial report, being a special purpose financial report, of The German Shepherd Dog Club of Queensland Inc (the association), which comprises the Statement by Members of the Committee, Income and Expenditure Statement, Balance Sheet, notes comprising a summary of significant accounting policies and other explanatory notes for the financial year ended 30 September 2015.

Committee's Responsibility for the Financial Report

The committee of The German Shepherd Dog Club of Queensland Inc is responsible for the preparation and fair presentation of the financial report, and have determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporation Act of Queensland 1981 and is appropriate to meet the needs of the members. The committee's responsibilities also includes such internal control as the committee determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation and fair presentation of the financial report 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of The German Shepherd Dog Club of Queensland Inc as at 30 September 2015 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the Associations Incorporation Act of Queensland 1981.

The German Shepherd Dog Club of Queensland Inc ABN 35 258 324 928
Independent Auditor's Report to the Members

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist The German Shepherd Dog Club of Queensland Inc to meet the requirements of the Associations Incorporation Act of Queensland 1981. As a result, the financial report may not be suitable for another purpose.

Signed on 28 November, 2015:



Shane Allan Thomas, Chartered Accountant
Thomas Associates Accountants
2/29 Thuringowa Drive, KIRWAN QLD 4817

GSDCQ Treasurer's Profit & Loss breakdown – Financial Year Oct 2014 – Sept 2015

Club Admin

Income	Membership Fees -	\$3663.00
	Term Deposit Int	\$2017.41
	CBA Interest	\$2.18
	Misc Donation	\$55.00
	Postage Fees Collected	\$56.80
	Total	\$5794.39

Expenses	Affiliation Fees	\$885.35
	Advertising & Promo	\$108.46
	Web & Internet	\$123.00
	Sundry Expense	\$99.77
	Bank Fees	\$70.50
	BPoint Fees	\$257.60
	Audit Fees	\$858.00
	RNA Trophies	\$109.20
	Logan Obedience	\$104.00
	GSDCV - Donation	\$150.00
	GSDCA - Donation	\$250.00
	EOY Members Trophies	\$44.00
	Excellent Medals	\$150.00
	Judge SV Clearance	\$110.00
	Accounting MYOB	\$319.00
	Meeting Room Exp	\$350.96
	Postage – Secretary	\$203.15
	Postage – Treasurer	\$45.70
	Delegate Meeting Exp.	\$851.97
	Medallions GSDCA	\$1056.00
	Total	\$6078.00

Net Profit (Loss) \$283.61

Club & Ring Needs

Expenses	Repairs & Maintenance	\$267.00
	Trailer Rego	\$95.80
	Tents, Poles, Leads	\$821.40
	Total	\$1184.20

Breed Surveys

Income	Nov 2014.	\$55.00
	March 2015	\$175.00
	June 2015.	\$245.00
	Aug 2015	\$140.00
	Sept 2015	\$140.00
	Zone 2 Sept 2015	\$160.00
	Total	\$915.00

Expenses	Scale Head	\$135.45
	Pistols	\$237.95
	Licenses	\$243.00
	Total	\$616.40
	Net Profit (Loss)	\$298.60

Fidelity

Income	M'ship Component	\$2400.00
	Breed /Stud Directory.	\$450.00
	Advertising.	\$165.00
	Total	\$3015.00
Expenses	Booklet Printing	\$2129.00
	Postage.	\$951.09
	Total	\$3080.09
	Net Profit (Loss)	\$65.00

Quarterly Review

Income	M'ship Component	\$3694.00
Expense	GSDCA Expense	\$3498.00
	Net Profit (Loss)	\$196.00

Catering Needs

Expenses	Replenishment	\$392.14
	Total	\$392.14

GSDCQ Treasurer's Profit & Loss breakdown – Financial Year Oct 2014 – Sept 2015

Merchandise

Income	Clothing.	\$765.00
	DVD's.	\$500.79
	Total	\$1265.79

Expenses

Clothing & Embroidery.	\$832.40
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Net Profit (Loss). \$433.39

Tattooing & Puppy Booklets

Income	Tattooing	\$1625.00
	Booklets	\$42.00
	Total	\$1667.00

Expenses	Booklet Costs.	\$275.00
	GSDCA Expense.	\$510.00
	Tattooist rebate.	\$74.00
	Total.	\$859.00

Net Profit (Loss). \$808.00

Working Dog Club Show

Income	Entries.	\$230.00
	Donation	\$200.00
	Total.	\$430.00

Expenses	Judge Flights	\$301.65
	Judge Accom.	\$130.00
	Judge Meals	\$13.00
	WDC Trophies	\$99.35
	WDC Sashes	\$465.40
	Dogs Qld Fee	\$129.00
	Total.	\$1138.40

Net Profit (Loss) \$708.40

Members Comp

Income	Entries	\$240.00
	Catalogue	\$15.00
Expenses	Judge Meals	\$54.00

Champ Show

Income	Entries	\$6991.00
	Obed Entries.	\$144.00
	Catalogue Sales.	\$883.00
	Catalogue Advertising.	\$500.00
	Donations	\$1955.00
	Obed Donation	\$200.00
	Corporate Tent Hire	\$200.00
	Raffle Tickets	\$1606.05
	Champ Show BBQ	\$535.00
	Lucky Numbers	\$300.00
	Meet & Greet Dinner	\$360.00
	Total	\$13,674.05

Expenses	Refund Deposits.	\$320.00
	Catalogue Printing.	\$371.47
	Judge Flights	\$4596.12
	Judge Accom.	\$843.00
	Judge Meals.	\$147.00
	Obed Judge Fee.	\$15.00
	Parking & Toll Fees	\$61.00
	Junior Handler Gifts	\$90.43
	Judge Gifts	\$276.00
	Dogs Qld Charges	\$1600.78
	Steward Fees	\$100.00
	Catering	\$325.54
	Gazebo Hire	\$635.00
	Print Raffle Tkts	\$127.80
	2 nd & 3 rd Raffle Prize	\$150.00
	Obed Trophies	\$86.80
	Trophies	\$975.19
	Sashes.	\$1308.50
	Total.	\$12029.63

Net Profit (Loss) \$1644.42

GSDCQ Treasurer's Profit & Loss breakdown – Financial Year Oct 2014 – Sept 2015

Net Profit (Loss) \$201.00

SBE & Open 2014 & 2015

Income	Entries	\$1120.00
	Obed Entries.	\$175.00
	Catalogues	\$170.00
	Lucky Numbers.	\$100.00
	Obed Donation.	\$202.00
	Catering.	\$470.00
	Total	\$2237.00

Expenses	Judge Flights.	\$344.95
	Judge Meals.	\$104.10
	Parking & Tolls.	\$35.00
	Catalogue Print	\$56.00
	Dogs Qld Charges.	\$196.00
	Dogs Qld Obed Charges.	\$64.73
	GSDCA SBE Medals.	\$195.00
	SBE Sashes.	\$465.40
	Total	\$1461.18

Net Profit (Loss) \$775.82

Bunnings Sizzles

Income	Takings banked	\$1544.50
	Total	\$1544.50

Expenses	Sausages, Bread, Onions.	\$379.46
	Ice, Drinks	\$129.77
	Total	\$ 509.23

Net Profit (Loss) \$1035.27

Zone 2

Retained Earnings	\$ 3215.20
Income	Fundraising \$806.85
	Donations 2016 Show \$150.00
	Total \$ 4172.05
Expenses	Ground Hire \$150.00
	Total \$150.00
Net Profit (Loss)	\$4022.05

Zone 3

Retained Earnings	\$3215.20
	Unchanged