



QUEENSLAND

CANINE CONTROL COUNCIL (QUEENSLAND) LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS | 2022



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## CHAIRMAN'S REPORT

As the Chair of the Board of the Canine Control Council (Qld) Ltd, operating as Dogs Queensland, it gives me great pleasure to submit the following annual report and financial statements for the 2022 calendar year.

In 2022 we saw a return to relative normality in the Australian Dog World after the dramatic years of both 2020 and 2021. Airfares however remain at post Covid levels but look as though they are now beginning to come down in price – this will assist all Clubs with their future planning.

2022 was our 'even year' and the Directors settled into their Board routine. It is easy to think that Directors meet just once a month and that is it, although in 2022 they met 14 times. Each and every meeting may have 25-30 Agenda Items with accompanying documentation that range anywhere from 1 or 2 pages to 100's of pages in some cases. Often the Agenda Item is in relation to a decision made at Committee level where Directors would have been in attendance also. The point I am making is that being a Director is a lot more than a 3-hour commitment once a month. Unfortunately Mrs Marg Norton resigned on 14 December 2022 and I would like to acknowledge her unwavering commitment to the dog world and in particular, to our members in Zone 2.

I make no apologies for repeating a section of my recent Dog World President's Message once again. Being a Director of the Canine Control Council (Qld) Ltd is a totally voluntary and unpaid commitment for 4 years. It is a special way to give back to the dog world. As a director you don't just represent your chosen canine discipline/s in your zone. You have responsibility for all our disciplines and the good functioning of Dogs Queensland across Queensland, so it is a great opportunity to increase your knowledge of our dog world and the challenges and opportunities we enjoy.

Ms Marylu Lloyd has continued her part time role looking after our Social Media content and has done a very impressive job. Mr David Margan has been successful in gaining exposure for Dogs Queensland on a number of local and national media outlets. Members will have noticed increased exposure on a number of local radio stations.

In regard to the 2022 financial report, I am more than happy to report an overall profit of **\$499,625** for the 2022 year and over the past 3 years (2022/2021/2020), a combined profit of **\$1,647,838**. This is a fantastic combined effort from all the Directors and the Dogs Queensland Office.

I will let Members read the accounts for themselves but I would note a number of key elements;

- Usual income streams increased due to the fact we held events once again, ie Administration Fees and Committee Income.
- First time puppy registrations income decreased by around \$50,000. Anecdotally Breeders have reported that puppies are a lot more difficult to place in quality homes, Transfer income has increased slightly and Membership income has held steady.
- Overall Revenue increased \$85,011.
- Staff wages increased slightly as events started up once again.
- Professional Fees decreased as did fees to ANKC/Dogs Australia.

## 2022 MILESTONES

### RINGS 1-10

Although completed in 2023, the Durack Grounds Committee oversaw rectification works on these rings with power and more importantly, lights installed under the shelters. Guttering and drainage was also added to help alleviate the 'boggy' patches that form underneath the shelters.

The upgrade to the lights on all rings was completed and I am sure Members will agree, it has made a huge difference to the Grounds.

### **LURE COURSING / RATG AREA**

The Lure Coursing area was utilised in 2022 but it's finalisation was hampered by heavy rainfall in the early part of the year. Work has now recommenced in earnest to complete the area. Well done again to all concerned especially Craig Drury and Grounds Manager, Rion Pickup.

### **CLUBHOUSE STRUCTURAL WORK**

Work on the clubhouse support and stability came to a halt as the Company contracted to complete the work went into liquidation. We are working to contract another Company to complete the work. I want to assure Members however that the Clubhouse is structurally safe.

### **REMEDIAL ELECTRICAL WORK**

Work was undertaken on the Grounds to upgrade some of the underground power lines. Three main areas were upgraded with very little disruption to any events at Durack.

### **DOGS QUEENSLAND EVENTS**

Our flagship events came into their own in 2022 and a number of significant events were held jointly with Clubs and Dogs Queensland.

- Paws Aid ANZAC Day Show
- Dogs Queensland / Junior KC Junior Weekend – April
- Dogs Queensland / Western Suburbs KC / Western Weekend – May
- Dogs Queensland / Yuggera CC – June
- Dogs Queensland QDS Committee State Trials – June
- Dogs Queensland RAFT Committee State Trial – August
- Dogs Queensland (API in conjunction with Waterloo Bay Kennel Club) including CACIB Show – September
- Dogs Queensland / Caboolture KC – October
- Dogs Queensland / KAQ / Festive Fiesta – December

The State Junior Handler Final, which once again was a huge success thanks to the Junior Handler Committee, was won by Samantha Page who represented Dogs Queensland at the National Final in Adelaide.

The Durack Grounds Committee and Dogs Queensland Office continued to bring other events to the Durack Grounds. The Obstacle Hell event returned in September, as well as Grooming Seminars, Cat Shows and Weddings – all being successfully held.

### **OUR DOG SPORTS**

Dogs Queensland Senior Vice- President, Mrs Barb Murfet and her Committee continued to be very involved in supporting the ever increasing number of Queensland Dog Sports.

Some key notes include:-

- Each member of this Committee consists of the Treasurer, Chair or Vice-Chair of their individual discipline Sub-committees.

- The continuing Judges training programs in all the disciplines.
- Trick Dog and Scent Work continue to go from strength to strength. There has also been a number of '100m Sprints' for dogs which have proved incredibly popular.
- Our end of June QDS event at Durack just gets bigger. 2022 saw the State Agility, Obedience, Rally O and Lure Coursing Trials.

### **CONFORMATION JUDGES TRAINING**

Chair Patrice Johansen and Vice Chair Vicki Schneider and their Committee have continued with the revised Judges Training Scheme in Queensland. Lectures continued online allowing access to all trainees, particularly those in the more remote areas of the state.

Theory Exams were held on 4 separate dates with 34 Candidates sitting for Examinations in all Groups. The Practical Examinations were held later in August with 18 Candidates sitting for the exam. The Committee continues to work with the Dogs Queensland Office with John Burgess and Michael Yates providing support.

### **CONSTITUTION AND RULES**

As Chair of the Constitution and Rules Committee Carolyn Ryan and her Committee have continued to work through a number of rule changes that have occurred and/or been identified. In 2022 alone 25 separate changes were made which included a number that would assist with consistency within ANKC rules. The Committee have identified a number of further areas for review including the CCC(Q) Ltd Constitution.

An updated Disciplinary Tribunal Handbook has also been finalised and a new Constitution for Incorporated Affiliates is 90% complete.

### **THE OFFICE AND GROUND STAFF**

To Rob, who has been with us for 25 years, and the following staff members, I extend my personal thanks and also the thanks of the Board and the membership for your outstanding contributions and devotion to duty throughout the past year;

- Loretta Tasker (18 years) – Data Entry Supervisor, Transfers and Re-registrations;
- Julana Akers (4 years) – DNA and Litter processing;
- Jennifer Roberts (4 Years) – Litter Registration Entry;
- Rion Pickup – Grounds Manager (4 years)
- Jayden Frost – Grounds Person (4 years)
- Ian Rasmussen (3 Years) – Titles, Transfers and Show Administrator;
- Pina Mangion – (3 Years) Bookkeeper / Accountant;
- Barbara Cumming – (3 Years) Publications Coordinator;
- Tegan Schmuttermaier – (2 Years) Membership and Prefixes (Resigned in 2022);
- Toni Robinson – PA to the General Manager (1 Year);
- Michael Yates – IT and Bookings Coordinator (1 Year);
- Kim Antcliff – Membership and Prefixes.

I would also like to thank Mr John Burgess, Ms Shaneen Bendixen and Mrs Joy Lanham who regularly volunteer in the Dogs Queensland Office and perform a vital role. Similarly, Craig Drury continues to provide a significant voluntary contribution to the Dogs Queensland Grounds.

## SECRETARY'S REPORT

### ANKC LTD

The CCC(Q) Ltd appointed Directors to the ANKC Ltd throughout 2022 were as follows;

Mrs U Greenwood and Miss C Pearen – 12th February 2022 – Special General Meeting – via Zoom

Mrs U Greenwood and Mrs B Murfet – 18th June 2022 – Special General Meeting – via Zoom

Mrs U Greenwood and Mrs B Murfet – 15th October 2022 – AGM and Board Meeting – via Zoom

### STATISTICS FOR CCC(Q) LTD 2022 (2021 & 2020 in brackets)

Membership (*Inc 835 Community Members) (**Inc 664 Community Members) (***Inc 469 Community Members)	7422*	(7,239**)	(6,894***)
New Prefix Approvals	408	(483)	(411)
Puppy Registrations	15,584	(17,534)	(15,999)
Show Entries	88,965	(80,993)	(15,428)
Trial Entries	11,883	(9,969)	(2,298)
Supreme Champions	43	(20)	(12)
Grand Champions	47	(21)	(7)
Champions	860	(731)	(203)
Other Discipline Awards	945	(843)	(263)

### NATIONAL SHOWS

In 2022, the following Clubs held National Shows in Queensland:

- Rottweiler Club of Qld
- Queensland Afghan Hound Association
- Labrador Club of Qld

### JUDGES TRAINING SCHEME

Judges Training was conducted in 2022 for the following disciplines;

- Conformation
- Obedience
- Tracking / Track & Search
- Agility
- Rally Obedience
- Dances with Dogs
- Trick Dog
- Lure Coursing
- Endurance
- Scent Work
- RAFT
- Weight Pull
- Backpacking

### EVENT MANAGERS, STEWARDS and WRITERS TRAINING

Training was provided by the Event Managers and Stewards Committee for Show Managers, Stewards and Writers in 2022 via online portal.

## LIFE MEMBERSHIP

Life Membership of CCC(Q) Ltd was awarded in 2022 to Mr R J Mills and Mr C K Pain.



*Mr C K Pain (left) pictured with Tabitha Young and Carolyn Ryan receiving his Life Membership Award*

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

Mr R Barron, Ms S Bendixen, Mrs L Bennett, Mr R A Bruce, Miss A M Carius, Mr K H Crisford, Mrs V Davison, Mrs L M Domjahn, Miss M Dyckhoff, Mrs D L Farmer, Mrs P Fischer, Mrs L G Golle, Mrs C A Gross, Mrs L M Halliwell, Mr N J Jackson, Mr F B James, Mr P Jerney, Mr V H Jones, Mrs V Litster, Mr T N Lodder, Mrs B H Marker, Mrs L Marsden, Mr P H Mayne, Mrs A Mitchell, Mrs S J Mundt, Mr A D 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, Mr B D Vickers, Miss G A Westmore and Mrs C Williams.

