



CANINE CONTROL COUNCIL (QUEENSLAND) LTD

Annual Report and  
Financial Statements | **2018**



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# Chairperson's Report

On behalf of the Board of Directors, I submit the following report for members' consideration upon the activities of Canine Control Council (QLD) Ltd trading as Dogs Queensland, during the year ended 31 December 2018.

## Financial Results

For the year ended 31 December 2018, the audited financial reports show a loss of \$259,671. This is a loss for the organisation and the figure is up by \$196,759 from the prior year, and overall is not in line with our budget expectations. Identified below are the one-off or extra-ordinary expense items incurred throughout the financial year which have added to loss:

Redundancy Payments	\$ 68,625
Professional Fees	\$ 138,748
New Venue Research Costs	\$ 55,283
Building Assessments Costs	\$ 13,275
Legal Fees	\$ 72,693

To give some clarity in relation to these expenses they occurred for the following purposes:

### Redundancy Payments

In the first half of the 2018 calendar year, following a review of the office by CEO Brian Menke, several long term employees were made redundant. It would not be expected that these expenses would be incurred in the 2019 year.

### Consultants Fees

Several consultants were engaged or continued to be engaged during the financial year to attend to a variety of tasks. These included;

- Nexus Human Resources, who navigated us through the termination and redundancy process and the drafting of new employment agreements
- Stallingbusk Pty Ltd, who provided our Marketing services in 2018
- Sharp and Carter Specialised Recruitment engaged to recruit a new CEO
- Cole Lawson Communications who provided public relations support
- MWM Advisory who consulted on the setup of our new Xero based financial platform

These expenses for the 2019 year are expected to be reduced significantly.

## **New Venue Research Costs**

Research was conducted in relation to the possibility of moving locations to enable indoor events in a more modern setting and potentially selling the Durack facility. Costs incurred in this project were as follows:

- Architects fees for conceptual designs
- Project Fees in relation to liaising with Brisbane City Council
- Environmental testing on the grounds and soil at the Durack premises

## **Building Assessment and Grounds Costs**

Building assessments were conducted:

- A Structural Dilapidation report was required for the toilet block
- A Safety Management System review was undertaken

## **Legal Fees**

Legal fees were incurred during the 2018 year to attend to a number of matters requiring detailed legal advice and representation to the Board on various one off and complex matters. These matters included but were not limited to:

- Advice around the Sale of Durack and Constitutional requirements
- Specific advice re the suspension of Members by the Board

## **Engagement of CEO**

The Board of Directors determined midway through 2017 that the services of a professional CEO should be engaged to examine strategies to turn around the financial position of the organisation, to review alternative income streams, reduce our overall overheads, to ensure the sustainability and foster the desired growth for Dogs Queensland. The engagement of Mr Brian Menke commenced in January 2018, and unfortunately ended in November 2018. Since that period, the board have secured the services of another CEO, Mr Scott Wiseman, who commenced his employment with Dogs Queensland in January 2019.

## **Dogs Queensland Staff and Committees**

It goes without saying that our Operations Manager and Staff, are our company's most valuable assets.

To Rob, and the following staff members, I extend the thanks of the Board and the membership for your outstanding contributions and devotion to duty throughout the past year:

- Rosemary Doyle (16 years service) – Titles, Accounts Receivable and Phones;
- Natalie Stewart (18 years service) – Transfers, General Administration and Phones;
- Loretta Tasker (14 years service) – Data Entry Supervisor, Memberships and Re-registrations;

During this year, we have also seen a number of new employees join the Office team. Thanks also goes to these new full / part time employees and continuing casual staff:

- Gabrielle Kerin (Casual) – General Administration;
- Heidi Snow – Assistant to the CEO and Operations Manager;
- Julana Ackers (Part Time) – DNA and Litter processing;
- Jennifer Roberts – Litter Entry;
- Jessica Wright (Part Time) – Events Management and Marketing;
- Annie Minton – Desktop Publisher and Social Media Liaison;
- Janine Gill (Casual) – Bookkeeper;
- Toni Robinson – Litter Entry and Transfers;
- Jodie Wilshier (Casual) – Show and Judges Administrator.

Finally a thank you to all those people who have contributed in maintaining and improving the grounds at Durack. Thanks goes to Grounds Manager Mr Rion Pickup, former Grounds Manager Mr Kevin McKay, current Grounds Assistant, Travis Jones and all the volunteers who have assisted with the grounds during the year for all their hours of volunteer work. Our Grounds continue to be the envy of every other ANKC Member Body and are presented in good condition, despite the drought conditions.

The Board of Directors rely heavily on the activities of a number of Committees and Working Parties, to carry out delegated responsibilities to ease the workload which would otherwise consume the monthly Board Agenda.

To the Chairperson's and members of all our Committees and Working Parties, I extend a sincere vote of thanks of both the Board and the membership.

## Events

Dogs Queensland held a number of events in 2018 which were used in the promotion of our hobby and our organisation. Our major event was the All Dogs Sports Spectacular (ADSS), which generated a huge public interest. Unfortunately attendance was down from the previous years due to the inclement weather. It remains a wonderful sight to walk around and see all the different types of activities our hobby is about from conformation showing, to agility, to dancing with dogs. This overall view of our hobby was extremely well received by the public, and the word of mouth we have received is worth its weight in gold.

This year, we were able to work closely with the RSL and the funding of their PTSD dogs, and we hope to continue this important partnership in the years to come. Thanks must go to the small, but incredibly dedicated committee that ran the ADSS, which included, Sharon Munro (Chair), the late Norma Zimmerle (Board Rep), Jenine Glenn, Geraldine Heath, Lawrie Knauth, Joy Lanham, Helen Mackie, Lynn Neilsen, Marilyn Pascoe, Carolyn Pearen, Bob Richards, Margaret Wedgewood and David Weil.

In August each year we are part of the Brisbane Royal Show (EKKA) with our Dogs Queensland Promotion Stand. My sincere thanks must go to Helen Mackie and the dedicated workers who ran the stand day after day. This year's stand was again beyond expectation, with our show bags selling at a rapid rate.

The fourth ever 'Directors' Show' for Dogs Queensland was also conducted this year, as part of the inaugural 'Festive Fiesta'. This show is designed to allow the directors to give something back to the membership. Each Director donated towards the trophies for the event, and also donated their time by working at the show. All profits from the event go back into the Durack Committee for further development of various projects across our diverse state. Planning has already begun for the 2019 Directors' Show, and the Board hope it will be bigger and better than in previous years.

### **Appointment of a Chief Executive Officer**

As I have previously pointed out, the board agreed to engage the services of an experienced Chief Executive Officer (CEO), to help drive our organisation further ahead, provide more strategic focus and enhance our reputation and profile as the peak dog body in Queensland. In late November 2017 the board successfully employed the services of Mr Brian Menke, who commenced work for Dogs Queensland on the 8th January 2018. Sadly, due to numerous matters outside of his control, Brian resigned from his position and left the employment of Dogs Queensland in November 2018.

Due to the positive effect that having a CEO created for Dogs Queensland, and the improvements in various efficiencies and strategic matters, the Board agreed to look for a new CEO to fill Brian's role, and continue to take Dogs Queensland into the future. In December 2018, the board successfully employed the services of Mr Scott Wiseman who commenced work for Dogs Queensland on the 29th January 2019.

Scott is an accomplished CEO, with significant expertise and over 20 year's experience in leading member based industry associations. His experience has seen him deliver at both a strategic and operational levels across the broad spectrum of operations, including coaching and developing, managing change, the establishment and running of registered training organisations (RTO's), sourcing of alternative revenue streams, profit protection and forecasting, corporate governance and development of new business.

He has proven results in building membership bases, developing and implementing strategies around change management, developing strategy and operational planning to respond to business requirements and customer/member expectations, and leading significant change in complex environments.

Scott is passionate about his approach to leading associations and believes that the focus must always be on value adding to members, i.e. how do we best provide a relevant service and representation. As a leader, Scott described himself as collaborative and open, and he likes to get hands-on and understand his industry so he can best address the challenges of members and staff.

Scott will be tasked with executing strategies across human resources, marketing, fundraising and program delivery areas. He will oversee community and public relations and be tasked to enhance the Dogs Queensland name throughout the wider community and Government.

We believe with Scott's appointment, our organisation will continue to see positive changes over the next twelve months and into the future. We ask that members be patient during Scott's first few weeks while he gets his bearings and assesses the priorities of his role.

### **Into the future**

We are now into our sixth year of our association with our major sponsor, Royal Canin. Their product sponsorship for our events is exceptional, and very much appreciated. On behalf of the Board, the membership and the exhibitors, I thank Royal Canin most sincerely for their continued support of Dogs Queensland.

