

# 2018 Annual Report

## German Shepherd Dog Club of Queensland (Inc)



### 2018 Executive & Management Committee

President: Sharon Ballantyne  
Vice President: Mandy Doyle  
Treasurer: Shelley McCammon  
Secretary: Annie Tamblyn  
Show Secretary: Mandy Scrivens  
HD-ED & Tattoo Registrar: Michelle Hammond  
Obedience Co-Ordinator: Ann Clarkson  
Breed Affairs: Gail Donald  
Minutes Secretary: Michelle Hammond  
Editor: Vacant

### Sub-Committee

Website Manager: Gail Donald  
Facebook Page Administrator: Gail Donald  
Breed Rescue Officer: Jean Hansford  
Puppy Listing: Annie Tamblyn  
Obedience Trial Secretary: Ann Clarkson  
Zone 2 Rep: Karl & Sarah Maresh  
Zone 3 Rep: Phil Gillies  
Auditor: Ferrari Warner & Associates  
Solicitors: Campbell Standish & Partners

### **GSDCA Surveyors:**

Louis Donald and Carol O'Rourke

### 2018 PRESIDENT REPORT

This is my third year as club president and I did consider not re-nominating for the year ahead, however after receiving many phone calls of support and encouragement from our members to continue in the role I then spent considerable time contemplating the decision. I feel I still do have much to offer and achieve within the position and I do enjoy the president role. I have an amazing team around me who support me and together I believe we make good decisions, with always having the best interests of the club and the breed at heart, and this ultimately are my reasons why I reconsidered.

I am pleased that the committee has been successful in offering a wider variety of GSD activities, to not only our current membership, but with the view of trying to encourage all GSD owners to attend events that are not just skewed toward the "Show Dog". In my opinion this is an area of the Qld club that should be a priority for any committee each year. We finished the 2018 year with 218 members, this is decrease from the previous year, of approximately 20 members.

This year one of the highlights has been the Dog Lovers Show, the event attracted approximately 15 000 people through the gates. The Club had a great stand and attracted a huge number of people to it. The next Dog Lovers show is scheduled for 2020. During the year we have included a Herding Trial, Introduction to tracking workshop, as well as our normal events which have included the Group 5 Obedience Trial, Brisbane and Zone 2 Members Competitions, Double Header Championship Shows, and Restricted Trial, and 5 Breed Surveys. As club president I have represented the club and its members at the GSDCA AGM and NBC meetings.

National News: Dogs Qld has approved the club to host on behalf of the GSDCA the 2021 National and the SV German judges have already agreed to officiate they have been announced as Malcolm Griffiths (SC females) and Christof Ludwig (Males and all LSC). Planning will commence late next year where we will need to rally the troops once again to form the National Committee. I urge anyone who would like to be involved to please contact me.

The GSDCA AGM Agenda has just been released, we will arrange to call a special General Meeting where these items can be discussed and voted on. Date TBA, please take the time to read the items and attend the meeting if you can, discussion on the harmonisation and inter variety breeding will be somewhat interesting topics once again.

The Editor position has now become obsolete, I would recommend we change this position to incorporate a Show Manager position or a Publicity/Promotions Coordinator role. Events planned for 2019 will include fun days, puppy picnics, fund raising. The Early Puppy Development Training Classes & Obedience classes are still needing considerable time and planning to get this up and running.

The club is in a good position financially, and ideally we should be working towards trying to have more of permanent home base that would include a club house and our own grounds. This would also assist with storage for all the club gear including the trailer.

The committee have also discussed the opportunity of offering greater community education awareness programmes similar to the "Buyer Beware" one we had many years ago, this could assist with offering potential puppy buyers more information about only buying puppies from registered ethical breeders and even include a check list of what questions to ask. The GSDCA is still working in the background of trying to push the LRL's for all registered breeders to only be breeding with dogs that have been successfully classified through the breed survey system.

