



Annual Report

2016 Executive & Management Committee

President: Sharon Ballantyne
Vice President: Bob Reidy
Treasurer: Shelley McCammon
Secretary: Diane Ballantyne
Show Secretary: Mandy Scrivens
HD-ED & Tattoo Registrar: Michelle Hammond
Obedience Co-ordinator: Ann Clarkson
Breed Affairs: Sue Bruno
Minutes Secretary: Sarah Gordon
Editor: Vacant

Sub-Committee

Website Manager: Sarah Gordon/Jacinta Poole
Facebook Page Administrator: Sarah Gordon
Breed Rescue Officer: Jean Hansford
Puppy Listing: Annie Tamblyn
Obedience Trial Secretary: Ann Clarkson
Zone 2 Rep: Irene Fitzgerald
Zone 3 Rep: Bronwyn Hurley
Auditor: Ferrari Warner & Associates
Solicitors: Campbell Standish & Partners

GSDCA Surveyors: Russell Wenham, Louis Donald, Barry O'Rourke & Carol O'Rourke

President's Report:

Having held a variety of positions within the Club over the years including Vice President, Treasurer, Secretary, Breed Affairs and Show Secretary, my decision to seek nomination for the President's position was one that seemed to be a natural progression for me, however it was not a decision I took on lightly and without serious consideration. Throughout the year, the Committee has worked well together in a team environment and whilst attendance at General meetings has been not ideal, we have managed to get things done to ensure the financial year finished with a healthy account balance and a positive environment heading into 2017. I am pleased to advise that we have a surplus in the accounts of \$12,170.93 all due to the fundraising we have done towards next year's National.

The current climate within the fraternity with changes to the dog legislation laws, is going to prove a difficult one for members and I would encourage everyone to get involved and voice your opinions and concerns that will no doubt affect all of us in the future with the breeding and keeping of our dogs.

To summarize the year, the Club held two Open Shows, two Championship Shows, two Members Competitions and two other Specialty Shows, one in conjunction with the Working Dog Club of Qld and the other with the Sarina Kennel Club. As well as conformation shows the Club held two Restricted Obedience Trials and it was pleasing to see a modest increase in entries. Zone 2 had a most productive year and it was good to be able to meet new members and touch base again with old friends at the Zone 2 events in Rockhampton in August this year. The Club also conducted six Breed Surveys including one in Zone 2. Fundraising for the National included two catering days at Durack and five Bunnings Sausage Sizzles and one major raffle.

Vice President – Bob Reidy - whilst it hasn't been easy for Bob to attend all meetings, his assistance with the setting up of the rings for the shows has been a great help - thanks Bob. I also thank Bob's wife Margaret for her time spent painting the lovely draft horse picture for us to raffle for the National and for making the National Gold, Silver and Bronze medal winners' wreaths, a very time consuming task for which I thank you sincerely.

Treasurer - Shelley McCammon a new member to our team this year has been a real asset to the Club. Shelley has taken on the position with a high attention to detail and has created a user-friendly system for the Club books, ensuring the MYOB database is backed up and saved to the I Cloud. Shelley is also part of the 2017 National Committee and has been one of the main drivers ensuring things get done and are getting ticked off the huge list. Thanks Shelley your contribution and your efforts have been invaluable and are greatly appreciated.

Show Secretary – Mandy Scrivens - again another new member to the team for 2016 and hasn't she done an amazing job. Bringing experience with her from being the Show Secretary in Victoria for many years, Mandy has shown a high level of enthusiasm for what needs to be done to achieve a great result for the shows. Mandy is a team player and her insight into the job at hand is an inspiration to many of us. The Show Secretary's position is an important role on Committee and those that have had any involvement at this level would appreciate the commitment that is required to handle the role successfully. Some of the tasks of this position include the organization of Judges contracts, trophy and sash orders, printing of grading certificates, receiving entries, banking Cheques and catalogue production, vest collation, Judges gifts, paperwork summary to Dogs Qld and of course show day responsibilities which include taking markings, organization of ring officials and interaction with all exhibitors - the list goes on. This position is one of great importance as quite often you are talking with and solving problems for many of our membership and Mandy always does this with respect and fairness to all. Mandy has made a valuable contribution to the Club and has committed to another year in this important role and with the National just around the corner I couldn't wish for anyone more suitable in the role. Mandy has also helped with the Club notes for the Review magazine. I take this

opportunity to say thanks Mandy for your support and friendship throughout the year and I look forward to working with you again in 2017.