2019 is poised to be one of the biggest years ever for Dogs Queensland, with many changes for the better on the horizon. We will undertake many new initiatives to better establish our organisation, our brand and who we are.



# Secretary's Report

## ANKC Ltd

The CCC(Q) Ltd appointed Directors to the ANKC Ltd were Mr S Thomas and Miss A Carius. Mr Thomas and Miss Carius represented CCC(Q) Ltd at the ANKC Ltd Annual General Meeting and Board Meeting held on 13 and 14 October 2018 in Sydney. Mr Thomas and Miss Carius also represented CCC(Q) Ltd at the ANKC Ltd Emergency General Meeting and Special General Meeting held on 23 June 2018 in Melbourne. Miss Carius and Mrs B Murfet represented CCC(Q) Ltd at the ANKC Ltd Special General Meeting held on 10 February 2018 in Melbourne.

### STATISTICS FOR CCC(Q) LTD 2018 (2017) in brackets)

<b>Membership</b>	6,579	(6,887)
<b>New Prefix Approvals</b>	215	(163)
<b>Puppy Registrations</b>	14,301	(16,418)
<b>Show Entries</b>	108,480	(113,837)
<b>Trial Entries</b>	21,446	(22,340)
<b>Supreme Champions</b>	37	(38)
<b>Grand Champions</b>	26	(49)
<b>Champions</b>	814	(917)
<b>Other Discipline Awards</b>	844	(937)

## National Shows

In 2018 the following Clubs held National Shows in Queensland:

- Cocker Spaniel Club of Qld

## Judges Training Scheme

Judges Training was conducted in 2018 for the following disciplines;

- Conformation
- Obedience
- Tracking / Track & Search
- Agility
- Rally Obedience
- Dances with Dogs
- Lure Coursing
- Herding
- Endurance
- RAFT

## Event Managers, Stewards and Writers Training

Training was provided by the Event Managers and Stewards Committee for Show Managers, Stewards and Writers in the following locations in 2018;

- Durack

## **Life Membership**

Life Membership of CCC(Q) Ltd was awarded in 2018 to;

- Mr M Holland
- Mrs N Zimmerle

Life Members of CCC(Q) / CCC(Q) Ltd are as follows;

Mr R Barron, Mrs L Bennett, Mr R A Bruce, Mr K H Crisford, Mrs V Davison, Mrs L M Domjahn, Miss M Dyckhoff, Mrs D L Farmer, Matron P Faux, Mr H C Field, Mrs P Fischer, Mrs L G Golle, Mr N J Jackson, Mr F B James, Mr P Jerney, Mr V H Jones, Mrs A D Lewis, Mrs V Litster, Mr T N Lodder, Mrs B H Marker, Mrs L Marsden, Mrs A Mitchell, Mrs S J Mundt, Mr A D Ness, Mr G H Ness, Mrs D J Oestreich, Mr W L Patterson, Mrs C Pethers, Mrs A Rohde, Mr E G Ryder, Mrs R M Sanderson, Mr D J Strong and Mr B D Vickers.

Mr R Carpenter, Mr H Field and Mrs N Zimmerle passed away in 2018

## **All Breeds Judges**

The following became All Breeds Judges in 2018;

- Mr S Thomas

## **Company Secretary**

The names, qualifications and experience of each person who has occupied the position of Secretary during 2018 are;

- Mr J R Harrison (1 January 2018 – 31 December 2018)

General / Operations Manager of CCC(Q) Ltd since 10 September 2012, previously the General Manager of CCC(Q) since 1 June 2006

## Membership Statistics

	2018		2017	
	Membership	People	Membership	People
Ordinary	3968	3968	4032	4032
Joint	1194	2388	1272	2544
Junior	181	181	218	218
Life	18	18	19	19
Life Joint	12	24	12	24
Affiliates	199	N/A	198	N/A
Social Club	3	N/A	4	N/A

## Events

<b>Dogs Queensland Canine Health Committee</b>	3 Feb	CH
<b>Dogs Queensland QDS Committee - Agility Subcommittee</b>	9 Mar	AT/JT
<b>Dogs Queensland QDS Committee – Rally O Subcommittee</b>	24 Mar	ROx3
<b>Dogs Queensland QDS Committee - Agility Subcommittee</b>	14 Apr	AT/JT/GT
<b>Dogs Queensland Grounds Committee Zone 2</b>	22 Apr	CH
<b>Dogs Queensland ANZAC Day Show</b>	25 Apr	CH
<b>Dogs Queensland Grounds Committee Zone 2</b>	3 Jun	CH
<b>Dogs Queensland QDS Committee - Agility Subcommittee</b>	18 May	JT/GT
<b>Dogs Queensland Grounds Committee Zone 1</b>	24 Jun	CH
<b>Dogs Queensland QDS Committee - Agility Subcommittee</b>	9 Jun	AT/JT
<b>Dogs Queensland QDS Committee – Agility Subcommittee</b>	29 Jun	State AT/JT/GT
<b>Dogs Queensland QDS Committee – Obedience Subcommittee</b>	30 Jun	State OT
<b>Dogs Queensland QDS Committee – Agility Subcommittee</b>	30 Jun	State AT/JT/GT
<b>Dogs Queensland QDS Committee – Lure Coursing Subcommittee</b>	30 Jun	LC
<b>Dogs Queensland QDS Committee – DWD Subcommittee</b>	1 Jul	State DWD
<b>Dogs Queensland QDS Committee – Rally O Subcommittee</b>	1 Jul	State RO
<b>Dogs Queensland QDS Committee – Agility Subcommittee</b>	1 Jul	State AT/JT/GT
<b>Dogs Queensland Grounds Committee Zone 3</b>	14 Jul	CH
<b>Dogs Queensland QDS Committee – Agility Subcommittee</b>	28 Jul	AT/JT/GT
<b>Dogs Queensland RAFT Committee</b>	4 Aug	State RT
<b>Dogs Queensland RAFT Committee</b>	5 Aug	State RT
<b>Dogs Queensland ADSS Committee</b>	26 Aug	OT/AT/JT/RO
<b>Dogs Queensland ADSS Committee</b>	26 Aug	CH
<b>Dogs Queensland Grounds Committee Zone 2 Event</b>	15-Sep	CH
<b>Dogs Queensland QDS Committee - Agility Subcommittee</b>	21-Sep	JT/GT
<b>Dogs Queensland DOTY Committee (API in conjunction with WBKC)</b>	20-Sep	CH

<b>Dogs Queensland DOTY Committee (API in conjunction with WBKC)</b>	21 Sep	CH
<b>Dogs Queensland DOTY Committee (API in conjunction with WBKC)</b>	22 Sep	CH
<b>Dogs Queensland DOTY Committee (API in conjunction with WBKC)</b>	23 Sep	CH
<b>Dogs Queensland DOTY Committee (API in conjunction with WBKC)</b>	23 Sep	CH
<b>Dogs Queensland Grounds Committee Zone 3 Amenities</b>	28 Sep	CH
<b>Dogs Queensland Grounds Committee Zone 3 Amenities</b>	29 Sep	CH
<b>Dogs Queensland Grounds Committee Zone 3 - Amenities</b>	29 Sep	CH
<b>Dogs Queensland QDS Committee – Herding Subcommittee</b>	5 Oct	HT
<b>Dogs Queensland DOTY Committee - Puppy of the Year Final</b>	20 Oct	CH
<b>Dogs Queensland DOTY Committee - Dog of the Year Final</b>	20 Oct	CH
<b>Dogs Queensland Dog of the Year Committee</b>	21 Oct	CH
<b>Dogs Queensland Grounds Committee Zone 2 Amenities</b>	9 Nov	CH
<b>Dogs Queensland Grounds Committee Zone 2 Amenities</b>	10 Nov	CH
<b>Dogs Queensland Grounds Committee Zone 2 Amenities</b>	11 Nov	CH
<b>Dogs Queensland QDS Committee - Agility Subcommittee</b>	16 Nov	JT/GT
<b>Dogs Queensland QDS Committee - Agility Subcommittee</b>	8 Dec	AT/JT/GT
<b>Dogs Queensland Directors Show</b>	27 Dec	CH
<b>Dogs Queensland Directors Show</b>	31 Dec	CH

## Legend

**GT** = Games Trial

**JT** = Jumpers Trial

**RO** = Rally O

**CH** = Championship Show

**HT** = Herding Trial

**AT** = Agility Trial

**RT** = Retrieving Trial

**RATG** = Retrieving Ability Test for Gundogs

**DWD** = Dances with Dogs

**OS** = Open Show

**DWD** = Dances with Dogs

**LC** – Lure Coursing

**WBKC** = Waterloo Bay Kennel Club

## Registration Statistics

Unknown Breed Group	Registered
Associate Register	60
Associate Gundogs	0
Sporting Register	8
<b>TOTAL</b>	<b>68</b>

