



## **ANNUAL REPORT DECEMBER 2023**

## Presidents Report: Sharon Thorp



I am sure you will all agree the club has gone from strength to strength this year.

Our shows were well attended, show training on Wednesday and Sunday was well received.

Obedience was reintroduced for Wednesday night's thanks to Laurie Knauth, and though it has been a bit slow starting I would like to remind everyone we do own working dogs, and they benefit from some form of training, and to have someone as experienced as Laurie is a real gain for the club.

This year a lot of work was put into a submission to the Government re changes to the Companion Dog Act. This is still a work in progress and the time will come when the suggested changes will be put to the community for their input and comment.

We were granted the 2025 GSDCA National Show and Trial and fundraising is well under way for this event. We want to make it a fantastic event for all, and hopefully a profitable event for the club. With the raffle being a CAR WOW that's a first, Go Big or Go Home.

I would like to say I am very proud to be part of the management committee as they are a great group of people who give selflessly of their time to run the club.



**Garry Williams** resigned recently as the secretary, due to health concerns re ongoing emails.

This was a very sad way for Garry to leave his role, but also very understandable. I would like to thank Garry for all his hard work over the last 3 years, he has always ensured that the members are kept informed, and has been my reminder to meet deadlines. Thank you Garry you are truly appreciated.

### Treasurer Fred Flower

He is our Treasurer but so much more, not only does he keep the books of the club in top shape, he is there to assist in training, setting up rings, grading certificates, merchandise and also chef extraordinaire the sausage sizzles. I don't think people realise how much this man contributes to the club, need a hand Fred is there, and we are very lucky to have him. I am so pleased he has decided to stay on another year.

### Vice President

Kylie Zimmerlie, Kyli's positive promotion of the club on a national level, has reaped benefits for the club, the catalogue she produced for the Championship show was a masterpiece, and her team of Jo and Cathy have brought to fruition the first point score for

QLD. This is a wonderful initiative, and includes all members of the club. Thanks Kylie, and I wonder what new innovation you will bring to the table in 2024.

Marcelle Wetzlar

Minutes Secretary and HDED Registrar.

A club couldn't wish for a better minute's secretary, she is so quick to return the completed minutes, Marcelle also took over from Ray Turner this year for HDED due to work commitments was unable to continue, Thank You Ray, and Marcelle stepped up to the plate and has filled this role admirably. Marcelle is not standing next year and I would like to thank her for all her hard work, including raffle ticket selling it is appreciated.

Breed Affairs Peter Hersant

Peter was new to this role, and he certainly has had a baptism by fire with some of the biggest surveys we have ever had ever, being held this year. Well done Peter and I look forward to working with you next year.

Show Secretary Catherine Walker.

Catherine took over from Sue Bruno just before our Championship shows this year, a very busy time for a show secretary, and has handled it very well. She now has it all under control and has given her commitment to be here for the 2025 National. Thank you so very much for putting your hand up for this role, it is a big task and I know you are up to it.

A big thank you to Sue Bruno who gave her all for the club for several years in the role of Show Secretary, thank you Sue, now you don't have to sew any more excellents onto ribbons, and I promise in the New Year we will come and get the rest of the club's property you are so kindly still looking after.

Trial Secretary Laura Schmike

Laura just goes along and does her thing in such a calm way, her introduction of rally and tricks to the offering of the club is great and the introduction next year of an Open Trial. You are a legend Laura and we are very lucky to have you Thank you.

Bronwyn Hurley Editor/Facebook and Website as well as Zone 2 rep.

Bronwyn has posted on Facebook before we finish talking about it, to inform the members. I look forward to her newsletters, and she is a valuable part of the management committee, thank you Bron.

Our most northern Subcommittee member Phil Gillies, Zone 3 Rep.

Phil just rocks along up North and always bring some interesting comments to the meetings. Thanks Phil, we look forward to you being the rep in 2024

A big thank you must go to Jean and Brian Hanford who continue to do Breed Rescue for the club, I can't remember how many years they have been offering this wonderful service, Thanks Jean and Brian. The quiet achievers and through your coordination a lot of shepherds have found new homes.

Puppy Listings/Media Officer Annie Tamblyn

Annie cheerfully works away each month on the puppy listings for the club, and on top of that she has worked closely with me with the work on the Govt submission regarding the changes to the Companion Dog act. Also, she tries very hard, to get the media to our events, And depending on what's on has been successful in obtaining TV and press coverage for the club. Thank you, Annie,

A big Thank you to our breed surveyors this year Mrs Carol O'Rourke Mrs Sharon Ballantyne-Gordon and Mr Louis Donald, they have ensured that members have the opportunity to survey their animals, and have adjudicated over some big surveys this year. Thank you very much for giving your time for us. It is appreciated.

2 Special mentions Gail Donald for your beautiful photos at all our shows and also at breed survey, and Alison Drinkwater for your live streaming of events. These 2 ladies contribute significantly in promoting the club through these activates and we are the envy of many a club to have them here in QLD thank you very much ladies

The Queensland club functions as well as it does due to the commitment of the above people. A big thank you to the Management committee of 2023.

On behalf of the GSDCQ Management Committee 2023 we would like to wish you all a very Merry Christmas and a Safe and Happy New Year.  
We look forward to seeing you all in 2024 when we do it all again.

# TREASURERS REPORT 2022/2023



As at the 30<sup>th</sup> September 2023

The 22.23 Auditors report has been completed, the report takes into consideration depreciation etc. this year showing a net profit of \$4,682.27, for me a pleasing thing to see, considering that the previous two years have both shown a loss.

The balance sheet as per the Auditors report is as following  
Auditors report is at the end of this document.