## LIFE MEMBERSHIP – ROLL OF HONOUR

Mr H G Phillips, Mr J Ohlrich, Mr L M Gearside, Mr M Cooke, Mrs P Holmes, Mr W Dorr, Mr C H Jenks, Mr F A C Harrold, Mrs N M Gilbert, Mrs M Huntington, Mr F G L Cowell, Mr R L Underwood, Mr G D T Woolcock, Mr H C Field, Mr I L Domjahn, Mr M D Medley, Mr C Head, Mr J Houston, Matron P Faux, Mrs M Walker, Mrs H Gibson, Mr G Young, Mrs N G Flanagan, Mrs V H Gearside, Mrs M Layton, Mrs L Underwood, Mrs B Southall, Mr R Cary, Mrs A Kill, Mrs J Woolcock, Mrs L M Domjahn, Mr D E Gillespie, Mr R C Callum, Mrs J H McMurtrie, Mr R Carpenter, Mrs J Edwards, Mr G H Ness, Mrs D Lewis, Mr J O Ryan, Mrs M Ryder, Mrs P Carpenter, Mr M B Tomaschewski, Mrs N Zimmerle and Mr M R Holland.

## ALL BREEDS JUDGES

The following became All Breeds Judges in 2022;

- Mrs M D Hammond
- Mrs B Mangin
- Mr G B Wilshier

## COMPANY SECRETARY

The names, qualifications and experience of each person who has occupied the position of Secretary during 2021 are;

Mr J R Harrison (1 January 2022 – 31 December 2022)

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

## EVENTS

Dogs Queensland Durack Grounds Committee	1-Jan	CH
Dogs Queensland QDS Committee - DWD Subcommittee	27-Feb	TK
Dogs Queensland QDS Committee - Agility Subcommittee	4-Mar	AT/JT/GT
Dogs Queensland QDS Committee - Obedience Subcommittee	19-Mar	RO/TK
Dogs Queensland / Junior KC Junior Weekend	2-Apr	CH
Dogs Queensland / Junior KC Junior Weekend	3-Apr	CH
Dogs Queensland QDS Committee - Agility Subcommittee	9-Apr	AT/JT/GT
Dogs Queensland ADSS Support Show	14-Apr	CH
Dogs Queensland ADSS Support Show	15-Apr	CH
Dogs Queensland DOTY/POTY Support Show	16-Apr	CH
Dogs Queensland DOTY/POTY Support Show	17-Apr	CH
Dogs Queensland DOTY/POTY Support Show	17-Apr	CH
Dogs Queensland DOTY/POTY Support Show	18-Apr	CH
Dogs Queensland QDS Committee - Agility Subcommittee	22-Apr	AT
Dogs Queensland Paws Aid ANZAC Day Show	25 Apr	CH
Dogs Queensland / Western Suburbs KC / Western Weekend	29 Apr	CH
Dogs Queensland / Western Suburbs KC / Western Weekend	30 Apr	CH
Dogs Queensland / Western Suburbs KC / Western Weekend	1 May	CH
Dogs Queensland / Western Suburbs KC / Western Weekend	2 May	CH
Dogs Queensland Conformation Judges Committee	8 May	CH
Dogs Queensland QDS Committee - Agility Subcommittee	13-May	AT/JT/GT
Dogs Queensland QDS Committee - Scentwork Subcommittee	24-May	SW
Dogs Queensland QDS Committee - Agility Subcommittee	28-May	AT/JT
Dogs Queensland / Yuggera CC	10 Jun	CH
Dogs Queensland / Yuggera CC	11 Jun	CH
Dogs Queensland / Yuggera CC	12 Jun	CH
Dogs Queensland / Yuggera CC	13 Jun	CH
Dogs Queensland QDS Committee - Scentwork Subcommittee	23-Jun	SW
Dogs Queensland QDS Committee – Agility Subcommittee	25-Jun	State AT/JT
Dogs Queensland QDS Committee – Obedience Subcommittee	25-Jun	State OT
Dogs Queensland QDS Committee – Obedience Subcommittee	26-Jun	State RO
Dogs Queensland QDS Committee – Agility Subcommittee	26-Jun	State AT/JT/GT
Dogs Queensland QDS Committee – Lure Coursing Subcommittee	26-Jun	State LC



Dogs Queensland RAFT Committee	6-Aug	State RT
Dogs Queensland RAFT Committee	7-Aug	State RT
Dogs Queensland State Junior Handler Final	14 Aug	JH
Dogs Queensland QDS Committee – Agility Subcommittee	20-Aug	AT/JT
Dogs Queensland ADSS Committee	21-Aug	CH
Dogs Queensland ADSS Committee	21-Aug	RATG
Dogs Queensland QDS Committee – Obedience Subcommittee	21-Aug	OT/RO
Dogs Queensland QDS Committee – Agility Subcommittee	21-Aug	AT/JT
Dogs Queensland (API in conjunction with WBKC)	15-Sep	CH
Dogs Queensland (API in conjunction with WBKC)	16-Sep	CH
Dogs Queensland (API in conjunction with WBKC)	16-Sep	CH
Dogs Queensland QDS Committee - Agility Subcommittee	16-Sep	AT/JT/GT
Dogs Queensland CACIB Show (API in conjunction with WBKC)	17-Sep	CH
Dogs Queensland (API in conjunction with WBKC)	18-Sep	CH
Dogs Queensland / Caboolture KC	8-Oct	CH
Dogs Queensland / Caboolture KC	8-Oct	CH
Dogs Queensland / Caboolture KC	9-Oct	CH
Dogs Queensland QDS Committee - Scentwork Subcommittee	22-Oct	SW
Dogs Queensland QDS Committee - Scentwork Subcommittee	23-Oct	SW
Dogs Queensland QDS Committee - Agility Subcommittee	29-Oct	AT/JT
Dogs Queensland QDS Committee - Agility Subcommittee	11-Nov	AT/JT/GT
Dogs Queensland QDS Committee - Obedience Subcommittee	3-Dec	OT
Dogs Queensland Fundraising Show	17-Dec	CH
Dogs Queensland / KAQ / Festive Fiesta	29-Dec	CH
Dogs Queensland / KAQ / Festive Fiesta	30-Dec	CH
Dogs Queensland / KAQ / Festive Fiesta	31-Dec	CH

## LEGEND

**CH** = Championship Show

**QDS** = Queensland Dog Sports

**DWD** = Dances with Dogs

**TK** = Trick Dog Trial

**AT** = Agility Trial

**JT** = Jumpers Trial

**GT** = Games Trial

**RO** = Rally O Trial

**TK** = Trick Dog Trial

**ADSS** = All Dogs Sports Spectacular

**DOTY** = Dog of the Year

**POTY** = Puppy of the Year

**SW** = Scentwork Trial

**RO** = Rally O Trial

**OT** = Obedience Trial

**JH** = Junior Handler Event

**RATG** = Retrieving Ability Trial for Gundogs

**API** = Advance Pacific International

**WBKC** = Waterloo Bay Kennel Club

**KAQ** = Kennel Association of Qld

## TOY GROUP

BREED	LIMITED	MAIN	SEMEN	IMPORT	TOTAL
Affenpinscher	0	17	0	2	19
American Hairless Terrier	0	10	0	2	12
Australian Silky Terrier	29	25	0	0	54
Bichon Frise	36	17	0	4	57
Biewer Terrier	0	2	0	1	3
Cavalier King Charles Spaniel	204	148	0	3	355
Chihuahua	4	11	0	0	15
Chihuahua (Long)	82	115	0	4	201
Chihuahua (Smooth)	57	86	0	0	143
Chinese Crested Dog	8	16	0	3	27
Coton De Tulear	29	6	0	0	35
Griffon Bruxellois	27	42	0	4	73
Havanese	47	30	0	1	78
Italian Greyhound	86	70	0	0	156
Japanese Chin	1	4	0	0	5
King Charles Spaniel	0	1	0	0	1
Lowchen	3	9	0	2	14
Maltese	6	15	0	0	21
Miniature Pinscher	7	12	0	0	19
Papillon	16	32	0	0	48
Pekingese	5	31	0	0	36
Pomeranian	19	49	0	0	68
Prague Ratter	0	22	0	4	26
Pug	70	80	0	0	150
Russian Toy	0	4	0	0	4
Tibetan Spaniel	19	26	0	1	46
Yorkshire Terrier	22	34	0	0	56
<b>TOTALS:</b>	<b>777</b>	<b>914</b>	<b>0</b>	<b>31</b>	<b>1722</b>

## TERRIER GROUP

BREED	LIMITED	MAIN	SEMEN	IMPORT	TOTAL
Airedale Terrier	29	7	0	0	36
American Staffordshire Terrier	76	83	0	0	159
Australian Terrier	66	59	0	2	127
Bedlington Terrier	4	12	0	0	16
Border Terrier	32	14	0	1	47
Bull Terrier	11	111	0	0	122
Bull Terrier (Miniature)	80	114	0	0	194
Cairn Terrier	10	3	0	0	13
Fox Terrier (Smooth)	11	43	0	0	54
Fox Terrier (Wire)	0	9	0	1	10
Glen of Imaal Terrier	0	7	0	0	7
Irish Terrier	7	1	0	0	8
Jack Russell Terrier	79	57	0	0	136
Kerry Blue Terrier	0	3	0	0	3
Lakeland Terrier	4	0	0	0	4
Norwich Terrier	8	2	0	0	10
Scottish Terrier	14	41	0	4	59
Staffordshire Bull Terrier	339	793	1	3	1136
Tenterfield Terrier	16	36	0	0	52
West Highland White Terrier	106	70	0	1	177
<b>TOTALS:</b>	<b>892</b>	<b>1465</b>	<b>1</b>	<b>12</b>	<b>2370</b>

