



QUEENSLAND

CANINE CONTROL COUNCIL (QUEENSLAND) LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS | 2020



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CHAIRPERSON'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 2020 calendar year.

The Australian Dog World and the world generally will hopefully never again see a dramatic year like 2020 that has taken such a toll on many lives. In my view, each and every Director has made a significant contribution to bringing the organisation through this period with increased strength. I have attended a number of the post Covid events and the atmosphere has been one of optimism and, dare I say it, there is certainly a more positive vibe at the events.

I make no apologies for repeating a section of my recent Dog World President's Message. 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 we face.

Throughout 2020, we have continued our strong communication strategy with our Dog World Magazine, Paw Prints Enews and our Facebook Pages. Ms Marylu Lloyd has undertaken a part time role looking after our Social Media content and has done an excellent job. Marylu has worked under the experienced guidance of consultant journalist, Mr David Margan who has been successful in gaining exposure for Dogs Queensland on a number local and national media outlets.

In regards to the 2020 financial report, I am exceptionally pleased to report an overall profit of \$623,933 for the 2020 year. This is an improvement of \$732,064 from the 2019 year, a truly excellent result. I will let Members read this for themselves but I would note a number of key elements;

- Through a number of Government Covid initiatives, Dogs Queensland received \$387,306 in Government subsidies
- A number of normal income streams were reduced due to the inability to hold events for most of the year
- First time puppy registrations income increased \$102,327
- The current Canine Diseases Levy Funds (\$42,820) and the Disaster Relief Funds (\$20,000) did not meet the accounting definition of a liability and therefore these balances were reversed through the Income Statement.
These balances are now maintained in the Reserves Account in Equity.
- Staff wages decreased \$184,678, Professional Fees decreased by \$87,542
- A number of projects for 2021 are underway to utilise the surplus including the new Shade Cover Structures on Rings 1–10 and the continuing Building Rectification Works.

CHAIRPERSON'S REPORT

2020 Milestones

Rings 11–16

Rings 11 – 16 have been top dressed and the grass is establishing well. This area was used for the CJC Open Shows in January. There will continue to be some movement in the ground over time and we will monitor this and take timely levelling action.

Lure Coursing Area

The Lure Coursing area is coming along nicely and is still expected to be operational by April/ May 2021, all going well.

At this stage we estimate our total outlay for all machine hire, staff allocations, diesel and additional costs will be in the low \$110,000 range. Now that we have the bulk of fill needed on the field we have started to charge companies to take their clean fill. This has already returned a significant percentage of our outlay and we are aiming to offset as much cost as possible in this effective manner.

Second Bore

After some investigation and inspection we have completed the reinstatement of the second bore on the King Avenue boundary. The installation of a tank there connects up to the other tanks and irrigation system.

Clubhouse Structural Work

Work on the clubhouse support and stability continued with specialists advising us on the best method to ensure the clubhouse will be safe and stable for many years to come. This work will continue into 2021.

New Shed

The new shed at the back of the clubhouse has been constructed with beautification works by Belong. This project was funded entirely by a Government grant that we obtained. As time permits, we will fit the shed out for storage of all equipment including mowers and the tractor.

Belong

We have continued our partnership with training Group Belong and had our 2nd and 3rd intake of students undertaking their Cert I in Conservation and Land Management at the Durack Grounds. This has been a great success and the wonderful work they have done with clearing, planting and beautification with garden beds and the like is evident on a walk or drive around our grounds.

CHAIRPERSON'S REPORT

Dogs Queensland Events

Unfortunately, our flagship events were significantly reduced in 2020. The Festive Fiesta was held with our partners, the Kennel Association of Qld, with a slightly reduced number of shows and was a great success with entries up around the 800 mark for 2 of the 3 days. The Dogs Queensland Paws Aid Bush Fire Charity Shows on 29 February and 1 March raised \$25,929. Events commenced in the latter part of the year with a number of successful Open Shows conducted by the Conformation Judges' Committee under the then very strict Covid requirements. That committee and Dogs Queensland Senior Vice- President, Mr Bill Smith, are to be congratulated on the successful planning and staging of these events in challenging circumstances. I think we were all so relieved to be back showing our dogs and benefiting the trainee judges.

This led to Dogs Queensland holding 3 Championship Shows on 24 October and 28 November, and also on 12 December (in conjunction with the Waterloo Bay Kennel Club). All these shows were held with Queensland Judges and were an unprecedented success. Many thanks must go to all members that assisted with any of these events, especially Director, Ms Ainslie Carius, who worked tirelessly to make them the success they were.

Our Dog Sports

Our Director, Mr Lawrie Knauth and Dogs Queensland Junior Vice- President, Mrs Barb Murfet continued to be very involved in supporting Queensland Dog Sports and they have been delighted with the amazing growth in these disciplines thanks to the support and hard work of many of our members.

Some key examples of achievements include:-

- The continuing Judges training programs in all the disciplines;
- The interest in re-establishing the Earth Dog Sport and it's sister new sport, Barn Hunt;
- The continuing support to the ANKC in developing "Scent Work" as a new discipline.

Conformation Judges Training

This year has seen the continuation of the revised Judges Training Scheme in Queensland with new rules and regulations supporting a fresh approach to assessment and mentoring. All lectures are now being held online allowing access to all trainees, particularly those in the more remote areas of the state. The Practical Examinations were held later in the year with a record number of candidates, 60+, sitting for the exam. Many thanks to Mr Bill Smith for leading the new direction of the CJC and Mr Michael Yates for developing and administering the platform for online learning.

