



Annual Report

1 October 2019 to 30 September 2020



The German Shepherd Dog Club of Queensland (Inc)

Minutes Annual General Meeting Held at Durack Show Grounds

30th November 2020 Meeting opened at 8.10 pm

Committee Attendance: Louis Donald, Michelle Hammond, Gail Donald, Mandy Scrivens, Jackie Medlyn, Jocelyn Philp, Laura Knauth

Members Attendance: As per Meeting book and COVID form

Committee Apologies: Raimond Wharton, Shelley McCammon,

Members Apologies: Rob & Dianne Ballantyne

Annual General Minutes from 2.12.2019 read by Michelle Hammond

Moved by : Gail Donald Seconded by: Sharon Thorp. Carried

REPORTS:

President

Louis Donald thanked the committee and Michelle Hammond for the support received during his short term as President under the circumstances of being a stand-in to keep the ball rolling on, as per on need basis until next election. Due to COVID was not much that could be done as all club activities were cancelled. GM and AGM are first meetings since Feb General Meeting 2020. This meeting has a limit of 30 registered attendees. The final membership for the 2019 -2020 year stood at 129 members including single and dual equalling 202 individual members. This number increased the clubs GSDCA vote from 2 to 4. Club funds increased by just under \$5000 without the usual shows and activities. Auditors report being tabled by Treasurer. The clubs one member's comp show with judge Kurt Morton was very well received and good entry. The 2020 GSDCQ champ show was cancelled and is still scheduled for the 1st week in July 2021 subject to COVID restrictions. Sanjit Mohanty the replacement judge for Felix Hollenstein has transferred his judging contract until next year. Though highly unlikely due to COVID, international flights and quarantine. Three Breed Surveys held this year two conducted with COVID restrictions. HD/ED contracts issued are up 25 from last year. No obedience events were held. Show Training at Ipswich and Durack cancelled bar a couple of sessions at Durack. Rescue enquires increased. Louis welcomed the all new incoming 2021 committee with no positions contested.

Secretary: No report

Vice President: No report

Treasurer: No report

Auditors Report:

Sharon Thorp queried why there was no breakdown in the donations and expenditure for Anita Cham's Dogs. Outgoing Treasurer to be requested to provide information.

Show Secretary:

Mandy said she thoroughly enjoyed her position as show secretary, and happy that everyone has transitioned to using Show Manager to make it easier for the new committee position holder. Wished success to the incoming Show Secretary.

Breed Affairs:

This year a total of 20 entries for Breed Survey. 15 classified animals and 5 fails. The numbers were down from 32 last year, 28 classified and 4 fails. Numbers down due to COVID. Gail Donald thanked GSDCQ surveyors Carol O'Rourke, Sharon Ballantyne Gordon, and Secretary Michelle Hammond for helping to organise surveys with the amount of COVID and Dogs Qld regulations and paperwork. Wished the new incoming committee members well in their roles and offered to personally assist with any advice if needed.

GSDCQ Website:

Maintained during COVID. The site has a new look waiting to be finalised and revamped should it be required. GSDCQ Google search results have been excellent with increased views of two site images of over 300,000 since first placed in 2018. There are issues with Clubs Google search listing as no details can be updated as GSDCQ is classed as a business on DQ site and it is not possible to have two business in one location without separate signage and frontage.. GSDCQ Facebook organic growth has increased followers this year from 3391 to 3609. T

The GSDCQ 13 Club:

One recipient this year.

Obedience:

No events this year. Next year will be looking at ways to increase participation such as Rally O or other Dog Sports events. Willing to put in the time and effort and open to suggestions and support.

Breed Rescue:

Figures this year - 45 wanting a dog and 49 wanting to re-home, some in very difficult positions, some with unbelievable reasons. Try to match with the best homes but a lot of times distance is a problem with people not wanting to travel outside Brisbane. Hopefully, there will not be an influx of unwanted dogs from COVID needing rehoming next year. Brian and Jean enjoy looking after Breed Rescue with its ups and downs and not being able to please everyone. But the good outcomes make it all worthwhile

Puppy Listings :

Annie Tamblyn apologised for not attending and will send through the full report. (attached to the AGM minutes)

2020 Awards:

Due to Covid Restrictions not many members were present to receive their awards these will be posted to the members.