## **Members Funds**

Accumulated Funds	\$131,007.37
Net Surplus/Deficit	\$4,682.17
	<b><u>\$135,689.54</u></b>

This figure is made up of:

## **Current Assets**

Cash at Bank	\$21,419.39
Commonwealth Bank Term Deposit	\$101,599.15
Merchandise on hand	\$1,785.00
	<b><u>\$124,803.54</u></b>

## **Non – Current Assets**

Plant and Equipment (Written Down Value)	\$7,981.00
Improvements – Durack (Written Down Value)	\$2,905.00
	<b><u>\$10,886.00</u></b>
<b>Total Net Asset</b>	<b><u>\$135,689.54</u></b>

This has been another successful year with Championship Shows, Members Competitions, an Open Show, Breed Surveys, Obedience, Rally and Tricks Trails, this year we had a gross income of \$70,710.42, comparing that to last year of \$53,385, which is an increase of \$17,355.05.

You will notice on our balance sheet that our Plant and Equipment has increased from \$5,700 to \$7,981, this is due to the purchase of Laptop computers and Obedience Equipment.

I have listed a breakdown of income and expenditure items that I consider would be of interest to most members, there are Items such as Breed Affairs, HD/ED, Quarterly Review are not included as they are money that we basically collect for the GSDCA with no income or expense to the club that are not listed.

Firstly I will start with the big one -

Income for Championship Shows, Members Competitions, Obedience Rally and Tricks Trials was \$18,750.93, with an expenditure of \$29,361.83, a loss of \$10,610.90, although this is a significant loss, we also need to take into consideration income from Donations and Sponsorship of \$5,378.90 and Fund Raising of \$15,214.89, which both primarily raised to help us run great shows, this gives us a total income for shows, trials etc. of \$39,344.72 giving us an overall profit on shows and trials of \$9,982.93, but lets take from that, monies raised from Selling Sausages at Bunnings as at the 30<sup>th</sup> September, which is being raised for the 2025 National, up to and including the 30<sup>th</sup> September an amount of \$2,994.19, Leaving a nett Profit for Show, Trials etc. of \$6,988.74, Which at any club I believe is a great effort, I would personally like to thank all of those members that put in the effort to achieve these great results.

Income from Membership Fees of \$10,980.00, with costs to run the club, such as, Affiliation Fees, Bank Fees, Auditor, Postage etc. of \$4,677.40, a profit at this stage of \$6,312.60, I believe this figure is higher than normal at this stage due to members invoices being sent out early in September.

Income from Show and Obedience Training of \$4,214.63, Payment to Dogs Queensland for the use of the grounds and lights of \$3,756.10, a profit of \$458.53

The club ended this financial year with an increase of our Net Asset from \$131,007.37 to \$135,689.54, an increase of \$4,682.27.

In conclusion I believe the club is in a very healthy financial state, but with our 2025 National now only 17 months away we need to keep our fund raising going to ensure our National does not run at a loss which has happened at both the Sydney and Melbourne Nationals.

The cost of running a National these days is Approx \$100,000, we are off to a good start but have a long way to go.

I can also report that as at the 30<sup>th</sup> September we had a membership of 274 members which includes our 18 life members, the membership has increased this year but it would be nice to see it over 300 next year, over 300 gives us one more vote at GSDCA meetings.

I would like to take this opportunity to wish all members a Very Merry Christmas and a Very Safe and Prosperous 2024.

Fred Flower

Treasurer

German Shepherd Dog Club of Qld (inc.)

## Vice President Report Kylie Zimmerlie



The inclusion of the Point Score in 2023 was designed to increase the membership for GSDCQ and also increase participation in the graded shows around Australia.

Our first year has been a tremendous effort by members Cathy Shayler and Jo Cathie in the able management of the point score throughout the year.

The club has decided to provide nicely designed framed certificates of each division from 1<sup>st</sup> to 3<sup>rd</sup> place as a differentiator from the traditional format of small trophies.

Next year we aim to increase the awards with the Rally being added as one of the obedience awards as well as a QLD resident dog total point score winner (regardless of sex or coat type). Another improvement we will make to improve our QLD show entry is to have a condition applied that says the exhibitor has to exhibit at at least one QLD show in that calendar year. We will update the Rules and add them to the website shortly.

Below are the winners from this year

### GSDCQ 2023 Final Point Score Placings

Adult Male of the Year (SC)	Score
Obama Du Montgison	149
Debbar Quall	96
Xander Vom Grabfeldgau	92
Cinderhof Raffaa	74
Frienhauf Uther	33
Ineffable emmanz	29
Castastar Over The Wall	23
Castastar Sergio	17
Haveloc Levi	15
Purplemax Max	11

Adult Female of the Year (SC)	Score
Gewalt Aramis	100
Bernloch Reba	96
Kelpark Vientetta	84
Bluemax Salted Peanut	63
Kuirau Willow	60
Cinderhof Italiaa	45
Cinderhof Cerseli	44
Castastar Oleander	43
Cinderhof Diita	42
Vladimir Ants Pants	37

Adult Male of the Year (LSC)	Score
Cinderhof Diaablo	108
Eroica Ice Ice Baby	105
Debbar Quacker	64
Lettland Flint	30
Damonte Stealin Time	25
Stobar Koztya	25
Lettland Jupiter	19
Bluemax Chili Di Lobo	18
Lettland Harju	4

Puppy of the Year Males (LSC)	Score
Cinderhof Diaablo	9
Jaknell Sgt Pepper	5
Germulf Eiskreiger	4
Lettland Jupiter	3
Lettland Lord Kasper	2
Lettland Last Edition	1

Puppy of the Year Females (SC)	Score
Sadria Russia with Love	48
Bernloch Carlotta	38
Azincoart Devil Wears Prada	28
Ineffable Essence	21
Panskyli Gyan	21
Ineffable Electra	17
Sharlynnne Valente	11
Castastar Unique	7
Laverance Eden	7
Lozani Rubie	7