Breed Affairs – Sue Bruno would be well known to most of our fraternity through her involvement in the show scene over many years. I have personally known Sue since I was a child as her daughter Kylie and I grew up together in the dog world and working alongside Sue in Breed Affairs has been an extension of a long-standing friendship between both our families. Sue has contributed through her experience within our breed and having the extended benefit of being an All Breed's Judge and as such has been able to give input from a variety of angles. Sue also assisted me with the Dogs Queensland Breed Lecture for aspiring Judges at Durack during the year. Some of the equipment used at Breed Survey has become tired and we have purchased a new measuring stick and a microchip scanner for use as from 2017. It has been pleasing to see that the Breed Survey scheme has also been well-supported by the 'working dog' group this year. The GSDCA has created a working party to come up with ideas on how best to restore faith and create more accountability within the Breed Survey Scheme. A review of the Scheme and a performance review of Breed Surveyors is also being considered. Within Breed Affairs falls the Show Training Coordinator's portfolio and Sue and Mandy Doyle have collectively made the commitment to show training on Wednesday nights at Durack and have helped new members with their dogs. The commitment to attend every Wednesday night and be responsible for ensuring the classes have been run well is no easy task and I sincerely thank you both for your assistance in this area throughout the year. Sue and Mandy have again made their commitment for 2017 and I thank them both.

HD-ED/Tattoo Registrar – Michelle Hammond has been on the Committee in previous years and this term Michelle has been responsible for the collation of information of the Tattooing forms and distribution of the HD-ED contracts. Michelle is also our Marketing coordinator for the 2017 National. Thanks Michelle for your ongoing support of my role as President and your commitment to the position throughout the year.

Obedience Coordinator – Anne Clarkson - despite Ann's ongoing battle with illness her determination to continue in the role of Obedience Coordinator is a true testament of her character as a person and a real inspiration to the rest of us. Anne wears many hats within her position like that of our Show Secretary. Anne is also our Trial Secretary for the 2017 National and has been working hard behind the scenes to secure sponsorship for the obedience classes. Anne has also been heavily involved in the organization of our first GSDCA Character and Working Assessment and also had input into the final production of the CWA Manual itself. I take this opportunity to thank Anne for her continued commitment to the Obedience area of the Club.

Within the Club we have other Subcommittee members that we must acknowledge for their assistance to the Committee. Included is the Zone 2 Rep Irene Fitzgerald. Irene had a big year with the organization of two Specialty shows, one Open show and one Breed Survey. In between this she was busy with her little team of helpers doing fundraising, securing sponsorships to help offset the costs to the Club. Irene took on a lot of responsibility to achieve these events for members in regional Queensland. Irene's passion for the task at hand was certainly noticed by many here in Brisbane. I hope that others will follow Irene's lead and step up when asked so we can still have these events in the future. A small yet committed group of people live in these parts of our State and it would be sad if we lost the events. Thank you, Irene, for all you have done in not only your local Mackay area but also for North Queensland. It hasn't gone un-noticed. To Zone 3 Rep Bronwyn Hurley, Website & Facebook Sarah Gordon, Breed Rescue Jean Hansford, and Puppy Listing's Officer Annie Tamblyn, who receive calls and emails from our members and members of the public for their respective positions - I thank each of you for your ongoing assistance and commitment to these positions.

I would like thank those individuals outside the Committee that have helped to make my job a little easier throughout the year. Firstly, life member Rob Ballantyne for helping set up and pull down the

rings for our shows and organizing the PA system and helping with the Bunnings BBQ days - thank you. Raymond and Samantha Wharton for also attending the Bunnings. Jocelyn & Megan King who have also contributed throughout the year. Thanks to our Breed Surveyors Louis Donald, Barry & Carol O'Rourke, and Russell Wenham for their continued involvement.