Meredith Nelson

Neut CH Laguardia Hear of a Hero CD RA HT – **Rally Excellent**
CH/Neut CH Wolfonyx Freedom Fighter CDX RM PT – **Tracking Dog Title**

G & A Cunningham

Masterton Free to Track – **Rally Novie & Tracking Dog Titles**

Irene Hayton

*CH. Brigenti Ice Fire AZ CD RE HT ET – **Rally Advanced Excellent Title**
Siegen Jessica Jones AZ – **Aust Champion**

Debbie Schmidt

TA GCh T Ch Monsimbee They Call Me Furi AZ RN – **Track and Search GRAND CHAMPION**
Tracking EXCELLENT Grading

Annie Tamblyn

Castastar Elmo HIT CCD – **CD Title**

Nicole Hammond

*Supreme Ch Karham Know It All AZ HT – **Highest Score Zone 1**
Karham Full of Beans (AI) AZ – **Herding Instinct Title**
Karham Here We Go Again AZ - **Herding Instinct Title**
*Ch. Karham That's A Wrap AZ – **Herding Title**

Outgoing President Louis Donald handed the chair to incoming President Sharon Thorp as the position was uncontested to chair the balance of the AGM.

The Incoming President welcomed new committee as none of the positions were contested:

- Vice President – Garry Williams - proposed by Sharon Thorp
- Secretary – Garry Williams - proposed by Sharon Thorp
- Treasurer – Lance Youngs - proposed by Sharon Thorp
- Show Secretary – Jocelyn Philp - proposed by Sharon Thorp
- Breed Affairs – Fred Flower - proposed by Sharon Thorp
- HD/ED – Karl Maresh - proposed by Sharon Thorp
- Obedience – Laura Schimke - proposed by Sharon Thorp
- Minute secretary – Sarah Maresh - proposed by Sharon Thorp
- Zone 2 Rep – committee appointment - Bronwyn Hurley has expressed interest
- Zone 3 Rep – committee appointment – Phillip Gillies has expressed interest in keeping the position
- Website & Facebook manager – committee appointment – Bronwyn Hurley has expressed interest including Club newsletter
- Breed Rescue Co-Ordinator – Jean Hansford
- Puppy Listings Co-Ordinator - Annie Tamblyn
- Auditors - Ferrari Warner
- Solicitors - Standish & Partners

Incoming President Sharon Thorp :

Of importance during the next year, is the opportunity for more dog/puppy socialising, whether it be by way of Wednesday night training a potential 2nd training session on the weekend or Puppy days.

The events whether it be show or promotion can be funded with a few Bunnings sausage sizzles

Show training to resume as soon as possible.

Maybe more events including obedience and other different areas of member interest other than showing.

Zoom meetings for General Meetings so all members can attend if they so wish.

General Business :

2021 membership fee to increase from \$70

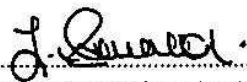
Members opposed this increase and the membership fee for 2020-2021 remains at \$70.

Closing Comments:

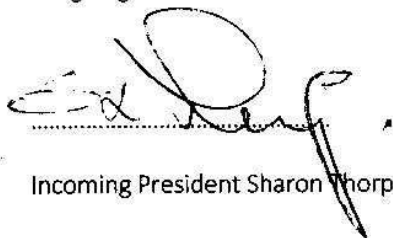
2021 show training paperwork to be organised Hopefully be much easier without COVID restrictions. Garry Williams and Sharon Thorp are currently applying for Gun licences to ensure there is a gun at training each week. The first incoming committee meeting will be in the next week to 10 days via Zoom.

The committee hope to put forward to the members at the January General Meeting agenda a list of topics for discussion.

Meeting closed 8.56 pm



Outgoing President Louis Donald



Incoming President Sharon Thorp

PRESIDENT

The 2020 year commenced with Sharon Ballantyne-Gordon in the position of Club President however, at the first 2020 meeting in February, Sharon resigned and subsequently I was asked by the Management committee to become Interim President until the next General Meeting.

With the declaration of the COVID19 pandemic the Management committee discussed how best to safeguard all members and position holders during this global crisis and the decision was made to suspend all Club activities until further notice, which included the May Breed Survey and the July Championship two day show. At the time this decision was met with mixed reactions however, it since has proved to be the correct path given the circumstances.