Adult Female of the Year (LSC)	Score
Eroica Nova	148
Cinderhof Chaanel	101
Kaygarr Esther	87
Gabmalu Liberte	86
Azincoart Colette	69
Gabmalu Helga	65
Gabmalu Java	45
Kingland Black Betty	39
Panskyli Finesse	37
Cinderhof Khalessii	34

Puppy of the Year Males (SC)	Score
Azincoart Rudy	50
Ineffable Emmanz	21
Kingland Viro	15
Debbar Vortex	6
Sharlynnne Kenzo	5
Cinderhof Brockk	4
Karham How You Doin	3

Puppy of the Year Females (LSC)	Score
Gabmalu Liberte	66
Azincoart Ravenna	42
Kaygarr Gretchen	30
Kingland Black Betty	29
Debbar Tully	23
Gabmalu Kierah	21
Azincoart Colette	17
Lettland Mint Edition	16
Wesenhund Fiorano (Imp NZ)	15
Shepajax Songbird	7

Breeders (Old Members)	Score
Cinderhof	470
Gabmalu	230
Azincoart	224
Debbar	211
Gewalt	202
Kelpark	140
Bluemax	129
Bernloch	127
Castastar	113
Kaygarr	107

Sire of the Year	Score
Chili della Valcuvia	787
Conbhairean Freddie	233
Salvatore v Grafenwald	190
Eroica Ice Ice Baby	138
Cinderhof Vandaal	126
Xander v Grabfeldgau	95
Bluemax Say Bombs Away	78
Obama Du Montgison	53
Lettland Harju	48

Dam of the Year	Score
Freinhaus Havoc	257
Debbar Isabella	239
Eroica Duchess of York	148
Gabmalu Echo	135
Eroica Just wanna have Fun	124
Cinderhof Italiaa	111
Freinhaus Firefly Zoe	95
Bernloch Yoyo	94
Kelpark Rocky Road	84

Obedience Male	Score
La Guardia Perfect Finale	38
Lawine Red Baron	36
Haveloc Levi	34
Obedience Female	Score
Cinderhof Khalessii	34
Ancarra Badas A Bone	26
Castastar Midori	26
Kaygarr All Star	3

# GSDCQ BREED AFFAIRS REGISTRAR REPORT 2023



This year, the GSDCQ conducted 5 breed surveys, with one in March, two in July on the same day, one in September and one in November. All surveys were conducted in Zone 1 at the Dogs Qld grounds in Durack. They were all well attended and ran smoothly.

In total, we had 37 animals presented to breed survey this year, with 31 successfully classified and 6 failures.

I would like to thank all breed surveyors who officiated at the various surveys conducted by the club this year.

- The GSDCA state breed survey coordinator for Qld: Carol O'Rourke,
- Louis Donald,
- Sharon Ballantyne-Gordon,
- Melanie Groth
- Robyn Knuckey, and
- Jo Cathie

Thanks, must also go to the club's treasurer, Fred Flower for attending every survey to conduct the gun test, for arranging a laptop for the breed affairs role and also developing a cloud based storage system for the clubs documentation. I would also like to thank Fred again as well as Gail Donald and Melanie Groth for all the support and guidance you all have provided me in my first year in the role of breed affairs registrar. Thanks again to Gail for attending every survey and taking photos of animals for their breed survey records in the GSDCA database.

For the information of members, a show training roster has been developed with the proposed dates for show training in 2024. Thank you to those people who have already put their hands up to take some training sessions for next year. The commitment to officiate training is intended to only be once every 6 to 8 weeks per person.

I look forward to continuing in the breed affairs role in 2024. I also wish all club members a Merry Christmas and all the best for 2024.

**Peter Hersant**

**Breed Affairs Registrar German Shepherd Dog Club of Qld**



## HDED Report 2023



A total 57 Contracts were issued in 2023. This is down on previous years. Below is a breakdown of the months that contracts were issued.

January	8	February	3
March	2	April	6
May	9	June	4
July	3	August	9
September	3	October	5
November	5		

I will not be re standing for this position and thank everyone for their support, and wish the incoming HDED registrar all the very best. To all members a very Merry Christmas.

Regards Marcelle Wetzlar.

## Show Secretary report 2023

Please find below the show secretary report for the 2023 year:



Shows for this year our shows have enjoyed quality numbers for all competitions for the entire year with the calibre of our choice of judges being well received. The judges' selection for 2024 is complete and with our future trophy selections this should encourage as many as possible to enter all our 2024 shows. The planning stage have begun for the newly approved 2025 National to be held at Durack and it will be full steam ahead in 2024 for the small but dedicated committee. I have taken over the show secretary's role mid-year, and I wish to say thank you for all the support and assistance of the current committee and members who have welcomed me so warmly. Very extended thanks to Sue

Bruno for years of dedication and support towards the club as the previous show secretary. 2024 is looking promising for the club with a busy year both the show and obedience rings, so onwards and upwards.

Catherine Walker Show-Secretary GSDCQ 2023

## OBEDIENCE REPORT 2023



Another great year of trialling done and dusted. Our unrestricted trials are proving to be very successful amongst the greater dog sports community. Competitors and judges continually giving me feedback at how relaxed and well run these trials are. The main comment from the competitors is still in relation to how good our Trophies and Ribbons look and the sad faces on the competitors who were unlucky enough to obtain one.

Our Unrestricted Double Rally Trial in May saw 61 competitors enter which was amazing. Our Unrestricted Double Tricks Trial in July saw a whopping 81 entries. This was a phenomenal entry in any clubs' eyes. Our November Unrestricted Double Tricks and

Double Rally Trials saw a drop in numbers to 30 and 44 entries. This, however, was a welcome relief to judges and stewards as it did make for a relative early day before the temperature got too hot.

Our Restricted Obedience Breed Trials in July and September went off without a hitch. We had 12 Entries at our July Trial which was wonderful. This was 4 entries up on last year's Trial. At our September Trial we had 4 entries, which is a bit disappointing, however is the average entries for our restricted trials at the moment. I have a good feeling that our numbers will increase slightly as I know there are some members currently working on their obedience and will enter their first trials next year.