CHAIRPERSON'S REPORT

The Office and Grounds Staff

To Rob, who has been with us for 23 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 with its special challenges;

- Rosemary Doyle (18 years) – Titles and Reception (Retired in 2020);
- Loretta Tasker (16 years) – Data Entry Supervisor, Transfers and Re-registrations;
- Heidi Snow (2 years) – Assistant to General Manager;
- Julana Akers (2 years) – DNA, Litter processing and Event Bookings;
- Jennifer Roberts (2 Years) – Litter Registration Entry;
- Toni Robinson (2 years) – Memberships and Prefixes (Left in 2020);
- Rion Pickup – Grounds Manager (2 years)
- Jayden Frost – Grounds Person (2 years)
- Ian Rasmussen (1 Year) – Titles, Transfers, Show and Judges Administrator;
- Pina Mangion – (1 year) Bookkeeper / Accountant;
- Barbara Cumming – (1 year) Publications Coordinator.

During this year, we have also seen a number of new employees join the Office and Grounds Staff. Thanks also goes to these newer staff:

- Tegan Schmuttermaier – Membership and Prefixes
- Tori Hickson – Grounds Person

I would also like to thank Ms Shaneen Bendixen and Mr John Burgess who regularly volunteer in the Dogs Queensland Office and perform a vital role. Similarly, Craig Drury's immense and voluntary contribution to the Dogs Queensland Grounds has been of significant importance to numerous projects on the grounds over the last year or so.



SECRETARY'S REPORT

ANKC LTD

The CCC(Q) Ltd appointed Directors to the ANKC Ltd and meeting attendances throughout 2020 were as follows;

Mrs U Greenwood and Mr W Smith – 8th and 9th February 2020 – Special General Meeting – via Zoom

Mrs U Greenwood and Mr W Smith – 18th July 2020 – Special General Meeting – via Zoom

Mrs U Greenwood – 3rd September 2020 – Special General Meeting – via Zoom

Mrs U Greenwood and Mr W Smith – 17th October 2019 – AGM and Board Meeting – via Zoom

Mrs U Greenwood and Mr W Smith – 24th November 2020 – Special General Meeting – via Zoom

STATISTICS FOR CCC(Q) LTD 2020 (2019)

Membership	6,894*	(6,632**)
New Prefix Approvals	411	(231)
Puppy Registrations	15,999	(15,381)
Show Entries	15,428	(82,873)
Trial Entries	2,298	(21,682)
Supreme Champions	12	(35)
Grand Champions	7	(37)
Champions	203	(882)
Other Discipline Awards	263	(739)

(*Inc 469 Community Members)

(**Inc 157 Community Members)

NATIONAL SHOWS

In 2020 no Clubs held National Shows in Queensland.

JUDGES TRAINING SCHEME

Judges Training was conducted in 2020 for the following disciplines;

- Conformation
- Obedience – Incl Exams on new Rules
- Tracking / Track & Search
- Agility - Incl Exams on new Rules
- Rally Obedience - Incl Exams on new Rules
- Dances with Dogs
- Trick Dog
- Lure Coursing
- Herding
- Endurance
- RAFT
- Scent Work (Assisting the National Committee)

EVENT MANAGERS, STEWARDS and WRITERS TRAINING

Training was provided by the Event Managers and Stewards Committee for Show Managers, Stewards and Writers in 2020 via online portal.

LIFE MEMBERSHIP

Life Membership of CCC(Q) Ltd was awarded in 2020 to;

- Ms S Bendixen
- Mrs C A Gross
- Miss G A Westmore



Pictured with Life Membership Award recipients Ms Shaneen Bendixen, Mrs Val Spence and Mrs Christine Gross is Dogs Queensland President, Mrs Ulla Greenwood.

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

Mr R Barron, Mrs L Bennett, Mr R A Bruce, Mr K H Crisford, Mrs V Davison, Mrs L M Domjahn, Miss M Dyckhoff, Mrs D L Farmer, Mrs P Fischer, Mrs L G Golle, 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, Mrs A Mitchell, Mrs S J Mundt, Mr A D Ness, Mr G H Ness, Mrs D J Oestreich, Mr W L Patterson, Mrs C Pethers, Mrs A Rohde, Mr E G Ryder, Mrs R M Sanderson, Mr D J Strong, Mr B D Vickers and Mrs C Williams.

Matron P Faux and Mrs A D Lewis passed away

ALL BREEDS JUDGES

The following became All Breeds Judges in 2020;

- Mr J Attridge
- Mr L Wright

COMPANY SECRETARY

The names, qualifications and experience of each person who has occupied the position of Secretary during 2020 are;

- Mr J R Harrison (1 January 2020 – 31 December 2020)

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

EVENTS (* – Planned but did not take place due to COVID)