**Vice President** – Mandy Doyle, this was Mandy's second year on the management committee team, and it was disappointing we had her resignation during the 2<sup>nd</sup> part of the year. Mandy organised the Herding Trial and Instinct test, which was well attended. Mandy has also been responsible for assisting at show training. Mandy has assisted with Obedience decisions throughout the year which has been appreciated. Thanks Mandy

**Secretary** – Annie Tamblyn- This is Annie's first year back in the management team, taking on the important role of Secretary, after many years of holding the positions of Puppy Listing officer, and PR officer, which she is still doing. For anyone that has held the positions of President or Secretary would know that it is vital that these two people are able to work together both professionally and be diligent when dealing with daily correspondence of inwards and outwards, including public enquiry, membership enquiry, dealings with Dogs Qld and the GSDCA, and scheduling meetings. Annie has also stewarded at the Champ Show and the State Breed Show. Annie represented the club at the Obedience Meeting which was held in Melbourne in October (full report will be sent out shortly along with the minutes). Annie has been committed to role the role and whilst in the early stages of the change over was somewhat challenging we overcome it and have ended the year strong. I am pleased that Annie has renominated for

2019 and if I am elected, I look forward to working alongside her once again. Thanks, Annie, for your support and friendship throughout the year.

**Treasurer**- Shelley McCammon -The wise one, always thinking outside the square on ways of how we can do things better, not only for the club but for the German Shepherd Dog in Qld, Shelley's forward thinking and planning is always appreciated. Thanks, Shelley, for your contribution, support and friendship throughout the year and I am pleased you have renominated for 2019.

**Show Secretary** – Mandy Scrivens - Mandy's commitment to this important position has again been noted and greatly appreciated, she continues to always get the job done, when it needs doing. The huge responsibility & tasks involved with the Show Secretary's role in the lead up to the shows and on the day can be overwhelming at times, but Mandy always gets the work done well, fair and with great attention to detail, the Trophies, sashes and grading certificates are always lovely. Mandy has made a valuable contribution to the club with her commitment to this position. Mandy has also done the club notes for the Review magazine. The GSDCQ is lucky to have you in this position. Thanks, Mandy, for your continued support and friendship.

**Breed Affairs** – Gail Donald – This has been Gail's first year on the Management Committee, and she has nailed it, Gail introduced a new worksheet for Breed Survey which is used on the day by the surveyors and this has now been implemented by the other state clubs, Gail's contribution has been greatly appreciated in all areas including the Webpage and Facebook, which are constantly being updated. The little special touches with that artistic flare with our schedules and notices are all thanks to Gail. I would like to thank Gail and acknowledge her contribution to the club and I am pleased she has re-nominated for the 2019.

**HD-ED Registrar** – Michelle Hammond – Michelle has been responsible for the distribution of the HD/ED contracts to members. Michelle also arranged the organizing of the production of the new club shirt, they were colourful and vibrant and most of the 20 we purchased have now been sold. Michelle also assisted at the Dog Lovers Show. I am pleased that Michelle has re-nominated again for 2019 and for her continued support of my role as President. Thanks Michelle.

**Obedience Coordinator** – Ann Clarkson – This is Ann's last year as Obedience coordinator, and I take this opportunity to thank her for your many years of commitment to the position and promotion of the club trials. Ann's knowledge in the obedience field has greatly assisted the committee and club with ensuring the trials were run effectively. Ann with the assistance from her little team of helpers has ensured the trials have been well received by the exhibitors. The Obedience competitor entries have increased, and I hope this important part of our club continues to grow once again. We have applied to Dogs Qld to hold another Restricted Group 5 Trial in September next year. I take this opportunity to thank Ann for her continued commitment to the Obedience area of the club, as at the time of this report we have not received a nomination for Obedience Coordinator position, which is disappointing considering the number of members we have who regularly compete in Obedience Trials and could offer assistance to the club but chose not to. If this is an area that you see yourself with some interest in, I ask you to please contact me.

**Zone 2 Rep** – Karl & Sarah Maresh. This has been Karl & Sarah's second year as Zone representatives and they have had a great year with the organisation of another Bunnings Sausage Sizzles which helped to offset the costs to run the members competitions and Breed Survey's. They both are worked considerably hard with securing sponsors for the show, however it was a shame that the show was not supported as in previous years. The two members competitions which were held in Mackay, had officiating judges Louis Donald and Karen Hedberg, we also held 1 Breed Survey over the same weekend. Karl and Sarah are always willing to put their hand up and help where they can and I have greatly appreciated their

assistance within the role. Karl and Sarah have decided to have break next year and I wish them much success in the future and would welcome them back at any stage in the future. We are currently working on conducting a members competition on the 24<sup>th</sup> August in Bundaberg and also a Breed Survey. An expression of interest for the Zone 2 role has been received by Judith and Irene Hayton, which I'm sure the committee will accept and thank them for their offer.

