



ABN 25 389 922 457

## Annual General Meeting - MINUTES

28<sup>th</sup> October 2021

Held via WebEx virtual platform

**MEETING OPENED:** 1838h (8:38 pm)

**PRESENT:** Karen Jenkins (Host), Jan Loose, Fay Grunsell, Jodie Moore, Rhonda Daley, Tim Duffy, Michael Ziebell, Vanessa Tuckfield, Julie Hogan, Anne Butler

**APOLOGIES:** Karen Roberts

### **MINUTES OF PREVIOUS MEETING:**

That the minutes of the previous 2020 AGM be accepted.

**Moved:** Fay Grunsell      **Seconded:** Michael Ziebell  
**CARRIED**

### **REPORT – PRESIDENT AND SECRETARY**

Presented by Karen Jenkins and Jan Loose. Attached.

That the President and Secretary combined Report be accepted

**Moved:** Fay Grunsell      **Seconded:** Rhonda Daley  
**CARRIED**

### **TREASURER'S REPORT**

Due to the disruption of the Covid-19 pandemic again this year, we lost fundraising opportunities. Future expense considerations include replacement of fencing and grounds improvement. Decking and sprinklers to be included as assets.

The Auditor this year was John Beard Audit.

Rhonda Daley presented the Auditors Report attached.

That the financial summary and Auditors Report be accepted

**Moved:** Fay Grunsell      **Seconded:** Jan Loose  
**CARRIED**

### **VACATION OF 2020/2021 COMMITTEE POSITIONS:**

Karen Jenkins declared all Committee Positions vacant.

### **ELECTION AND INTRODUCTION OF 2021/2022 COMMITTEE**

Nomination forms for Committee positions had been received and accepted.

All office bearers were accepted unopposed.

Jan Loose introduced the following Committee Members for 2021/2022

<b>PRESIDENT</b>	Karen Jenkins
<b>VICE PRESIDENT</b>	Fay Grunsell
<b>SECRETARY</b>	Jan Loose
<b>ASS SEC/ENROLMENTS</b>	Jodie Moore
<b>TREASURER</b>	Rhonda Daley
<b>OTHER COMMITTEE</b>	Tim Duffy Karen Roberts Anne Butler Michael Ziebell Julie Hogan

**Accept: Unanimous  
CARRIED**

**GENERAL BUSINESS:**

a. Appoint Auditor

John Beard Audit appointed as Auditor for the next financial year

**Moved:** Rhonda Daley **Seconded:** Tim Duffy  
**CARRIED**

b. Appoint Public Officer

Karen Roberts appointed as Public Officer

**Moved:** Jan Loose **Seconded:** Rhonda Daley  
**CARRIED**

c. Committee Admin/Stationary reimbursements of \$50

- Jan Loose
- Karen Roberts
- Fay Grunsell
- Rhonda Daley
- Karen Jenkins
- Jodie Moore

**Moved:** Vanessa Tuckfield **Seconded:** Tim Duffy  
**CARRIED**

d. Life Members

- i. Four nominations received for the following club member for his outstanding service and contributions to success of the club:

2021: Life Membership conferred to Michael Ziebell

**Moved:** Rhonda Daley **Seconded:** Jodie Moore  
**CARRIED**

e. Other Expenses

Continue \$10 monthly payment to Karen Roberts for maintenance of website

**Moved:** Fay Grunsell **Seconded:** Michael Ziebell  
**CARRIED**

**NEXT AGM:** Thursday 25<sup>th</sup> August, 2022

**MEETING CLOSED:** 1902h (7:02 pm)



## PRESIDENT & SECRETARY REPORT

2020 – 2021

With another year of uncertainty with COVID and the ever changing restrictions, both of us would like to thank all committee and subcommittee members for their tireless work that keeps your club running. Also a "Thank you" to all club instructors who volunteer their time to take classes in all sorts of weather and often miss the time to train their own dogs. Given the current state restrictions, well done to all the dogs who have learnt to cope with their owners wearing face masks over our last two-three months of training.