Dogs Queensland Paws Aid Bush Fire Charity Show	29 Feb	CH
Dogs Queensland Paws Aid Bush Fire Charity Show	1 Mar	CH
*Dogs Queensland QDS Committee – Agility Subcommittee	6-Mar	AT/JT/GT
*Dogs Queensland QDS Committee – Obedience Subcommittee	21-Mar	ROx2
*Dogs Queensland QDS Committee – Agility Subcommittee	11-Apr	ATx2/JTx
*Dogs Queensland Amenities Zone 1 Committee	18-Apr	CH
*Dogs Queensland Amenities Zone 1 Committee	9-May	CH
*Dogs Queensland Amenities Zone 1 Committee	10-May	CH
*Dogs Queensland QDS Committee – Agility Subcommittee	15-May	JT/GT
*Dogs Queensland QDS Committee – Agility Subcommittee	30-May	AT/JT
*Dogs Queensland Amenities Zone 2 Committee	31-May	CH
*Dogs Queensland QDS Committee – Agility Subcommittee	26-Jun	State AT/JT/GT
*Dogs Queensland QDS Committee – Obedience Subcommittee	27-Jun	Nat OT/RO
*Dogs Queensland QDS Committee – Agility Subcommittee	27-Jun	State AT/JT/GT
*Dogs Queensland QDS Committee – DWD Subcommittee	27 Jun	State DWD
*Dogs Queensland QDS Committee – Lure Coursing Subcommittee	28-Jun	LC
*Dogs Queensland QDS Committee – Rally O Subcommittee	29-Jun	State OT/RO
*Dogs Queensland QDS Committee – Agility Subcommittee	30-Jun	State AT/JT/GT
*Dogs Queensland QDS Committee – DWD Subcommittee	30-Jun	State DWD
Dogs Queensland CJC	18 July	OS
*Dogs Queensland RAFT Committee	18-Aug	State RT
*Dogs Queensland RAFT Committee	19-Aug	State RT
Dogs Queensland CJC	19 July	OS
*Dogs Queensland Amenities Zone 3 Committee	1-August	CH
*Dogs Queensland Amenities Zone 3 Committee	1-August	CH
Dogs Queensland CJC	1 August	OS
*Dogs Queensland Amenities Zone 3 Committee	1-August	CH
Dogs Queensland CJC	2 August	OS
Dogs Queensland CJC	15 August	OS
*Dogs Queensland ADSS Committee	25-Aug	OT/AT/JT/RO/DWD
*Dogs Queensland ADSS Committee	23-Aug	CH

*Dogs Queensland CACIB Show (API in conjunction with WBKC)	17-Sep	CH
*Dogs Queensland (API in conjunction with WBKC)	18-Sep	CH
*Dogs Queensland (API in conjunction with WBKC)	18-Sep	CH
*Dogs Queensland QDS Committee - Agility Subcommittee	18-Sep	JT/GT/AT
*Dogs Queensland (API in conjunction with WBKC)	19-Sep	CH
*Dogs Queensland (API in conjunction with WBKC)	20-Sep	CH
*Dogs Queensland (API in conjunction with WBKC)	20-Sep	CH
*Dogs Queensland Amenities Zone 2 Committee	9-Oct	CH
*Dogs Queensland Amenities Zone 2 Committee	9-Oct	CH
*Dogs Queensland DOTY Committee - Puppy of the Year Final	16-Oct	CH
*Dogs Queensland DOTY Committee - Dog of the Year Final	17-Oct	CH
*Dogs Queensland Dog of the Year Committee	18-Oct	CH
Dogs Queensland	24-Oct	CH
*Dogs Queensland Amenities Zone 2 Committee	30-Oct	CH
*Dogs Queensland Amenities Zone 2 Committee	31-Oct	CH
*Dogs Queensland QDS Committee - Agility Subcommittee	13-Nov	JT/GT/AT
Dogs Queensland	28-Nov	CH
Dogs Queensland (in conjunction with WBKC)	12-Dec	CH
*Dogs Queensland QDS Committee - Agility Subcommittee	5-Dec	JT
*Dogs Queensland QDS Committee - Obedience Subcommittee	5-Dec	RO
Dogs Queensland (Festive Fiesta in conjunction with KAQ)	29-Dec	CH
Dogs Queensland CJC	29-Dec	OS
Dogs Queensland (Festive Fiesta in conjunction with KAQ)	30-Dec	CH
Dogs Queensland CJC	30-Dec	OS
Dogs Queensland (Festive Fiesta in conjunction with KAQ)	31-Dec	CH
Dogs Queensland CJC	31-Dec	OS

LEGEND

QDS = Queensland Dog Sports

GT = Games Trial

JT = Jumpers Trial

RO = Rally O

CH = Championship Show

HT = Herding Trial

AT = Agility Trial

RT = Retrieving Trial

DWD = Dances with Dogs

OS = Open Show

LC = Lure Coursing

API = Advance Pacific International

WBKC = Waterloo Bay Kennel Club

KAQ = Kennel Association of Qld

CJC = Conformation Judges Committee

TOY GROUP

BREED	LIMITED	MAIN	TOTAL
Affenpinscher	0	3	3
Australian Silky Terrier	25	12	37
Bichon Frise	29	11	40
Cavalier King Charles Spaniel	203	113	316
Chihuahua (Long)	65	65	130
Chihuahua (Smooth)	67	71	138
Chinese Crested Dog	19	16	35
Coton De Tulear	16	5	21
English Toy Terrier (Black and Tan)	0	11	11
Griffon Bruxellois	17	22	39
Havanese	14	46	60
Italian Greyhound	68	52	120
Japanese Chin	0	2	2
Lowchen	14	11	25
Maltese	9	34	43
Miniature Pinscher	18	12	30
Papillon	35	19	54
Pekingese	6	44	50
Pomeranian	20	42	62
Pug	182	84	266
Russian Toy	0	5	5
Russian Toy (Long Haired)	0	10	10
Russian Toy (Smooth Haired)	0	7	7
Tibetan Spaniel	32	30	62
Yorkshire Terrier	26	27	53
Total			1619

TERRIER GROUP

BREED	LIMITED	MAIN	TOTAL
Airedale Terrier	33	18	51
American Staffordshire Terrier	39	110	149
Australian Terrier	58	63	121
Bedlington Terrier	0	4	4
Border Terrier	16	6	22
Bull Terrier	26	97	123
Bull Terrier (Miniature)	69	89	158
Cairn Terrier	8	1	9
Fox Terrier (Smooth)	5	46	51
Fox Terrier (Wire)	3	0	3
Jack Russell Terrier	83	51	134
Kerry Blue Terrier	11	2	13
Lakeland Terrier	3	3	6
Norwich Terrier	1	2	3
Scottish Terrier	28	27	55
Sealyham Terrier	1	0	1
Soft Coated Wheaten Terrier	29	3	32
Staffordshire Bull Terrier	326	866	1192
Tenterfield Terrier	35	52	87
Welsh Terrier	8	2	10
West Highland White Terrier	218	65	283
			Total 2507