Some good news with our restricted Breed Trials is that we now have been granted permission to run Restricted Rally trials as well. So as of 2024 our Restricted Trials in July and September will be Obedience and Rally Trials. This should hopefully encourage those who travel from afar to enter Rally, Obedience and Conformation at these GSD Restricted events.

2023 saw the GSDCQ hold their first Unrestricted Endurance Trial right here at Durack Sports Grounds. We originally had 9 Entries but only saw 3 entries compete on the day due to various reasons. It was yet another very successful event. My plan for the 2024 Endurance Trial is to get as many of our GSD members to compete in this event. There is a maximum of 20 Entries per Endurance Trial, and it would be amazing to see the majority of those spots filled with our Beloved German Shepherds. If you want to know more about endurance trials just ask.

Once again, I offer a very big thank you to fellow GSDCQ members who have managed to come and support at these trials, a very big thank you to the members from Logan All Breeds Dog Obedience Club, who have come along and helped steward at All the GSD Trials this year. All these events take a team to be successful, and I thank you from the bottom of my heart.

2023 saw the start of obedience classes on a Wednesday night. Our first course saw 6 members training, over the next couple of courses this number did drop. We did finish our classes early this year due to not having access to rings 11-16 for several weeks, there would not be sufficient time to allow for another 5-week course. In 2024 we are looking at making our obedience classes unrestricted as well, so we ask that each member who has puppy buyers, family members, friends or even you, think about participating in our obedience classes. Depending on the demand will depend on what type of class we will offer, e.g., puppy, basic obedience, Advanced Obedience or Trialling Classes.

The obedience training on Wednesday night could not have been done without the amazing ability of Lawrie Knauth. I thank him very much for taking the time to continually show up on Wednesday nights (during the obedience courses) to pass onto our members his knowledge and passion for dog training.

2023 also saw the start of the GSDCQ point score for conformation and obedience. I congratulate the winners of 2023. 2024 will see the inclusion of Rally into the pointscore scheme.

I would also like to take this opportunity to thank my fellow committee members for your strong support you have shown me this year.

Here is to a great 2024.

**Regards Laura**

## Editors Report



The Club newsletters were circulated in winter and spring there will also be a Christmas Newsletter later this year.

Zone 2 hasn't held any events this year, this is due to the lack of entries in 2022. A Breed Survey is in the Pipeline for Zone 2. I have decided to step down from Zone 2 Representative due to my Breeding program commitments and have handed over the role to Andrew Drinkwater who I am sure will look after the zone very diligently.

The club Facebook page has had a very positive response with the shows being live streamed either by myself or Alison Drinkwater. We had Diana Farr assist the live streams in July due to Alison being unable to attend. As usual Gail's beautiful photos is always much appreciated.

The website has been updated with the meetings for 2024 and when the show dates are all sorted and approved, I will update the 2024 calendar.

The data received from Jacinta on the GSDCQ website traffic is as follows; I have included the 2022 data as a comparison. There has been a remarkable increase in our website hits from the previous year!!

### GSDCQ web stats

December 2022 – Nov 26th 2023

Month	Unique visitors	Number of visits	Pages	Hits
Dec 2022	2,304	2,827	66,439	116,295
Jan 2023	7,991	14,485	49,893	114,801
Feb 2023	2,298	2,896	72,776	143,516
Mar 2023	2,941	3,963	100,812	175,324
Apr 2023	3,914	6,774	78,372	155,474
May 2023	2,790	3,728	151,342	216,300
Jun 2023	3,196	4,240	351,096	412,045
Jul 2023	4,720	6,801	493,808	597,476

Aug 2023	3,650	4,797	360,823	451,050
Sep 2023	2,269	3,160	147,308	232,818
Oct 2023	2,534	3,780	123,978	187,266
<b>Nov 2023</b>	5,199	7,034	158,547	215,878
Dec 2023	0	0	0	0
<b>Total</b>	<b>43,806</b>	<b>64,485</b>	<b>2,155,194</b>	<b>3,018,243</b>

### [www.gsdcqlld.org.au](http://www.gsdcqlld.org.au) website stats 2022 (to 8 Dec 2022)

Month	Unique visitors	Number of visits	Pages	Hits	Bandwidth
Jan 2022	2,349	3,261	144,735	227,119	1.86 GB
Feb 2022	1,923	2,499	56,655	116,485	1.68 GB
Mar 2022	2,931	3,653	26,357	113,861	1.76 GB
Apr 2022	2,204	2,706	23,458	87,769	1.56 GB
May 2022	2,156	2,890	32,954	98,470	1.55 GB
Jun 2022	2,017	2,663	25,820	77,775	1.24 GB
Jul 2022	2,760	3,695	44,269	113,102	1.71 GB
Aug 2022	2,448	3,156	37,424	109,775	2.19 GB
Sep 2022	2,641	3,558	43,223	99,403	1.46 GB
Oct 2022	1,536	1,970	23,915	64,802	946.69 MB
Nov 2022	2,241	2,918	101,109	151,093	1.53 GB
<b>Dec 2022</b>	660	786	6,065	18,554	373.30 MB
<b>Total</b>	<b>25,866</b>	<b>33,755</b>	<b>565,984</b>	<b>1,278,208</b>	<b>17.83 GB</b>

The following stats have been pulled from the GSDCQ Facebook page.

The page likes has surprisingly decreased since December 2022, I am not sure why that is to be honest. Considering the club Facebook reach has increased by a whopping 424%!! Post engagement has also increased by 75% since 2022. Page visits has also increased by 80.7%. A suggestion to increase the club page exposure overall perhaps would be to put the Club on TikTok. With TikTok I am able to post videos and pictures and make reels to post onto the club Facebook page, this will generate a lot more likes for the club globally. Hash Tags and Social Media presence is the way forward! I intend on requesting this for discussion on the agenda for the first 2024 general meeting. We could look at a competition held in Australia only for new likes and shares?