### Highlights of the year:

1. All members can now use our COVID Safe check-in QR code for electronic record keeping and thank you **Jodie** and **Karen R** for keeping our enrolments organised and members informed of club notices via Facebook, the Website and Newshound publication.
2. Special mention to **Karen Roberts** who has been working hard behind-the-scenes on designing and checking our new website that went live on the 1<sup>st</sup> September.
3. Committee have been working on an Honour Board for the club container recognising past and current Office Bearers and Life Members. Sadly over the year we have acknowledged the passing of two of our Life Members **Richard Herba** and founding member **Alec Hempstead**, both of whom made significant contributions to the club.
4. Again we thank **Kathy Griffiths** who has stepped away from the club to pursue other interests. Kathy has been a much valued instructor, mentor and committee member. Many of you may have seen Kathy giving the Introductory Beginners lecture or been in her puppy class. Kathy, will always be welcome at the club and we hope to see her again.
5. Now the Level 2 Instructor course has finished, we are hoping to have another group of Level 1 instructors to participate in an upcoming course. We have also increased our Beginners intake and added an extra class in the hope we can grow the club given the COVID left us with some gaps. On that we are also looking to add lifestyle type activities into the lessons, showing how Obedience can translate into everyday tasks.
6. The Christmas in July dinner at the Queanbeyan Golf Club was a chance for committee and instructors to catch up and enjoy a good night out.
7. With successful Christmas and Easter raffles, thank you to everyone who made donations and purchased tickets. Our Fun Day in Term 2 gave handlers and dogs the opportunity to try out lifestyle scenarios, agility equipment, Rally-O and participate in games.
8. New sprinklers and irrigation have improved the training grounds. Construction on the decking between the containers and extension of the veranda roof has been completed giving us weather protection all year round. And with the purchase of 2 outdoors heaters we can finally get some warmth. Council (QPRC) works realigning the storm water on Hoover Rd has given us an improved road entrance to the grounds, new fencing and gates.
9. Fortunately we were able to hold our Annual Obedience and Rally-O Trials in July this year despite the continued uncertainty around COVID restrictions. Thank you to our Trial Manager **Fay Grunsell**, the judges and everyone who helped with stewarding and administration to make it a successful day

Looking forward to continuing into next year

President – Karen Jenkins

Secretary - Jan Loose

Queanbeyan & District Dog Obedience Club Inc

26 September 2021

**Queanbeyan & District Dog Training Club**  
**Financial Report for the Year Ended 30 June 2021**  
COMMITTEE'S REPORT

Your committee members submit the financial report of Queanbeyan & District Dog Training Club for the financial year ended 30 June 2021.

**Committee Members**

The names of committee members throughout the year and at the date of this report are:

<b>Position</b>	<b>Name</b>	
President	Karen Jenkins	
Vice President	Faye Grunsell	
Secretary	Jan Loose	
Assistant Secretary	Jodie Moore	
Treasurer	Rhonda Daley	
Committee	Michael Ziebell	
Committee	Karen Roberts	
Committee	Anne Butler	
Committee	Rosalind Bush	
Committee	Rebecca Manley	Appointed September 2020
Committee	Kathy Griffiths	Resigned September 2020

**Principal Activities**

The principal activities of the association during the financial year were to promote responsible dog ownership by providing members with the opportunity to learn how to socialize their dog with other dogs and learn obedience training.

**Significant Changes**

No significant change in the nature of these activities occurred during the year.

**Operating Result**

The profit for the 2021 financial year amounted to \$5,835 (2020: \$20,762).

Signed in accordance with a resolution of the members of the committee.