Secretary/Editor Diane Ballantyne I can't say thanks enough for all that you do, not only to support me but also for the Club. For those that are not aware of what this amazing Life member does for this Club I will share a very small part with you now, dealing with daily correspondence of inwards and outwards, including public enquiries, membership enquiries, dealings with Dogs Qld and the GSDCA, oversee Website management, somehow fitting in time to collate information for the Fidelity and put this together and organise distribution, finalising Club Notes for the review, scheduling meetings. Diane is also one of the main steering members for the National committee - a huge task. Thanks for everything I greatly appreciate your help, guidance, and knowledge.

I also take this opportunity to also acknowledge and thank my partner Sarah for supporting my role as President and keeping me motivated when I needed it most. I have received notification from the GSDCA that I have passed my last judging examination so I am now considered to have fulfilled the requirements to be a GSDCA Specialty Judge. This is something that I thought I could do but Sarah has given me the confidence and little push when needed to do this and I thank her very much.

2017 is going to be a big year for the Club as we host the National on the 19th 20th and 21st of May. I take this opportunity to ask each of our members to put your hand up and help, no matter how small as an offer of assistance goes a long way, when there are so many tasks that need to be done. It is easy to take the option of sitting on the sideline and complaining but who does this really help? Certainly, not the Club and not the breed. We can all have a great time, if we work *with* each other rather than *against* one another. In closing I would like to thank the membership who have supported me during the year and hope to see you all at the National.

Sharon Ballantyne

Treasurer's Report:

The Club's books were audited by Ferrari Warner and Associates and the Audited Profit & Loss and Statement are included in the Annual Report.

Shelley McCammon

Breed Affairs Report:

This has been my first year as Breed Affairs Registrar. It Has been a very busy one with the year just flying by, but I have enjoyed the experience and the challenges this position has given me. I would like to thank Sharon Ballantyne for all her help taking over from me due to my judging appointments interstate clashing with a couple of the Surveys. Also, a big thank you to our Surveyors, Lou Donald, Carol & Barry O'Rourke and of course Russell Wenham who has given the Club and the breed so much of his time over the years and is now enjoying a well-earned retirement. I and all the members wish him well and offer our heartfelt thanks. Some interesting statistics: -

2016	Queensland surveyed	31	GSD's	20	Class I	7	Class II	4	Fail	
2015	"	"	31	"	27	Class I	3	Class II	1	Fail
2014	"	"	35	"	28	Class I	5	Class II	2	Fail
2013	"	"	46	"	38	Class I	8	Class II	0	Fail

One wonders why we have an increase in failures with less dogs surveyed? Are we putting too many restrictions and rules on our breed? Makes you wonder? Regarding show training on Wednesday nights at Durack – a huge thank you to Mandy Doyle who has kept things running smoothly every week and looking after the money side and banking each week. Without Mandy's help running training would be very difficult and members would suffer. So many thanks Mandy for your dedication. On another not

such a good note, some people are not paying the required amount which is \$6.00. This makes things very difficult for the Club as we are already running at a loss with the cost of the lights. So, if you come onto the grounds to train a dog in any discipline please pay your fees. I would like to see a few more people attending with their dogs or even coming to take a class. – that would be appreciated. I look forward to 2017 with a lot of excitement and enthusiasm especially with our National happening in May – a lot to look forward to. I have noticed the Committee working very hard putting this National together – great work guys. This is going to be a great one for us, so any support members can give will be much appreciated.

Sue Bruno

Obedience Coordinator Report:

This year has seen an increase in the trial entries from 12 to 18 and 16 in our 2 Trials for the year. Dropping the cost of trial entries may have made a difference to the entries received, but I would like to think it's because owners are doing the right thing and giving their dogs some obedience training then seeing what they can achieve if they put some effort into their training. I will try to get a Restricted Trial for Group 5 for the September Trial as there is only a Rally-O trial on that day so maybe the powers that be may be swayed our way. I still don't get any results from other members except the locals so please email me if you have any news good or not. Those of us who are trailing are doing well with quite a few 'qualies' and some Titles gained this year. Still working on judges for 2017 trials which I hope to secure soon. Hopefully we will see more GSD's in the trial rings next year.