## Toy Group

Breed	Limited	Main	Import	Total
Affenpinscher	0	5	2	7
Australian Silky Terrier	11	25	2	38
Bichon Frise	17	37	0	54
Cavalier King Charles Spaniel	163	93	0	256
Chihuahua (Long)	38	116	0	154
Chihuahua (Smooth)	38	117	1	156
Chinese Crested Dog	16	31	0	47
Coton De Tulear	3	9	0	12
English Toy Terrier (Black and Tan)	0	9	0	9
Griffon Bruxellois	10	33	4	47
Havanese	0	35	0	35
Italian Greyhound	30	81	1	112
Japanese Chin	0	5	1	6
Lowchen	4	15	0	19
Maltese	2	32	1	35
Miniature Pinscher	2	3	0	5
Papillon	22	33	0	55
Pekingese	0	29	0	29
Pomeranian	17	39	0	56
Pug	155	163	2	320
Russian Toy (Long Haired)	1	11	4	14
Russian Toy (Smooth Haired)	0	7	1	7
Tibetan Spaniel	6	40	0	46
Yorkshire Terrier	24	26	0	50
<b>TOTAL</b>	<b>559</b>	<b>994</b>	<b>19</b>	<b>1,569</b>

## Terrier Group

Breed	Limited	Main	Import	Total
Airedale Terrier	7	12	0	19
American Hairless Terrier	0	0	1	1
American Staffordshire Terrier	35	150	1	186
Australian Terrier	10	74	0	84
Bedlington Terrier	0	9	0	9
Border Terrier	4	7	0	11
Bull Terrier	35	299	1	335
Bull Terrier (Miniature)	41	161	0	202
Fox Terrier (Smooth)	0	73	0	73
Fox Terrier (Wire)	0	4	0	4
German Hunting Terrier	1	4	0	5
Glen of Imaal Terrier	5	0	0	5
Jack Russell Terrier	87	73	1	161
Kerry Blue Terrier	1	2	1	4
Lakeland Terrier	0	0	1	1
Scottish Terrier	12	18	2	32
Sealyham Terrier	0	6	0	6
Soft Coated Wheaten Terrier	7	23	0	30
Staffordshire Bull Terrier	122	1050	0	1,172
Tenterfield Terrier	9	48	0	57
Welsh Terrier	0	14	0	14
West Highland White Terrier	114	132	0	246
<b>TOTAL</b>	<b>490</b>	<b>2159</b>	<b>8</b>	<b>2,657</b>

## Gundog Group

Breed	Limited	Main	Import	Total
Bracco Italiano	0	0	1	1
Brittany	14	9	0	23
Chesapeake Bay Retriever	0	25	1	26
Cocker Spaniel	224	303	1	528
Cocker Spaniel (American)	0	4	0	4
English Setter	0	5	0	5
English Springer Spaniel	15	62	0	77
Flat Coated Retriever	0	3	1	4
German Shorthaired Pointer	68	103	2	173
German Wirehaired Pointer	33	17	0	50
Golden Retriever	341	199	1	541
Gordon Setter	5	11	0	16
Hungarian Vizsla	78	28	1	107
Irish Setter	0	0	1	1
Irish Water Spaniel	2	8	0	10
Labrador Retriever	469	413	2	884
Lagotto Romagnolo	7	24	0	31
Nova Scotia Duck Tolling Retriever	0	6	0	6
Pointer	0	10	1	11
Weimaraner	20	70	1	91
Weimaraner (Longhair)	0	9	0	9
Welsh Springer Spaniel	0	13	0	13
<b>TOTAL</b>	<b>1276</b>	<b>1322</b>	<b>13</b>	<b>2,611</b>

## Hound Group

Breed	Limited	Main	Import	Total
Afghan Hound	0	8	0	8
Basenji	0	22	0	22
Basset Hound	7	90	0	97
Beagle	25	26	0	51
Borzoi	0	5	0	5
Dachshund (Miniature Long Haired)	15	56	0	71
Dachshund (Miniature Smooth Haired)	46	175	0	221
Dachshund (Miniature Wire Haired)	5	17	0	22
Dachshund (Smooth Haired)	7	28	2	37
Dachshund (Wire Haired)	0	1	0	1
Foxhound	0	8	0	8
Greyhound	0	11	0	11
Ibizan Hound	0	0	1	1
Irish Wolfhound	0	6	0	6
Norwegian Elkhound	0	6	0	6
Petit Basset Griffon Vendeen	0	2	0	2
Rhodesian Ridgeback	85	78	0	163
Saluki	0	5	1	6
Whippet	18	82	0	100
<b>TOTAL</b>	<b>208</b>	<b>626</b>	<b>4</b>	<b>838</b>



## Working Group

Breed	Limited	Main	Import	Total
Australian Cattle Dog	113	145	0	258
Australian Kelpie	5	15	1	21
Australian Shepherd	129	50	0	179
Australian Stumpy Tail Cattle Dog	3	15	0	18
Belgian Shepherd Dog (Groenendael)	0	5	0	5
Belgian Shepherd Dog (Laekenois)	0	1	0	1
Belgian Shepherd Dog (Malinois)	5	77	0	82
Belgian Shepherd Dog (Tervueren)	5	15	0	20
Border Collie	478	288	1	767
Briard	9	17	0	26
Collie (Rough)	12	84	1	97
Dutch Shepherd	6	3	0	9
Finnish Lapphund	7	9	0	16
German Shepherd Dog	144	381	4	529
German Shepherd Dog (LSC)	37	48	0	85
Maremma Sheepdog	6	13	0	19
Old English Sheepdog	0	7	0	7
Shetland Sheepdog	17	66	0	83
Swedish Vallhund	2	9	0	11
Welsh Corgi (Cardigan)	6	35	0	41
Welsh Corgi (Pembroke)	31	109	0	140
White Swiss Shepherd Dog	19	17	0	36
<b>TOTAL</b>	<b>1034</b>	<b>1409</b>	<b>7</b>	<b>2,450</b>

## Utility Group

Breed	Limited	Main	Import	Total
Akita	2	5	0	7
Akita (Japanese)	13	7	1	21
Alaskan Malamute	6	35	0	41
Bernese Mountain Dog	5	10	2	17
Boxer	168	145	1	314
Bullmastiff	86	40	1	127
Cane Corso	12	13	0	25
Dobermann	31	58	1	90
Dogue De Bordeaux	30	64	0	94
German Pinscher	14	29	2	45
Mastiff	1	6	0	7
Neapolitan Mastiff	13	33	0	46
Newfoundland	9	5	0	14
Portuguese Water Dog	18	16	0	34
Rottweiler	111	248	1	360
Russian Black Terrier	0	3	0	3
Samoyed	7	33	0	40
Schnauzer	31	13	0	44
Schnauzer (Giant)	5	2	0	7
Schnauzer (Miniature)	304	83	3	390
Shiba Inu	9	19	1	29
Siberian Husky	26	27	1	54
St. Bernard	63	23	0	86
Tibetan Mastiff	2	4	0	6
<b>TOTAL</b>	<b>966</b>	<b>921</b>	<b>14</b>	<b>1,901</b>

## Non Sporting Group

Breed	Limited	Main	Import	Total
Boston Terrier	82	42	0	124
British Bulldog	165	177	1	343
Chow Chow	4	20	0	24
Dalmatian	64	59	0	123
French Bulldog	613	488	7	1,108
German Spitz (Mittel)	10	63	0	73
Great Dane	87	63	2	152
Japanese Spitz	29	25	0	54
Lhasa Apso	0	17	0	17
Peruvian Hairless Dog (Large)	0	11	1	12
Poodle (Miniature)	46	48	1	95
Poodle (Standard)	29	17	0	46
Poodle (Toy)	94	118	2	214
Schipperke	0	6	0	6
Shar Pei	4	20	0	24
Shih Tzu	39	15	1	55
Tibetan Terrier	0	13	0	13
Xoloitzcuintle (Miniature)	0	2	0	2
Xoloitzcuintle (Standard)	1	4	0	5
Total	1267	1,208	15	2,490
<b>GRAND TOTAL</b>	<b>5800</b>	<b>8639</b>	<b>80</b>	<b>14516</b>

## Top Ten Breeds

Breed	Limited	Main	Import	Total
Staffordshire Bull Terrier	122	1050	0	1,172
French Bulldog	613	488	7	1,108
Labrador Retriever	469	413	2	884
Border Collie	478	288	1	767
Golden Retriever	341	199	1	541
German Shepherd Dog	144	381	4	529
Cocker Spaniel	224	303	1	528
Schnauzer (Miniature)	304	83	3	390
Rottweiler	111	248	1	360
British Bulldog	165	177	1	343

# Directors Report

## Director Attendance Report

The Directors present their attendance report together with the accounts of the Canine Control Council (Queensland) Ltd for the year ended 31 December 2018 and state of affairs of the company on that date.