Custom ▼

1 December 2022-1 December 2023

Overview

Messaging

Results

Content

Create Ad

### Post frequently and consistently



Posts ⓘ

500+



Stories ⓘ

0

.. 0%

Create post

### Improve engagement for your content

Based on up to 500 of your most recent posts and stories



Median post reactions, comments and shares ⓘ

14

↑ 75%



Median story reactions, replies and shares ⓘ

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 Custom ▼

1 December 2022-1 December  
2023

Overview

Messaging

Results

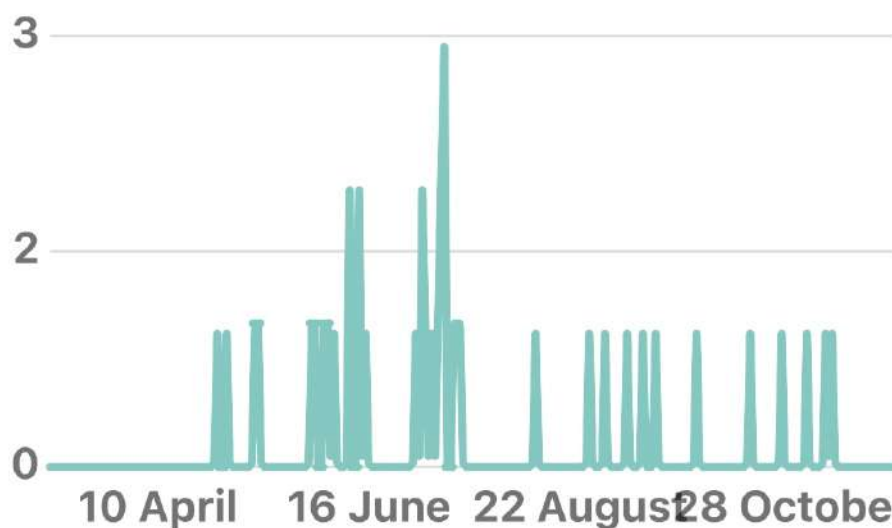
Content

## Messaging

Compare your daily messaging performance from the selected date range to the previous one.

Total messaging contacts 

26 --



— 1 December to 1 December — 30 November to 30 November

 Response rate 

82.5%

 Response time 

41m 44s



## New Facebook Page likes

Yesterday

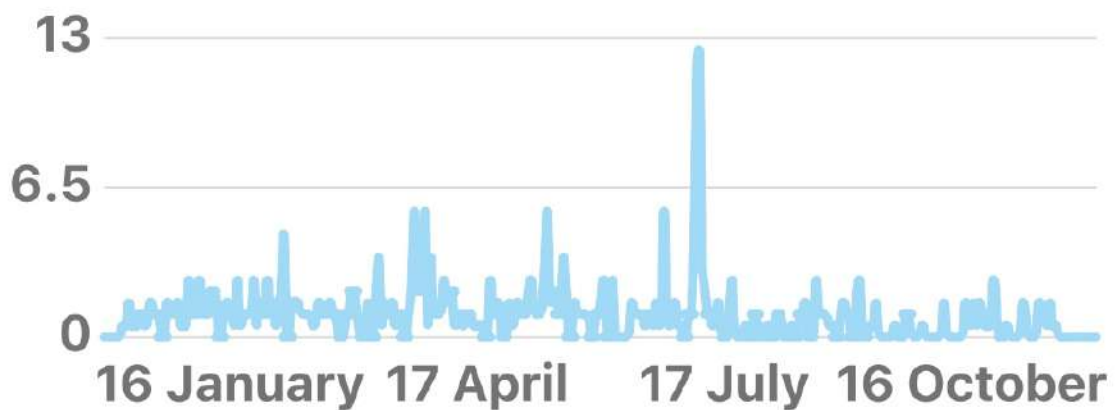
Last 7 days

Last 28 days

New Facebook Page likes

347

↓ 21% over the last 366 days



Your New Facebook Page likes from 1 December 2022-1 December 2023 is **21% lower** than it was from 30 Nov 2021 – 30 Nov 2022.

## Facebook Page visits

Yesterday

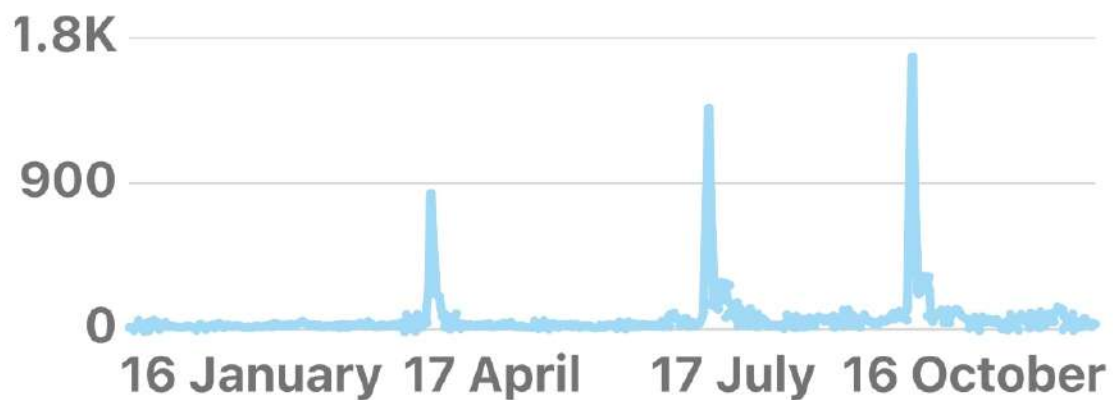
Last 7 days

Last 28 days

Facebook Page visits

24.1k

↑ 80.7% over the last 366 days



Your Facebook Page visits from 1 December 2022-1 December 2023 is 80.7% higher than it was from 30 Nov 2021 – 30 Nov 2022.