Ann Clarkson

Show Secretary's Report:

Well, it certainly has been a hectic "reintroduction" to the wonderful world of the GSD Club. I came into the position of Show Secretary GSDCQ a little bit later in the year, around March 2016 and for a few months there it was full steam ahead and I admit, I may have asked myself a few times "what have I done" but now, I can answer that honestly, knowing what I have done is brought myself back into the world I know and love – albeit at times a bit, shall we say "chaotic". I am very grateful to be here and would like to say thank you to the Committee and members for making me feel welcome and accepted. Some changes since the same position held in Victoria (what seems like forever ago) some 14 years ago, a lot due to technology, some to rule changes, introductions etc. etc.

My first short term involved several shows in fairly quick succession, a bit daunting to start with but it didn't take long for the "old Show Sec" to kick in and I began to enjoy it more and more as "it all came back to me". Overall, the same with the exception of swearing around and in the ring, seeming to be an accepted thing? NO, it is NOT – we are trying to encourage new members, a lot of which have young families (it is the children we need to keep things going guys) so PLEASE, remember you are in a public place, with families and children around so please keep your "potty mouths" under some sort of control. I am very much looking forward to my first full year as your Show Secretary, where I am involved in all of the events from the ground up so to speak as most of the ground work for the 2016 shows had been completed when I took over. I hope to continue to build relationships with those of you I don't know, will offer help where it is needed to not only Committee but to all members, need help with entries? Entry forms? Not a problem, I am just a phone call or email away – though I may be a little more "strict" than you have been used to when it comes to entries and close dates, I promise the reasons behind my insistence on complete/legible/typed entry forms being received ON TIME will all prove to be for all of the right reasons and the end results of correct and uniform catalogues will speak for themselves.

Okay, again, thank you for putting your trust in me as your Show Secretary and I look forward to 2017 and of course, the 45th National. As always, remember how and why we all came together in the first place, our common love of the exquisitely beautiful German Shepherd Dog. ***Mandy Scrivens***

HD-ED & Tattoo Registrar's Report:

Tattoo report	Oct 2015-Sept 2016	HD-ED contracts Oct 2015-Sept 2016
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October 2015	2 Litters 12 pups	8 contracts
November 2015	None	8 contracts
December 2015	8 Litters 45 pups	8 contracts
January 2016	7 Litters 40 pups	7 contracts
February 2016	1 Litter 8 pups	12 contracts
March 2016	7 Litters 59 pups	4 contracts
April 2016	None	3 contracts
May 2016	None	4 contracts
June 2016	None	6 contracts
July 2016	1 Litter 3 pups	4 contracts
August 2016	None	2 contracts
September 2016	2 Litters 15 pups	1 contracts
Total 28 Litters	182 pups	Total 67 contracts

Tattooists - L. Hersant 5 Litters, R. Outen-Scott 11 Litters, I. Hayton 2 Litters, R. Ballantyne 9 Litters, A. Brinkworth 1 Litter.

Michelle Hammond

Zone 2 Representative Report

2016 has been an exciting year for regional Queensland members with various fundraising ventures (Choc Drives, Merchandise Sales, Raffle etc... already in place to aid funding our 2016 Events). A Bunnings Sausage Sizzle kicked off this year's fundraising incentives in January along with sponsorship and donations received toward all events being held. I would like to take this opportunity to thank everyone who helped make these events for regional members possible. This comes from the conception of ideas coming from regional members who spoke to me and got me motivated to bring their ideas and comments to fruition. Many thanks to our Sponsors/Donors/Photographers/Helpers Aimsway Kennels, Kantenna Kennels, Kyzhara Kennels, Surfir Kennels, Freestien/Rockhampton Boarding Kennels, Commercial Hotel Wowan Qld, Pet Stock- South Mackay, Bendigo Bank- Sarina, Rewards – Mackay, Sarina Veterinary Surgery, Blackwater Social Obedience Club, Tucka & Tugs – Mackay, Pawsabilities – Mackay, The Caves Hotel - The Caves, Torenbeek Vet Clinic – Rockhampton, Rocky Feed & Seed – Rockhampton, Cristina Fornasia - Photographer Townsville), Sarah Maresh - Photographer (Mackay). Negotiations with Phil Gillies from Cairns enabled us to secure a gun (Blank Firing Pistol & Licence) for our Breed Survey in Rockhampton. Biggest thank you Phil for your hard work. It was a tedious long winded process.