I also would like to thank Zone 3 Phil Gillies, Breed Rescue Jean Hansford & Puppy Listing 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 ongoing assistance and commitment to these positions. Thanks to our Breed Surveyors Louis Donald and Carol O'Rourke for their continued involvement.

I also take this opportunity to also acknowledge and thank my wife Sarah for her continued support throughout the year.

In closing I would like to thank the membership who have supported me during the year and wish all members and their families a safe and enjoyable Christmas break and healthy and prosperous 2018.

*Sharon Ballantyne*

President GSDCQ 2018

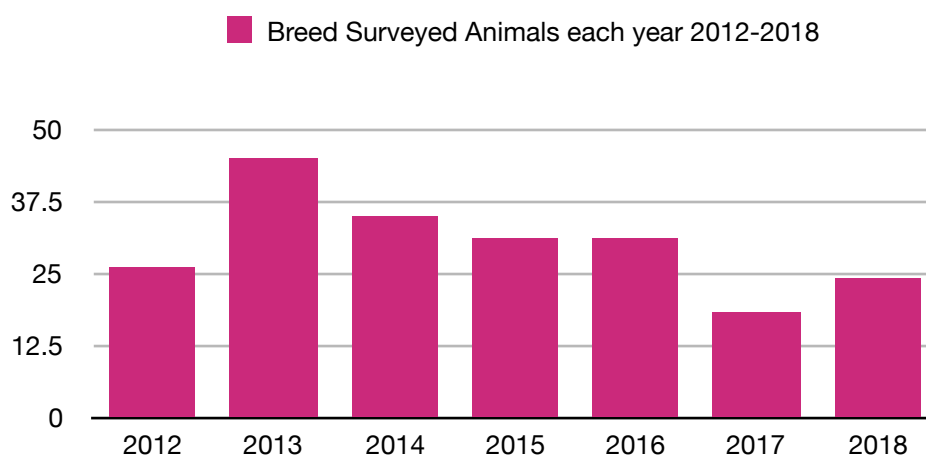
#### **TREASURER**

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 / WEBSITE / FACEBOOK**

**108 Survey Results - 23 Breed Surveyed - 22 Classified | 2 Fails**



#### **Proposed 2019 Breed Survey Dates:**

- Sunday 17 March
- Saturday 11 May
- Friday 5 July
- Saturday 24 August - Zone 2
- Sunday 15 September
- Saturday 10 November

Congratulations to Sharon Ballantyne-Gordon achieving GSDCA Breed Surveyor status during the year, welcome to the Surveyor team.

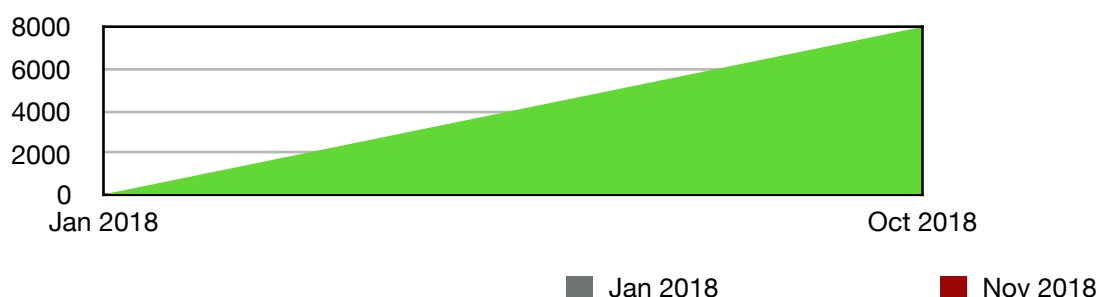
Thank you to Carol O'Rourke in assisting me in settling into the role and to Mandy Scrivens who stood in for me at the September Survey whilst I was overseas. Thank you to Lance Young and Les Hersant attending for the Gun test when required.