GUNDOG GROUP

BREED	LIMITED	MAIN	TOTAL
Bracco Italiano	0	3	3
Brittany	11	3	14
Chesapeake Bay Retriever	0	7	7
Cocker Spaniel	411	139	550
Cocker Spaniel (American)	2	2	4
Curly Coated Retriever	19	0	19
English Setter	13	7	20
English Springer Spaniel	20	49	69
Flat Coated Retriever	7	14	21
German Shorthaired Pointer	127	32	159
German Wirehaired Pointer	25	0	25
Golden Retriever	752	164	916
Hungarian Vizsla	140	27	167
Irish Setter	11	4	15
Irish Water Spaniel	4	9	13
Labrador Retriever	643	410	1053
Lagotto Romagnolo	12	9	21
Nova Scotia Duck Tolling Retriever	22	7	29
Pointer	0	10	10
Weimaraner	52	20	72
Weimaraner (Longhair)	0	4	4
Welsh Springer Spaniel	0	8	8
Total			3199

HOUND GROUP

BREED	LIMITED	MAIN	TOTAL
Afghan Hound	1	13	14
Basenji	13	29	42
Basset Hound	25	73	98
Beagle	35	28	63
Borzoi	0	15	15
Cirneco Delletna	2	1	3
Dachshund (Miniature Long Haired)	17	45	62
Dachshund (Miniature Smooth Haired)	116	151	267
Dachshund (Miniature Wire Haired)	7	5	12
Dachshund (Smooth Haired)	7	4	11
Irish Wolfhound	0	3	3
Pharaoh Hound	6	1	7
Portuguese Podengo (Small Smooth Haired)	0	11	11
Rhodesian Ridgeback	166	72	238
Whippet	48	52	100
Total			946

WORKING GROUP

BREED	LIMITED	MAIN	TOTAL
Australian Cattle Dog	115	168	283
Australian Kelpie	10	25	35
Australian Shepherd	120	37	157
Australian Stumpy Tail Cattle Dog	16	25	41
Belgian Shepherd Dog (Groenendael)	12	11	23
Belgian Shepherd Dog (Laekenois)	0	11	11
Belgian Shepherd Dog (Malinois)	18	140	158
Belgian Shepherd Dog (Tervueren)	3	30	33
Border Collie	683	161	844
Bouvier Des Flandres	0	1	1
Briard	10	18	28
Collie (Rough)	75	56	131
Collie (Smooth)	0	2	2
Dutch Shepherd	4	2	6
Finnish Lapphund	18	18	36
German Shepherd Dog	184	359	543
German Shepherd Dog (LSC)	48	58	106
Maremma Sheepdog	9	6	15
Old English Sheepdog	0	33	33
Shetland Sheepdog	30	50	80
Swedish Vallhund	10	16	26
Welsh Corgi (Cardigan)	7	31	38
Welsh Corgi (Pembroke)	70	142	212
White Swiss Shepherd Dog	14	30	44
Total			2886

UTILITY GROUP

BREED	LIMITED	MAIN	TOTAL
Akita	0	4	4
Akita (Japanese)	7	2	9
Alaskan Malamute	28	17	45
Bernese Mountain Dog	13	33	46
Boxer	179	73	252
Bullmastiff	119	65	184
Cane Corso	12	15	27
Dobermann	52	34	86
Dogue De Bordeaux	20	44	64
German Pinscher	19	8	27
Neapolitan Mastiff	2	19	21
Newfoundland	26	4	30
Portuguese Water Dog	6	14	20
Pyrenean Mountain Dog	1	2	3
Rottweiler	240	199	439
Russian Black Terrier	8	8	16
Samoyed	31	47	78
Schnauzer	11	0	11
Schnauzer (Miniature)	441	94	535
Shiba Inu	22	17	39
Siberian Husky	52	17	69
St. Bernard	7	20	27
Total			2032

NON SPORTING GROUP

BREED	LIMITED	MAIN	TOTAL
Boston Terrier	104	22	126
British Bulldog	110	131	241
Chow Chow	21	33	54
Dalmatian	115	30	145
French Bulldog	627	356	983
German Spitz (Mittel)	36	24	60
Great Dane	159	79	238
Japanese Spitz	70	11	81
Keeshond	0	3	3
Lhasa Apso	3	20	23
Peruvian Hairless Dog (Large)	0	6	6
Peruvian Hairless Dog (Medium)	0	5	5
Poodle (Miniature)	123	63	186
Poodle (Standard)	43	13	56
Poodle (Toy)	105	123	228
Schipperke	8	3	11
Shar Pei	13	12	25
Shih Tzu	46	16	62
Xoloitzcuintle (Miniature)	7	9	16
Xoloitzcuintle (Standard)	0	7	7
Total			2556

GRAND TOTAL 15745

OTHER REGISTRATIONS

Unknown Breed Group	Registered
Associate Register	60
Associate Gundogs	0
Sporting Register	8
TOTAL	68

TOP TEN BREEDS

Breed	Limited	Main	Total
Staffordshire Bull Terrier	326	866	1192
Labrador Retriever	643	410	1053
French Bulldog	627	356	983
Golden Retriever	752	164	916
Border Collie	683	161	844
Cocker Spaniel	411	139	550
German Shepherd Dog	184	359	543
Schnauzer (Miniature)	441	94	535
Rottweiler	240	199	439
Cavalier King Charles Spaniel	203	113	316