## GUNDOG GROUP

BREED	LIMITED	MAIN	SEMEN	IMPORT	TOTAL
Bracco Italiano	0	10	0	1	11
Brittany	11	9	0	1	21
Chesapeake Bay Retriever	0	7	0	0	7
Cocker Spaniel	464	290	0	6	760
Cocker Spaniel (American)	0	19	0	1	20
Curly Coated Retriever	16	2	0	0	18
English Setter	5	0	0	0	5
English Springer Spaniel	26	39	0	2	67
Flat Coated Retriever	8	13	0	1	22
German Shorthaired Pointer	233	54	0	0	287
German Wirehaired Pointer	18	27	0	1	46
Golden Retriever	731	255	0	7	993
Gordon Setter	10	4	0	0	14
Hungarian Vizsla	126	25	0	1	152
Irish Setter	5	3	0	0	8
Irish Water Spaniel	0	8	0	1	9
Labrador Retriever	592	393	0	1	986
Lagotto Romagnolo	20	9	0	0	29
Murray River Retriever	0	12	0	0	12
Nova Scotia Duck Tolling Retriever	37	10	0	0	47
Pointer	18	22	0	0	40
Weimaraner	33	37	1	0	71
Weimaraner (Longhair)	6	7	0	0	13
<b>TOTALS:</b>	<b>2359</b>	<b>1255</b>	<b>1</b>	<b>23</b>	<b>3638</b>

## HOUND GROUP

BREED	LIMITED	MAIN	SEMEN	IMPORT	TOTAL
Afghan Hound	0	21	0	0	21
Basenji	8	20	0	2	30
Basset Fauve De Bretagne	2	1	0	1	4
Basset Hound	22	50	0	0	72
Beagle	33	30	0	1	64
Bloodhound	0	5	0	1	6
Borzoi	0	18	0	0	18
Cirneco Dell'Etna	3	2	0	0	5
Dachshund (Long Haired)	0	0	0	1	1
Dachshund (Miniature Long Haired)	27	84	0	8	119
Dachshund (Miniature Smooth Haired)	81	99	0	0	180
Dachshund (Miniature Wire Haired)	7	22	0	1	30
Dachshund (Smooth Haired)	3	4	0	0	7
Dachshund Rabbit (Smooth Haired)	0	5	0	3	8
Deerhound	0	6	0	1	7
Ibizan Hound	0	0	0	1	1
Irish Wolfhound	3	11	0	0	14
Petit Basset Griffon Vendeen	0	2	0	0	2
Pharaoh Hound	0	2	0	0	2
Portuguese Podengo (Small Smooth Haired)	0	8	0	0	8
Rhodesian Ridgeback	145	78	0	0	223
Saluki	0	5	0	0	5
Whippet	49	100	0	0	149
<b>TOTALS:</b>	<b>383</b>	<b>573</b>	<b>0</b>	<b>20</b>	<b>976</b>

## WORKING DOG GROUP

BREED	LIMITED	MAIN	SEMEN	IMPORT	TOTAL
Australian Cattle Dog	76	148	0	0	224
Australian Kelpie	9	29	0	0	38
Australian Shepherd	184	93	0	0	277
Australian Stumpy Tail Cattle Dog	34	79	0	0	113
Bearded Collie	5	10	0	1	16
Belgian Shepherd Dog (Groenendael)	7	19	0	0	26
Belgian Shepherd Dog (Malinois)	45	157	0	2	204
Belgian Shepherd Dog (Tervueren)	1	9	0	1	11
Border Collie	704	246	0	1	951
Bouvier Des Flandres	0	3	0	0	3
Briard	12	20	0	0	32
Collie (Rough)	16	60	0	2	78
Finnish Lapphund	18	16	0	0	34
German Shepherd Dog	164	285	0	2	451
German Shepherd Dog (LSC)	35	42	0	1	78
Maremma Sheepdog	3	9	0	0	12
Old English Sheepdog	10	8	0	0	18
Shetland Sheepdog	42	51	0	0	93
Swedish Vallhund	37	31	0	3	71
Welsh Corgi (Cardigan)	9	24	0	0	33
Welsh Corgi (Pembroke)	169	120	0	1	290
White Swiss Shepherd Dog	18	21	0	0	39
<b>TOTALS:</b>	<b>1598</b>	<b>1480</b>	<b>0</b>	<b>14</b>	<b>3092</b>

## UTILITY GROUP

BREED	LIMITED	MAIN	SEMEN	IMPORT	TOTAL
Akita	0	3	0	1	4
Akita (Japanese)	7	14	0	2	23
Alaskan Malamute	37	33	0	3	73
Anatolian Shepherd Dog	0	11	0	0	11
Bernese Mountain Dog	16	60	0	1	77
Boxer	204	132	1	4	341
Bullmastiff	72	31	0	1	104
Cane Corso	21	17	0	1	39
Dobermann	42	30	0	1	73
Dogue De Bordeaux	41	64	0	2	107
German Pinscher	12	1	0	0	13
Neapolitan Mastiff	3	26	0	1	30
Newfoundland	11	6	0	0	17
Portuguese Water Dog	26	2	0	0	28
Pyrenean Mountain Dog	3	2	0	0	5
Rottweiler	200	204	0	5	409
Russian Black Terrier	7	16	0	1	24
Samoyed	23	16	0	0	39
Schnauzer	5	1	0	0	6
Schnauzer (Giant)	0	15	0	1	16
Schnauzer (Miniature)	379	109	0	5	493
Shiba Inu	43	37	0	5	85
Siberian Husky	58	20	0	0	78
St. Bernard	35	32	0	0	67
Tibetan Mastiff	0	1	0	0	1
Yakutian Laika	0	17	0	3	20
<b>TOTALS:</b>	<b>1245</b>	<b>900</b>	<b>1</b>	<b>37</b>	<b>2183</b>

## NON SPORTING GROUP

BREED	LIMITED	MAIN	SEMEN	IMPORT	TOTAL
Australasian Bosdog	0	24	0	0	24
Boston Terrier	72	49	0	0	121
British Bulldog	94	96	0	2	192
Chow Chow	14	22	0	0	36
Dalmatian	118	33	0	1	152
French Bulldog	576	359	0	9	944
German Spitz (Mittel)	15	21	0	0	36
Great Dane	96	58	0	1	155
Japanese Spitz	69	12	0	0	81
Keeshond	40	15	1	0	56
Lhasa Apso	3	24	0	1	28
Peruvian Hairless Dog (Medium)	0	7	0	0	7
Poodle (Miniature)	199	94	0	2	295
Poodle (Standard)	87	59	0	0	146
Poodle (Toy)	77	172	0	2	251
Schipperke	17	21	0	2	40
Shar Pei	5	17	0	0	22
Shih Tzu	51	19	0	0	70
Spanish Water Dog	0	6	0	0	6
Tibetan Terrier	0	4	0	1	5
Xoloitzcuintle (Standard)	0	8	0	0	8
<b>TOTALS:</b>	<b>1533</b>	<b>1120</b>	<b>1</b>	<b>21</b>	<b>2675</b>

**GRAND TOTAL 16,656**



## REGISTRATION STATISTICS

UNKNOWN BREED GROUP	REGISTERED
Associate Register	60
Associate Gundogs	0
Sporting Register	8
<b>TOTAL</b>	<b>68</b>

## TOP TEN BREEDS

BREED	TOTAL
Staffordshire Bull Terrier	1136
Golden Retriever	993
Labrador Retriever	986
Border Collie	951
French Bulldog	944
Cocker Spaniel	760
Schnauzer (Miniature)	493
German Shepherd Dog	451
Rottweiler	409
Cavalier King Charles Spaniel	355



Double Trick Dog Test held at Caboolture on 26 March 2022.

# CANINE CONTROL COUNCIL (Q) LTD

## BOARD OF DIRECTORS

*In alphabetical order*



Mrs A Bainbridge

Zone 1

Term of Office:  
2021 – 2025



Miss A Carius

Zone 1

Term of Office:  
2022 – 2023

Appointed:  
31 Mar 2022



Mrs U Greenwood

Zone 1

Term of Office:  
2019 – 2023



Mrs P Johansen

Zone 1

Term of Office:  
2020 – 2023

Appointed:  
16 Nov 2020



Mr G Mayne

Zone 3

Term of Office:  
2022 – 2023

Appointed:  
7 Mar 2022



Mrs E McCutcheon

Zone 1

Term of Office:  
2022 – 2025

Appointed:  
31 Mar 2022



Mrs B Murfet  
Zone 1  
Term of Office:  
2019 – 2023



Mrs M Norton  
Zone 2  
Term of Office:  
2019 – 2023  
\* Resigned 14 Dec 2022



Miss C Pearen  
Zone 1  
Term of Office:  
2021 – 2025  
\* Resigned 7 Mar 2022



Miss C Ryan  
Zone 1  
Term of Office:  
2021 – 2025



Ms M Schelbach  
Zone 1  
Term of Office:  
2021 – 2025



Mrs V Schneider  
Zone 1  
Term of Office:  
2021 – 2025



Mr D Weil  
Zone 1  
Term of Office:  
2021 – 2025



Mr C Woodrow  
Zone 1  
Term of Office:  
2019 – 2023  
\* Removed as a  
Director at SGM  
9 February 2022

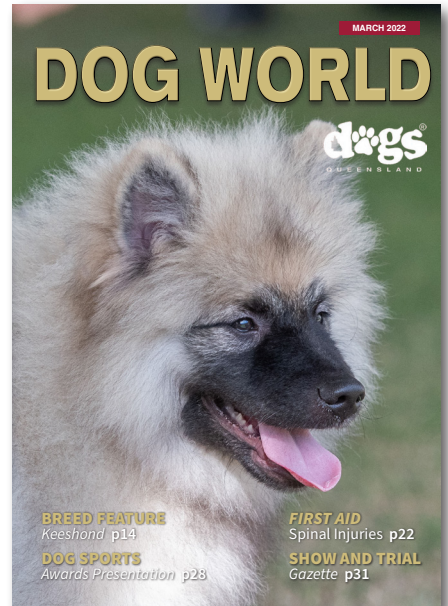
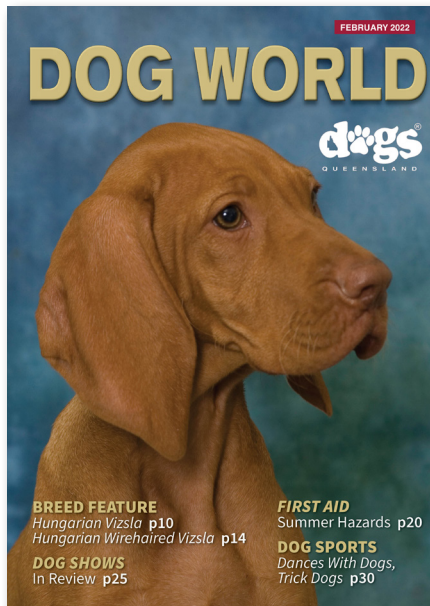
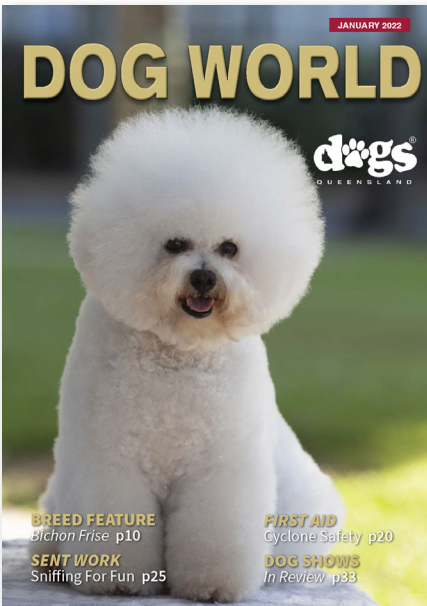