MAY EVENT held in conjunction with Sarina Kennel Club in May attracted an entry of 20 Exhibits.

(16 SC - 4 M, 11 F, 1 F Neuter & 4 LSC - 1M, 3F). This was good considering usual All Breeds shows only attract 1 to 5 or 6 exhibits per Show. Our raffle was drawn with Liz Kruger (Rockhampton) winning 1st Prize - \$350 in Fuel Cards, Bronwyn Hurley (Mt Isa) winning 2nd Prize - \$100 Bunnings Gift Card and Judy Doolan (Sarina Resident) - \$50 Pet Stock Gift Card. Tickets were sold statewide and beyond.

AUGUST OPEN SHOW at The Caves attracted 24 Exhibits.

(14 SC - 5M, 8F, 1 M Neuter & 10 LSC - 5M, 4F, 1 F Neuter)

BREED SURVEY at conclusion of Open Show attracted 11 Exhibits.

(8 SC - 2M, 6F & 3 LSC Males.)

MEMBERS COMPETITION attracted 28 Exhibits.

(19 SC - 6M, 12F, 1 F Neuter & 3 LSC M, 5 LSC F & 1 LSC M Neuter)

Special thanks to all our 2016 Judges: Ms. S. Ballantyne, Mrs. G. McNeill, Mrs. F Stokes and Mrs. C O'Rourke. Our 2016 Photographers Cristina (May - Dogs) and Sarah (August - Dogs) and Francis (Meet n

Greet at The Caves) dedicated their time and did a wonderful job and many thanks to them and those who so willingly supported that initiatives to enhance our fundraising. To Sarina Kennel Club for always providing a delicious canteen to keep exhibitors fed and to Shae and Pieter for catering for our August weekend. To all who pitched in in anyway, my gratitude is overflowing. Your support has been inspiring and friendships made and renewed will be one of the biggest achievements to come from all of it. Results from these events have been published on the GSDCQ Website. I hope I have not forgotten anything or anyone. Apologies in advance if I have. In closing, as much as I have enjoyed the challenges of the past two years as Zone 2 Rep, I regret to say that I do not wish to continue as Rep due to some changes and other responsibilities I need to dedicate myself to in 2017. Again, I thank each and every one of you who have assisted me in anyway throughout my role as Zone 2 Rep.

Irene Fitzgerald

Zone 3 Report:

2016 was an eventful year for Zone 3. Most of the dogs in the Zone either compete in all breeds and Obedience. A few travelled further afield for specialties. Some of the obedience dogs achieved titles and two other dogs achieved their Australian Championship titles in confirmation. Three dogs were presented for Breed Survey in August,

Sheznova Zymyn was awarded Class II owned by Francis Zuyderwijk.

Ch. Emjesta Pretty Prowler AZ was awarded Class 1 owned by Jess and Phil Gillies.

Jatull Justa Gem Max AZ was awarded Class I owned by Rhonda Hickey.

Congratulations to the owners and affiliates of the dogs.

As Stuart and I relocated to Bundaberg I have handed over the reins to Phil Gillies who will keep you informed of the News from Zone 3. Once again thank you to the GSDCQ committee and members for your ongoing support and in providing results and photos of your dogs.

Bronwyn Hurley

Puppy Listing Report:

A big thank to everyone who use this Club service when listing their expected litters, pups or older dogs and bitches for sale each month. I believe it is still a valuable service to both members of the Club and the public and after 11 years of coordinating the listings, I still look forward each month to see what the members are going to send me. This year the numbers have dropped approximately 23% from the same time as last year. However, the reporting period has changed; from 1st January to 31st December to 1st October to 30 September and after analyzing the figures against the previous 12 months in the same reporting period, these confirm the drop in the number of listings each month.