Tonight, for the first time since February 2020 , we conduct a General Meeting and the 2020 Annual General Meeting, with approval from Dogs Queensland's COVID19 regulators, which includes a limit of 30 pre-registered members observing social distancing.

Treasurer - Membership stands at 129 Memberships (single & dual) which equals 202 individual members – attaining this number of members provides the Club with four (4) GSDCA votes. The Club funds increased by just under \$5000 without the usual liabilities of the shows and activities. Full financials and auditors report will be tabled by the Treasurer.

Show Secretary – The Members Competition held in March judged by Kurt Moreton, our only show for the year, was very well received with a very good entry. The 2021 two day championship show is still scheduled for the first weekend in July subject to any COVID restrictions. Our original Judge contracted for 2020, Mr Hollenstein unfortunately was forced to cancel his contract in early March of this year due to extreme ill health. Fortunately we were able to contract, at short notice, the very well qualified WUSV International Judge, Mr Sanjit Mohanty who has agreed to transfer his judging contact to next year. Mr Mohanty and I look forward to judging the Championship Shows in 2021.

Breed Affairs - We were very fortunate to be able to hold three Breed Surveys during the year – the first prior to the March competition, and with much negotiation and determination to meet government and DQ regulatory requirements, the next two COVID safe Surveys were held in July and November.

HD/ED - Contracts increased from 59 to 85.

Obedience – no events were able to be held by the GSDCQ this year. However, there is much enthusiasm of creating more and different events for 2021.

Show training - at both the DQ and Ipswich locations was suspended during the year, except for a couple of weeks mid -year which was subsequently cancelled once again due to the COVID requirements set down by Dogs Qld. Hopefully the relaxation of COVID19 requirements in 2021 will provide the opportunity for one or both of these to recommence.

Rescue – A challenging role at any time, but particularly so this year with COVID impacting on the huge increase in demand for German Shepherd dogs, and canine companions in general. There are simply not enough to meet the demand and sadly the consequences within the near future once things “return to normal” may be quite significant.

I thank the outgoing management team for their support during this year. The club welcomes an entire new management team for 2021 and whilst the vote is yet to take place this evening, all positions nominated are uncontested.

With the relaxation of border restriction now opening travel to and from the other States I wish all members and their families, and their wonderful GSD companions, an enjoyable festive season with family and friends from all across the Australia.

#Staysafe.

Louis Donald
President GSDCQ 2020

BREED AFFAIRS/WEBSITE/FACEBOOK

Breed Survey Results

2020 – 20 Breed Surveyed – 15 Classified | 5 Fails

2019 = 32 Breed Surveyed – 28 Classified | 4 Fails

2018 = 23 Breed Surveyed – 20 Classified | 3 Fails

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. I thank also the Treasurer, Secretary, and Show Secretary for their support in my endeavours to provide the three surveys this year.

As I am not re-standing for any of my GSDCQ positions, I wish the new incumbents well in their roles and will be available to assist them in the transition with any guidance and advice they may need.

Proposed 2020/21 Breed Survey Dates: (subject to GSDCA & DQ/COVID approvals)

- Sunday 14 March (Pre Member's Comp)
- Saturday 01 May
- Friday 02 July (Pre Champ Show)
- Sunday 12 September (Pre State Breed Show)
- Sunday 14 November

GSDCQ Website - 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. The site has a draft new look waiting for input and finalisation should it be required.

GSDCQ Google Search Results - The results have again been excellent again this year with an increase of views of the site images reaching over 300,000 since first placed in 2018! Unfortunately, the google listing is problematic in that no details can be updated, ie phone numbers etc as it does not meet Google guidelines and will need to be reviewed as to whether it continues in the current format.

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 from 3,361 to 3,609.

GSDCQ The 13 Club

- Wilco Itz Abbadabbadoo – Carol Williams

GSDCQ Newsletter - None produced during the 2020 year due to the lack of activity with COVID restrictions.

Gail Donald
Breed Affairs



OBEDIENCE REPORT 2020

Well, what can one say about 2020? My first year taking on an active role in the GSDCQ did not quite go to plan, which the same can be said about quite a few plans for 2020.

I initially hit the ground running by securing our judges for both our Obedience competitions for 2020, Vyvyan Mannion and Bill Patterson. Both obviously understanding about current situation of 2020. It is my plan moving forward to invite both these judges back for 2021.

