



ABN 25 389 922 457

Annual General Meeting - MINUTES

25th August 2022

Held @ Banksia Room, Jerrabomberra Community Centre
25/31 Jerrabomberra Parkway, Jerrabomberra NSW 2619

MEETING OPENED: 1837h (6:37pm)

PRESENT: Karen Jenkins, Jan Loose, Karen Roberts, Jodie Moore, Fay Grunsell, Michael Ziebell, Anne Butler, Tim Duffy, Rhonda Daley

APOLOGIES: Julie Hogan, Ritchie Butler

MINUTES OF PREVIOUS MEETING:

That the minutes of the previous 2021 AGM be accepted.

Moved: Rhonda Daley Seconded: Jodie Moore
CARRIED

REPORT – PRESIDENT AND SECRETARY

Presented by Karen Jenkins and Jan Loose. Attached.

That the President & Secretary combined Report be accepted

Moved: Karen Roberts Seconded: Jodie Moore
CARRIED

TREASURER'S REPORT

Presented by Rhonda Daley. Attached.

The Auditor this year was John Beard Audit.

Rhonda Daley presented the Auditors Report attached.

That the Treasurers Report, financial summary and Auditors Report be accepted

Moved: Michael Ziebell Seconded: Fay Grunsell
CARRIED

VACATION OF 2021/2022 2 COMMITTEE POSITIONS:

Karen Jenkins declared all Committee Positions vacant.

ELECTION AND INTRODUCTION OF 2022/2023 3 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 2022/2023

PRESIDENT	Karen Jenkins
VICE PRESIDENT	Fay Grunsell
SECRETARY	Jan Loose
ASS SEC/ENROLMENTS	Jodie Moore
TREASURER	Rhonda Daley
OTHER COMMITTEE	Karen Roberts
	Michael Ziebell
	Anne Butler
	Tim Duffy
	vacant position

Accept: Unanimous
CARRIED

GENERAL BUSINESS:

a. **Appoint Auditor**

John Beard Audit appointed as Auditor for the next financial year

**Moved: Karen Roberts Seconded: Jodie Moore
CARRIED**

b. **Appoint Public Officer**

Karen Roberts appointed as Public Officer

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

c. **Committee Admin/Stationary reimbursements of \$50**

- Karen Jenkins
- Jan Loose
- Rhonda Daley
- Jodie Moore

**Moved: Michael Ziebell Seconded: Karen Roberts
CARRIED**

d. **Life Members**

No nominations were received for this year

e. **Other Expenses**

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

**Moved: Michael Ziebell Seconded: Rhonda Daley
CARRIED**

NEXT AGM: Thursday 31st August, 2023, Jerrabomberra Community Centre, 6:30pm

MEETING CLOSED: 1852h (6:52 pm)



ABN 25 389 922 457

PRESIDENT & SECRETARY REPORT 2021 - 2022

This year as we celebrate a milestone 30 years of training, both of us would like to thank the committee, subcommittee members and the instructors who together provide the support required to not only help with the week-to-week training, but also to improve your club. Without the commitment of these members the club would not be in the great shape it is today.

The committee has remained steadfast in improving our grounds with new fencing, levelling out of the low spots and installing a new security camera system. While there is still more to do, we have achieved so much. Understandably this takes time and effort and we are always looking for more people to help out in the shop, on the grounds or with the committee to continue to make us a great club to be a part of.

Highlights of the year:

1. Despite a few more Covid and weather interruptions, the year began well and we have been able to increase our Beginner enrolments from 30 to 40 new members.
2. A Level 1 instructor course is currently underway and hopefully, with more members coming through the gates there is opportunity for more instructor courses. We are always looking for members who have passed Advanced and would be interested sharing their experience and knowledge to other members and join us on the ground each Sunday as instructors.
3. The training ground perimeter fencing was replaced in July, with the addition of a gate in the back fence for better access to the back of the club grounds.
4. Concrete has been added under gates to minimise pooling when entering the grounds.
5. Levelling of our grounds with extra soil will help prevent unsafe grounds.
6. Our annual Christmas in July dinner at the Tourist Hotel in Queanbeyan was a great opportunity for committee and instructors to enjoy a lovely dinner and good night out.
7. Again, Christmas and Easter raffles held in Term 4 and Term 1 were successful thanks to donations and tickets purchased by members and friends.
8. A successful trial on the 9th July - thank you to our Trial Manager Fay Grunsell, the judges, stewards and everyone who helped with administration and catering for our annual Obedience and Rally-O Trial.