During 2018, 20 meetings of directors were held. Attendances by each director were as follows:

	Number eligible to attend	Number attended
Ms S Bendixen	20	17
Miss A Carius	20	20
Mr L Knauth	20	20
Mr D McAllister	20	19
Mrs B Murfet (Junior Vice President)	20	16
Ms C Pearen	20	13
Mr C Pettett (Resigned effective 10 September 2018)	14	14
Mr W Smith	20	18
Mr S Thomas (President)	20	17
Mr T Thomas	20	19
Mr A D Weil	20	18
Mrs N Zimmerle (Senior Vice President) (Norma passed away on 3 June 2018)	9	4

All Directors were in office from 1 January 2018 to 31 December 2018 unless noted above.

# CCC(Q) Ltd Board of Directors

*In alphabetical order*



**Ms S Bendixen**

Zone 1

Term of Office:  
2015 - 2019



**Miss A Carius**

Zone 1

Term of Office:  
2017 - 2021



**Mr L Knauth**

Zone 1

Term of Office:  
2017 - 2021



**Mr D McAllister**

Zone 1

Term of Office:  
2017 - 2021



**Mrs B Murfet**

Zone 1

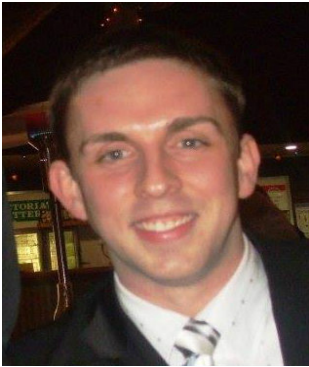
Term of Office:  
2015 - 2019



**Ms C Pearen**

Zone 1

Term of Office:  
2015 - 2019



**Mr C Pettett**

Zone 2

Term of Office:  
2015 - 2019

Resigned effective  
10 September 2018



**Mr W Smith**

Zone 1

Term of Office:  
2017 - 2021



**Mr S Thomas**

Zone 3

Term of Office:  
2015 - 2019



**Mr T Thomas**

Zone 1

Term of Office:  
2015 - 2019



**Mr D Weil**

Zone 1

Term of Office:  
2017 - 2021



**Mrs N Zimmerle**

Zone 1

Term of Office:  
2017 - 2021

(Norma passed away  
on 3 June 2018)

## **Principal Activities**

The company was registered as a company limited by guarantee on 10 September 2012, having previously operated as an unincorporated association.

The principal activities of the company during the year were the registration and promotion of pure bred dogs.

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

## **Key Performance Measures**

The company measures its own performance through the use of both quantitative and qualitative benchmarks. The benchmarks are used by the directors to assess the financial sustainability of the company and whether the company's short-term and long-term objectives are being achieved. The Key Performance Measures used are Single Members 3,968 (2017 – 4,032), Full Joint Members 1,194 (2017 - 1,272), New Members 1,004 (2017 - 1083), Litter Registrations 14,516 (2017 - 16,418), New Prefixes 215 (2017 - 163) and Transfers of Dogs 3,444 (2017 - 3,500).

## **Members Guarantee**

Canine Control Council (Queensland) Limited is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member and any person or association who ceased to be a member in the period prior to the winding up, is limited to \$1. The number of Members at the end of 2018 was 6,579. (2017 – 6,887)

## **Operating Results**

The consolidated loss of the economic entity for the financial year amounted to \$259,671.

## **Subsequent Events**

No matter or circumstance has arisen since the end of the financial year, which has significantly affected or may significantly affect:

- (a) the Company's operations,
- (b) the result of those operations,
- (c) the Company's state of affairs.

## **Dividends**

The company is prohibited under its constitution from payment of dividends to its members.

## **Indemnification of Company Officers and Auditors**

During the financial year, the company paid a premium in respect of a contract insuring the directors of the company (as named above), the company secretary and all executive officers of the company and of any related body corporate against liability incurred as such a director, company secretary



or executive officer to the extent permitted by the Corporations Law.

The company has not otherwise, during or since the end of the financial year, indemnified or agreed to indemnify an officer or auditor of the company or of any related body corporate against a liability incurred as such an officer or auditor.

### **Director's Benefits**

Within the financial year, no director of the company has received or become entitled to receive any benefit by reason of a contract made by the company or a related corporation with the director or with a firm of which he is a member or with a company in which he has a substantial financial interest.

### **Objectives:**

The objectives of the Company shall be:

- (1) to be the governing canine body for the State;
- (2) to maintain membership of the National Canine Body and to enhance and promote its standing within that body;
- (3) to promote and encourage the development and responsible breeding of healthy purebred registered dogs throughout the State;
- (4) to promote and encourage the recreation, sport, exhibition and training of the CCCQ Ltd registered dogs throughout the State
- (5) to promote and encourage the training of all dogs throughout the State;
- (6) to promote the development and improvement of the health and welfare of purebred registered dogs throughout the State;
- (7) to promote and encourage membership of the CCCQ Ltd with its attendant advantages and privileges;
- (8) to promote and develop policies and regulations that shall be used as a quality benchmark for dog breed standards ensuring that the welfare and health of dogs remains paramount;
- (9) to promote, develop and maintain close working relationships with all levels of Government (Commonwealth, State and Local) to ensure the best interests of members and the registered dogs of the CCCQ Ltd are protected and enhanced;
- (10) to promote, develop and maintain close working relationships with other organisational bodies and other stakeholder groups with similar objectives to ensure the best interests of members and the registered dogs of the CCCQ Ltd are protected and enhanced;
- (11) to promote and encourage public interest and participation in the CCCQ Ltd sanctioned exhibitions and events;
- (12) to promote and encourage scientific research into canine related health issues both in Queensland and interstate;
- (13) to act as the control of the CCCQ Ltd registered dog related activities throughout Queensland including:

- i. to administer Rules for the conduct and regulation of all the CCCQ Ltd exhibitions and events;
- ii. to keep a register of purebred dogs and their ownership;
- iii. to keep a register of all breeder prefixes;
- iv. to administer regulations relating to purebred dogs;
- v. to grant or withhold affiliation to bodies with similar objectives referred to as affiliated bodies;
- vi. to administer certificates, awards, championships and titles;
- vii. to assist in the prevention of illegal or dishonest practices in relation to dog related activities in Queensland; and
- viii. to facilitate the operation of independent registers for Non-Conformation activities including registers for non-purebred dogs;

(14) to promote and encourage development of knowledge and skills relating to canine activities.

**To achieve these objectives, the entity has adopted the following strategies:**

- Attract and retain qualified staff to administer the business of the entity and provide member services which meet consistent standards of best practice as compared to similar entities and this is evidenced by low staff turnover
- Attract and retain volunteers from within the membership who are committed to the entity's objectives
- Both staff and volunteers will continue to work towards both the entity's short and long term objectives
- Continue to keep open the lines of communication with all Government bodies on all aspects of purebred dogs
- Collect, verify and publish information relating to purebred dogs and the breeding and exhibition of purebred dogs
- Keep and maintain a canine register of purebred dogs
- Promote the holding of exhibitions and to conduct exhibitions
- Charge fees for all aspects of the business that the company conducts

**Auditor's Independence Declaration**

The Auditor's Independence Declaration for the year ended 31 December 2018 has been received and can be found on page 1 of the Financial Report.

Signed in accordance with a resolution of the Board of Directors:

**Shane Thomas**  
President  
Director



**Barbara Murfet**  
Junior Vice President  
Director



Dated at Brisbane this 14 day of March 2019

## Committee and Working Party Members

**NOTE:** The appointment of the Committees Members commenced in March 2017 for a period of 2 years.

# - Resigned or otherwise no longer a Committee Member part way through 2018

## - Appointed part way through 2018

### Conformation Judges

Shaneen Bendixen (Chair)

John Burgess (Dep Chair)

Robert Fitzgerald

Sue Hewinson

Ley James

Graham Kerr

Carolyn Pearen

Ian Rasmussen

Helen Weil

### Grounds

Duncan McAllister (Chair)

Helen Acworth

Jason Attridge

Shane Avery

Gwen Hovey

Lawrie Knauth

Joy Lanham

Carolyn Pearen

Rod Vernon #

Norma Zimmerle #

Kevin Zimmerle

### Grounds Amenities Zone 2 and Zone 3 Subcommittee

Craig Pettett (Chair) #

Cristina Fornasier

Bruce Graham

Wendy Graham

Linda Halliwell

Marg Norton

Shane Thomas

### RAFT

Elio Colasimone (Chair)

Lawrie Knauth (Board Rep)

Greg Mitchell (Secretary)