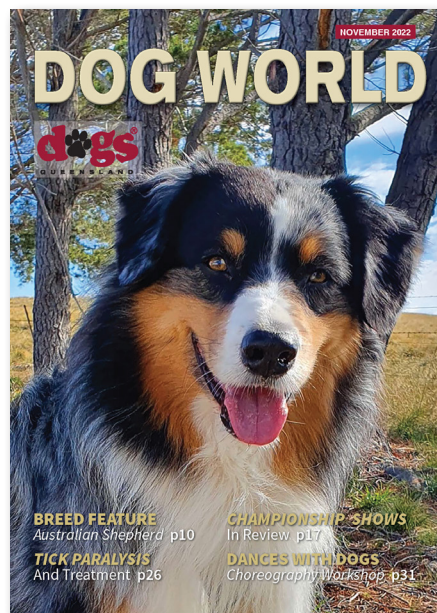
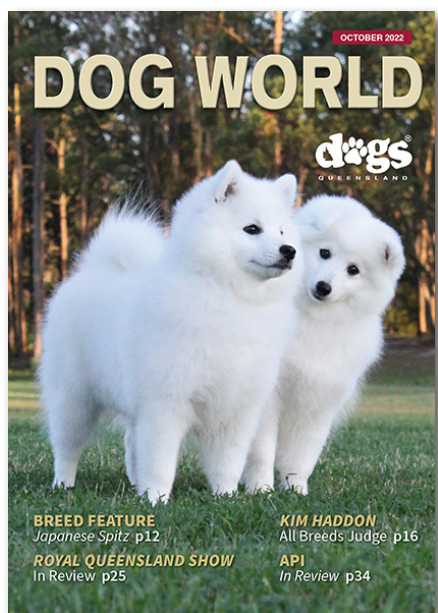
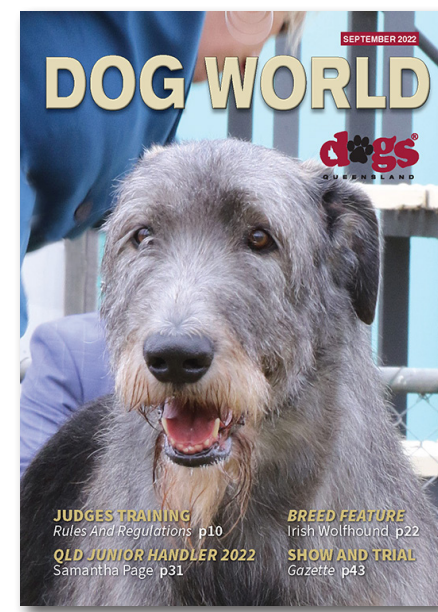
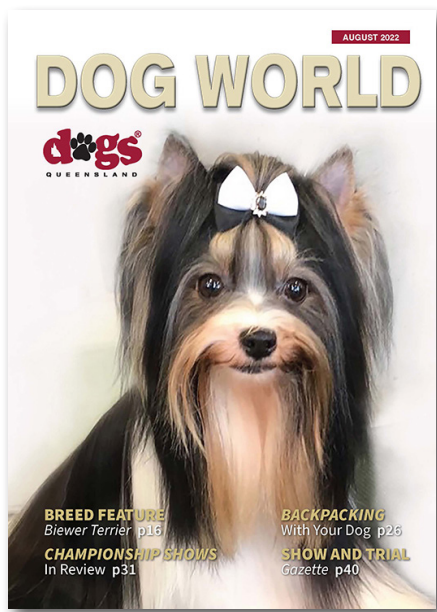
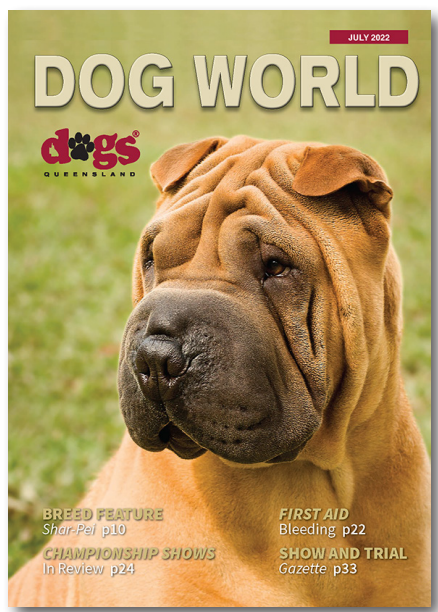
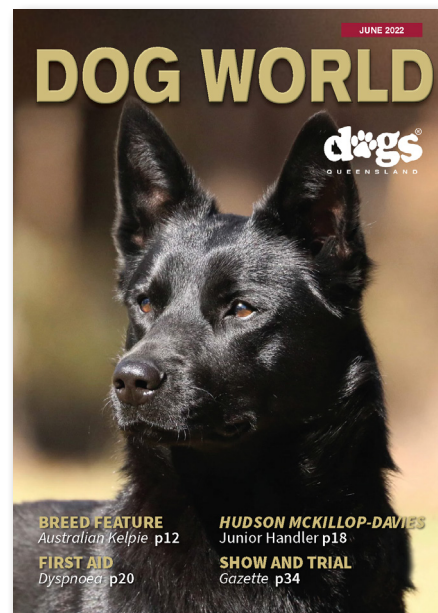
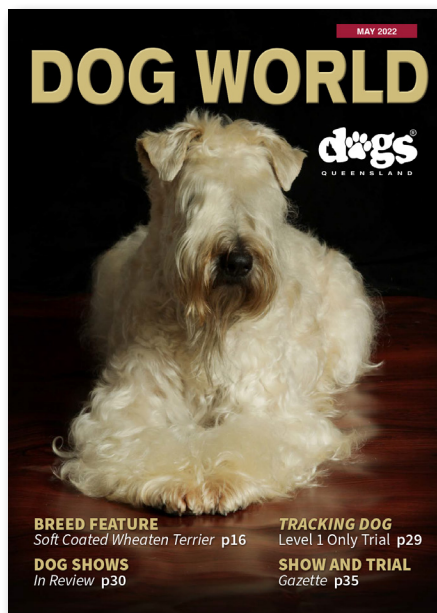
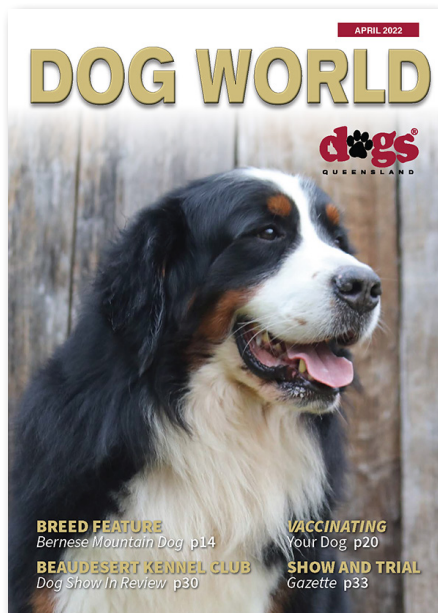
**ANZAC Day Dusk Remembrance Service 2022 held at Dogs Queensland Sports Grounds, Durack on 25 April 2022.**



**'Goldens On The Grass' held at Dogs Queensland Sports Grounds, Durack on 13 November 2022.**

## DOG WORLD MAGAZINE 2022





# COMMITTEE MEMBERS, WORKING PARTY MEMBERS AND BOARD LIAISONS

**NOTE:** The appointment of these Committee Members, Working Party Members and Board Liaisons commenced in April 2021 for a period of 2 years.

# – Resigned or otherwise no longer a Committee Member part way through 2022

## – Appointed part way through 2022

## Conformation Judges Committee

Mrs Patrice Johansen – Chair  
Mrs Vicki Schneider – Deputy Chair  
Ms Erin Brown  
Mr John Burgess  
Miss Carolyn Ryan  
Mrs Helen Weil  
Mrs Lance Wright  
Mr Michael Yates

## Durack Grounds Committee

Ms Mandy Schelbach – Chair  
Mr Craig Drury  
Mr Garth Goodwin  
Mr Nic Mather  
Mr Duncan McAllister  
Mr Ian McLean  
Mrs Vicki Schneider  
Mr Roger Winton #

## RAFT Committee

Mr Ron Jackson – Chair  
Mr Lawrie Knauth – Deputy Chair  
Mrs Margaret Sullivan  
Mr Elio Colasimone  
Mr Geoff Dawson  
Mrs Cathie Jackson  
Mr Greg Mitchell  
Mr Paul Towing

## Queensland Dog Sports Committee

Mrs Barbara Murfet – Chair  
(Scent Work, Draft Dog and Endurance)  
Mr Chris Pain  
(Treasurer and Rally Obedience)  
Miss Ainslie Carius  
(Sled Dog/Weight Pull/Backpacking)  
Ms Carolyn Pearen #  
Miss Carolyn Ryan  
Mrs Vicki Schneider  
Miss Kim Dawson (Chair Earth Dog )  
Mr Ron Jackson (Chair RAFT)  
Mrs Lisa Kaddatz (Chair Agility)  
Mr Lawrie Knauth (Obedience Judges Training)  
Miss Amber Morey (NQ - Agility)  
Mrs Gaille Newton (Agility)  
Mrs Coral Pethers (Chair Tracking, Track & Search, Trick Dog, and Dances With Dogs)  
Mrs Jacqueline Perrins (Herding)  
Dr Gaille Perry (Lure Coursing)  
Mrs Laura Schimke (Obedience)  
Mr Murray Sharman (Agility)  
Mr Des Strong (Rally Obedience)  
Mrs Cheryl Williams (CQ)  
Mrs Andrea Wohlhuter (NQ – Rally Obedience)  
Mrs Tabitha Young ( State Trials and Nationals)

