



2019 Annual Report German Shepherd Dog Club of Queensland (Inc)

2019 Executive & Management Committee

President: Sharon Ballantyne-Gordon
Vice President: Raimond Wharton
Treasurer: Shelley McCammon
Secretary: Annie Tamblyn
Breed Affairs: Gail Donald
Show Secretary: Mandy Scrivens
HD-ED Registrar: Michelle Hammond
Obedience Co-Ordinator: Vacant
Minute Secretary: Sarah Ballantyne-Gordon

Sub-Committee

Website Manager: Gail Donald
Face Page Administrator: Gail Donald
Breed Rescue Officer: Jean Hansford
Puppy Listings: Annie Tamblyn
Obedience Trial Secretary: Annie Tamblyn
Zone 2 Rep: Judith & Irene Hayton
Zone 3 Rep: Phil Gillies
Auditor: Ferrari Warner & Associates
Solicitors: Campbell Standish & Partners

GSDCA Surveyors

Louis Donald, Carol O'Rourke and Sharon Ballantyne-Gordon

PRESIDENT – Sharon Ballantyne-Gordon

This is my fourth term as club President, and I am pleased to advise that as at the 30th September 2019 our membership was 212 this is a slight decrease from 2018 of 6 members. Effective from the 1st October 2019 the club introduced a new payment option via the Pay Pal system this enabled the treasurer to generate an invoice to email to renewing members, along with a variety of relevant club forms which included the AGM agenda, Breeders Directory, Stud Dog Directory. We have also expanded this to include HD/ED and Breed Survey generated invoices, this has created a quicker turn around for members wanting a contract. The system has been generally well received by the membership and we have received some positive feedback. Also great to see was the majority of members had renewed by the AGM. We made a small profit this year, however we did have extra expenses with conducting our first Introduction to Zap Seminar and sending delegates to the Zap Day in Melbourne earlier this year. Please see attached auditors report.

Throughout the year this year the club has conducted 2 Championship Shows, 2 local and 1 Zone 2 Members Competitions, 2 Restricted Obedience Trials, and 5 Breed Surveys, we also conducted our first introduction to Zap Test, in-conjunction with a Breed Workshop. All events have been well attended and I was particularly pleased with the attendance at Gin Gin for the members competition and Breed Survey. In my opinion it is important that we continue to support our country members, ensuring they also have the opportunity to have their dogs Breed Surveyed. Also pleasing to see is the increased participation by the Dog Sport members which is reflected in the increased numbers to breed survey this year up by 8 dogs, “keep up the great work guys”

This year saw the introduction of an additional training night, conducted at Ipswich Dog Obedience Club, initially introduced to primarily encourage new GSD puppy owners who require assistance with their young puppy and to also offer a closer option to Durack for West Brisbane members to also conduct show showing. I would like to thank Garry & Kaylene Williams for their commitment to Durack Show Training which is also popular with our more experienced show exhibitors.

During the year I have represented the Qld Club at both the GSDCA AGM and NBC meetings, the minutes from both meetings have been distributed via the secretary and also on the club Webpage.

It would be remiss of me not to mention the passing of GSDCQ life member, past GSDCA Breed Surveyor and Specialist Judge Mr Barry O’Rourke. Approximately 30 GSDCQ members and interstate friends attended Barry’s funeral, it was a beautiful service and a lovely tribute to him. He will be greatly missed by Carol and their daughters and the GSD fraternity. Thank you Barry for all you have contributed over many years not only for Qld but the German Shepherd Dog in Australia

I take this opportunity to thank my committee for their continued support and contribution to their relevant positions. Unfortunately Annie Tamblyn has decided to step down from the Secretary role, though Annie will continue to still help with our PR and be responsible for the puppy listings. Thanks Annie for your help over the past 2 years within the role. It certainly is one if not the busiest roles on the committee. To Shelley, Gail, Mandy, Michelle, Raimond, and Sarah I am lucky to have such a great team of people to work alongside and it is greatly appreciated. Also thanks to our extra helpers during the year in our regional Judith and Irene Hayton, Phil and Jess Gillies.

To all members I wish you and your families and four legged friends a safe and enjoyable festive season, and look forward to seeing you all again in 2020. REMEMBER 2021 QLD NATIONAL!!!!!!

Sharon Ballantyne-Gordon
President GSDCQ 2019

TREASURER – Shelley McCammon

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

BREED AFFAIRS/WEBSITE/FACEBOOK – Gail Donald

Breed Survey Results

2019 = 32 Breed Surveyed – 28 Classified | 4 Fails

(2018 = 23 Breed Surveyed – 20 Classified | 3 Fail)

Thank you to our three GSDCQ Breed Surveyors, Mrs Carol O'Rourke, Mr Louis Donald and Mrs Sharon Ballantyne-Gordon for their service over the last 12 months. Thanks also to Lance Young, Les Hersant, and Louis Donald for supporting the gun test requirements during the year.