Future plans include:

1. Upgrade of our toilet facilities currently underway with new roof and hot water.
2. Planting more trees along our back fence and inside the grounds.
3. An Honour Board to help provide information about our club officials.
4. A mural painting on one side of each of our shop and equipment containers overlooking the decking in celebration of our 30th year.
5. Additional fencing to help segregate classes.

Looking forward to continuing into next year

President – Karen Jenkins

Secretary - Jan Loose

Queanbeyan & District Dog Obedience Club Inc
25 August 2022

Treasurers Report 2021 - 2022 AGM 25 August 2022

Cash in hand is down from last year by approximately \$11,000, however this is due to some major expenses undertaken to improve the grounds and equipment.

Grounds improvement included spraying of the grounds to kill and deter growth of burs and prickles, and fertilize to encourage healthy grass growth. Also undertaken was major work on our watering system including replacing hoses, heads and solenoids.

We have also replaced all the external fences due to their deteriorating condition. This was a huge job costing \$25,000 – the first half payment was made in June with the remaining half paid in August. More fence work is planned for the new financial year with hopefully some funding to assist from Government grants.

Grounds work and improvements will continue through the new financial year as funds allow.

New equipment has been purchased for obedience and rally trialing as well as a new dog walk for the recreation class. This will arrive at the club within the next month.

COVID had a large impact on our membership last FY but this year has seen number slowly increasing across each term with a healthy input into our membership fees.

We ran a successful combined Obedience/Rally Trial in July this year which returned approximately \$819 to the club. This was following changes made to the previous format where in 2021 we made \$97 and 2019 lost \$562. We still have more proposed improvements for the trial in 2023 so hopefully the return will continue to be well into the black.

All in all we have had a successful year with progress on improvement to our grounds and increasing membership.



Rhonda Daley
Treasurer
QDDTC

25 August 2022

Queanbeyan & District Dog Training Club
Financial Report for the Year Ended 30 June 2022
COMMITTEE REPORT

Your committee members submit the financial report of Queanbeyan & District Dog Training Club for the financial year ended 30 June 2022.

Committee Members

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

Position	Name	
President	Karen Jenkins	
Vice President	Faye Grunsell	
Secretary	Jan Loose	
Assistant Secretary/Enrolments	Jodie Moore	
Treasurer	Rhonda Daley	
Committee	Michael Ziebell	
Committee	Karen Roberts	
Committee	Anne Butler	
Committee	Julie Hogan	Appointed October 2021
Committee	Tim Duffy	Appointed October 2021
Committee	Rebecca Manley	Resigned October 2021
Committee	Rosalind Bush	Resigned October 2021

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/(loss) for the 2022 financial year amounted to (\$14,436) (2021: (\$5,835)).

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



.....
Karen Jenkins, President



.....
Rhonda Daley, Treasurer

Dated this 11 day of September 2022



Woolanbeavan & District Dog Training Club

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
INCOME			
Membership		19,348	11,920
Trial income		2,464	-
Fundraising/ raffle income		1,121	883
Interest received		17	95
Shop sales		1,830	1,706
Donation		-	32
Covid discounts		(25)	18
		<u>24,755</u>	<u>14,653</u>
COST OF SALES			
Opening finished goods		5,885	6,403
Purchases		1,957	1,003
Closing finished goods		(7,414)	(5,885)
		<u>428</u>	<u>1,521</u>
		<u>24,327</u>	<u>13,132</u>
GROSS PROFIT			
EXPENDITURE			
Accounting & Auditing fees		1,700	1,714
Advertising & Promotion		2,149	-
Bank fees		3	-
Catering costs		425	246
Club trophies & awards		261	79
Depreciation expense		4,566	545
Dogs NSW memberships		561	673
Dogs NSW trial costs		103	467
Dogs NSW advertising		257	-
Equipment purchases and maintenance		953	562
Filing fees		48	47
General expenses		623	465
Gifts and gratuities		180	144
Fundraising/raffle expenses		184	163
Hire equipment		-	39
Membership refunds		270	110
Office supplies		37	189
Postage & courier		144	136
Printing & stationery		164	54
Reimbursed expenses		175	545
Repairs & maintenance - equipment		18,847	12,299
Repairs & maintenance - grounds		2,580	275
Security		2,986	-
Telephone		393	348
Trailer registration		68	67
Trial expenses		1,087	-
Uniforms		188	-
		<u>38,763</u>	<u>19,167</u>
Current year profit before income tax		<u>(14,436)</u>	<u>(6,035)</u>
Income tax expense	1a	-	-
Net current year profit		<u>(14,436)</u>	<u>(6,035)</u>
OTHER INCOME			
Sale of Assets		-	200
		-	<u>200</u>
CURRENT YEAR PROFIT/ (LOSS) ATTRIBUTABLE TO MEMBERS		<u>(14,436)</u>	<u>(5,835)</u>