Geoff Dawson

Ron Jackson

Margaret Sullivan

Paul Towning

## **Queensland Dog Sports**

Barbara Murfet (Chair)  
Chris Pain (Treasurer)  
Lisa Kaddatz  
Lawrie Knauth  
Bob Mills  
Sharon Munro  
Jacqui Perrins  
Dr Gaille Perry  
Coral Pethers  
Des Strong  
Tabatha Young

## **Dog of the Year**

Timothy Thomas (Co-Chair)  
Ainslie Carius (Co-Chair)  
Brett Abraham #  
Andrew Brown  
Cristina Fornasier #  
Patrice Johansen  
Dave Kill  
Andrew Ness  
Fiona Vecchio (Zone 3)  
Belinda West  
Jodie Wilshier ##

## **Canine Health & Welfare**

Carolyn Pearen (Chair)  
Cyndy Burton  
Ainslie Carius  
Neva Fon  
Jody Hafey  
Linda Halliwell (Zone 3)  
David McKeown  
Dr Gaille Perry  
Bernadette Rafferty  
Bob Richards  
Hannah Richards  
Kathryn Winton

## **Event Managers and Stewards**

David Weil (Chair)  
Sharon Munro  
Linda Halliwell  
Lawrie Knauth  
Louise Marsden  
Lynn Nielsen  
Craig Pettett #  
Trevor Telford  
Norma Zimmerle #

## **Junior Handlers**

Ian Rasmussen (Chair)  
Ainslie Carius (Board Rep)  
Cristina Fornasier  
Michelle Hickey  
Stacey Jewell  
Ashlyn Montgomery  
Andrew Ness  
Shane Thomas  
Jodie Wilshier

## **Magazine, PR and Media**

Craig Pettett (Chair) #  
Helen Mackie #  
Daryl Cross (Special Projects)  
Cristina Fornasier  
Colin Lewington (Special Projects)  
Ashlyn Montgomery  
Rebecca Patrick  
Rana Spencer  
Rob Stewart  
Norma Zimmerle #

## **All Dogs Sports Spectacular Working Party**

Sharon Munro (Chair)  
Norma Zimmerle (Board Rep) #  
Jenine Glenn  
Geraldine Heath  
Lawrie Knauth  
Joy Lanham  
Helen Mackie #  
Lynn Neilsen  
Marilyn Pascoe  
Carolyn Pearen  
Bob Richards  
Margaret Wedgewood  
David Weil

## **Budget, Finance and Governance (Incl. Strategic Plan) Working Party**

Bill Smith (Chair)  
Gary Heyden  
Colin Lewington  
Tammy Chandler  
Nadia Attridge  
Elisa McCutcheon

## **Constitution and Rules Reform**

Geoff Lane (Chair)

Timothy Thomas (Board Rep)

Helen Acworth

Vanora Appleby

Julie Beeby

Andrew Brown

Ainslie Carius

Martyn Mason

Duncan McAllister

Rob Stewart

Glenn Wilshier

Norma Zimmerle #

# Notice Issued via email on 28th February

## Annual General Meeting of Members

NOTICE is hereby given that the ANNUAL GENERAL MEETING OF MEMBERS of the Canine Control Council (Queensland) Limited will be held in the DURACK CLUBHOUSE, Dogs Queensland Sports Grounds, 247 King Avenue, Durack at 7:30pm on Wednesday 27 March 2019.

All Members have a right to appoint a proxy under Clauses 55 - 59 of the CCC(Q) Ltd Constitution. Business to be conducted:

- Receiving the report of the Board of Directors for the previous year
- Receiving the annual financial accounts duly certified by the Auditor
- The appointment of the Auditor for the next Financial Year
- Confirmation of CCC(Q) Ltd Income Tax and Capital Gains Tax exemption status
- Any other item of business submitted in writing by a member to the Secretary not less than fourteen (14) days prior to the date fixed for the AGM.

At the conclusion of the formal section of the Meeting, there will be a presentation by the current CEO.

In accordance with Clause 46.1(5) of the CCC(Q) Ltd Constitution, Members are asked to submit any additional items of business to the CCC(Q) Ltd Office no later than close of business on 13 March 2019. Questions will be also taken from the floor on the evening of the AGM.

### **Note 1:**

All Financial Members are entitled to attend the AGM, vote at the AGM and submit Items of Business for the AGM. Any renewing Members from 2018 who are yet to pay their 2019 Renewal Fees may only attend the AGM but may not vote at the AGM unless their 2019 Renewal Fees are paid prior to the AGM.

### **Note 2:**

All Financial Members unable to attend have the right to appoint a proxy in accordance with Clauses 55 – 59 of the CCC(Q) Ltd Constitution; this proxy form will be available from the Dogs Queensland Website.

### **Note 3:**

The 2018 Annual Report will be available on the Dogs Queensland Website on or around 12 March 2019 once the Audit is certified complete and if Members require a hard copy, they are to request one from the Dogs Queensland Office prior to or after that date.



CANINE CONTROL COUNCIL (QUEENSLAND) LTD

# Financial Reports

For The Year Ended  
31 December 2018



**CANINE CONTROL COUNCIL  
(QUEENSLAND) LTD**

**ABN: 45 160 285 192**

**Financial Report For The Year Ended  
31 December 2018**

# Canine Control Council (Queensland) Ltd

ABN: 45 160 285 192

## Financial Report For The Year Ended 31 December 2018

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**AUDITOR'S INDEPENDENCE DECLARATION TO THE DIRECTORS OF CANINE CONTROL COUNCIL (QUEENSLAND) LTD**

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2018, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



**Mazars Audit (Qld) Pty Ltd**  
**Authorised Audit Company: 338599**



**Michael Georghiou**  
Director  
Brisbane, 14 March 2019

**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**

**ABN: 45 160 285 192**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR  
ENDED 31 DECEMBER 2018**

	<b>Note</b>	2018 \$	2017 \$
Revenue	2	2,140,256	2,285,577
Other income	2	99,341	56,580
Employee benefits expense	3	(1,010,916)	(886,459)
Depreciation and amortisation expense	3	(112,333)	(113,871)
Bad and Doubtful Debts	3	(514)	-
Other Expenses From Ordinary Activities	3	(1,306,947)	(1,404,739)
Other Expenses	3	(68,558)	-
<b>Profit before income tax</b>		<b>(259,671)</b>	<b>(62,912)</b>
Income tax expense		-	-
<b>Profit for the year</b>		<b>(259,671)</b>	<b>(62,912)</b>

The accompanying notes form part of these financial statements.

**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**  
**ABN: 45 160 285 192**  
**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2018**

	Note	2018 \$	2017 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	1,037,715	549,091
Accounts receivable and other debtors	5	131,704	59,884
Inventories	6	14,734	14,826
Financial assets	7	1,355,952	1,495,000
Prepayments		67,310	11,170
<b>TOTAL CURRENT ASSETS</b>		<u>2,607,415</u>	<u>2,129,971</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	8	1,421,344	2,198,187
<b>TOTAL NON-CURRENT ASSETS</b>		<u>1,421,344</u>	<u>2,198,187</u>
<b>TOTAL ASSETS</b>		<u>4,028,759</u>	<u>4,328,158</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable and other payables	9	203,799	127,926
Unearned Revenue	10	181,857	243,621
Provisions	11	152,665	165,060
<b>TOTAL CURRENT LIABILITIES</b>		<u>538,321</u>	<u>536,607</u>
<b>NON-CURRENT LIABILITIES</b>			
Non-Current Provisions	10	-	31,256
Other Payables	9	-	10,186
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>-</u>	<u>41,442</u>
<b>TOTAL LIABILITIES</b>		<u>538,321</u>	<u>578,049</u>
<b>NET ASSETS</b>		<u>3,490,438</u>	<u>3,750,109</u>
<b>EQUITY</b>			
Retained surplus		3,490,438	3,570,109
Reserves		-	-
<b>TOTAL EQUITY</b>		<u>3,490,438</u>	<u>3,570,109</u>

The accompanying notes form part of these financial statements.

**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**  
**ABN: 45 160 285 192**  
**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	2018 \$	2017 \$
<b>Balance at 1 January 2018</b>		3,750,109	3,813,021
<b>Comprehensive Income</b>			
Surplus for the year attributable to members of the entity		(259,671)	(62,912)
<b>Balance at 31 December 2018</b>		3,490,438	3,750,109

The accompanying notes form part of these financial statement

**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**  
**ABN: 45 160 285 192**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2018**

	<b>Note</b>	2018 \$	2017 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash receipts from operations		2,321,213	2,411,180
Payments to suppliers and employees		(2,735,489)	(2,442,528)
Interest received		42,726	56,580
Net cash generated from operating activities	16	<u>(371,550)</u>	<u>25,232</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payment for property, plant and equipment		(117,482)	(352,069)
Decrease in investments	7	139,048	525,000
Proceeds from disposals of property plant & equipment	8	838,608	-
	8	<u>-</u>	<u>-</u>
Net cash used in investing activities		<u>860,174</u>	<u>172,931</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of Borrowings		-	-
Net cash used in financing activities		<u>-</u>	<u>-</u>
Net increase in cash held		488,624	198,163
Cash on hand at beginning of the financial year		549,091	350,928
Cash on hand at end of the financial year	4	<u>1,037,715</u>	<u>549,091</u>

The accompanying notes form part of these financial statements.