I'm currently trying to think of ways to increase the GSD numbers in our Obedience comps, whether this is adding in Rally or having some double or triple trials. Open for suggestions and planning. We have a great versatile breed that we really need to showcase more of the different disciplines. This will take time and effort, which I am willing to put in, along with member support.

Obviously with Covid-19, new regulations/restrictions were put into action in regard to dog sport events and I can confidently say, it is not as hard as it seems to implement such regulations/restrictions.

Thank you to all those that have encouraged me thus far, and here is to the new norm in 2021.

Regards
Laura

Show Sec Report Nov 30 - 2020 Annual General Meeting

As I had intended to advise of my resignation from the position of Show Secretary at the March 16th meeting, I of course declined nomination to re-stand for the position going forward into 2021

I have thoroughly enjoyed my term as Show Secretary, a position I held for many years in Victoria & trust the experience I brought with me, assisted the Committee & members alike.

It took me nearly 4 years but I finally got ALL exhibitors to enter shows using Show Manager so hopefully the new Show Secretary will reap the benefits.

I will always be proud to have been a part of the very small but very dedicated "Team Awesome" who were paramount in the planning, conducting and success of the 2017 National.

I wish the incoming Committee & Show Secretary every success.

For the last time (for a while at least) let me close with my "QR signature":-

Remember what brought us all together in the first place, our one common love – the German Shepherd Dog

Mandy Scrivens

Show Secretary GSDCQ

GERMAN SHEPHERD DOG CLUB OF QUEENSLAND

German Shepherd Dog Rescue 2019/20

The figures for this year show that there have been 45 people wanting a new friend and 49 people needing to re-home their German Shepherd Dog. There has been the usual array of 'different' people needing help, some in really difficult positions and some with just some unbelievable reasons to re-home. Among the 'available' dogs some are trained, fence jumpers, ball-mad, stressed with skin problem, aggressive but loves his chosen person, perhaps a black and tan instead of the sable type – 'I've been told they are less aggressive'.

Dog pounds from near and far sometimes ring in with a dog to be placed but it is pretty difficult to match them up as some are so far north and most people will not travel outside of the Brisbane area. One elderly couple asked for a trained dog, under 3 months old – not easy!! Kids, cats, small dogs, goats, alpacas, chickens all come into the equation. One couple took a day off work, travelled all the way down from Childers only to be told that the dog was not available anymore. Fortunately for that couple another suitable dog was found almost immediately and they travelled down once again with success. Not many people let me know if they are happy or even unhappy so it was really great to hear back from that couple. Most people are pretty polite but some are a bit put out that you haven't got exactly what they need.

With the covid-19 business this year, I'm thinking this coming year may produce a batch of 'unwanted' pets but I sincerely hope not. It is a great service and one that Brian and I both enjoy despite the ups and downs associated with trying to please some difficult people. It is great when a good deal is done and both sides are happy with the outcome.

Jean and Brian Hansford

PUPPY LISTING REPORT 2020

Wow what a year 2020 has been and as expected the huge drop in listings has been significant.

This is reflected in the reporting period from September 2019 – October 2020. In the same period last year, there were 40 listings. However this year there were a total of 23 listings, a drop of 42%.

The last listings that I had just as the Covid19 pandemic hit was in April with a total of 5 listings – then in late April/early May the phone started ringing, sometimes up to 5 calls a day with people looking for a GSD puppy. I'm still receiving at several calls a week looking for puppies.

Sadly I also received a call in early October from a woman whose daughter who'd fallen victim to a scam for a GSD puppy for \$4500.00 – she was about to hand over another \$4500.00 for an 'interstate dog transfer tax' from the 'breeder' when the mother called me to check on whether this was legitimate – the matter was referred to the federal police & scam watch authorities.

So breeders, I'd love some puppies, older dogs and expected litters to list as the phone calls keep coming – wishing you all a very special 2020 xmas and new year.