CANINE CONTROL COUNCIL (Q) LTD

BOARD OF DIRECTORS

In alphabetical order



Miss A Carius

Zone 1

Term of Office:
2017 – 2021



Mr J Cook

Zone 1

Term of Office:
2019 – 2023

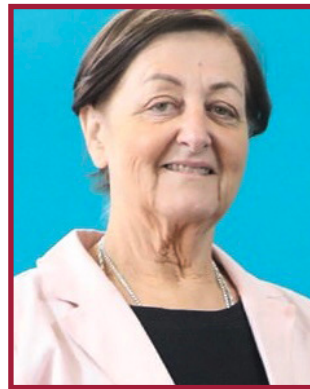
Resigned 24 Aug 2020



Mrs U Greenwood

Zone 1

Term of Office:
2019 – 2023



Ms P Johansen

Zone 1

Term of Office:
2020 – 2023

Appointed 16 Nov 2020



Mr L Knauth

Zone 1

Term of Office:
2017 – 2021



Mr D McAllister

Zone 1

Term of Office:
2017 – 2021



Mrs B Murfet

Zone 1

Term of Office:
2019 – 2023



Mrs M Norton

Zone 2

Term of Office:
2019 – 2023



Mr W Smith

Zone 1

Term of Office:
2017 – 2021



Mrs S Taylor

Zone 3

Term of Office:
2019 – 2023



Mr S Thomas

Zone 3

Term of Office:
2019 – 2021



Mr D Weil

Zone 1

Term of Office:
2017 – 2021



Mr C Woodrow

Zone 1

Term of Office:
2019 – 2023

COMMITTEE MEMBERS, WORKING PARTY MEMBERS AND BOARD LIAISONS

NOTE: The appointment of these Committee Members, Working Party Members and Board Liaisons commenced in March 2019 for a period of 2 years.

– Resigned or otherwise no longer a Committee Member part way through 2020

– Appointed part way through 2020

Conformation Judges Committee

Mr Bill Smith (Chair)
Mrs Sharron Taylor Z3 # (Deputy Chair)
Mr Andrew Brown
Ms Patrice Johansen
Mrs Jodie Wilshier
Mrs Julie Ireland
Mr Tim Thomas
Mrs Sue Hewinson
Mrs Louise Dorr
Mrs Jane Armatys Z2
Mr Michael Yates

RAFT Committee

Mr Lawrie Knauth (Chair)
Mrs Barb Murfet (Deputy Chair)
Mrs Margaret Sullivan
Mr Greg Mitchell
Mr Paul Towing
Mr Elio Colasimone
Mr Geoff Dawson
Mr Ron Jackson
Mrs Cathie Jackson ##

Benefit Show Committee

Miss Ainslie Carius Z1 (Chair)
Mrs Marg Norton Z2 (Chair)
Mrs Sharron Taylor Z3 (Chair)
Mrs Margaret Sullivan Z2
Mrs Pam Sleep Z2
Mrs Sue Carige Z2
Ms Valley Horne Z2
Mrs Carol Donaldson Z2
Miss Tymeeka Waters Z2
Ms Terri Davies Z3
Mrs Denise Burke Z3
Mr Graham Hansen Z3
Mrs Gaye Merrin Z3
Ms Terri Greig Z3
Mr Stan Whipps Z3
Mrs Linda Halliwell Z3
Miss Cristina Fornasier Z3

Queensland Dog Sports Committee

Mrs Barbara Murfet (Chair)
Mr Lawrie Knauth (Obedience, Dog Spectacular and RAFT) (Deputy Chair)
Mr Chris Pain (Treasurer and Rally Obedience)
Mrs Coral Pethers (Tracking, Track & Search and Dances With Dogs)
Mr Robert Mills (Agility)
Mrs Lisa Kaddatz (Agility)
Mrs Tabatha Young (Obedience)
Mr Des Strong (Rally Obedience)
Mrs Jacqueline Perrins (Herding)
Dr Gaille Perry (Lure Coursing)
Ms Sandra Smid (Earth Dog)
Mrs Gaille Newton (Agility) ##
Miss Kim Dawson (Scent Work) ##
Mrs Andrea Wohlhuter (NQ) ##
Miss Amber Morey (NQ) ##
Mrs Cheryl Williams (CQ) ##

Health Liaison to Board

Miss Ainslie Carius
Mrs Sharron Taylor
Mrs Kathryn Winton

DOTY Committee

Miss Ainslie Carius (Chair)
Mr David Weil (Deputy Chair)
Ms Patrice Johansen
Mr Glenn Wilshier
Mrs Jodie Wilshier
Mr Andrew Ness
Mr Tim Thomas
Ms Belinda West

Event Managers and Stewards Committee

Mr David Weil (Chair)
Mrs Marg Norton (Deputy Chair)
Mrs Sharon Munro
Mr Bernard James
Mrs Linda Halliwell Z3
Mrs Louise Marsden Z3
Mrs Lynn Nielsen Z2 # (Passed away in 2020)
Ms Valley Horne Z2
Mrs Robyn Nicholson Z2

Junior Handlers Committee

Mr Shane Thomas (Chair)
Miss Ainslie Carius (Deputy Chair)
Mr Jeremy Cook
Mr Andrew Ness
Mr Murray Senior
Ms Aleisha Senior
Ms Belinda West
Miss Karla Lacey

Grounds Liaison to Board

Mr Duncan McAllister
Mr Chris Woodrow

All Dogs Sports Spectacular Working Party

Mr Lawrie Knauth (Chair)
Ms Margaret Wedgwood
Ms Shannon Parker
Ms Geraldine Heath
Mrs Debbie Goodwin
Ms Camilla Fowler-Lock
Mr Russell Ellem
Ms Janna Madsen

Finance and Planning Committee

Mrs Ulla Greenwood (Chair)
Mr Bill Smith (Deputy Chair)
Mr Jeremy Cook (Deputy Chair)
Mr Gary Heyden
Mr Thomas Ray
Mr Gary Ward

Constitution and Rules Reform Committee

Miss Ainslie Carius (Chair)
Mr Duncan McAllister (Deputy Chair)
Mr Andrew Brown
Mr Vic Jones
Mr Glenn Wilshier
Ms Margaret Wedgwood
Mrs Joanna Gurd
Mr Rob Stewart
Mrs Gloria Bonython
Mrs Leena Lewis
Ms Belinda West
Mrs Vanora Appleby
Mrs Helen Weil

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.