Proposed 2020 Breed Survey Dates: (subject to GSDCA approval)

- Sunday 15 March
- Saturday 09 May
- Friday 03 July
- Sunday 13 September
- Sunday 15 November

GSDCQ Website

Website has been maintained during the year, and reference is continually made on the GSDCQ Facebook page to encourage people to utilize the site for information. The site will be revamped in 2020 and work has already commenced in formulating a fresh new look.

GSDCQ Google Search Results

The results have again been excellent again this year with an increase of views reaching over 81,000.

GSDCQ Facebook Our FB/social media presence is a mainstay of promotion for the GSDCQ. Organic growth has been excellent with the total number of page followers increasing by 446 to 3,361.

GSDCQ The 13 Club

- Alezan Delarosa – Deb & Kirstin Muir
- Alezan Encore – Deb & Kristin Mur & Mim Burkett

GSDCQ Newsletter

Two newsletters were completed this year and made available to the membership via pdf and flip-style format.

GSDCQ Puppy Booklet

A work in progress focusing now on editing content and formatting; production will be finalised in 2020.

HD-ED Registrar – Michelle Hammond

Summary of contracts for period Oct 2018-Sept 2019

October 2018 x 5 contracts, November 2018 x 7 contracts, December 2018 x 1 contract, January 2019 x 5 contracts, February 2019 x 6 contracts, March 2019 x 5 contracts, April 2019 x 8 contracts, May 2019 x 6 contracts, June 2019 x 4 contracts, July 2019 x 5 contracts, August 2019 x 2 contracts September 2019 x 5 contracts.

Total of 59 contracts for this financial year, which is exactly the same amount of contracts issued for 2017-2018.

Show Secretary – Mandy Scrivens

2019 saw us hold a Members Competition on March 17, the Double Header Championship Show weekend July 4th & 5th, Zone 2 Members Competition August 24th, the State Breed Exhibition Sept 15th, followed by a second Members Competition October 17th.

Entry numbers were not drastically different to last year, some increased quite a lot (Brisbane Members Competitions) and others dropped, noticeably the Zone 2 Members competition & a little with the Championship Shows – we were forced by Dogs Queensland to change to the first weekend in July, which of course is not our usual timeslot, (the Club has held shows on the second weekend in July for many many years) Some numbers for comparison

Members Competitions

| | | | | | |
|-----------------------------|----------------|-------------------|----|-----------------|----|
| Brisbane - June 2018 | 18 | March 2019 | 47 | Oct 2019 | 36 |
| Zone 2 | 2018 36 | 2019 20 | | | |

Championship Shows

| | | | | | |
|------------------|-------------|-----------|------------------|-------------|-----------|
| July 2018 | 94 Saturday | 86 Sunday | July 2019 | 88 Saturday | 80 Sunday |
|------------------|-------------|-----------|------------------|-------------|-----------|

State Breed Exhibition

| | | | |
|-------------|----|-------------|----|
| 2018 | 33 | 2019 | 39 |
|-------------|----|-------------|----|

It is pleasing that now there are 99.9% of exhibitors using Show Manager for entries, it is a much more streamlined way, eliminates spelling errors in the catalogue, allows entries to be processed to the last minute before closing & provides exhibitors with a receipt/confirmation of entries.

I would like to take this opportunity to thank you for your support & sportsmanlike attitude at all shows this year, over all, I think it has been an enjoyable year of showing.

I wish members & Committee alike, a safe & happy festive season

Trial Secretary – Annie Tamblyn

The GSD obedience fraternity maybe small in numbers compared with the confirmation crowd, but we pitch in and help each other out. Firstly, I would like to thank Tina McKenzie and Bob Anderson, who for both trials in July & September, help set up the ring the day prior and then pitched in and assisted with stewarding at both trials – thank you so much for your help – it is very much appreciated.

The July Championship Restricted Obedience trial held on Saturday 6 July with Obedience Judge Cathy O'Shae judging classes UDX, UD, CDX & CCD with a total of 9 entries. The morning started with the UDX class and heavy rain but as the morning progressed, the sun eventually came out. The day produced two excellent medallions – Debbie Hart & Gr. Ch. Trangold Dare to be Different (Zed) in CDX with 194/200. In CCD Laura Schimke & Vondarcor All Blacks Thorn (Rally) gained a perfect 100/100.

The September State Breed Restricted Obedience trial held on Sunday 15 September with Obedience Judge Warrant Doyle judging classes UDX, UD, CDX & CD with a total of 9 entries and one Excellent Medallion won by Chris Tetley & (late) Abelara Moss Trooper (Charlie) in UDX with a score of 192/200.