### **Canine Health Committee**

Ms Elisa McCutcheon – Chair  
Mrs Julene Brady  
Miss Ainslie Carius  
Miss Nicole Oldfield  
Miss Carolyn Pearen #  
Ms Paula Morgan  
Mrs Kathy Prentice  
Mrs Karen Vowell

### **DOTY Committee**

Ms Patrice Johansen – Chair  
Miss Ainslie Carius  
Mrs Ulla Greenwood  
Mr Andrew Ness  
Mrs Margaret Norton #

### **Event Managers and Stewards Committee**

Mr David Weil – Chair  
Mrs Marg Norton # – Deputy Chair  
Ms Jasmyn Grendon (Z2)  
Mrs Linda Halliwell (Z3)  
Ms Melissa Herdman (Z2)  
Mr Bernard James (Z1)  
Mrs Louise Marsden (Z3)  
Mrs Sharon Munro (Z1)

### **Junior Handlers Committee**

Ms Mandy Schelbach – Chair  
Mrs Julene Brady  
Miss Ainslie Carius  
Mrs Amanda Maynard  
Mrs Deb Mclean  
Mr Murray Senior  
Ms Aleisha Watt  
Mr Michael Watt

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

Miss Carolyn Ryan – Chair ##  
Miss Ainslie Carius ##  
Miss Carolyn Pearen #  
Miss Kim Dawson  
Mr Russell Ellem #  
Ms Camilla Fowler-Lock #  
Mrs Debbie Goodwin  
Ms Geraldine Heath #  
Ms Tracey Hopper ##  
Ms Valley Horne  
Mr Lawrie Knauth  
Mrs Janelle Mannell #  
Ms Shannon Parker #  
Mrs Vicki Schneider ##  
Mr Murray Senior ##  
Mrs Cath Wardle ##  
Mrs Aleisha Watt ##  
Ms Margaret Wedgwood #

### **Finance and Planning Committee**

Mrs Ulla Greenwood – Chair  
Ms Mandy Schelbach – Deputy Chair  
Mr Thomas Ray

### **Constitution and Rules Reform Committee**

Miss Carolyn Ryan – Chair  
Mrs Netta Bainbridge – Deputy Chair  
Miss Ainslie Carius  
Miss Joanna Gurd  
Mr Geoff Lane  
Mr Gordon Mayne ##  
Ms Elisa McCutcheon  
Mrs Helen Weil  
Mr Glenn Wilshier

### **Library and Archives Committee**

Miss Ainslie Carius – Chair  
Miss Carolyn Pearen #  
Mrs Kathryn Winton

Notice Issued Via Email on 17th February 2023

# Annual General Meeting of Members

## PROCEDURE AT THE UPCOMING AGM

Members are asked to note the following AGM notice with some explanatory notes below to assist.

- In regards to the Board of Directors reports and annual financial reports, these are to be received by the Meeting only, though we have normally approved these as well, there is no need to approve the Board of Directors reports nor the audited accounts, there was perhaps some misunderstandings in that regard
- All submitted questions are to be relevant to the Board of Directors reports and annual financial reports and submitted as per notice below, no questions will be taken from the floor

## 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 7:00pm on Wednesday 29 March 2023. All Members have a right to appoint a proxy under Clauses 53 - 57 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
- Noting the appointment of the Auditor for the next Financial Year
- Declaration of the results of the election of members of the Board
- 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.
- 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 15 March 2023.

### 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 2022 who are yet to pay their 2023 Renewal Fees may only attend the AGM but may not vote at the AGM unless their 2023 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 53 - 57 of the CCC(Q) Ltd Constitution; this proxy form will be available from the Dogs Queensland Website.

### Note 3:

The 2022 Annual Report will be available on the Dogs Queensland Website on or around 1 March 2023 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 Report**

**For The Year Ended  
31 December 2022**

# Canine Control Council (Queensland) Ltd

ABN: 45 160 285 192

## Financial Report for the Year Ended 31 December 2022

<b>CONTENTS</b>	<b>Page</b>
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Statement of Changes in Equity	38
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### General Information

The financial statements cover Canine Control Council (Queensland) Ltd as an individual entity. The financial statements are presented in Australian dollars, which is Canine Control Council (Queensland) Ltd's functional and presentation currency.

Canine Control Council (Queensland) Ltd is a company limited by shares, incorporated and domiciled in Australia. Its registered office and principal place of business are:

#### Registered Office

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

#### Principal place of business

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

A description of the nature of the entity's operations and its principal activities are included in the directors' report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 23 February 2023. The directors have the power to amend and reissue the financial statements.

# Canine Control Council (Queensland) Ltd

ABN: 45 160 285 192

## Directors' Report

Your directors present this report on the Company for the financial year ended 31 December 2022.

### Directors

The names of each person who has been a director during the year and to the date of this report are:

Mrs N Bainbridge  
Miss A Carius (appointed 31 March 2022)  
Mrs U Greenwood  
Mrs P Johansen  
Mr G Mayne (appointed 7 March 2022)  
Ms E McCutcheon (appointed 31 March 2022)  
Mrs B Murfet  
Mrs M Norton (resigned 14 December 2022)  
Ms C Pearen (resigned 7 March 2022)  
Miss C Ryan  
Mrs M Schelbach  
Mrs V Schneider  
Mr A D Weil  
Mr C Woodrow (removed as a Director at SGM 9 February 2022)

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated

### Principal Activities

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.

### Objectives

The Company's objectives are to:

- (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;

# Canine Control Council (Queensland) Ltd

ABN: 45 160 285 192

## Directors' Report (continued)

(8) 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;

(9) 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;

(10) to promote and encourage public interest and participation in the CCCQ Ltd sanctioned exhibitions and events;

(11) to promote and encourage scientific research into canine related health issues both in Queensland and interstate;

(12) 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, and;

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

## Strategies

To achieve its stated objectives, the Company 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.

# Canine Control Council (Queensland) Ltd

ABN: 45 160 285 192

## Directors' Report (continued)

### 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 Full Single Members 4,125 (2021 - 4,121), Full Joint Members 1,231 (2021 - 1,227), New Members 669 (2021 - 947), Litter Registrations 15,584 (2021 - 17,534), New Prefixes 408 (2021 - 483) and Transfers of Dogs 2,895 (2021 - 2,662).

### Information on Directors

<b>Mrs N Bainbridge</b>	-	Director
Qualifications	-	Associate Diploma Electrical Engineering
Experience	-	CCCQ member since 1979 and has been involved in club, show administration since 1982. Honoured with life membership for both the Staffordshire Bull Terrier Club of Qld and the Nanango Kennel Club. Has been involved with a number of different conformation and obedience clubs and currently President of the Nanango Kennel Club which conducts Conformation, Obedience, Rally Trials and Endurance Tests. Currently working as a Veterinary Clinic assistant in Kingaroy
Special Responsibilities	-	Deputy Chair Constitution and Rules Committee
<b>Miss A Carius</b>	-	Director
Qualifications	-	BA, LLB, GradDipLegalPrac
Experience	-	Councillor Canine Control Council 2008-2011, Director DQ from 2012-2021, 2022-2023, Director ANKC 2012 -2019. 20 years HR/IR experience in the public service
Special Responsibilities	-	Member QDS Committee, Canine Health Committee, DOTY Committee, JH Committee, Constitution and Rules, Paws Aid Committee and Library and Archives Committee
<b>Mrs U Greenwood</b>	-	Director/President
Qualifications	-	Graduate of the Australian Institute of Company Directors course and the Public Sector Management Course
Experience	-	A lawyer by background with approximately a 25 year career in legal and policy and senior administrative roles in the Queensland State Government. This included the Commissioner of Fair Trading role and a number of senior executive positions in the Department of Justice and Attorney General. A breeder and exhibitor of Whippets and an ANKC Ltd All Breeds Judge. Member Greyhound Advisory Council
Special Responsibilities	-	Chair of Finance and Planning Committee, Member DQ Executive and ANKC Ltd Director
<b>Mrs P Johansen</b>	-	Director
Qualifications	-	Dip Leadership/Management, Business, Training Design and Analysis, Cert IV T&A
Experience	-	Director DQ appointed 2020, President Rhodesian Ridgeback Council, President Rhodesian Ridgeback Club of QLD, Secretary Ipswich Kennel Club (2006-2020), Secretary Yuggera Canine Club, Program/Project Management, Training Management, HR and Recruitment, Community Engagement and Service Delivery

# Canine Control Council (Queensland) Ltd

ABN: 45 160 285 192

## Directors' Report (continued)

Special Responsibilities	-	Chair of Conformation Judges Committee, Chair Dog of the Year Committee, Member Paws Aid Charity Committee, Breed Councils Liaison Working Party (ANKC), Breed Standards Coordination Group (ANKC) and All Breeds Judge
<b>Mr G Mayne</b>	-	Director
Qualifications	-	Prince 2 Project Management (Practitioner), Member of Australian Institute of Community Directors (MAICD), Certificate in Not-For-Profit Officers, Directors and the Board (Governance Institute of Australia), Management Systems Auditor (Exemplar Global)
Experience	-	Currently the President, and has held roles as Vice President and Publicity Officer, of the Cairns City Kennel Club. I have been actively involved in leading the club in recent years. A focus on governance has facilitated the review of the club's rules of association, implementation of club values and led \$100k in infrastructure projects. Competes in agility and conformation dog shows. Is a certified writer, steward and show manager. Work experience includes hospitality management and currently with Queensland Government in governance and policy development
Special Responsibilities	-	Member Constitution and Rules Committee
<b>Ms E McCutcheon</b>	-	Director
Qualifications	-	LLB, BSc. (Majors – Genetics & Chemistry) Trans Tasman Registered Patent & Trade Mark Attorney (AU & NZ)
Experience	-	CCCQ member since 2012 with interest in both conformation showing and agility, Executive member of Cavalier King Charles Spaniel Club (Qld), practising solicitor (over 25 years in Qld) with particular expertise in intellectual property, anti-counterfeiting, competition and consumer law, litigation and alternative dispute resolution, member of the Queensland Law Society, Intellectual Property Society of Australia & New Zealand, member of the Institute of Community Directors
Special Responsibilities	-	Chair Canine Health Committee, Member Constitution and Rules Committee, Paws Aid Committee, ANKC Ltd Canine Health & Well-Being Committee and ANKC Ltd Legislative Committee
<b>Mrs B Murfet</b>	-	Director / Senior Vice President
Qualifications	-	Bachelor of Adult and Vocational Teaching, Diploma of Trichology, Certificate IV in Workplace Training in Assessment
Experience	-	Community Coaching Experience, ANKC Judge for Obedience, Agility, Rally Obedience, DWD, Trick Dog, Draft Dog with international experience.
Special Responsibilities	-	National Chair for ANKC Ltd DWD and Trick Dog Disciplines, ANKC Ltd Director, Member DQ Executive and Chair of Qld Dog Sports Committee
<b>Mrs M Norton</b>	-	Director
Qualifications	-	Tertiary Administration Qualification