Annie Tamblyn
Puppy Listings Officer

**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 2020, 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 2020 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

23 November, 2020

FerrariWarner
Chartered Accountants

THE GERMAN SHEPHERD DOG CLUB OF QUEENSLAND INC
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 SEPTEMBER 2020

	2019/20	2018/19
INCOME		
Advertising	60.00	1,371.55
Breed Survey	648.00	1,015.00
Competition Income	1,922.30	
Donations & Sponsorship	5,110.00	200.19
Fundraising		753.55
GSCDCA Subsidy	184.00	572.00
Herding Training	5,935.00	1,190.00
Interest	755.31	2,316.95
Membership Fees	8,037.50	7,785.50
Memberships Quartely review	4,867.50	4,539.50
Postage		45.00
Refunds / Reimbursements	125.22	
Seminars / Events Income	290.00	
Show Income	447.25	9,765.00
Show Training	318.00	2,070.00
Sundry Income		275.00
	<u>28,720.08</u>	<u>31,899.24</u>

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

**THE GERMAN SHEPHERD DOG CLUB OF QUEENSLAND INC
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	2019/20	2018/19
EXPENDITURE		
Advertising	200.00	662.95
Affiliation Fees	936.60	1,189.10
Audit Fees	900.00	900.00
Bank Fees	115.04	345.44
Breed Survey	764.00	1,175.21
Cleaning Supplies	1,180.84	
Competition Expenses	1,129.25	
Dog Expenses	626.01	
Depreciation	1,152.00	837.60
Donations / Sponsorship	954.40	609.00
Equipment	288.96	
Fundraising		300.95
Judges Expenses		4,372.72
License Fees		55.00
Meeting Expenses	875.25	2,673.66
Merchant / Paypal Fees	580.93	
Memberships Quartely review	2,183.50	3,470.50
Obedience Training	536.75	1,260.00
Printing, Postage and Stationery	434.81	896.27
Repairs	88.00	
Seminars / Events	2,142.03	
Show Expenses	1,203.98	4,398.75
Show Training	1,040.00	
Subscriptions	510.57	324.00
Trailer Expenses	112.98	109.90
Trophies, Sashes and Medallions	2,647.43	3,419.38
Vetinary Expenses	3,129.11	
	<u>23,732.44</u>	<u>27,000.43</u>
NET SURPLUS / (DEFICIT)	<u><u>\$4,987.64</u></u>	<u><u>\$4,898.81</u></u>

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 2020

MEMBERS FUNDS	2019/20	2018/19
Accumulated Funds	132,786.48	127,887.67
Net Surplus / (Deficit)	4,987.64	4,898.81
	<u>137,774.12</u>	<u>132,786.48</u>
 CURRENT ASSETS		
Cash at Bank - General	18,285.71	14,771.38
Commonwealth Term Deposit	113,372.41	112,617.10
	<u>131,658.12</u>	<u>127,388.48</u>
 NON - CURRENT ASSETS		
Plant and Equipment (at WDV)	1,728.00	1,530.00
Improvements - Durack (at WDV)	4,388.00	3,868.00
	<u>6,116.00</u>	<u>5,398.00</u>
 TOTAL ASSETS	<u>137,774.12</u>	<u>132,786.48</u>
 NET ASSETS	<u>\$137,774.12</u>	<u>\$132,786.48</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 2020**

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 2020**

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 2020** 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, 23 November 2020.

The German Shepherd Dog Club of Qld Inc
Depreciation Schedule for the year ended 30 September, 2020

Assets	Totals	Priv	CWDV	DISPOSAL		ADDITION		DEPRECIATION			PROFIT		LOSS	
				Date	Consd	Date	Cost	Value T	Rate	Deprec	Priv	CWDV	Upto +	Private
Improvements - Durack														
Steel Posts	702	0.00	86		0		0	86	D	15.00	13		0	0
Metal Splices	1,308	0.00	106		0		0	186	D	15.00	25		0	0
Electrical work	2,244	0.00	268		0		0	288	D	15.00	43		0	0
Concrete slab, retaining wall & turf	15,172	0.00	1,842		0		0	1,842	D	15.00	291		0	0
Fencing	3,300	0.00	1,287		0		0	1,287	D	7.50	97		0	0
Place numbers	353	0.00	99		0		0	99	D	15.00	15		0	0
Flood Lights	1,104	0.00	0		0	3/24/2020	1,104	1,104	D	15.00	100		0	0
	24,181		3,858				1,104	4,972			594		0	4,388
									Deduct Private Portion		0			
									Net Depreciation		594			