**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**  
**ABN: 45 160 285 192**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

**Note 1 Summary of Significant Accounting Policies**

**Basis of Preparation**

Canine Control Council (Queensland) Ltd applies Australian Accounting Standards – Reduced Disclosure Requirements as set out in AASB 1053: Application of Tiers of Australian Accounting Standards.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB) and the Corporations Act 2001. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised for issue on 14 March 2019 by the directors of the company.

**Accounting Policies**

**(a) Revenue**

Revenue is recognised in the year it is earned.

Interest revenue is recognised as it accrues

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Canine Control Council (Queensland) Ltd receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in profit or loss.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers. Revenue that has been received and services have not been provided are recorded at unearned revenue.

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

**(b) Unearned Revenue**

Unearned revenue includes Membership, Affiliation, Advertising and other fees paid to the Company. These fees are initially recognised as unearned revenue and are progressively recognised as income over the period to which they relate. The unearned portion of these fees at 31 December is included in the account 'Unearned revenue'

**(c) Inventories**

Inventories held for sale are measured at the lower of cost and net realisable value. Inventories held for distribution are measured at cost adjusted, when applicable, for any loss of service potential.

Inventories acquired at no cost, or for nominal consideration, are valued at the current replacement cost as at the date of acquisition.

**(d) Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and any impairment losses.

**Freehold Property**

Freehold land and buildings are shown at cost.

In periods when the freehold land and buildings are not subject to an independent valuation, the directors conduct directors' valuations to ensure the carrying amount for the land and buildings is not materially different to the fair value.

Increases in the carrying amount arising on revaluation of land and buildings are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.



**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**  
**ABN: 45 160 285 192**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

Freehold land and buildings that have been contributed at no cost, or for nominal cost, are initially recognised and measured at the fair value of the asset at the date it is acquired.

**(e) Plant and Equipment**

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(f) for details of impairment).

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

**(f) Depreciation**

The depreciable amount of all fixed assets, including buildings and capitalised lease assets but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>
Buildings	3- 5 %
Property Improvements	2-20 %
Plant and equipment	10 -35 %
Motor vehicles	25%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

**(g) Receivables**

Certain trade debtors' accounts specify a specific due date and those accounts are payable on that date. Other debtors which have no specific due date for payment are normally settled within 30 days. The collectability of debts is assessed at balance date and provision is made for any doubtful accounts.

**(e) Investments**

*Bank short term deposits (current assets)*

The bank term deposits are shown at cost. Interest is accrued at the contracted rate and included in "other debtors".

**(f) Financial Instruments**

**Current Year**

Financial instruments are recognised initially on the date the Company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

*Financial assets*

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial

*Classification*

On initial recognition, the Company classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through other comprehensive income - equity instrument (FVOCI - equity)

Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets.

*Amortised cost*

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**  
**ABN: 45 160 285 192**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

*Fair value through other comprehensive income*

*Equity instruments*

The Company has a number of strategic investments in listed and unlisted entities over which they do not have significant influence nor control. The Company has made an irrevocable election to classify these equity investments as fair value through other comprehensive income as they are not held for trading purposes.

These investments are carried at fair value with changes in fair value recognised in other comprehensive income (financial asset reserve). On disposal any balance in the financial asset reserve is transferred to retained earnings and is not reclassified to profit or loss.

Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI.

*Impairment of financial assets*

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost; and
- contract assets.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECL, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Company's historical experience and informed credit assessment and including forward looking information.

The Company uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Company uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Company in full, without recourse to the Company to actions such as realising security (if any is held); or
- the financial asset is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Company in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

*Trade receivables and contract assets*

Impairment of trade receivables and contract assets have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Company has determined the probability of non-payment of the receivable and contract asset and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Company renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

*Other financial assets measured at amortised cost*

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

*Financial liabilities*

The Company measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Company comprise trade payables, bank and other loans and finance lease liabilities.

**Prior Year**

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets this is equivalent to the date the Company commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted)

Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are recognised immediately as expenses in profit or loss.

*Classification and Subsequent Measurement*

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Financial instruments are subsequently measured at fair value (refer to Note 1(q)), amortised cost using the effective interest method, or cost.

Amortised cost is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The *effective interest method* is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of an income or expense item in profit or loss.

*(i) Financial assets at fair value through profit or loss*

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the company's intention to hold these investments to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

*(iv) Available-for-sale investments*

Available-for-sale investments are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with any remeasurements other than impairment losses and foreign exchange gains and losses recognised in other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are classified as non-current assets when they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as current assets.

*(v) Financial liabilities*

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

*Impairment*

At the end of each reporting period, the company assesses whether there is objective evidence that a financial asset has been impaired. A financial asset (or a group of financial assets) is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered to constitute a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance accounts.

When the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the company recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

*Derecognition*

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Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised when the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability, which is extinguished or transferred to another party, and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**(g) Impairment of Assets**

At the end of each reporting period, the entity assesses whether there is any indication that an asset may be 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 immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. in accordance with the revaluation model in AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

Where it is not possible to estimate the recoverable amount of an individual asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Impairment testing is performed annually for goodwill and intangible assets with indefinite lives

**(h) Employee Benefits**

**Short-term employee benefits**

Provision is made for the Company's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries, annual leave and long service leave. Short-term employee benefits are calculated at amounts based on current wage and salary rates.

The company's obligations for short-term employee benefits such as wages, salaries, annual leave and long service leave are recognised as part of current employee provisions.

**Other long-term employee benefits**

Provision with respect to long service leave is made on the basis of the total nominal entitlement of permanent employees from 5 years after commencement of employment. The provision has been calculated at amounts based on current wage and salary rates.

The Board is satisfied that this estimate reliably represents the present value of future cash flows to be made by the Company in respect to services provided by employees up to the reporting date.

The Company's obligations for long-term employee benefits are presented as non-current employee benefits, except where the Company does not have an unconditional right to defer settlement for at least twelve months after the reporting date, in which case the obligations are presented as current provisions.

**Superannuation**

*Defined contribution superannuation benefits*

All employees of the company receive defined contribution superannuation entitlements, for which the company pays the fixed superannuation guarantee contribution (currently 9.5% of the employee's average ordinary salary) to the employee's superannuation fund of choice. All contributions in respect of employees' defined contribution entitlements are recognised as an expense when they become payable. The company's obligation with respect to employees' defined contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in the company's statement of financial position.

**(h) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

**(i) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

**(j) Income Tax**

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

**(k) Provisions**

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of reporting period.

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**(l) Comparative Figures**

When required by Accounting Standards comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**(m) Trade and Other Payables**

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

**(n) Critical Accounting Estimates and Judgements**

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

**Key Judgements**

*Employee benefits*

For the purpose of measurement, AASB 119: *Employee Benefits* (September 2011) defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related services. As the Company expects that most employees will not use all of their annual leave entitlements in the same year in which they are earned or during the 12 month period that follows (despite an informal Company policy that requires annual leave to be used within 18 months), the Directors believe that obligations for annual leave entitlements satisfy the definition of other long-term employee benefits and, therefore, are required to be measured at the present value of the expected future payments to be made to employees.

**(o) New and amended Accounting Standards**

The entity has assessed all new and amended accounting standards issued and effective for financial reporting periods beginning on or after 1 January 2018, and determined there to be no effect on the current or prior period financial statements.

**Initial application of AASB 9: Financial Instruments**

The Company has adopted AASB 9: Financial Instruments with a date of initial application of 1 January 2018. As a result the Company has changed its financial instruments accounting policies as detailed in the significant accounting policies note.

Considering the initial application of AASB 9 during the financial period, financial statement line items have not been affected for the current and prior period.

**Disclosure: Initial application of AASB 9**

There were no financial assets/liabilities which the Company had previously designated as at fair value through profit or loss under AASB 139: Financial Instruments: Recognition and Measurement that were subject to reclassification/elected reclassification upon the application of AASB 9. There were no financial assets/liabilities which the Company has elected to designate as at fair value through profit or loss at the date of initial application of AASB 9.

The Company applied AASB 9 (as revised in July 2014) and the related consequential amendments to other AASBs. New requirements were introduced for the classification and measurement of financial assets and financial liabilities, as well as for impairment and general hedge accounting.