Karen Jenkins, President



Rhonda Daley, Treasurer

Dated this 28<sup>th</sup> day of October 2021

## Queanbeyan & District Dog Training Club

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021	2020
		\$	\$
<b>INCOME</b>			
Membership		11,920	9,701
Trial income		-	775
Fundraising/ Function income		883	1,027
Interest received		95	330
Shop sales		1,706	1,893
Other income		50	1,893
		<u>14,653</u>	<u>13,726</u>
<b>COST OF SALES</b>			
Opening finished goods		6,403	5,650
Purchases		1,003	994
Closing finished goods		(5,885)	(6,403)
		<u>1,521</u>	<u>241</u>
		<u>13,132</u>	<u>13,485</u>
<b>GROSS PROFIT</b>			
<b>EXPENDITURE</b>			
Accounting & Auditing fees		1,714	1,611
Catering costs		246	144
Club trophies & awards		79	398
Depreciation expense		545	779
Dogs NSW memberships		673	177
Dogs NSW trial costs		467	64
Entertainment costs		-	1,320
Equipment purchases and maintenance		562	-
Filing fees		47	333
General expenses		465	301
Gifts and gratuities		144	-
Fundraising/raffle expenses		163	29
Hire equipment		39	289
Hire meeting room		-	40
Membership refunds		110	110
Office supplies		189	-
Postage & courier		136	134
Printing & stationery		54	38
Reimbursed expenses		545	420
Repairs & maintenance - equipment		12,299	103
Repairs & maintenance - grounds		275	-
Staff training & welfare		-	700
Telephone		348	448
Trailer registration		67	67
Trial expenses		-	830
		<u>19,167</u>	<u>8,336</u>
<b>Current year profit before income tax</b>		<b>(6,035)</b>	<b>5,150</b>
Income tax expense	1a	-	-
<b>Net current year profit</b>		<b>(6,035)</b>	<b>5,150</b>
<b>OTHER INCOME</b>			
Government Subsidies/Grants		-	15,612
Sale of Assets		200	-
		<u>200</u>	<u>15,612</u>
<b>CURRENT YEAR PROFIT/ (LOSS) ATTRIBUTABLE TO MEMBERS</b>		<b>(5,835)</b>	<b>20,762</b>

The accompanying notes form part of these financial statements.

**Queanbeyan & District Dog Training Club**

**ASSETS AND LIABILITIES STATEMENT AS AT 30 JUNE 2021**

	Note	2021	2020
		\$	\$
<b>ASSETS</b>			
<b>CASH AT BANK</b>			
Cheque account		22,562	49,130
Cash reserve		1,677	5,563
Westpac term deposit		17,254	17,176
Petty Cash		100	100
	2	<u>41,592</u>	<u>71,969</u>
<b>CURRENT ASSETS</b>			
Stock on hand		5,885	6,403
Accounts receivable and other debtors	3	-	70
<b>TOTAL CURRENT ASSETS</b>		<u>5,885</u>	<u>6,473</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	4	27,266	1,818
<b>TOTAL NON-CURRENT ASSETS</b>		<u>27,266</u>	<u>1,818</u>
<b>TOTAL ASSETS</b>		<u>74,743</u>	<u>80,260</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable		-	(238)
<b>TOTAL CURRENT LIABILITIES</b>		<u>-</u>	<u>(238)</u>
<b>NON-CURRENT LIABILITIES</b>			
<b>TOTAL LIABILITIES</b>		<u>-</u>	<u>(238)</u>
<b>NET ASSETS</b>		<u>74,743</u>	<u>80,498</u>
<b>MEMBERS' FUNDS</b>			
Retained surplus		80,498	59,836
Prior year equity adjustment		80	(100)
Current year profit		(5,835)	20,762
<b>TOTAL MEMBERS' FUNDS</b>		<u>74,743</u>	<u>80,498</u>

The accompanying notes form part of these financial statements.