# Canine Control Council (Queensland) Ltd

ABN: 45 160 285 192

## Directors' Report (continued)

- Experience - Membership with CCC Qld/ Dogs Qld since January 1974, breeding & exhibiting Gundogs under the Yarramo prefix. Current Secretary of the Bundaberg Canine Club Inc. Previously involved with Dog/Puppy of the Year, Rules and Regulations and Amenities Committees.
- Special Responsibilities - Former Z2 Director Representative and Former Deputy Chair of Event Managers and Stewards Committee
- Ms C M Pearen** - Director
- Qualifications - Veterinary Nurse, Ex-Owner Furkids Veterinary Surgery, Banking, Food and Hospitality
- Experience - ANKC All Breeds Judge, DQ Member for over 40 years, Member of Setter Club of Queensland, Member of Caboolture KC and Ag, Redcliffe KC and Ag, Member of Caboolture KC and Ag, Redcliffe KC and Ag
- Special Responsibilities - Former Senior Vice President until resignation, Former Chair of Canine Health Committee, Former Chair of Library and Archives Committee and Former Chair of ADSS Working Party
- Miss C Ryan** - Director / Junior Vice President
- Qualifications - Commissioner for Declarations (C.Dec), General Insurance Diploma (Australian Insurance Institute), Accredited Facilitator (Commonwealth Government), Internal Audit certification DFP 1 - Financial Planning, Management & Care of Dogs & Cats - Ithaca College TAFE
- Experience - Successful breeder/exhibitor/dog sport competitor of Golden Retrievers since 1979. All Breeds judge since 2008. Life Member of the Golden Retriever Club of Qld. Committee member of Golden Retriever Club of Qld, member of Metro Dog Obedience Club
- Special Responsibilities - Chair Constitution & Rules Committee, Chair All Dog Sports Spectacular Working Party, Member Qld Dog Sports Committee, Member Conformation Judges Committee Member Paws Aid Committee and Member DQ Executive
- Mrs M Schelbach** - Director
- Qualifications - DISC Leadership Directions – leading teams. Yearly certified Taxation and Payroll qualified. Qualified Rehabilitation Co-ordinator. Workplace Health and Safety certified
- Experience - Over 50 years experience in the dog world, Australia's longest standing breeder of Siberian Huskies and QLD's first. All Breeds Judge, held many positions within All breeds and Breed clubs both conformation and obedience. Over 30 years experience in Payroll, HR, Finance and over 20 years in Payroll Management, Project Manager, system implementations. Mentor and training of staff. In charge of many staff with billion dollar payrolls both in public and private sectors. WorkCover, rehabilitations and working with Apprenticeships/Trainee's and Government bodies
- Special Responsibilities - Chair of Grounds Committee, Chair of Junior Handlers Committee and Deputy Chair Finance Committee

# Canine Control Council (Queensland) Ltd

ABN: 45 160 285 192

## Directors' Report (continued)

### **Mrs V Schneider**

- Director
- Qualifications - 20 plus years in Management in international Heavy Earthmoving companies, involving staff supervision, hiring, customer liaison, budgets
- Experience - Over 30 years in the dog world, including holding executive positions on All Breeds and Specialty clubs. Over 10 years being a Co-ordinator for Judges Training. All Breeds judge
- Special Responsibilities - Deputy Chair Conformation Judges Committee, Show Secretary Grounds Committee and Member ADSS Committee

### **Mr A D Weil**

- Director
- Qualifications - Qualified Diesel Mechanic
- Experience - 40 years' experience in the dog world having first shown a Boxer in 1975. Life Member of the Sunshine Coast KC having been a member for more than 30 years and President of the Club for at least 18 years.

### Special Responsibilities

- Chair of Events Manager and Stewards Committee

### **Mr C Woodrow**

- Director
- Qualifications - Certificate IV in Training and Assessment, Electrical Contractor, Mechanic and Fitter
- Experience - Working member and committee member of various Canine Club, Active in the promotion of Dogs Queensland to the public.
- Special Responsibilities - Former Chair of the Member Communications Strategy Working Party



# Canine Control Council (Queensland) Ltd

ABN: 45 160 285 192

## Directors' Report (continued)

### Company Secretary

The name, qualifications and experience of each person who has occupied the position of Secretary during 2022 is;

- Mr J R Harrison (1 January 2022 - 31 December 2022)

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

### Meetings of Directors

During the financial year, 14 meetings of directors were held. Attendances by each director were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Mrs N Bainbridge	14	14
Miss A Carius	10	10
Mrs U Greenwood	14	13
Mrs P Johansen	14	10
Mr G Mayne	11	11
Ms E McCutcheon	10	10
Mrs B Murfet	14	14
Mrs M Norton	14	13
Ms C Pearen	2	2
Miss C Ryan	14	14
Mrs M Schelbach	14	13
Mrs V Schneider	14	14
Mr A D Weil	14	14
Mr C Woodrow	2	2

### 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 2022 was 7,422 incl 835 Community Members (2021 - 7,239 incl 664 Community Members).

# Canine Control Council (Queensland) Ltd

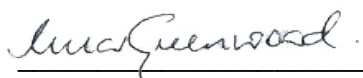
ABN: 45 160 285 192

Directors' Report (continued)

## Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 31 December 2022 has been received and can be found on page 11 of the financial report.

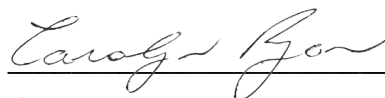
This directors' report is signed in accordance with a resolution of the Board of Directors.



Ulla Greenwood

President

Director



Carolyn Ryan

Junior Vice President

Director

Dated 28 February 2023

**AUDITOR'S INDEPENDENCE DECLARATION  
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001  
TO THE DIRECTORS OF CANINE CONTROL COUNCIL (QUEENSLAND) LTD**

I declare that, to the best of my knowledge and belief, during the year ended Saturday, 31 December 2022, there have been no contraventions of:

- (a) the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- (b) any applicable code of professional conduct in relation to the audit.



PKF BRISBANE AUDIT



CAMERON BRADLEY  
PARTNER

BRISBANE  
28 FEBRUARY 2023

PKF Brisbane Audit ABN 33 873 151 348

Level 6, 10 Eagle Street, Brisbane, QLD 4000 | GPO Box 1568, Brisbane, QLD 4001 | T: +61 7 3839 9733  
Brisbane | Rockhampton [www.pkf.com.au](http://www.pkf.com.au)

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**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 2022**

	Note	2022 \$	2021 \$
Revenue	3	2,630,643	2,545,632
Other income	3	24,891	2,136
Employee benefits expense	4	(914,527)	(921,006)
Depreciation and amortisation expense	4	(180,055)	(159,441)
Bad and Doubtful Debts	4	(3,384)	-
Other Expenses from Ordinary Activities	4	(1,057,943)	(943,041)
<b>Surplus before income tax</b>		<b>499,625</b>	<b>524,280</b>
Income tax expense		-	-
<b>Surplus for the year</b>		<b>499,625</b>	<b>524,280</b>
<b>Other comprehensive income</b>			
Items that will not be reclassified subsequently to profit or loss:		-	-
<b>Total other comprehensive (losses)/income for the year</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>		<b>499,625</b>	<b>524,280</b>
Surplus attributable to members of the Company		<b>499,625</b>	<b>524,280</b>
Total comprehensive income attributable to members of the Company		<b>499,625</b>	<b>524,280</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 2022**

	Note	2022 \$	2021 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	625,706	821,429
Accounts receivable and other debtors	6	66,751	93,848
Inventories	7	13,127	10,950
Financial assets	8	3,279,109	2,756,380
Prepayments		75,195	66,635
<b>TOTAL CURRENT ASSETS</b>		<b>4,059,888</b>	<b>3,749,242</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	9	1,535,115	1,451,413
Right of use asset	10	16,407	21,730
Intangible assets	12	14,411	18,946
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,565,933</b>	<b>1,492,089</b>
<b>TOTAL ASSETS</b>		<b>5,625,821</b>	<b>5,241,331</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable and other payables	13	82,294	110,612
Lease liability – right of use	11	5,637	5,637
Unearned Revenue	14	386,050	450,803
Provisions	15	108,068	124,496
<b>TOTAL CURRENT LIABILITIES</b>		<b>582,049</b>	<b>691,548</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liability – right of use	11	13,626	19,263
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>13,626</b>	<b>19,263</b>
<b>TOTAL LIABILITIES</b>		<b>595,675</b>	<b>710,811</b>
<b>NET ASSETS</b>		<b>5,030,146</b>	<b>4,530,520</b>
<b>EQUITY</b>			
Retained surplus	17	4,948,465	4,448,443
Reserves	16	81,681	82,077
<b>TOTAL EQUITY</b>		<b>5,030,146</b>	<b>4,530,520</b>

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 2022**

	<b>Retained Surplus \$</b>	<b>Reserves</b>	<b>Total equity \$</b>
<b>Balance at 1 January 2021</b>	3,943,420	62,820	4,006,240
<b>Comprehensive Income</b>			
Surplus for the year attributable to members of the Company	524,280	-	524,280
Transfer to / from reserves	(19,257)	19,257	-
Other comprehensive income for the year	-	-	-
<b>Total comprehensive income attributable to the Company for the year</b>	<u>4,448,443</u>	<u>82,077</u>	<u>4,530,520</u>
<b>Balance at 31 December 2021</b>	<u>4,448,443</u>	<u>82,077</u>	<u>4,530,520</u>

	<b>Retained Surplus \$</b>	<b>Reserves</b>	<b>Total equity \$</b>
<b>Balance at 1 January 2022</b>	4,448,443	82,077	4,530,520
<b>Comprehensive Income</b>			
Surplus for the year attributable to members of the Company	499,626	-	499,626
Transfer to / from reserves	396	(396)	-
Other comprehensive income for the year	-	-	-
<b>Total comprehensive income attributable to the Company for the year</b>	<u>4,948,465</u>	<u>81,681</u>	<u>5,030,146</u>
<b>Balance at 31 December 2022</b>	<u>4,948,465</u>	<u>81,681</u>	<u>5,030,146</u>

The accompanying notes form part of these financial statements.