The date of initial application was 1 January 2018. The Company has applied AASB 9 to instruments that have not been derecognised as at 1 January 2018 and has not applied AASB 9 to instruments that have already been derecognised as at 1 January 2018. Comparative amounts in relation to instruments that have not been derecognised as at 1 January 2018 have been restated where appropriate.

Financial assets in terms of AASB 9 need to be measured subsequently at either amortised cost or fair value on the basis of the Company's business model and the cash flow characteristics of the financial assets, as follows:

- debt investments that are held within a business model whose goal is to collect the contractual cash flows,
- debt investments that are held within a business model whose goal is both to collect contractual cash flows
- all other debt investments and equity investments are measured at fair value through profit or loss.

Despite the issues mentioned above, the Company may make irrevocable election at initial recognition of a financial asset as follows:

- the Company may choose to present subsequent changes in fair value of an equity investment that is not
- amortised cost or fair value through other comprehensive income criteria as measured at fair value through

When an equity investment at fair value through other comprehensive income has a gain or loss previously recognised in other comprehensive income, it is not reclassified to profit or loss. However, when a debt investment at fair value through other comprehensive income is derecognised, the gain or loss recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment.

Debt instruments that are subsequently measured at amortised cost or at fair value through other comprehensive income are subject to impairment.

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The entity has assessed all new and amended accounting standards issued and effective for financial reporting periods beginning on or after 1 January 2017, and determined there to be no effect on the current or prior period financial statements.

— AASB 2016-7: Amendments to Australian Accounting Standards – Deferral of AASB 15 for Not-for-Profit Entities

This Standard amends the mandatory effective date (application date) of AASB 15: Revenue from Contracts with Customers for not-for-profit entities so that AASB 15 is required to be applied by such entities for annual reporting periods beginning on or after 1 January 2019 instead of 1 January 2018.

When effective, this Standard will replace the current accounting requirements applicable to revenue with a single, principles-based model. Apart from a limited number of exceptions, including leases, the new revenue model in AASB 15 will apply to all contracts with customers as well as non-monetary exchanges between entities in the same line of business to facilitate sales to customers and potential customers.

The core principle of the Standard is that an entity will recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for the goods or services. To achieve this objective, AASB 15 provides the following five-step process:

- identify the contract(s) with a customer;
- identify the performance obligations in the contract(s);
- determine the transaction price;
- allocate the transaction price to the performance obligations in the contract(s); and
- recognise revenue when (or as) the performance obligations are satisfied.

The transitional provisions of this Standard permit an entity to either:

- restate the contracts that existed in each prior period presented per AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors (subject to certain practical expedients in AASB 15); or
- recognise the cumulative effect of retrospective application to incomplete contracts on the date of initial application.

There are also enhanced disclosure requirements regarding revenue.

— AASB 16: *Leases* (applicable to annual reporting periods beginning on or after 1 January 2019).

The Company has chosen not to early-adopt AASB 16. However, the Company has conducted a high-level assessment of the new Standard, as follows.

A core change under AASB 16: *Leases* is that most leases will be recognised on the balance sheet by lessees, as the new Standard differentiates between operating and finance leases.

An asset and a financial liability are recognised in accordance with this new Standard. There are, however, two exceptions: all short-term and low-value leases.

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**Note 2 Revenue and Other Income**

	2018	2017
	\$	\$
<b>Revenue</b>		
Revenue from Operating Activities		
— Affiliation Fees	63,149	64,425
— Administration Fees Shows	141,121	146,598
— Committees	205,739	217,987
— Durack Income	173,946	212,813
— Judges	16,314	21,180
— Magazine	92,050	104,133
— Marketing	24,115	42,197
— Memberships	380,215	413,814
— Other	63,728	21,423
— Prefixes	121,403	138,721
— Printing	77,194	71,198
— Registrations	688,920	708,417
— Transfers	92,362	122,671
	<u>2,140,256</u>	<u>2,285,577</u>
<b>Total revenue</b>	<u>2,140,256</u>	<u>2,285,577</u>
<b>Other income</b>		
— Gain on disposal of property, plant and equipment	56,615	-
— Interest Income	42,726	56,580
<b>Total other income</b>	<u>99,341</u>	<u>56,580</u>
<b>Total revenue and other income</b>	<u>2,239,597</u>	<u>2,342,157</u>

**Note 3 Profit for the year**

	2018	2017
	\$	\$
<b>(a) Expenses</b>		
Employee benefits expense:		
— Staff Amenities	3,473	2,950
— Staff Training	1,445	295
— Superannuation	71,783	72,800
— Wages	873,361	791,367
— Redundancy	68,625	-
— Recruitment	2,008	-
— Annual Leave Provision	7,531	(6,095)
— Long Service Leave Expense	(20,107)	22,423
— Workers Compensation	2,797	2,719
Total employee benefits expense	<u>1,010,916</u>	<u>886,459</u>
Depreciation and amortisation:		
— Depreciation - Durack	104,735	99,381
— Depreciation - Office	7,598	14,490
Total depreciation and amortisation	<u>112,333</u>	<u>113,871</u>
Bad and doubtful debts:		
— trade and other receivables	514	-
Total Bad or Doubtful Debts	<u>514</u>	<u>-</u>

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Other Operating Expenses		
— ANKC Expenses	79,444	62,634
— Audit services	16,350	13,032
— Bank Charges	18,708	12,035
— Cleaning	17,744	12,445
— Committees	248,004	242,964
— Computer Expenses	38,435	49,828
— Durack	170,619	202,448
— Election	-	7,050
— Insurance	114,461	85,189
— Magazine	20,447	167,334
— Marketing	27,430	122,603
— Office	17,613	20,906
— Other	67,385	126,568
— Postage	61,342	44,814
— Printing & Stationery	62,679	57,559
— Professional Fees	285,378	145,833
— Telephone	31,290	25,879
— Travel	29,618	5,618
Total Other Expenses	<u>1,306,947</u>	<u>1,404,739</u>

**(b) Significant Other Revenue and Expenses**

New Venue Research	55,283	-
Building Assessments	13,275	-
Other Expenses	<u>68,558</u>	<u>-</u>

**Note 4 Cash and Cash Equivalents**

	2018	2017
	\$	\$
CURRENT		
Cash at bank	1,037,015	546,646
Cash on hand	700	2,445
	<u>1,037,715</u>	<u>549,091</u>

**Note 5 Trade and Other Receivables**

	2018	2017
	\$	\$
CURRENT		
Accounts receivable	123,677	47,569
(Provision for impairment)	-	(1,000)
Accrued Income	8,027	13,295
Deposits	-	20
Total current accounts receivable and other debtors	<u>131,704</u>	<u>59,884</u>

**Note 6 Inventories**

	2018	2017
	\$	\$
CURRENT		
At cost:		
Inventory	14,734	14,826
	<u>14,734</u>	<u>14,826</u>



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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

**Note 7 Financial Assets**

	Note	2018 \$	2017 \$
CURRENT			
Term Deposits	17	1,355,952	1,495,000
Total current assets		<u>1,355,952</u>	<u>1,495,000</u>

**Note 8 Property, Plant and Equipment**

	2018 \$	2017 \$
<b>LAND AND BUILDINGS</b>		
Freehold land at Cost:		
247 King Avenue, Durack QLD 4077	98,662	98,662
3/134 Constance Street, Fortitude Valley	-	455,269
Total land	<u>98,662</u>	<u>553,931</u>
Buildings at Cost:		
— Buildings - Durack	1,270,516	1,270,516
— Buildings - Fortitude Valley	-	361,613
— Property Improvement - Durack	1,660,195	1,666,690
Less accumulated depreciation		
Depreciation - Buildings	(678,905)	(707,528)
Depreciation - Property Improvement	(1,093,080)	(1,041,182)
Total buildings	<u>1,158,726</u>	<u>1,550,109</u>
Total land and buildings	<u>1,257,388</u>	<u>2,104,040</u>
<b>MOTOR VEHICLES</b>		
At cost	22,079	22,079
Accumulated Depreciation	(14,688)	(9,200)
	<u>7,391</u>	<u>12,879</u>
<b>PLANT AND EQUIPMENT</b>		
Plant and equipment:		
At cost	308,771	315,664
Less accumulated depreciation	(267,032)	(264,679)
	<u>41,739</u>	<u>50,985</u>
Furniture & Fittings		
At Cost	136,604	140,922
Accumulated Depreciation	(125,517)	(125,765)
	<u>11,087</u>	<u>15,157</u>
Agriculture Equipment		
At Cost	101,115	83,379
Accumulated Depreciation	(82,652)	(80,622)
	<u>18,463</u>	<u>2,757</u>
Showring Equipment		
At Cost	103,030	96,868
Accumulated Depreciation	(97,156)	(96,593)
	<u>5,874</u>	<u>275</u>