## Facebook reach

Yesterday

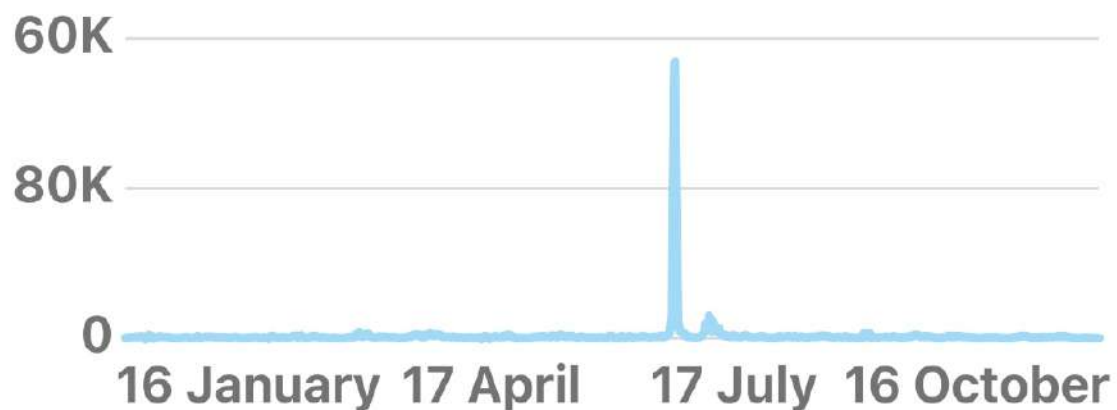
Last 7 days

Last 28 days

Facebook reach

249.4k

↑ 424% over the last 366 days



Your Facebook reach from 1 December 2022-1 December 2023 is 424% higher than it was from 30 Nov 2021 – 30 Nov 2022.

## **PUPPY LISTING REPORT 2023**

The number of listings for this reporting year (Sept 2022- Oct 2023) was a total of 45, compared with the same time last year with 20 so there is significant increase in listings.

Incredibly there was only one month in June 2023, that had no listings..

And yes, after coordinating the listings with breeders, I still regularly receive phone calls and texts from people looking for GSD puppies & older dogs.

So breeders, please keep sending me some more puppies, older dogs and expected litters to list going into 2024 – the demand is still out there!!

Sadly I'm now also receiving significant enquiries with regards to the re-homing of often older dogs due to marriage breakdowns, moving to new rental properties & the landlord will not allow dogs, husband wanted a GSD and the wife is now pregnant & wants the dog gone before baby is due or has a Border Collie x Rottweiler x GSD that has grown bigger than expected and can't control it any more (no I'm not joking).

I would like to mention, is that when supplying the listings information is that you ensure that all the correct information is supplied the first time - if you are not sure of something, please either pick up the phone and or email me.

On a personal note, I would like to send out a huge thank Garry Williams, the club secretary, who always sends out my monthly emails to members so promptly & efficiently – it is so very much appreciated knowing he does such a phenomenal job and I'm so very saddened to have recently learned that Garry has stepped down from this role. To the new secretary, you have a very large pair of shoes to fill.

Finally, I would like send best wishes to all members and their families (including the 4 legged members) a very special Xmas and here's hoping that 2024 is even better than 2023.

**Annie Tamblyn Puppy Listings Officer**

## **Breed Rescue 2022/23**

The year has been quite disappointing as far as people wanting rescue dogs with 92 available and only 30 wishing to re-home. Enquiries seem to come in bursts and in October this year there has already been eight calls for available dogs. Of course some people want fully trained, pedigreed dogs around 2 years old. Out of the puppy stage and perfect in every way.

There has been the usual array of sable, white, black, black and gold, long-coat, with problems ranging from chicken chasing, separation anxiety, and one described as autistic. One dog with diabetes but they can't afford to treat him. People going overseas, owner in hospital for extended period, escapists, nuisance barking, digging fanatics, marriage breakdowns – all valid reasons for re-homing of course but sad for the dog.

An array of dog names with Murgon, Clyde, Frankie, Mia a few of the unusual. A couple of people were looking for a foster home for a period of time but that service is very difficult to find.

Some people only want a walking companion or just a friend, and the older dogs, one as old as 11 years, fit this bill quite well. We have had a few under 12 months old available this

year also which must be heartbreaking for the owners to give them up but understandingly circumstances do change.

I think this is a great service for our wonderful breed, the German Shepherd Dog, and Brian and I are glad to be of help in some way to the German Shepherd Club of Queensland.