- The meeting will be held via Zoom to enable access to all Members and more details will be released next week
- 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 at the Dogs Queensland Sports Grounds, 247 King Avenue, Durack at 7:00pm on Wednesday 31 March 2021. All Members have a right to appoint a proxy under Clauses 55 - 59 of the CCC(Q) Ltd Constitution. Business to be conducted:

- Receiving the report of the Board of Directors for the previous year
- Receiving the annual financial accounts duly certified by the Auditor
- Noting the appointment of the Auditor for the next Financial Year
- Declaration of the results of any 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 17 March 2021.

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 2020 who are yet to pay their 2021 Renewal Fees may only attend the AGM but may not vote at the AGM unless their 2021 Renewal Fees are paid prior to the AGM.

Note 2:

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

Note 3:

The 2020 Annual Report will be available on the Dogs Queensland Website on or around 1 March 2021 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 2020**

Canine Control Council (Queensland) Ltd

ABN: 45 160 285 192

Financial Report for the Year Ended 31 December 2020

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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 2020.

Directors

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

Miss A Carius
Mr J Cook (resigned 24 August 2020)
Mrs U Greenwood (President)
Ms P Johansen (appointed 16 November 2020)
Mr L Knauth
Mr D McAllister
Mrs B Murfet (Junior Vice President)
Mrs M Norton
Mr W Smith (Senior Vice President)
Mrs S Taylor
Mr S Thomas
Mr A D Weil
Mr C Woodrow

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

Principal Activities

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

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

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

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;
- (8) to promote and develop policies and regulations that shall be used as a quality benchmark for dog breed standards ensuring that the welfare and health of dogs remains paramount;

Canine Control Council (Queensland) Ltd

ABN: 45 160 285 192

Directors' Report (continued)

(9) to promote, develop and maintain close working relationships with all levels of Government (Commonwealth, State and Local) to ensure the best interests of members and the registered dogs of the CCCQ Ltd are protected and enhanced;

(10) to promote, develop and maintain close working relationships with other organisational bodies and other stakeholder groups with similar objectives to ensure the best interests of members and the registered dogs of the CCCQ Ltd are protected and enhanced;

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

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

(13) to act as the control of the CCCQ Ltd registered dog related activities throughout Queensland Including:

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

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

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 3,922 (2019 – 4,017), Full Joint Members 1,163 (2019 - 1,182), New Members 675 (2019 – 750), Litter Registrations 15,999 (2019 - 15,381), New Prefixes 411 (2019 - 231) and Transfers of Dogs 2,713 (2019 - 3,364).

Information on Directors

Miss A Carius	–	Director
Qualifications	–	BA, LLB, GradDipLegalPrac
Experience	–	Councillor Canine Control Council 2008-2011, Director DQ from 2012, Director ANKC 2012 -2019 and prior. 20 years HR/IR experience in the public service
Special Responsibilities	–	Chair of Benefit Shows Committee Z1, Health Liaison to Board, Chair of DOY Committee, Deputy Chair of Junior Handlers Committee, Chair of Constitution and Rules Reform Committee, Coordinator/Lecturer Judges Training Scheme
Mr J Cook	–	Director
Qualifications	–	Software Development Manager = Diploma IT
Experience	–	Worked in the IT industry for almost 20 years. specialising in Payroll, Accounting and Back of House software to Quick Service Restaurants (QSR) all around the world
Special Responsibilities	–	Deputy Chair Finance and Planning Committee
Mrs U Greenwood	–	Director/President
Qualifications	–	Graduate of the Australian Institute of Company Directors course and the Public Sector Management Course. B.A LLB (University of Qld). Admitted as a solicitor on the roll of the Supreme Court of Queensland
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
Special Responsibilities	–	Chair of Finance and Planning Committee

Canine Control Council (Queensland) Ltd

ABN: 45 160 285 192

Directors' Report (continued)

Ms P Johansen	–	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.
Special Responsibilities	–	Member Conformation Judges Committee, Coordinator/Lecturer Judges Training Scheme, Member Dog of the Year Committee, All Breeds Judge
Mr L Knauth	–	Director
Experience	–	Member of Dogs Queensland since 1975. Qualified Obedience, Agility, RallyO, Tracking, Endurance and Trick Dog Judge.
Special Responsibilities	–	Chair of RAFT Committee, Deputy Chair of QDS Committee, Chair All Dogs Sports Spectacular Working Party
Mr D McAllister	–	Director
Qualifications	–	Assorted licenses and Industry training from Cert 1 through to Diploma level
Experience	–	30 Years DQ Membership and 25 years Construction Industry experience
Special Responsibilities	–	Grounds Liaison to Board, Deputy Chair Constitution and Rules Reform Committee
Mrs B Murfet	–	Director / Junior 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 DWD and Trick Dog Disciplines, Deputy Chair of RAFT Committee Chair of Qld Dog Sports Committee
Mrs M Norton	–	Director
Qualifications	–	Tertiary Administration Qualification
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	–	Chair of Benefit Shows Committee Z2, Deputy Chair of Event Managers and Stewards Committee