#### GSDCQ WEBSITE:

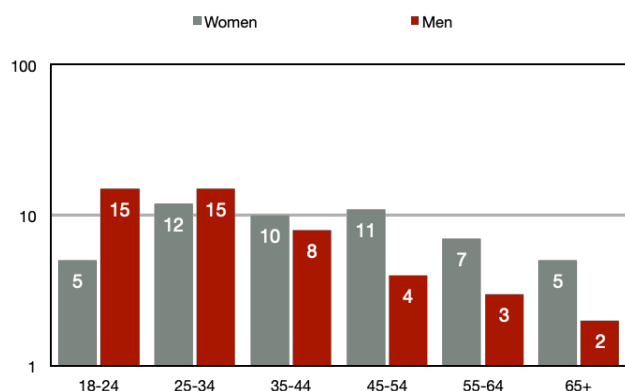
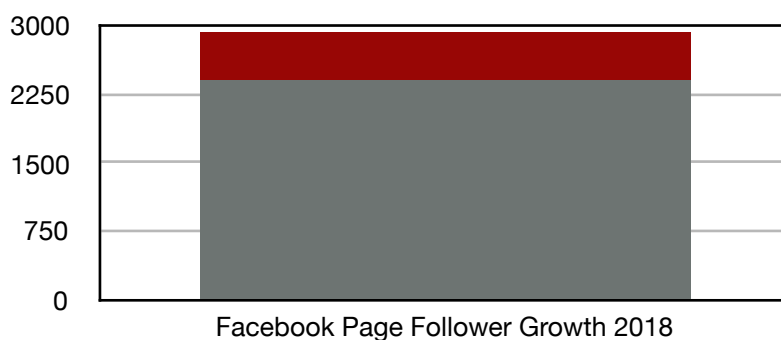
Has been maintained during the year, and reference is continually made on the GSDCQ Facebook Page to encourage people to utilise the site for information.

**GOOGLE SEARCH** results for the website have been excellent. The addition of photographs has provided a big impact on search results for information about the GSDCQ /German Shepherd Dogs which have grown by 10,000 views during the year.

■ 2018 Google search result views



**GSDCQ FACEBOOK** - our FB/social media presence is a mainstay of promotion for the GSDCQ. Organic growth has been excellent with an increase of over 500 page followers from 2,400 to 2,915.



The demographic of our page followers provided by FB shows an equitable split between men and women however there are interesting % weightings within the age groups.

## The 13 Club - 2018

We welcome five golden oldies to The 13 Club:

- Kayrossi Electra CCD - 8 April 2005 - Ros Masterman
- Altara Bacardi - 27 January 2003 - John Mobbs & Deb Muir
- O Ch Saar Broken Dreams UDX (BH,TR2) - 08 November 2004 - Lynette Ellerton
- Nujaclyn Carnival Dancer - 29 October 2004 - Sharon Harvey
- Alezan Bijou - 04 November 2005 - Simon Berry & Deb Muir

*Gail Donald*

## **GSDCQ HD-ED Registrar's Report: Oct 2017-Sept 2018**

October 2017	1 contract	November 2017	3 contracts
December 2017	7 contracts	January 2018	7 contracts
February 2018	1 contract	March 2018	7 contracts
April 2018	7 contracts	May 2018	5 contracts
June 2018	3 contracts	July 2018	1 contract
August 2018	10 contracts	September 2018	7 contracts

Total 59 contracts

*Michelle Hammond*

## **SHOW SECRETARY**

A quieter & calmer year than the past couple thank goodness...

Not a great deal to report but our year of "all Girl Judges" (not intentional incidentally...) was fun, as well as educational. A successful day at the Members Competition in June with the "always a pleasure to be around" Jo Cathie as our Judge – a great day, lovely dogs, a good lead-up to our July Shows.

Our Double Header Championship Shows with the delightful Heather MacDonald & Melanie Groth at the helm were a great success with many Interstate friends making the trip to support the shows – the major things that stood out for me was the wonderful atmosphere & great sportsmanship that simply flowed over both days. So thank you to our lovely Lady Judges for your part in setting "the mood" and hats off to all exhibitors for your participation and contribution.

The Open Show again not very well supported sadly, but at least it was able to go ahead this year and our Judge Stacy Guilfoyle thoroughly enjoyed the animals that were presented. Again, I stress that we MUST give the Aspiring Group 5 Judges support, we MUST present them with our quality animals so as they can learn and become experienced in our beautiful breed... PLEASE let's try a little harder in 2019.