## Queanbeyan & District Dog Training Club

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Queanbeyan & District Dog Training Club. The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accrual basis and are based on historical costs.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

a. **Income Tax**

The committee has determined that the association is exempt from income tax under Sub-division 50A of the Income Tax Assessment Act 1997.

b. **Inventories on Hand**

Inventories held for sale are measured at cost.

c. **Property, Plant and Equipment (PPE)**

Plant and equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

d. **Impairment of Assets**

At the end of each reporting period, the committee reviews the carrying amounts of its assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

e. **Cash on Hand**

Cash on hand includes cash on hand, deposits held at call with banks and other short-term highly liquid investments.

f. **Accounts Receivable and Other Debtors**

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

g. **Revenue and Other Income**

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

Revenue from the rendering of a service or sale is recognised upon the delivery of the service or item to the customers.

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

Donation income is recognised when the association obtains control over the funds, which is generally at the time of receipt.

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

h. **Goods and Services Tax (GST)**

The association is not registered for GST.

i. **Accounts Payable and Other Payables**

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Queanbeyan & District Dog Training Club

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

**NOTE 2: CASH ON HAND**

	2021	2020
	\$	\$
Cash at bank – unrestricted	41,592	71,969
Total cash on hand	<u>41,592</u>	<u>71,969</u>

**NOTE 3: ACCOUNTS RECEIVABLE AND OTHER DEBTORS**

	2021	2020
	\$	\$
Contributions (members) receivable	-	70
Other debtors	-	-
	<u>-</u>	<u>70</u>

**NOTE 4: PROPERTY, PLANT AND EQUIPMENT**

	2021	2020
	\$	\$
Container	10,295	10,295
Less accumulated depreciation	(9,466)	(9,111)
	<u>829</u>	<u>1,184</u>
Container - Improvements	25,993	-
Less accumulated depreciation	-	-
	<u>25,993</u>	<u>-</u>
Container - Equipment	3,234	3,234
Less accumulated depreciation	(2,790)	(2,600)
	<u>444</u>	<u>634</u>
Laptop - Secretary	640	640
Less accumulated depreciation	(640)	(640)
	<u>-</u>	<u>-</u>
Laptop - Treasurer	945	945
Less accumulated depreciation	(945)	(945)
	<u>-</u>	<u>-</u>
Mower	5,999	5,999
Less accumulated depreciation	(5,999)	(5,999)
	<u>-</u>	<u>-</u>
Plant & Equipment	7,082	7,082
Less accumulated depreciation	(7,082)	(7,082)
	<u>-</u>	<u>-</u>
	<u>27,266</u>	<u>1,818</u>





**John Beard Audit**  
REPORTS & ADVICE

Registered Company Auditor 15775  
22 Hensman Street LATHAM ACT 2615  
Mobile 0466 317 120

ABN 36 761 490 955

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
THE QUEANBEYAN & DISTRICT DOG TRAINING CLUB

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

**Qualified Opinion**

I have audited the financial report of Queanbeyan & District Dog Training Club (the association), which comprises the assets and liabilities statement as at 30 June 2021, 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 my opinion, except for the effects of the matter described in the Basis of Qualified Opinion section of my report, the accompanying financial report of Queanbeyan & District Dog Training:

- a) gives a true and fair view of the association's financial position as at 30 June 2021 and of its financial performance for the year then ended; and
- b) complies with Australian Accounting Standards to the extent described in Note 1.

**Basis of Qualified Opinion**

Cash receipts from fundraising and sales are a source revenue for Queanbeyan & District Dog Training Club. The association has determined that it is impracticable to establish control over the collection of cash receipts and donations prior to entry into its financial records. Accordingly, as the evidence available to me regarding this revenue was limited, my audit procedures with respect to cash receipts had to be restricted to the amounts recorded in the financial records. I therefore am unable to express an opinion on whether the recorded cash entries of the association are complete.

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Emphasis of Matter – Basis of Accounting**

I 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 its reporting requirements. As a result, the financial report may not be suitable for another purpose. My 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 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.



**John Beard Audit**  
REPORTS & ADVICE

Registered Company Auditor 15775

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
THE QUEANBEYAN & DISTRICT DOG TRAINING CLUB

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

My 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 my 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, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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.

I 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 I identify during my audit.

**John Beard**

Registered Company Auditor 15775

Dated this 10<sup>th</sup> day of October 2021