**Jean and Brian Hansford**

## End of Year Awards

### TITLES

<u>NAME OF DOG</u>	<u>NAME OF OWNER/S</u>	<u>TITLE APPLICATION</u>
<i>CH TOLLERHOUND MOLLY WEASLEY</i>	<i>C WALKER</i>	<i>AUSTRALIAN CHAMPION</i>
<i>ANCARTRA BADAS A BONE</i>	<i>ANN CLARKSON</i>	<i>CCD</i> <i>RALLY ADVANCED</i> <i>RALLY EXCELLENT</i>
<i>CH. ABELARA KIND SPIRITS A'Z CD TD ET RE HIT</i>	<i>ANN CLARKSON</i>	<i>TRACK AND SEARCH</i>
<i>ABELARA XENA CD. RE. HIT. ET</i>	<i>ANN CLARKSON</i>	<i>RALLY MASTERS</i>
<i>CH KELINPARK XPRESSO</i>	<i>B &amp; D TATHAM</i>	<i>AUSTRALIAN CHAMPION</i>
<i>CH CINDERHOF KHALEESII AZ CCD</i>	<i>B &amp; D TATHAM &amp; J CATHIE</i>	<i>CCD</i>
<i>CRYTARA DAARC SOXX TD</i>	<i>C.SHAYLER, J.CATHIE, R/ D TATHAM</i>	<i>TRACKING DOG</i>
<i>HAVELOC USHI TD</i>	<i>B. RATCLIFF</i>	<i>TRACKING DOG</i> <i><u>TRACKING</u> <u>EXCELLENT</u></i> <i><u>DOG</u> <u>AWARD</u></i>
<i>DEBBR PADME</i>	<i>B.RATCLIFF</i>	<i>TRACKING DOG</i> <i><u>TRACKING</u> <u>EXCELLENT</u></i> <i><u>DOG</u> <u>AWARD</u></i>
<i>CH DAMONTE STEALIN TIME</i>	<i>WOLFGANG &amp; T REHBERG</i>	<i>AUSTRALIAN CHAMPION</i>
<i>CH CINDERHOF CHAANEL</i>	<i>R.TULLOCH</i>	<i>HERDING INSTINCT TEST</i> <i>TRICK DOG STARTER</i>

<u>NAME OF DOG</u>	<u>NAME OF OWNER/S</u>	<u>TITLE APPLICATION</u>
CH MOREKOS KRAKEN AZ SWN. TK.S. ET. JC. CA	R. TULLOCH	EDURANCE TEST TRICK DOG STARTER SCENT WORK NOVICE COURSING ABILITY
DUAL CH.(T) MASTERTON FREE TO TRACK CCD.RN.TSD	G.CUNNINGHAM	AUSTRALIAN CHAMPION TRACKING CHAMPION DUAL TRACKING CHAMPION TRACK AND SEARCH DOG
DUAL CH.(T) LAGUARDIA HEART OF A GODDESS CCD.RN.PT	A. CUNNINGHAM	TRACKING CHAMPION DUAL NEUTER CHAMPTION (TRACKING )
HAVELOC STORM CHASER TD	D. SCHMIDT	TRACK AND SEARCH DOG
SUP CH KARHAM KNOW IT ALL HT	N. HAMMOND	FCI INTERNATIONAL TITLE
CH. KARHAM I OWN IT ALL ET JC	N. HAMMOND	HERDING INSTINCT CERTIFICATE JUNIOR COURSER EDURANCE TEST
CH. KARHAM FULL OF BEANS HIC	N.HAMMOND	HERDING INSTINCT CERTIFICATE JUNIOR COURSER
GEWALT SWEDISH INFLUENCE AZ ET	F.FLOWER	EDURANCE TEST
CH LAGUARDA PERFECT FINALE AZ CCD RN TD HT TKS	M.NELSON	CCD AUSTRALIAN CHAMPION HERDING TEST TRICK DOG STARTER

#### Major Achievement Award (5 or more disciplines)

		TITLES	TITLES	TITLES	TITLES	TITLES	TITLES
CH. ABELARA KIND SPIRITS A'Z CD TD ET RE HIT TD	ANN CLARKSON	CH	CD	ET	RE	HIT	TD
CH LAGUARDA PERFECT FINALE AZ CCD RN TD HT TKS	M.NELSON	CH	CCD	RN	HT	TKS	
CH MOREKOS KRAKEN AZ SWN. TK.S. ET. JC. CA	R.TULLOCH	CH	TKS	ET	JA	CA	
DUAL CH.(T) MASTERTON FREE TO TRACK CCD RN.TSD	G.CUNNINGHAM	AC	CCD	RN	TSD	TE	

BREEDER'S AWARD:

AWARD OF MERIT

CH KARHAM I OWN IT ALL JC HIT

N.HAMMOND

HIGHEST AWARDED GSD IN EACH REGION

*REGION 1 (ZONE !)*

*SUP CH KARHAM KNOW IT ALL HT*

*N. HAMMOND*

*REGION 2 (ZONE 2)*

*CH DAMONTE STEALIN TIME*

*WOLFGANG & T  
REHBERG*

*REGION3 (ZONE 3)*

*SUP CH CASTASTAR OVER THE WALL*

*M. PURCELL*

**Appreciation Award**

**David and Karen Hague**

**Most Improved handler Award**

**David Hague**

**Most Improved handler Award**

**Wendy Cropper**



**Merry Christma**

**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 2023, 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.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, 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 2023 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 Qualified Opinion**

The evidence provided to us regarding income that has been received in cash form is insufficient for us to audit. Accordingly, our audit procedures, with respect to income, has been restricted to the amounts recorded in the financial records. We are unable to conclude whether the recorded cash income is complete.

Additionally, the record keeping of expenses meant that it was difficult for us to vouch the expenses back to the cashbook.

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.

**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.

# ferrariwarner

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- 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

13 November, 2023

FerrariWarner  
Chartered Accountants



**CHARTERED ACCOUNTANTS & BUSINESS ADVISERS**

13 November, 2023

**TAX INVOICE**  
**ABN 94 104 920 265**

59 GEORGE ST BEENLEIGH QLD 4207 P.O. BOX 718 BEENLEIGH QLD 4207 ABN 94 104 920 265 T 07 3287 3057 E [info@ferrariwarner.com.au](mailto:info@ferrariwarner.com.au)

**THE GERMAN SHEPHERD DOG CLUB OF QUEENSLAND INC**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	<b>2022/23</b>	<b>2021/22</b>
<b>INCOME</b>		
Advertising		720.00
Breed Survey	1,660.00	1,102.00
Competition Income		4,295.00
Donations & Sponsorship	5,378.90	2,100.00
Fundraising	15,214.89	4,108.28
HD ED	3,960.00	5,357.00
Interest	278.30	878.95
Membership Fees	10,980.00	6,875.00
Memberships Quartely review	6,530.00	5,140.00
Merchandise	3,044.51	7,269.25
Obedience Training	863.98	
Obedience Trial Entries	2,147.00	2,378.00
Refunds / Reimbursements	698.26	432.69
Show Income	16,603.93	9,832.00
Show Training	3,350.65	2,867.20
	<b><u>70,710.42</u></b>	<b><u>53,355.37</u></b>