As it was voted at Council level to retain the State Breed Exhibition/Evaluation. We held ours on 15<sup>th</sup> September with the much respected Mrs Jenny Yuen presiding. The numbers were very disappointing as you are all aware, the ever handsome Xaro took the State Sieger Title for the fourth time in a row.

We can all look forward to our 2019 shows, taking note that we have brought the Members Competition forward to March – not only a great “practice run” for those heading to Melbourne for the National but also it evens things out a lot better than holding it in June, this way we have March – Members Comp, July Champ Shows & September Open Show & SBE - and remember – get your entries in online via SHOW MANAGER and remove any chance of them not being received.

At this point I will take this opportunity to thank, on behalf of the Club, the Hersant family for their very generous donation of excellent medals & trophies. This means an enormous financial saving for the club and we are extremely grateful. I wish all members a happy and safe Christmas and all the best for 2019.

*Mandy Scrivens*

### **OBEDIENCE COORDINATOR**

For 3 years we tried to get a Restricted Trial for Group 5, but Dogs Queensland flatly refused to allow it. The reason being that it would disadvantage Gympie Obedience Club who hold a trial on the same day. All enquires I made seem to point to the fact that not many competitors travel from this area to Gympie for a single trial. As you know we did manage to get the Restricted Group 5 Trial in 2019, however I was very disappointed by the lack of entries. It seemed that some GSD members didn't enter as protest, against the trial, what a pity these same members were unable to attend any meeting for the 3 years previous when the trial was discussed, it would have saved me a lot of work trying to get GSD accredited judges to judge the trial for us, and the lobby to Dogs Qld to give the club permission to hold it.

Our Restricted Trial in July was well attended, maybe with more GSDs attending local all breed obedience clubs we may see an increase in numbers at our trials in 2019.

This is my last year as Obedience Trial Secretary and I would like to pass on my best wishes and offer of help to the incoming secretary.

My best wishes to you all for Christmas and the New Year. Take special care of your best mates in this hot weather.

*Ann Clarkson*

### **Breed Rescue**

The year has been quite busy with over 40 dogs available for rehoming but unfortunately only about 30 people ringing and asking for a new companion. We've had the usual number of oddballs of course and they are usually the people who take up the most of our time and patience. An organisation called 'Young Diggers' who are doing a wonderful job of re-training rescue dogs for companions for ex-service men and women have contacted us and it would be good to be able to assist them in their endeavours to find the right dogs but no luck yet. People have all sorts of needs, some being dogs suitable for elderly people, some people even willing to fly the dog to Cairns, and one person who particularly wanted a dog between 6 and 7 years old – not an age that is commonly wanted at all. We have had the 'available' dogs described as long coat, boisterous, black, white, already 57 kgs at 2 years old (frightening thought), gentle giant, 10 month old dog the owner paid \$2000 for and is now willing to place him for free, and a host of other reasons for giving up. It is really frustrating when a genuine, obviously caring person calls for a dog and there is not one suitable on the list right then and there. Other times of course we have a long list of 'available' dogs with not one 'wanting' call. For all the irritation and frustration that occurs it is still extremely

rewarding when we can oblige with a successful changeover and the dog becomes a happy member of a caring family or new owner. A great service for a great breed - our German Shepherd Dog.

*Jean and Brian Hansford*

### **PUPPY LISTINGS**

I'm still regularly receiving a large number of calls from members of the public enquiring about the pups and older dogs for sale and also sadly, a very large number of dogs that need to be surrendered due to unforeseen circumstances and either direct these calls to breeders with listings or to the breed rescue officer, Jean Hansford or the GSD Rescue Alliance/Lisa Jenkins.

This year the numbers have dropped even a little further than last year; approximately 16% down the same time as last year; within the reporting period of September 2017 to 1 October, 2018. There were 37 listings in this period, compared to the previous year with 44 listings.

Each year, the number of listings decline slightly— this clearly shows a trend in either a drop in breeder numbers and/or most litters are now pre-sold so therefore there are fewer pups or dogs to be listed.