In the reporting period 30th September 2015 to 1st October 2016 there were a total of 48 listings (average of 3.42/month) compared to the same reporting period for the previous year (1st October 2014 to 30th September 2015) there were 59 listings (average of 4.21/month). What has caused the decrease in listings could be several factors such as the number of breeders has decreased; the number of litters that are now being pre-sold has increased so therefore there are less to list or any other number of factors. I must, as always, sending a massive thank you to the Club secretary, Di Ballantyne for her continual support and assistance each month when sending out the notice to members and dealing with the Website officer Jacinta Poole who has been acting in this role for this year.

Annie Tamblyn

German Shepherd Dog Rescue Service:

The past year has seen a decrease in the number of enquiries, both for dogs available and dogs needing to be rehomed. The number 'available' unfortunately has again been greater than people 'wanting' a new friend but it is always a feeling of great satisfaction when an unwanted dog (for whatever reason) is

placed somewhere where it is obviously much wanted and loved. Enquiries have come from far and wide with most of the dogs being pedigreed and some quite young - obviously something not well thought out before purchase. Re-homing because of marriage break-ups has been a constant and requests for a specific sex, age or coat not really considered important, just a friendly German Shepherd Dog needed. Brian and I both find it a happy and rewarding service for our truly beautiful breed, Brian probably coping with the sometimes inane and scatty persons on the end of the telephone better than I do. We sincerely hope this necessary service will be continued to be utilized by the Club.

Jean and Brian Hansford

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE
THE GERMAN SHEPHERD DOG CLUB OF QLD INC**

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of The German Shepherd Dog Club of Qld Inc, which comprises the balance sheet as at 30 September 2016 for the year then ended, the income and expenditure statement, notes comprising a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of The German Shepherd Dog Club of Qld Inc is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of presentation described in Note 1 is appropriate to meet the requirements of the Queensland Associations Incorporation Act 1981, and is appropriate to meet the needs of the members. The committee's responsibilities also include such internal controls as the committee determines 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. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with the Australian Auditing Standards. Those Auditing Standards require that we comply with the 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 entity's preparation of the financial report that gives a true and fair view, 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.

The financial report has been prepared for distribution to the members for the purpose of fulfilling the committee's financial reporting obligations under the Queensland Associations Incorporation Act 1981. 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 the members, or for any purpose other than that for which it was prepared.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion, the financial report of The German Shepherd Dog Club of Qld Inc presents fairly, in all material respects the financial position of The German Shepherd Dog Club of Qld Inc as at 30 September 2016 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 Queensland Associations Incorporation Act 1981.

Basis of Accounting & Restriction on Distribution

Without modifying our opinion, 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 German Shepherd Dog Club of Qld Inc to meet the requirements of the Queensland Associations Incorporation Act 1981. As a result, the financial report may not be suitable for another purpose.


R L Warner, CA

FerrariWarner
Chartered Accountants

28 November, 2016

**THE GERMAN SHEPHERD DOG CLUB OF QUEENSLAND INC
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

	2015/16	2014/15
MERCHANDISE TRADING ACCOUNT		
Merchandise Sales	<u>1,271.00</u>	<u>1,265.79</u>
Less Cost of Goods Sold		
Opening Stock	3,919.10	3,805.00
Purchases	491.04	832.40
Less Closing Stock	(3,159.60)	(3,919.10)
Cost of Goods Sold	1,250.54	718.30
Net Profit/(Loss) on Merchandise Trading	<u><u>20.46</u></u>	<u><u>547.49</u></u>
 RECEIPTS		
Breed Survey	945.00	915.00
Catalogues		1,546.00
Donations & Sponsorship	4,602.80	2,612.00
Fidelity Advertising	640.00	165.00
Fidelity - Membership	1,915.00	
Fundraising	14,415.50	5,682.40
Fundraise - Nationals	8,350.00	
Interest	1,844.98	1,555.30
Membership Fees	6,029.00	9,707.00
Postage		56.80
Show Income	9,161.00	10,580.00
Show Training	1,268.65	1,366.00
Sundry Income	250.00	850.00
Tattooing	1,303.60	1,625.00
Net Profit/(Loss) on Merchandise Trading	20.46	547.49
	<u><u>50,745.99</u></u>	<u><u>37,207.99</u></u>