Those of us who train and compete in the obedience ring know the hard yards + blood, sweat & many tears that is put in – we do because we love it and the support and friendship in this field is amazing – so to get a score that earns the handler & dog team an excellent medallion is something that must be admired, respected & congratulated by all in the dog world.

German Shepherd Dog Rescue – Jean & Brian Hansford

This year has as usual been pretty busy with 52 dogs available for rehoming and about 38 people asking for a new companion. With the usual 'different' people asking for help and those who make you feel sorry for them as they have to rehome one of their closest friends for no fault of their own, sometimes it is difficult to know just who you are talking to. Unfortunately just this past week a man rang in to rehome his 7 year old male as it was not getting on with his 12 month old new addition. So, words sometimes fail you!

A few dog-pounds are ringing in with German Shepherd Dogs they have in their facility (Tweed Heads and Somerset among them), and other places as well. Rockhampton, Toowoomba, Kilcoy, Cairns, Gold Coast, Hervey Bay, Charleville, Bribie Island, Yepoon, Warwick – the list goes on. We have had two dogs to be placed – must be together; aggressive, vicious, limps, epilepsy, dog that has lived its whole life in a travelling van, one that hates aeroplanes and of course the genuine people in some sort of trouble.

Most people are polite but not all. Sometimes we just feel sorry for the dog and then sorry when a really apparently caring person calls in wanting a new friend and we haven't got anything available at that moment. We also have the persistent one, one we know is not an ideal owner, and he keeps on keeping on.

For all the frustration, irritation and relief involved it is a great service and most rewarding for us and also I think good for the German Shepherd Dog Club as well.

Puppy Listings – Annie Tamblyn

This year the numbers have increased slightly by total of 8% more than the same time last year; within the reporting period of September 2018 to 1 October, 2019. There were 40 listings in this period, compared to the previous year with 37 listings.

It is good to see the regular breeders support this service and I am still continuing to receive a number of regular calls, with regards to enquiring about purchasing a puppy to re-homing a dog and everything else in between. In case of re-homing enquiries, these are directed to Jean Hansford.

**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 2019, 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 2019 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

25 November, 2019

FerrariWarner
Chartered Accountants

CHARTERED ACCOUNTANTS & BUSINESS ADVISERS

25 November, 2019

TAX INVOICE
ABN 94 104 920 265

- (1) Planning of the audit
- (1) Determining the audit strategy
- (2) Conducting the audit
- (3) Audit Report thereon

Payment Options: Cash, Cheque, Mastercard, Visa, Bank Card & Direct Deposit

Mastercard

| Payment Method | Percentage |
|----------------|------------|
| Cash | 15% |
| Credit Card | 35% |
| Debit Card | 25% |
| Gift Card | 10% |
| Mobile Payment | 10% |
| Other | 5% |

Cardholder's Name _____ Cardholder's Signature _____

Direct Deposit: Ferrari Warner @ ANZ Beenleigh
BSB No: 014506 Account No: 1088-96128
Please quote our Ref : **XGERDC**

THE GERMAN SHEPHERD DOG CLUB OF QUEENSLAND INC
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 SEPTEMBER 2019

| | 2018/19 | 2017/18 |
|-----------------------------|-------------------------|-------------------------|
| INCOME | | |
| Advertising | 1,371.55 | 3,688.61 |
| Breed Survey | 1,015.00 | 805.00 |
| Donations & Sponsorship | 200.19 | 50.00 |
| Fundraising | 753.55 | 5,953.25 |
| GSCDCA Subsidy | 572.00 | 562.62 |
| Herding Training | 1,190.00 | 469.00 |
| Interest | 2,316.95 | 2,694.03 |
| Membership Fees | 7,785.50 | 5,547.50 |
| Memberships Quartely review | 4,539.50 | 2,586.50 |
| Postage | 45.00 | 95.00 |
| Show Income | 9,765.00 | 8,398.00 |
| Show Training | 2,070.00 | 478.10 |
| Sundry Income | 275.00 | 112.00 |
| Tattooing | | 20.00 |
| | <u>31,899.24</u> | <u>31,459.61</u> |