*Annie Tamblyn*



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

**Report on the Audit of the Financial Report**

**Opinion**

We have audited the financial report of The German Shepherd Dog Club of Qld Inc, which comprises the assets and liabilities statements as at 30 September 2018, the income and expenditure statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of The German Shepherd Dog Club of Qld Inc as at 30 September 2018 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 Queensland Associations Incorporation Act 1981.

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

**Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the Queensland Associations Incorporation Act 1981. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

**Responsibilities of the Committee for the Financial Report**

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Queensland Associations Incorporation Act 1981 and for such internal control 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.

In preparing the financial report, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

## Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



R L Warner, CA

30 November, 2018

FerrariWarner  
Chartered Accountants



**THE GERMAN SHEPHERD DOG CLUB OF QUEENSLAND INC**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2018**

	<b>2017/18</b>	<b>2016/17</b>
<b>MERCHANDISE TRADING ACCOUNT</b>		
Merchandise Sales		<u>25,545.82</u>
Less Cost of Goods Sold		
Opening Stock		3,159.60
Purchases		15,776.64
Less Closing Stock		(3,159.60)
Cost of Goods Sold		15,776.64
<b>Net Profit/(Loss) on Merchandise Trading</b>		<u><u><b>9,769.18</b></u></u>
 <b>RECEIPTS</b>		
Advertising	3,688.61	
Breed Survey	805.00	1,093.84
Donations & Sponsorship	50.00	14,340.90
Fidelity Advertising		420.00
Fidelity - Membership		105.00
Fundraising	5,953.25	10,107.35
GSCDCA Subsidy	562.62	
Handlers Class		300.00
Herding Training	469.00	
Interest	2,694.03	1,074.11
Membership Fees	5,547.50	6,509.00
Memberships Quartely review	2,586.50	2,922.00
National Income		46,452.33
Postage	95.00	175.65
Show Income	8,398.00	7,693.95
Show Training	478.10	2,029.00
Subsidy		446.00
Sundry Income	112.00	823.51
Tattooing	20.00	828.00
Net Profit/(Loss) on Merchandise Trading		9,769.18
	<u><b>31,459.61</b></u>	<u><b>105,089.82</b></u>

**THE GERMAN SHEPHERD DOG CLUB OF QUEENSLAND INC**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2018**

	<b>2017/18</b>	<b>2016/17</b>
<b>EXPENDITURE</b>		
Advertising	2,092.19	2,332.04
Affiliation Fees	859.10	550.00
Audit Fees	1,590.00	1,500.00
Bank Fees	232.86	375.39
Breed Survey	1,002.21	1,705.63
Depreciation	944.99	1,115.00
Donations / Sponsorship	250.00	1,320.90
Dogs Qld Charges		549.10
Equipment	53.50	1,041.09
Fidelity Expenses		1,724.20
Fundraising	1,544.17	4,389.65
Gifts & Flowers	211.54	
License Fees	53.50	51.70
Levies		5,322.83
Meeting Expenses	342.76	850.36
Memberships Quartely review	2,084.50	
National Expenses		28,741.81
Obedience Training	76.45	
Printing, Postage and Stationery	1,654.34	7,260.74
Show Expenses	10,994.84	10,545.88
Show Training	768.00	1,216.00
Social Events & Catering		13,406.79
Stock Written Off	3,159.60	
Subscriptions	316.90	
Tattooing	355.38	750.15
Trailer Expenses	106.20	102.60
Trophies, Sashes and Medallions	3,310.28	16,681.27
Website	247.40	611.92
	<b><u>32,250.71</u></b>	<b><u>102,145.05</u></b>
<b>NET SURPLUS / (DEFICIT)</b>	<b><u>(\$791.10)</u></b>	<b><u>\$2,944.77</u></b>

These statements are to be read in conjunction with the attached notes.