**THE GERMAN SHEPHERD DOG CLUB OF QUEENSLAND INC
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

	2015/16	2014/15
EXPENDITURE		
Advertising	925.10	1,144.39
Affiliation Fees	858.00	885.35
Audit Fees	221.05	858.00
Bank Fees	1,567.09	70.50
Breed Survey	79.46	1,387.40
Catering		392.14
Computer Expenses	1,322.00	319.00
Depreciation		1,573.00
Dogs Qld Charges	900.00	1,394.78
Donations / Sponsorship		504.00
Equipment	2,234.73	1,108.50
Fidelity Magazine Expenses	8,271.76	2,920.89
Fundraising	671.42	1,112.57
Fundraising - Nationals	130.99	
Gifts & Flowers		585.00
Hire Expenses	67.95	
License Fees	1,718.33	1,418.43
Meeting Expenses	2,882.20	
Membership Expenses	1,110.35	1,956.37
Printing, Postage and Stationery	8,574.07	10,394.82
Show Expenses	1,424.00	1,544.00
Show Training	480.00	
Subscriptions	582.41	817.17
Sundry Exp	920.85	506.00
Tattooing	170.65	
Trailer Expenses	2,986.78	3,766.24
Trophies, Sashes and Medallions	475.88	123.00
Website		
	<u>38,575.06</u>	<u>34,781.55</u>
NET SURPLUS / (DEFICIT)	<u><u>\$12,170.93</u></u>	<u><u>\$2,426.44</u></u>

THE GERMAN SHEPHERD DOG CLUB OF QUEENSLAND INC
BALANCE SHEET
AS AT 30 SEPTEMBER 2016

	2015/16	2014/15
MEMBERS FUNDS		
Accumulated Funds	113,563.07	111,136.63
Net Surplus / (Deficit)	12,170.93	2,426.44
	<u>125,734.00</u>	<u>113,563.07</u>
 CURRENT ASSETS		
Cash at Bank - General	10,216.57	13,850.15
Commonwealth Term Deposit	88,392.81	86,552.83
Cash at Bank - National 2017	16,046.03	
Stock on Hand	3,159.60	3,919.10
	<u>117,815.01</u>	<u>104,322.08</u>
 NON - CURRENT ASSETS		
Plant and Equipment (at WDV)	2,089.99	2,537.99
Improvements - Durack (at WDV)	5,829.00	6,703.00
	<u>7,918.99</u>	<u>9,240.99</u>
TOTAL ASSETS	<u>125,734.00</u>	<u>113,563.07</u>
 NET ASSETS	<u>125,734.00</u>	<u>113,563.07</u>

**THE GERMAN SHEPHERD DOG CLUB OF QLD INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Queensland Associations Incorporation Act 1981. The committee has determined that the association is not a reporting entity.

The financial report has been prepared on an a cash 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 & Equipment (PPE)

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

The depreciation amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the assets 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. Revenue and Other Income

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

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

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

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

NOTE 2: ASSETS & LIABILITIES

The only Assets and Liabilities of the association are those shown in the balance sheet. Further the association has no Mortgages, Charges or Securities of any description.

**THE GERMAN SHEPHERD DOG CLUB OF QLD INC
STATEMENT BY MEMBERS OF THE COMMITTEE
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

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.

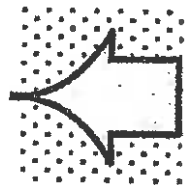
In the opinion of the committee the financial report as set out in the statement of income and expenditure, balance sheet and notes thereto:

1. Present a true and fair view of the financial position of The German Shepherd Dog Club of Qld Inc as at the 30 September 2016 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 German Shepherd Dog Club of Qld Inc 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:

President 

Treasurer 



**SIGN
HERE**

Dated this day, 28 November 2016.