Canine Control Council (Queensland) Ltd

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Directors' Report (continued)

Mr W Smith	–	Director / Senior Vice President
Qualifications	–	Hydraulics Engineer, M.E.T. and B.E.C.
Experience	–	All Breeds Judge, All Breed Club President, Committee Member of ANKC breed Standards Committee
Special Responsibilities	–	Chair of Conformation Judges Committee, Deputy Chair Finance and Planning Committee, Vice President of Australian National Kennel Council.
Mrs S Taylor	–	Director
Qualifications	–	Administration Cert, Drug/Alcohol Collector Cert
Experience	–	Multiple executive positions All Breeds and Specialty Clubs, Breed/Group lecturer in 2 states, delivered breed lectures overseas and mentored trainee judges overseas, 20 years vet nursing and practice management including training. Area Manager for Purina - Sales/Administration Corporate Credit Cards and Pet Nutrition Educator
Special Responsibilities	–	Deputy Chair of Conformation Judges Committee, Chair of Benefit Shows Committee Z3
Mr S Thomas	–	Director
Qualifications	–	FCA, CTA, B.Com, JP (Qual)
Experience	–	Experience includes accounting and taxation advisory services for small to large businesses, audit of not-for-profit entities, budgeting and cash flow monitoring
Special Responsibilities	–	Chair of Junior Handlers 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	–	Deputy Chair of DOY Committee, 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 clubs, Active in the promotion of Dogs Queensland to the public.

Canine Control Council (Queensland) Ltd

ABN: 45 160 285 192

Directors' Report (continued)

Company Secretary

The names, qualifications and experience of each person who has occupied the position of Secretary during 2020 are;

- Mr J R Harrison (1 January 2020 – 31 December 2020)

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, 15 meetings of directors were held. Attendances by each director were as follows:

Directors' Meetings		
	Number eligible to attend	Number attended
Miss A Carius	15	15
Mr J Cook	10	10
Mrs U Greenwood	15	15
Mrs P Johansen	2	2
Mr L Knauth	15	15
Mr D McAllister	15	14
Mrs B Murfet	15	14
Mrs M Norton	15	14
Mr W Smith	15	15
Mrs S Taylor	15	15
Mr S Thomas	15	11
Mr A D Weil	15	15
Mr C Woodrow (Membership Suspended 14 January 2020)	1	1

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 2020 was 6,894 incl 469 Community Members. (2019 – 6,632 incl 157 Community Members)

Canine Control Council (Queensland) Ltd

ABN: 45 160 285 192

Directors' Report (continued)

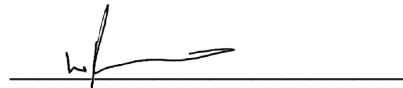
Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 31 December 2020 has been received and can be found on page 34 of the financial report.

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



Ulla Greenwood
President
Director



William Smith
Senior Vice President
Director

Dated 22 February 2021

**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 31 December 2020, 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
22 FEBRUARY 2021

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

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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 2020

	Note	2020 \$	2019 \$
Revenue	2	2,348,971	2,189,761
Other income	2	93,225	47,520
Employee benefits expense	3	(846,357)	(1,098,471)
Depreciation and amortisation expense	3	(128,502)	(115,563)
Bad and Doubtful Debts	3	(307)	-
Other Expenses From Ordinary Activities	3	(843,097)	(1,131,378)
Profit/(Loss) before income tax		623,933	(108,131)
Income tax expense		-	-
Profit/(Loss) for the year		623,933	(108,131)
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss:		-	-
Total other comprehensive (losses)/income for the year		-	-
Total comprehensive income for the year		623,933	(108,131)
Profit/(Loss) attributable to members of the Company		623,933	(108,131)
Total comprehensive income attributable to members of the Company		623,933	(108,131)

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 2020

	Note	2020 \$	2019 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	617,455	553,097
Accounts receivable and other debtors	5	64,335	72,180
Inventories	6	8,846	11,149
Financial assets	7	2,504,491	2,025,169
Prepayments		65,496	64,381
TOTAL CURRENT ASSETS		3,260,624	2,725,976
NON-CURRENT ASSETS			
Property, plant and equipment	8	1,359,759	1,363,536
Right of use asset	9	5,050	22,294
Intangible assets	10	20,793	11,460
TOTAL NON-CURRENT ASSETS		1,385,602	1,397,290
TOTAL ASSETS		4,646,225	4,123,266
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	11	131,206	141,334
Lease liability – right of use		4,139	16,923
Unearned Revenue	12	409,564	402,691
Provisions	13	95,076	174,180
TOTAL CURRENT LIABILITIES		639,985	735,128
NON-CURRENT LIABILITIES			
Lease liability – right of use		-	5,831
TOTAL NON-CURRENT LIABILITIES		-	5,831
TOTAL LIABILITIES		639,985	740,959
NET ASSETS		4,006,240	3,382,307
EQUITY			
Retained surplus		3,943,420	3,382,307
Reserves	22	62,820	-
TOTAL EQUITY		4,006,240	3,382,307

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 2020

	Retained Surplus \$	Reserves	Total equity \$
Balance at 1 January 2019	3,490,438	-	3,490,438
Comprehensive Income			
Profit/(Loss) for the year attributable to members of the Company	(108,131)	-	(108,131)
Other comprehensive income for the year	-	-	-
Total comprehensive income attributable to the Company for the year	3,382,307	-	3,382,307
Balance at 31 December 2019	3,382,307	-	3,382,307