The accompanying notes form part of these financial statements.

Queanbeyan & District Dog Training Club

ASSETS AND LIABILITIES STATEMENT AS AT 30 JUNE 2022

	Note	2022 \$	2021 \$
ASSETS			
CASH AT BANK			
Cheque account		5,057	22,562
Cash reserve		7,768	1,677
Westpac term deposit		17,268	17,254
Petty Cash		100	100
	2	<u>30,193</u>	<u>41,592</u>
CURRENT ASSETS			
Stock on hand		7,414	5,885
Accounts receivable and other debtors		-	-
TOTAL CURRENT ASSETS		<u>7,414</u>	<u>5,885</u>
NON-CURRENT ASSETS			
Property, plant and equipment	3	22,700	27,266
TOTAL NON-CURRENT ASSETS		<u>22,700</u>	<u>27,266</u>
TOTAL ASSETS		<u>60,307</u>	<u>74,743</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable		-	-
TOTAL CURRENT LIABILITIES		<u>-</u>	<u>-</u>
NON-CURRENT LIABILITIES			
TOTAL LIABILITIES		<u>-</u>	<u>-</u>
NET ASSETS		<u>60,307</u>	<u>74,743</u>
MEMBERS' FUNDS			
Retained surplus		74,743	80,498
Prior year equity adjustment		-	80
Current year profit		(14,436)	(5,835)
TOTAL MEMBERS' FUNDS		<u>60,307</u>	<u>74,743</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 2022

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.

Queensway at 5 District Dog Training Club

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 2: CASH ON HAND

	2022	2021
	\$	\$
Cash at bank – unrestricted	30,193	41,592
Total cash on hand	<u>30,193</u>	<u>41,592</u>

NOTE 3: PROPERTY, PLANT AND EQUIPMENT

	2022	2021
	\$	\$
Container	10,295	10,295
Less accumulated depreciation	<u>(9,541)</u>	<u>(9,466)</u>
	754	829
Container - Improvements	25,993	25,993
Less accumulated depreciation	<u>(4,451)</u>	<u>-</u>
	21,542	25,993
Container - Equipment	3,234	3,234
Less accumulated depreciation	<u>(2,830)</u>	<u>(2,790)</u>
	404	444
Laptop - Secretary	640	640
Less accumulated depreciation	<u>(640)</u>	<u>(640)</u>
	-	-
Laptop - Treasurer	945	945
Less accumulated depreciation	<u>(945)</u>	<u>(945)</u>
	-	-
Mower	5,999	5,999
Less accumulated depreciation	<u>(5,999)</u>	<u>(5,999)</u>
	-	-
Plant & Equipment	7,082	7,082
Less accumulated depreciation	<u>(7,082)</u>	<u>(7,082)</u>
	-	-
	<u>22,700</u>	<u>27,266</u>

Queanbeyan & District Dog Training Club

ANNUAL STATEMENTS GIVE TRUE AND FAIR VIEW OF
FINANCIAL POSITION AND PERFORMANCE OF ASSOCIATION

We, Karen Jenkins, President, and Rhonda Daley, Treasurer, of the committee of Queanbeyan & District Dog Training Club:

The statements attached to this certificate give a true and fair view of the financial position and performance of Queanbeyan & District Dog Training Club during and at the end of the financial year of the association ending on 30 June 2022.

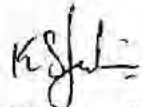
Signed:

Dated:


11/9/22

Signed:

Dated:


11 SEP 22



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 2022, 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 2022 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

John Beard

Registered Company Auditor 15775

Dated this 8th day of August 2022