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Computer Equipment		
At Cost	127,529	71,501
Accumulated Depreciation	(67,124)	(59,407)
	<u>60,405</u>	<u>12,094</u>
War Dog Memorial		
At Cost	21,033	-
Accumulated Depreciation	(2,036)	-
	<u>18,997</u>	<u>-</u>
Total plant and equipment	<u>156,565</u>	<u>81,268</u>
Total property, plant and equipment	<u>\$1,421,344</u>	<u>\$ 2,198,187</u>

**Movements in Carrying Amounts**

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Land and Buildings \$	Motor Vehicles \$	Plant and Equipment \$	Total \$
<b>2018</b>				
Balance at the beginning of the year	2,104,040	12,879	81,268	2,198,187
Additions at cost	7,118	-	110,364	117,482
Disposals	(763,098)	-	(18,894)	(781,992)
Depreciation expense	(90,672)	(5,488)	(16,173)	(112,333)
Carrying amount at the end of the year	<u>1,257,388</u>	<u>7,391</u>	<u>156,565</u>	<u>1,421,344</u>

**Note 9 Trade and Other Payables**

	Note	2018 \$	2017 \$
<b>CURRENT</b>			
Accounts payable		140,490	35,146
Other current payables		48,569	53,324
GST payable		14,740	39,456
	9a	<u>203,799</u>	<u>127,926</u>
<b>NON-CURRENT</b>			
Trust		-	10,186
		<u>-</u>	<u>10,186</u>
		2018 \$	2017 \$
<b>a Financial liabilities at amortised cost classified as accounts payable and other payables</b>			
Accounts payable and other payables:			
— Total current		203,799	127,926
— Total non-current		-	10,186
		<u>203,799</u>	<u>138,112</u>
Less deferred income			
Less other payables (net amount of GST payable)		(14,740)	(39,456)
Financial liabilities as accounts payable and other payables	17	<u>189,059</u>	<u>98,656</u>

**Note 10 Unearned Income**

	Note	2018 \$	2017 \$
<b>CURRENT</b>			
Advertising	12	330	22,528
Affiliation		62,824	62,771
Judges		9,718	12,464
Membership		78,700	111,858
Prefix		27,958	34,000
Other		2,327	-
TOTAL UNEARNED INCOME	17	<u>181,857</u>	<u>243,621</u>

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**Note 11 Provisions**

	2018	2017
CURRENT	\$	\$
Provision for employee benefits: annual leave	30,392	34,035
Provision for employee benefits: long service leave	75,573	93,594
Provision for Canine Research	26,700	12,116
Provision for Disaster Fund	20,000	18,920
Provision for Response Fund	-	6,395
	<u>152,665</u>	<u>165,060</u>
NON-CURRENT		
Provision for employee benefits: long service leave	-	31,256
	<u>-</u>	<u>31,256</u>
	<u>152,665</u>	<u>196,316</u>

**Analysis of total provisions:**

	Employee Benefits	Total
Opening balance at 1 January 2018	158,885	158,885
Additional provisions raised during the year	6,212	6,212
Amounts used	<u>(59,132)</u>	<u>(59,132)</u>
Balance at 31 December 2018	<u>105,965</u>	<u>105,965</u>

**Employee Provisions**

Employee provisions represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the company does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the company does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

**Note 12 Capital and Leasing Commitments**

No capital expenditure or leasing commitments have been contracted at balance date 31 December 2018.

2017      \$NIL

**Note 13 Contingent Liabilities and Contingent Assets**

There are no contingent liabilities as at 31 December 2018.

**Note 14 Events After the Reporting Period**

The directors are not aware of any significant events since the end of the reporting period.

**Note 15 Key Management Personnel Compensation**

**Key Management Personnel**

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity directly or indirectly, including any director (whether executive or otherwise) is considered key management personnel (KMP).

The totals of remuneration paid to KMP of the company during the year are as follows:

	2018	2017
	\$	\$
KMP compensation:		
— short-term employee benefits	<u>247,473</u>	<u>177,449</u>
	<u>247,473</u>	<u>177,449</u>

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**Note 16 Cash Flow Information**

	2018 \$	2017 \$
<b>Reconciliation of Cash Flows from Operating Activities with Net Current Year Surplus</b>		
Net current year surplus	(259,671)	(62,912)
Adjustment for:		
Depreciation and amortisation expense	112,333	113,871
Gain on disposal of property, plant and equipment	(56,615)	-
Movement in working capital changes:		
(Increase)/decrease in accounts receivable and other debtors	(71,820)	8,018
Increase/(decrease) in accounts payable and other payables	65,686	26,698
(Increase)/decrease in inventories on hand	92	(2,101)
(Increase)/decrease in prepayments	(56,140)	16,474
Increase/(decrease) in employee provisions	(59,315)	(2,523)
Increase/(decrease) in other provisions	15,663	15,475
Increase/(decrease) in unearned revenue	(61,763)	(87,245)
Increase/(decrease) in other creditors & accruals	-	(523)
	<u>(371,550)</u>	<u>25,232</u>

**Note 17 Financial Risk Management**

The entity's financial instruments consist mainly of deposits with banks, local money market instruments, short-term and long-term investments, accounts receivable and payable, and lease liabilities.

The totals for each category of financial instruments, measured in accordance with AASB 9: Financial Instruments as detailed in the accounting policies to these financial statements, are as follows:

	Note	2018 \$	2017 \$
<b>Financial assets</b>			
Financial assets at cost:			
— cash and cash equivalents	4	1,037,715	549,091
— accounts receivable and other debtors	5	131,704	59,884
— term deposits	7	1,355,952	1,495,000
<b>Total financial assets</b>		<u>2,525,371</u>	<u>2,103,975</u>
<b>Financial liabilities</b>			
Financial liabilities at amortised cost:			
— accounts payable and other payables	9a	203,799	127,926
<b>Total financial liabilities</b>		<u>203,799</u>	<u>127,926</u>

**Note 18 Transactions with Related Parties**

- (a) Transactions between related parties or goods and services purchased from CCC(Q) Ltd are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.
- (b) A related party to a member of the Key Management Personnel is employed by the company on normal commercial terms and conditions no more favourable than those that would be available to non-related parties.

**Note 19 Entity Details**

The registered office of the entity is:

Canine Control Council (Queensland) Ltd  
C/- MWM Advisory Pty Ltd  
Level 4, 3027 The Boulevard  
Carrara QLD 4211

The principal place of business is:

Canine Control Council (Queensland) Ltd  
247 King Avenue  
Durack QLD 4077

**Note 20 Members' Guarantee**

The entity is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the entity is wound up, the constitution states that each member is required to contribute a maximum of \$1 each towards meeting any outstanding obligations of the entity.

**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**  
**ABN: 45 160 285 192**  
**DIRECTORS' DECLARATION**

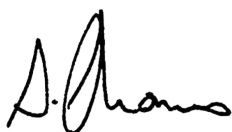
Canine Control Council (Queensland) Ltd for the year ended 31 December 2018

In accordance with a resolution of the directors of Canine Control Council (Queensland) Ltd, the directors declare that:

1. The financial statements and notes, as set out on pages 2 to 18, are in accordance with the Corporations Act 2001 and:
  - (a) comply with Australian Accounting Standards - Reduced Disclosure Requirements; and
  - (b) give a true and fair view of the financial position of the registered entity as at 31 December 2018 and of its performance for the year ended on that date.
  
2. In the Director's opinion there are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with a Resolution of the Board of Directors

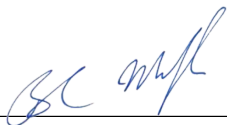
Director



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**Shane Thomas**  
**President**  
**Director**

Director



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**Barbara Murfet**  
**Junior Vice President**  
**Director**

Dated this 14th day of March 2019

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CANINE CONTROL COUNCIL (QUEENSLAND) LIMITED**

### **Opinion**

We have audited the financial report of Canine Control Council (Queensland) Limited, which comprises the statement of financial position as at 31 December 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of Canine Control Council (Queensland) Limited, is in accordance with the *Corporations Act 2001*, including:

- a) giving a true and fair view of the company's financial position as at 31 December 2018 and of its financial performance for the year ended; and
- b) complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

### **Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Other Information**

The directors are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 31 December 2018 but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

### **Responsibilities of the Directors for the Financial Report**

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have 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 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 the 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 Company.

- Conclude on the appropriateness of the Company's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Company 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.



**Mazars Audit (Qld) Pty Ltd**  
**Authorised Audit Company: 338599**



**Michael Georghiou**  
Director  
Brisbane, 14 March 2019



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[www.dogsqueensland.org.au](http://www.dogsqueensland.org.au)