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 2023**

	<b>2022/23</b>	<b>2021/22</b>
<b>EXPENDITURE</b>		
Advertising	185.00	
Affiliation Fees	1,204.46	1,485.10
Audit Fees	920.00	900.00
Bank Fees	199.12	216.15
Breed Survey	2,000.83	570.00
Competition Expenses	528.40	5,509.36
Container Hire	700.00	
Depreciation	2,167.84	2,394.00
Equipment	139.08	
Fundraising	6,380.18	2,100.00
HD ED	4,069.00	4,915.00
License Fees	60.05	
Meeting Expenses	77.00	163.00
Merchant / Paypal Fees	720.05	537.62
Memberships Quartely review	4,635.00	5,929.50
Merchandise	4,355.25	8,367.55
Obedience Training	1,128.30	1,248.10
Printing, Postage and Stationery	2,276.83	2,862.37
Repairs	447.45	2,226.43
Seminars / Events		17.00
Show Expenses	29,361.83	6,430.64
Show Training	3,756.10	3,303.00
Subscriptions	350.00	348.00
Trailer Expenses	119.94	
Trophies, Sashes and Medallions	246.55	4,972.65
	<b><u>66,028.25</u></b>	<b><u>54,495.47</u></b>
 <b>NET SURPLUS / (DEFICIT)</b>	 <b><u>\$4,682.17</u></b>	 <b><u>(\$1,140.10)</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 2023**

<b>MEMBERS FUNDS</b>	<b>2022/23</b>	<b>2021/22</b>
Accumulated Funds	131,007.37	132,147.47
Net Surplus / (Deficit)	4,682.17	(1,140.10)
	<u><b>\$135,689.54</b></u>	<u><b>\$131,007.37</b></u>
<b>CURRENT ASSETS</b>		
Cash at Bank - General	21,419.39	8,873.52
Commonwealth Term Deposit	101,599.15	111,320.85
Merchandise	1,785.00	1,785.00
	<u>124,803.54</u>	<u>121,979.37</u>
<b>NON - CURRENT ASSETS</b>		
Plant and Equipment (at WDV)	7,981.00	5,700.00
Improvements - Durack (at WDV)	2,905.00	3,328.00
	<u>10,886.00</u>	<u>9,028.00</u>
<b>TOTAL ASSETS</b>	<u><b>135,689.54</b></u>	<u><b>131,007.37</b></u>
<b>NET ASSETS</b>	<u><b>\$135,689.54</b></u>	<u><b>\$131,007.37</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 2023**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements are special purpose financial statements 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 statements have 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.

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 2023**

The committee has determined that the association is not a reporting entity and that these special purpose financial statements 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:

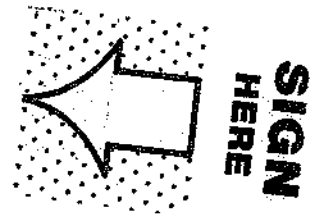
1. Present a true and fair view of the financial position of **The German Shepherd Dog Club Of Qld Inc** as at the **30 September 2023** and its performance for the year ended on that date.
1. At the date of this statement, there are reasonable grounds to believe that The German Shepherd Dog Club Of 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, 13 November 2023.



## Plant & Equipment

21,822	5,700	0	4,026	9,726	1,745	0	7,981
				Deduct Private Portion	0		
				Net Depreciation	1,745		

The German Shepherd Dog Club Of Qld Inc  
Depreciation Schedule for the year ended 30 September, 2023

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION				Priv	CWDV	PROFIT		LOSS	
				Date	Consid	Date	Cost	Value	T	Rate	Deprec			Upto	+	Above	Total
<b>Improvements - Durack</b>																	
Steel Posts	702	0.00	53		0		0	53	D	15.00	8	0	45	0	0	0	0
Metal Spikes	1,306	0.00	102		0		0	102	D	15.00	15	0	87	0	0	0	0
Electrical work	2,244	0.00	177		0		0	177	D	15.00	27	0	150	0	0	0	0
Concrete slab, retaining wall & turf	15,172	0.00	1,193		0		0	1,193	D	15.00	179	0	1,014	0	0	0	0
Fencing	3,300	0.00	1,018		0		0	1,018	D	7.50	76	0	942	0	0	0	0
Place numbers	353	0.00	60		0		0	60	D	15.00	9	0	51	0	0	0	0
Flood Lights	1,104	0.00	725		0		0	725	D	15.00	109	0	616	0	0	0	0
	24,181		3,328		0		0	3,328			423	0	2,905				
										Deduct Private Portion	0						
										Net Depreciation	423						



# ferrari warner

CHARTERED ACCOUNTANTS & BUSINESS ADVISERS  
13 November, 2023

The Treasurer  
The German Shepherd Dog Club Of Qld Inc  
GSDCQ Secretary  
PO Box 3070  
WEST IPSWICH QLD 4305

Dear Management

RE: **Management Letter**  
Audit Period End: 30 September 2023

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;

- All income received should have a receipt issued, signed by two people and be made available for the audit.
- The record keeping of invoices paid are not in a format for us to vouch back to the cashbook. If electronic records are provided, then accurate naming of the attachment will ensure that this does not occur in future years.

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

Yours faithfully



Robert Warner  
Chartered Accountant

13 November 2023

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 2023

**Internal Controls:**

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

**Financial Reports:**

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

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

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

**Information Provided:**

We have provided you with:

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

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

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

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

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

**Fraud:**

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

**Compliance with Laws & Regulations:**

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

**Litigation**

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

**Subsequent Events:**

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

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

Yours faithfully