**THE GERMAN SHEPHERD DOG CLUB OF QUEENSLAND INC**  
**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2018**

<b>MEMBERS FUNDS</b>	<b>2017/18</b>	<b>2016/17</b>
Accumulated Funds	128,678.77	125,734.00
Net Surplus / (Deficit)	(791.10)	2,944.77
	<u><b>\$127,887.67</b></u>	<u><b>\$128,678.77</b></u>
 <b>CURRENT ASSETS</b>		
Cash at Bank - General	9,785.64	7,028.41
Commonwealth Term Deposit	112,243.03	89,465.57
Cash at Bank - National 2017		22,221.20
Stock on Hand		3,159.60
	<u>122,028.67</u>	<u>121,874.78</u>
 <b>NON - CURRENT ASSETS</b>		
Plant and Equipment (at WDV)	1,431.00	1,726.99
Improvements - Durack (at WDV)	4,428.00	5,077.00
	<u>5,859.00</u>	<u>6,803.99</u>
 <b>TOTAL ASSETS</b>	<u><b>127,887.67</b></u>	<u><b>128,678.77</b></u>
 <b>NET ASSETS</b>	<u><b>\$127,887.67</b></u>	<u><b>\$128,678.77</b></u>

These statements are to be read in conjunction with the attached notes.

**THE GERMAN SHEPHERD DOG CLUB OF QLD INC**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2018**

**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 a cash basis, whereby items are recognised as money is paid or received, as recorded in the records of the Association.

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.

**a. 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 recognising revenue.

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

Grant and donation income is recognised 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 2018**

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 2018** and its performance for the year ended on that date.
1. 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 \_\_\_\_\_



Dated this day, 30 November 2018.



## Plant & Equipment

Plant & Equipment																			
		DISPOSAL			ADDITION		DEPRECIATION				PROFIT		LOSS						
		Total	Priv	OWDV	Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto +	Above	Total -	Priv	
PA System	1,400.00	03/01/06	-	-	-	-	-	-	71	D	22.50	16	-	-	55	-	-	-	-
Notebook Computer	999.00	03/12/07	-	-	-	-	-	-	1	D	50.00	-	-	-	1	-	-	-	-
Irrigation System	3,465.00	28/12/07	-	-	-	-	-	-	711	D	15.00	107	-	-	604	-	-	-	-
Laptop	629.00	10/12/10	-	-	-	-	-	-	-	D	66.67	-	-	-	-	-	-	-	-
Computer	679.00	22/02/11	-	-	-	-	-	-	7	D	50.00	4	-	-	3	-	-	-	-
Scales	450.00	05/12/11	-	-	-	-	-	-	175	D	15.00	26	-	-	149	-	-	-	-
Trailer	1,999.99	26/07/13	-	-	-	-	-	-	762	D	18.75	143	-	-	619	-	-	-	-
		9,622	-	1,727	-	-	-	-	1,727			296	-	-	1,431				
									Deduct Private Portion										
									Net Depreciation				296						

**The German Shepherd Dog Club of Qld Inc**  
**Depreciation Schedule for the year ended 30 September, 2018**

**Improvements - Durack**

Improvements - Durack															
Steel Posts	702.00	18/10/06	702	0.00	119	-	-	119	D	15.00	18	-	101	-	-
Metal Spikes	1,306.00	14/01/07	1,306	0.00	229	-	-	229	D	15.00	34	-	195	-	-
Electrical work	2,244.00	05/02/07	2,244	0.00	399	-	-	399	D	15.00	60	-	339	-	-
Concrete slab, retaining wall & turf	15,172.00	30/01/07	15,172	0.00	2,688	-	-	2,688	D	15.00	403	-	2,285	-	-
Fencing	3,300.00	31/08/07	3,300	0.00	1,504	-	-	1,504	D	7.50	113	-	1,391	-	-
Place numbers	353.00	05/12/11	353	0.00	138	-	-	138	D	15.00	21	-	117	-	-
	23,077				5,077	-	-	5,077			649	-	4,428		
								Deduct Private Portion			-				
								Net Depreciation			649				

# ferrariwarner

CHARTERED ACCOUNTANTS & BUSINESS ADVISERS  
30 November, 2018

The Treasurer  
The German Shepherd Dog Club of Qld Inc  
PO Box 91  
TAMBORINE QLD 4270

Dear Management

**RE: Management Letter**  
**Audit Period End:** 30 September 2018

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.

In the process of completing your audit on the financial report we found that the following areas of control may require attention;

- Receipts should be issued for all income received and the receipt book should be made available when the audit is completed

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

30 November 2018

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 2018

**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

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
- c) fraud, affecting the entity's financial report communicated by employees, former employees, analysts, regulators or others.

**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

Management Committee