THE GERMAN SHEPHERD DOG CLUB OF QUEENSLAND INC
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 SEPTEMBER 2019

| | 2018/19 | 2017/18 |
|----------------------------------|--------------------------|--------------------------|
| EXPENDITURE | | |
| Advertising | 662.95 | 2,092.19 |
| Affiliation Fees | 1,189.10 | 859.10 |
| Audit Fees | 900.00 | 1,590.00 |
| Bank Fees | 345.44 | 232.86 |
| Breed Survey | 1,175.21 | 1,002.21 |
| Depreciation | 837.60 | 944.99 |
| Donations / Sponsorship | 609.00 | 250.00 |
| Equipment | | 53.50 |
| Fundraising | 300.95 | 1,544.17 |
| Gifts & Flowers | | 211.54 |
| Judges Expenses | 4,372.72 | |
| License Fees | 55.00 | 53.50 |
| Meeting Expenses | 2,673.66 | 342.76 |
| Memberships Quartely review | 3,470.50 | 2,084.50 |
| Obedience Training | 1,260.00 | 76.45 |
| Printing, Postage and Stationery | 896.27 | 1,654.34 |
| Show Expenses | 4,398.75 | 10,994.84 |
| Show Training | | 768.00 |
| Stock Written Off | | 3,159.60 |
| Subscriptions | 324.00 | 316.90 |
| Tattooing | | 355.38 |
| Trailer Expenses | 109.90 | 106.20 |
| Trophies, Sashes and Medallions | 3,419.38 | 3,310.28 |
| Website | | 247.40 |
| | <u>27,000.43</u> | <u>32,250.71</u> |
| NET SURPLUS / (DEFICIT) | <u><u>\$4,898.81</u></u> | <u><u>(\$791.10)</u></u> |

THE GERMAN SHEPHERD DOG CLUB OF QUEENSLAND INC
BALANCE SHEET
AS AT 30 SEPTEMBER 2019

| MEMBERS FUNDS | 2018/19 | 2017/18 |
|---------------------------------|----------------------------|----------------------------|
| Accumulated Funds | 127,887.67 | 128,678.77 |
| Net Surplus / (Deficit) | 4,898.81 | (791.10) |
| | <u>\$132,786.48</u> | <u>\$127,887.67</u> |
| CURRENT ASSETS | | |
| Cash at Bank - General | 14,771.38 | 9,785.64 |
| Commonwealth Term Deposit | 112,617.10 | 112,243.03 |
| | <u>127,388.48</u> | <u>122,028.67</u> |
| NON - CURRENT ASSETS | | |
| Plant and Equipment (at WDV) | 1,530.00 | 1,431.00 |
| Improvements - Durack (at WDV) | 3,868.00 | 4,428.00 |
| | <u>5,398.00</u> | <u>5,859.00</u> |
| TOTAL ASSETS | <u>132,786.48</u> | <u>127,887.67</u> |
| NET ASSETS | <u>\$132,786.48</u> | <u>\$127,887.67</u> |

**THE GERMAN SHEPHERD DOG CLUB OF QLD INC
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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 2019**

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.

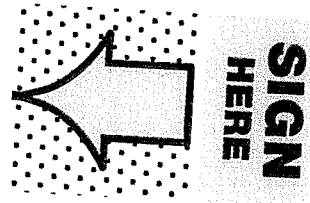
In the opinion of the committee the financial report as set out in the statement of income and expenditure, balance sheet and notes thereto:

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 2019** 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, 25 November 2019.

Plant & Equipment

Net Depreciation 278

Improvements - Durack

| Improvements - Durack | | | | | | | | | | | | | | | |
|--------------------------------------|--------|------|-------|------|--------|------|------|------------------------|-------|--------|------|-------|--------|-------|--------------|
| | Total | Priv | OWDV | Date | Consid | Date | Cost | Value T | Rate | Deprec | Priv | CWDV | Upto + | Above | Total - Priv |
| Steel Posts | 702 | 0.00 | 101 | - | - | | - | 101 D | 15.00 | 15 | - | 86 | - | - | - |
| Metal Spikes | 1,306 | 0.00 | 195 | - | - | | - | 195 D | 15.00 | 29 | - | 166 | - | - | - |
| Electrical work | 2,244 | 0.00 | 339 | - | - | | - | 339 D | 15.00 | 51 | - | 288 | - | - | - |
| Concrete slab, retaining wall & turf | 15,172 | 0.00 | 2,285 | - | - | | - | 2,285 D | 15.00 | 343 | - | 1,942 | - | - | - |
| Fencing | 3,300 | 0.00 | 1,391 | - | - | | - | 1,391 D | 7.50 | 104 | - | 1,287 | - | - | - |
| Place numbers | 353 | 0.00 | 117 | - | - | | - | 117 D | 15.00 | 18 | - | 99 | - | - | - |
| | 23,077 | | 4,428 | - | - | | - | 4,428 | | 560 | - | 3,868 | | | |
| | | | | | | | | Deduct Private Portion | | - | | | | | |
| | | | | | | | | Net Depreciation | | 560 | | | | | |

ferrariwarner

CHARTERED ACCOUNTANTS & BUSINESS ADVISERS
25 November, 2019

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 2019

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

25 November 2019

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: Queensland Incorporated Associations Act 1981

For the Period Ending: 30 September 2019

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 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

Management Committee