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

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022	2021
	\$	\$
Note		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	2,920,803	2,284,926
Receipts from government subsidies	-	387,306
Payments to suppliers and employees	(2,359,152)	(1,975,329)
Interest received	24,891	2,136
Borrowing costs paid	-	(1,106)
Net cash generated from operating activities	586,542	697,933
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payment for property, plant and equipment	9 (257,764)	(233,534)
Proceeds from disposals of property, plant and equipment	3,865	-
Payment for intangible assets	-	(2,689)
Net movements of financial assets	(522,729)	(251,889)
Net cash used in investing activities	(776,628)	(488,112)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payment for lease liability	(5,637)	(5,847)
Net cash used in financing activities	(5,637)	(5,847)
Net increase/ (decrease) in cash held	(195,723)	203,974
Cash and cash equivalents at beginning of financial year	821,429	617,455
<b>Cash and cash equivalents at end of financial year</b>	5 625,706	821,429

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 2022**

**Note 1**            **Summary of Significant Accounting Policies**

**Basis of Preparation**

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures issued by the Australian Accounting Standards Board (AASB) and the *Corporations Act 2001*. The Company is a not-for-profit Company 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 stated otherwise.

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.

*Critical accounting estimates*

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Entity's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 2.

**New or amended Accounting Standards and Interpretations adopted**

The Entity has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

**Accounting Policies**

a.    **Revenue and Other Income**

The company recognises revenue as follows:

*Revenue from contracts with customers*

Revenue is recognised at an amount that reflects the consideration to which the company is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the company: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.



**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Note 1**            **Summary of Significant Accounting Policies**

*Interest*

Interest revenue is recognised as interest accrues using the effective interest method.

*Lease Receivable*

Lease receivable revenue is recognised when it is received or when the right to receive payment is established.

*Other revenue*

Other revenue is recognised when it is received or when the right to receive payment is established.

**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 stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the properties.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Note 1 Summary of Significant Accounting Policies (continued)**

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

**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.

**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 Company 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. Gains are not classified as revenue. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

**e. Leases**

**The Company as lessee**

At inception of a contract, the Company assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Company where the Company is a lessee. However, all contracts that are classified as short-term leases (ie a lease with a remaining lease term of 12 months or less) and leases of low-value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially, the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Company uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Note 1 Summary of Significant Accounting Policies (continued)**

**e. Leases (continued)**

- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options, if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date, as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Company anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

**f. Financial Instruments**

**Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Company commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments (except for trade receivables) 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 expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15.63.

**Classification and subsequent measurement**

*Financial liabilities*

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit and loss.

A financial liability is measured at fair value through profit and loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3 applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if it is:

- incurred for the purpose of repurchasing or repaying in the near term;

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Note 1**                    **Summary of Significant Accounting Policies (continued)**

**f. Financial Instruments (continued)**

- part of a portfolio where there is an actual pattern of short-term profit taking;
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in an effective hedging relationship); or
- any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses are taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

*Financial asset*

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit and loss

on the basis of the two primary criteria, being:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset is subsequently measured at amortised cost when it meets the following conditions:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset is subsequently measured at fair value through other comprehensive income when it meets the following conditions:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the conditions of amortised cost and the fair value through other comprehensive income's measurement condition are subsequently measured at fair value through profit or loss.

The Company initially designates financial instruments as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as "accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the groupings was documented appropriately, so the performance of the financial liability that was part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Note 1 Summary of Significant Accounting Policies (continued)**

**f. Financial Instruments (continued)**

The initial designation of the financial instruments to measure at fair value through profit and loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

**Derecognition**

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

*Derecognition of financial liabilities*

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

*Derecognition of financial assets*

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All of the following criteria need to be satisfied for derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the Company no longer controls the asset (ie it has no practical ability to make unilateral decisions to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

**Impairment**

The Company recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (eg amount due from customers under construction contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The Company uses the following approaches to impairment, as applicable under AASB 9:

- the simplified approach;

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Note 1 Summary of Significant Accounting Policies (continued)**

**f. Financial Instruments (continued)**

*Simplified approach*

The simplified approach does not require tracking of changes in credit risk in every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables; and
- lease receivables.

In measuring the expected credit loss a provision matrix for trade receivables has been used, taking into consideration various data to get to an expected credit loss (ie diversity of its customer base, appropriate groupings of its historical loss experience, etc).

**Recognition of expected credit losses in financial statements**

At each reporting date, the Company recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. An amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (eg loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

**g. Impairment of Assets**

At the end of each reporting period, the Company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

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

Where an impairment loss on a revalued individual asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

**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 and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Note 1 Summary of Significant Accounting Policies (continued)**

**h. Employee Benefits (continued)**

The Company's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of current trade and other payables in the statement of financial position.

**Other long-term employee benefits**

The Company classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the Company's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees.

Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

The Company's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the Company does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

**i. 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 borrowings in current liabilities on the statement of financial position.

**j. Accounts Receivable and Other Debtors**

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

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(g) for further discussion on the determination of impairment losses.

**k. 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.

**l. Income tax**

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

**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Note 1 Summary of Significant Accounting Policies (continued)**

**m. Provisions**

Provisions are recognised when the Company 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 the reporting period.

**n. Comparative Figures**

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

**o. 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.

**p. Fair Value of Assets and Liabilities**

The Company measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

“Fair value” is the price the Company would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset or liability (ie the market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, market information is extracted from the most advantageous market available to the Company at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant’s ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the Company’s own equity instruments (if any) may be valued, where there is no observable market price in relation to the transfer of such financial instruments, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and, where significant, are detailed in the respective note to the financial statements.



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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Note 2 Critical Accounting Judgements, Estimates and Assumptions**

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 estimates**

(i) *Impairment*

The freehold land and buildings were independently valued at 31 December 2018 by Crisp Valuation Services. The valuation was based on the fair value less costs of disposal. The critical assumptions adopted in determining the valuation included the location of the land and buildings, the current strong demand for land and buildings in the area and recent sales data for similar properties.

The directors reviewed the key assumptions made by the valuers at 31 December 2018. They have concluded that these assumptions remain materially unchanged and are satisfied that carrying amount does not exceed the recoverable amount of land and buildings at 31 December 2022.

(ii) *Useful lives of property, plant and equipment*

As described in Note 1(d), the Company reviews the estimated useful lives of property, plant and equipment at the end of each annual reporting period.

**Key judgements**

(i) *Performance obligations under AASB 15*

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/-type, cost/-value, quantity and the period of transfer related to the goods or services promised.

(ii) *Employee benefits*

For the purpose of measurement, AASB 119: Employee Benefits 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 service. The Company expects most employees will take their annual leave entitlements within 24 months of the reporting period in which they were earned, but this will not have a material impact on the amounts recognised in respect of obligations for employees' leave entitlements.

**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>Note 3: Revenue and Other Income</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
Revenue from Operating Activities		
- Affiliation Fees	55,278	58,754
- Administration Fees Shows	214,585	82,505
- Committees	301,139	206,327
- Durack Income	74,482	95,554
- Judges	27,064	22,271
- Magazine	20,628	100,040
- Marketing	4,477	363
- Memberships	420,398	423,881
- Other	179,582	180,448
- Government Subsidy	-	10,000
- Prefixes	188,216	185,657
- Printing	95,817	86,562
- Registrations	949,621	1,004,180
- Transfers	99,356	89,090
<b>Total Revenue</b>	<u>2,630,643</u>	<u>2,545,632</u>
<b>Other income</b>		
- Interest income	24,891	2,136
<b>Total other income</b>	<u>24,891</u>	<u>2,136</u>
<b>Total revenue and other income</b>	<u><u>2,655,534</u></u>	<u><u>2,547,768</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>Note 4: Expenses</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Employee benefits expense:		
- Staff Amenities	5,484	6,163
- Superannuation	83,393	73,348
- Wages	838,740	808,480
- Recruitment	275	-
- Annual Leave Provision	4,013	7,945
- Long Service Leave Expense	(20,441)	21,474
- Workers Compensation	3,063	3,596
Total employee benefits expense	<u>914,527</u>	<u>921,006</u>
Bad and Doubtful debts:		
- Trade and other receivables	3,384	-
Total bad or doubtful debts	<u>3,384</u>	<u>-</u>
Other Operating Expenses		
- ANKC Expenses	95,257	111,694
- Audit services	14,500	18,185
- Bank Charges	8,361	9,371
- Cleaning	6,871	9,127
- Committees	300,796	214,249
- Computer Expenses	13,811	18,722
- Cost of goods sold	69,142	67,739
- Durack	222,753	191,220
- Insurance	68,924	57,169
- Magazine	5,754	6,276
- Marketing	3,117	10,600
- Office	2,299	2,220
- Other	73,958	40,201
- Postage	31,986	30,788
- Printing & Stationery	27,266	19,257
- Professional Fees	79,613	107,027
- Telephone	21,760	20,527
- Travel	11,775	8,669
Total other expenses	<u>1,057,943</u>	<u>943,041</u>

**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>Note 4: Expenses (continued)</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Depreciation and amortisation		
- Depreciation – Durack	166,263	141,044
- Depreciation – Office	3,933	3,933
- Depreciation – Right of use asset	5,323	9,928
- Amortisation of intangibles	4,536	4,536
Total depreciation and amortisation	<u>180,055</u>	<u>159,441</u>

**Note 5: Cash and Cash Equivalents**

CURRENT

Cash at bank	623,071	819,221
Cash on hand	2,635	2,208
	<u>625,706</u>	<u>821,429</u>