The German Shepherd Dog Club of Qld Inc
Depreciation Schedule for the year ended 30 September, 2016

	Total	Prty	OWDV	DISPOSAL		ADDITION		DEPRECIATION			Prty	CWDV	PROFIT		LOSS	
				Date	Consid	Dats	Cost	Value	T	Rate			Deprec	Upto	Above	Total
Plant & Equipment																
PA System	1,400	0.00	118	-	-	118	D	22.50	27	-	91	-	-	-	-	-
Notebook Computer	688	0.00	5	-	-	5	D	50.00	2	-	3	-	-	-	-	-
Irrigation System	3,465	0.00	885	-	-	885	D	15.00	148	-	837	-	-	-	-	-
Laptop	628	0.00	4	-	-	4	D	68.67	3	-	1	-	-	-	-	-
Computer	878	0.00	29	-	-	29	D	50.00	15	-	14	-	-	-	-	-
Scales	450	0.00	242	-	-	242	D	15.00	36	-	206	-	-	-	-	-
Trailer	2,000	0.00	1,155	-	-	1,155	D	18.75	217	-	838	-	-	-	-	-
	9,622		2,538			2,538			448		2,090					
								Deduct Private Portion								
								Net Depreciation	448							

ferrariwarner

CHARTERED ACCOUNTANTS & BUSINESS ADVISERS

28 November, 2016

The Treasurer
The German Shepherd Dog Club of Qld Inc
16 Luscombe Cr
WOLFFDENE QLD 4207

Dear Management

RE: Management Letter
Audit Period End: 30 September 2016

We would like to take this time to provide you with the following standard processes to ensure you maintain quality internal control practices. You may already have some of these processes in place in your organization and we are not expressing an opinion on the effectiveness of your internal controls.

- Maintain separation of duties;
- Receipting of income;
- Dual Signatories;
- At least monthly reporting;
- Approval of significant expenses;
- Two people present when money is counted;
- Monthly reconciliation of bank accounts;

Should you have any deficiencies in these internal controls, your organisation is at increased risk of fraud or misstatement of accounts.

If you need assistance in implementing these procedures please feel free to contact us on (07) 3287 3057.

We advise that we have not encountered any matters during the course of our audit that we believe should be brought to your attention.

Yours faithfully



Robert Warner
Chartered Accountant

28 November 2016

FerrariWarner
PO Box 718
BEENLEIGH, QLD 4207

Dear Sir

**RE: The German Shepherd Dog Club Inc
 Management Representation Letter**

This representation letter is provided in connection with your audit of the financial report of the above mentioned entity for the purpose of expressing an opinion as to whether the financial report is in all material respects, presented fairly in accordance with the Australian Accounting Standards and the following reporting requirements.

We acknowledge our responsibility for ensuring that the financial report is in accordance with the reporting requirements and confirm that the financial report is free of material misstatement, including omission.

Reporting Requirements:

For the Period Ending: 30 September 2016

Internal Controls:

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect errors. We have established and maintained adequate internal controls. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

Financial Reports:

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, for the preparation of the financial report in accordance with the Australian Accounting Standards and the above reporting requirements; in particular the financial report gives a true and fair view.

Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Australian Accounting Standards.

The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial report as a whole. To the best of our knowledge all misstatements have been corrected.

Information Provided:

We have provided you with:

- Access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters.

- Additional information that you have requested from us for the purpose of the audit; and
- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

All transactions have been recorded in the accounting records and are reflected in the financial report.

We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.

We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Fraud:

- a) We acknowledge there has been no fraud, error or non-compliance with laws and regulations:
- Involving management or employees who have a significant role in internal control;
 - That could have a material effect on the financial report; and
- b) There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial report communicated by employees, former employees, analysts, regulators or others.
- c)

Compliance with Laws & Regulations:

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effect should be considered when preparing the financial report.

Litigation

At this time we are not aware of any litigation or claims.

Subsequent Events:

No events have occurred subsequent to the balance sheet date that would require adjustment to, or disclosure in the financial report.

We understand that your examination was made in accordance with the Reporting Requirements and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the entity taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

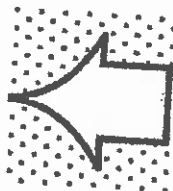
Yours faithfully

[Signature]

Management Committee

[Signature]

[Signature]



**SIGN
HERE**

President

Secretary

Treasurer