**Note 6: Trade and Other Receivables**

CURRENT

Accounts Receivable	62,271	93,848
Provision for doubtful debts	(3,384)	-
Others	7,864	-
	<u>66,751</u>	<u>93,848</u>

**Note 7: Inventories**

CURRENT

At cost:		
Inventory	<u>13,127</u>	<u>10,950</u>
	<u>13,127</u>	<u>10,950</u>

**Note 8: Financial Assets**

CURRENT

Term Deposits	<u>3,279,109</u>	<u>2,756,380</u>
Total current assets	<u>3,279,109</u>	<u>2,756,380</u>

**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>Note 9: Property, Plant and Equipment</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Land and Buildings</b>		
Freehold land at Cost:		
247 King Avenue, Durack QLD 4077	98,912	98,662
Total Land	<u>98,912</u>	<u>98,662</u>
Buildings at Cost:		
- Buildings – Durack	1,372,460	1,327,047
- Property Improvement – Durack	1,935,049	1,809,506
Less accumulated depreciation		
Depreciation – Buildings	(783,129)	(749,777)
Depreciation – Property Improvement	<u>(1,321,166)</u>	<u>(1,238,712)</u>
Total buildings	<u>1,203,214</u>	<u>1,148,064</u>
Total land and buildings	<u><u>1,302,126</u></u>	<u><u>1,246,726</u></u>
<b>Plant and Equipment</b>		
Plant and Equipment:		
At Cost	406,605	362,736
Less Accumulated Depreciation	<u>(314,924)</u>	<u>(297,996)</u>
	<u>91,681</u>	<u>64,740</u>
Furniture & Fittings		
At Cost	213,913	209,912
Less Accumulated Depreciation	<u>(155,284)</u>	<u>(145,342)</u>
	<u>58,629</u>	<u>64,570</u>

**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>Note 9: Property, Plant and Equipment (continued)</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Agriculture Equipment		
At cost	152,764	125,602
Less accumulated depreciation	<u>(120,055)</u>	<u>(106,993)</u>
	<u>32,709</u>	<u>18,609</u>
Showering Equipment		
At cost	104,351	104,350
Less accumulated depreciation	<u>(99,812)</u>	<u>(99,063)</u>
	<u>4,539</u>	<u>5,287</u>
Computer Equipment		
At cost	152,536	145,104
Less accumulated depreciation	<u>(118,622)</u>	<u>(106,676)</u>
	<u>33,914</u>	<u>38,428</u>
War Dog Memorial		
At cost	21,033	21,033
Less accumulated depreciation	<u>(9,516)</u>	<u>(7,980)</u>
	<u>11,517</u>	<u>13,053</u>
Total plant and equipment	<u>232,989</u>	<u>204,687</u>
Total property, plant and equipment	<u>1,535,115</u>	<u>1,451,413</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:**

	<b>Land and Buildings</b>	<b>Plant and Equipment</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2022</b>			
Balance at the beginning of the year	1,246,726	204,686	1,451,412
Additions at cost	171,205	86,559	257,764
Disposals	-	(3,865)	(3,865)
Depreciation expense	<u>(115,805)</u>	<u>(54,391)</u>	<u>(170,196)</u>
Carrying amount at the end of the year	<u>1,302,126</u>	<u>232,989</u>	<u>1,535,115</u>

**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>Note 10: Right of use asset</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Right of use asset	26,608	26,608
Less: Accumulated depreciation - Right of use asset	<u>(10,201)</u>	<u>(4,878)</u>
	<u>16,407</u>	<u>21,730</u>

Additions to the right-of-use assets during the year were \$nil. (2021: \$26,608)

The company leases office equipment under agreements of five years.

<b>Note 11: Lease liabilities</b>	<u>19,263</u>	<u>24,900</u>
Lease liability	<u>19,263</u>	<u>24,900</u>

*Future lease payments*

Future lease payments are due as follows:

Within one year	5,637	5,637
One to five years	<u>13,626</u>	<u>19,263</u>
	<u>19,263</u>	<u>24,900</u>

**Note 12: Intangible assets**

Website at cost	23,482	23,482
Less: Accumulated depreciation - Website	<u>(9,071)</u>	<u>(4,536)</u>
	<u>14,411</u>	<u>18,946</u>

**Note 13: Trade And Other Payables**

CURRENT

Accounts payable	19,464	40,598
Other current payables	43,946	41,131
GST payable	<u>18,884</u>	<u>28,883</u>
	<u>82,294</u>	<u>110,612</u>

**(a) Financial liabilities at amortised cost classified as accounts payable and other payables**

Amounts payable and other payables:

- total current	82,294	110,612
- total non-current	<u>-</u>	<u>-</u>
	<u>82,294</u>	<u>110,612</u>

**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>Note 14: Unearned Income</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
CURRENT		
Other	5,194	901
Affiliation	66,896	60,610
Judges	15,120	14,940
Judges Levy	5,100	4,940
Membership	215,380	265,249
Prefix	78,360	104,163
<b>TOTAL UNEARNED INCOME</b>	<u><u>386,050</u></u>	<u><u>450,803</u></u>

**Note 15: Provisions**

CURRENT		
Provision for employee benefits: annual leave	55,834	51,821
Provision for employee benefits: long service leave	52,234	72,675
	<u>108,068</u>	<u>124,496</u>

**Analysis of total provisions**

	Employee Benefits	Total
Opening balance at 1 January 2021	124,496	124,496
Additional provisions raised during the year:		
Annual leave	63,243	63,243
Long service leave	(20,441)	(20,441)
Amounts used	<u>(59,230)</u>	<u>(59,230)</u>
Balance at 31 December 2022	<u><u>108,068</u></u>	<u><u>108,068</u></u>

**Employee Provisions**

Provision for employee benefits 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.



**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>Note 16: Reserves</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Canine Research Fund	79,381	62,077
Disaster Fund	2,300	20,000
	<u>81,681</u>	<u>82,077</u>

Reserves are maintained by the Company for future projects. Previously, future projects were provided for as liabilities in the financial statements. However, the nature and commitment to future projects did not meet the accounting definition of a liability. Therefore, the liabilities previously recognised have been reserved through the income statement and transferred to a reserve account.

**Movements in reserves**

Movements in each class of reserves during the current financial year are set out below:

	<b>Research Reserves</b>	<b>Disaster Reserves</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2022</b>			
Balance at the beginning of the year	62,077	20,000	82,077
Transfer to/from reserves	17,304	(17,700)	(396)
Balance at the end of the year	<u>79,381</u>	<u>2,300</u>	<u>81,681</u>

<b>Note 17: Retained Surplus</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Retained surplus at 1 January	4,448,443	3,943,420
Surplus after income tax expense for the year	499,626	524,280
Transfer from/(to) reserves	396	(19,257)
Retained surplus at 31 December	<u>4,948,465</u>	<u>4,448,443</u>

**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Note 18: Capital and Leasing Commitments**

As at 31 December 2022, there were no capital expenditure or non-cancellable operating leasing commitments contracted for but not recognised in the financial statements.

**Note 19: Contingent Liabilities and Contingent Assets**

The Company is involved in an ongoing legal matter of which the outcome is yet to be known. No estimate can be made with the reasonable certainty on the amount required to be paid or the possibility of any reimbursement at the time of this report. Accordingly, no provision has been provided within these financial statements.

There are no other contingent liabilities or contingent assets as at 31 December 2022.

**Note 20: Events After the Reporting Period**

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

**Note 21: Key Management Personnel Compensation**

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

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

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
KMP compensation		
– short-term employee benefits	113,300	110,000
	<u>113,300</u>	<u>110,000</u>

**CANINE CONTROL COUNCIL (QUEENSLAND) LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Note 22: Financial Risk Management**

The Company'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	2022	2021
		\$	\$
<b>Financial assets</b>			
Financial assets at cost:			
– cash and cash equivalents	5	625,706	821,429
– accounts receivable and other debtors	6	66,751	93,848
– term deposits	8	3,279,109	2,756,380
<b>Total financial assets</b>		3,971,566	3,671,657
<b>Financial liabilities</b>			
Financial liabilities at amortised cost:			
– accounts payable and other payables	13a	82,294	110,612
<b>Total financial liabilities</b>		82,294	110,612

**Note 23: Remuneration of auditors**

During the financial year the following fees were paid or payable for services provided by PKF Brisbane, the auditor of the company.

	2022	2021
	\$	\$
Assistance with preparation of the financial report	2,800	2,700
Audit of the financial statements	11,700	11,150
	14,500	13,850

**Note 24: Transactions with Related Parties**

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.

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 available to non-related parties.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Note 25: Entity Details**

The registered office and the principal place of business of the Company is:

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

**Note 26: Members' Guarantee**

The Company is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the Company 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 Company.

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

**DIRECTOR'S DECLARATION**

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

1. The financial statements and notes, as set out on pages 12 to 36, satisfy the requirements of the *Corporations Act 2001* and:
  - a. comply with Australian Accounting Standards – Simplified Disclosures applicable to the company; and
  - b. give a true and fair view of the financial position of the company as at 31 December 2022 and of its performance for the year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.



**Ulla Greenwood**  
**President**  
**Director**



**Carolyn Ryan**  
**Junior Vice President**  
**Director**

**Dated 28 February 2023**

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

### Report on the Financial Report

#### Opinion

We have audited the accompanying financial report of Canine Control Council (Queensland) Ltd (the company), which comprises the statement of financial position as at 31 December 2022, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

In our opinion the financial report of the Company 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 2022 and of its performance for the year ended on that date; and
- b) Complying with Australian Accounting Standards – Simplified Disclosures and the *Corporations Regulations 2001*.

#### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement. Our responsibilities under those standards are further described in the Auditor's Responsibility section of our report.

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

#### Independence

We are independent of the Company in accordance with 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* (including Independence Standards) (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.

#### Other Information

The Directors are responsible for the other information. The other information comprises the information included in the Company's Annual Report, 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 we do not express any form of assurance conclusion thereon.

PKF Brisbane Audit ABN 33 873 151 348

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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.

### Directors' Responsibilities 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 – Simplified Disclosures 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 a 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 responsibility is to express an opinion on the financial report based on our audit. 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, individual or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.



PKF BRISBANE AUDIT



CAMERON BRADLEY  
PARTNER

28 FEBRUARY 2023  
BRISBANE

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