	Retained Surplus \$	Reserves	Total equity \$
Balance at 1 January 2020	3,382,307	-	3,382,307
Comprehensive Income			
Profit/(Loss) for the year attributable to members of the Company	623,933	-	623,933
Transfer to / from reserves	(62,820)	62,820	-
Other comprehensive income for the year	-	-	-
Total comprehensive income attributable to the Company for the year	3,943,420	62,820	4,006,240
Balance at 31 December 2020	3,943,420	62,820	4,006,240

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 2020

		2020	2019
		\$	\$
	Note		
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		2,130,052	2,678,542
Receipts from government subsidies		387,306	-
Payments to suppliers and employees		(1,859,278)	(2,484,935)
Interest received		30,406	47,520
Borrowing costs paid		(9,377)	-
Net cash generated from operating activities		679,109	241,127
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment	8	(107,481)	(45,068)
Payment for intangible assets		(9,333)	(11,460)
Net movements of financial assets		(479,322)	(669,217)
Net cash used in investing activities		(596,136)	(725,745)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment for lease liability		(18,615)	-
Net cash used in financing activities		(18,615)	-
Net increase/ (decrease) in cash held		64,358	(484,618)
Cash and cash equivalents at beginning of financial year		553,097	0
Cash and cash equivalents at end of financial year	4	617,455	553,097

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 2020

Note 1 Summary of Significant Accounting Policies

Basis of Preparation

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

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

The financial statements were authorised for issue on 22 February 2021 by the directors of the Company.

Accounting Policies

a. Revenue

Revenue recognition

The Company has applied AASB 15: *Revenue from Contracts with Customers* (AASB 15) and AASB 1058: *Income of Not-for-Profit Entities* (AASB 1058) using the cumulative effective method of initially applying AASB 15 and AASB 1058 as an adjustment to the opening balance of equity at 1 January 2019. Therefore, the comparative information has not been restated and continues to be presented under AASB 118: *Revenue* and AASB 1004: *Contributions*. The details of accounting policies under AASB 118 and AASB 1004 are disclosed separately since they are different from those under AASB 15 and AASB 1058, and the impact of those changes is disclosed in Note 1.

Contributed assets

The Company receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable Accounting Standards (for example AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the Company recognises related amounts being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer.

The Company recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amounts.

Operating grants, donations and bequests

When the Company receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance to AASB 15.

When both these conditions are satisfied, the Company:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Company:

- recognises the asset received in accordance with the recognition requirements of other applicable Accounting Standards (for example AASB 9, AASB 16, AASB 116 and AASB 138);

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Note 1 Summary of Significant Accounting Policies (continued)

a. Revenue (continued)

- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Company recognises income in profit or loss when or as it satisfies its obligations under the contract.

Capital grant

When the Company receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The Company recognises income in profit or loss when or as the Company satisfies its obligations under terms of the grant.

Interest income

Interest income is recognised using the effective interest method.

Dividend income

The Company recognises dividends in profit or loss only when the Company's right to receive payment of the dividend is established.

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

Lease Receivable

Lease receivable 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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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:

Class of Fixed Asset	Depreciation Rate
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;
- 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

CANINE CONTROL COUNCIL (QUEENSLAND) LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Note 1 Summary of Significant Accounting Policies (continued)

e. Leases (continued)

- 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.

Concessionary leases

For leases that have significantly below-market terms and conditions principally to enable the Company to further its objectives (commonly known as peppercorn/concessionary leases), the Company has adopted the temporary relief under AASB 2018-8 and measures the right-of-use assets at cost on initial recognition.

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;
- part of a portfolio where there is an actual pattern of short-term profit taking;

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NOTES TO THE FINANCIAL STATEMENTS
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Note 1 Summary of Significant Accounting Policies (continued)

f. Financial Instruments (continued)

- 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.

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Note 1 Summary of Significant Accounting Policies (continued)

f. Financial Instruments (continued)

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;

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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Note 1 Summary of Significant Accounting Policies (continued)

f. Financial Instruments (continued)

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.

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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Note 1 Summary of Significant Accounting Policies (continued)

h. Employee Benefits (continued)

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*.

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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Note 1 Summary of Significant Accounting Policies (continued)

p. Critical Accounting Estimates and Judgements

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

Key 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.

At 31 December 2019 and 31 December 2020, 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 2020.

(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.

(iii) *Coronavirus (COVID-19) pandemic*

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the company based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the company operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the company unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Note 1 Summary of Significant Accounting Policies (continued)

q. 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.

r. New or amended Accounting Standards and Interpretations adopted

The company 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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020	2019
	\$	\$
Note 2: Revenue and Other Income		
Revenue		
Revenue from Operating Activities		
- Affiliation Fees	63,627	62,230
- Administration Fees Shows	15,944	123,919
- Committees	63,258	199,752
- Durack Income	93,919	184,979
- Judges	23,537	21,590
- Magazine	39,727	89,196
- Marketing	363	25,152
- Memberships	414,338	384,848
- Other	144,386	83,078
- Government Subsidy	387,306	-
- Prefixes	184,499	140,069
- Printing	28,750	74,558
- Registrations	800,495	698,168
- Transfers	88,822	102,222
Total Revenue	<u>2,348,971</u>	<u>2,189,761</u>
Other income		
- Reversal of provisions for specific projects	62,820	-
- Interest income	30,405	47,520
Total other income	<u>93,225</u>	<u>47,520</u>
Total revenue and other income	<u><u>2,442,196</u></u>	<u><u>2,237,281</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 \$	2019 \$
Note 3: Profit/(Loss) for the year		
(a) Expenses		
Employee benefits expense:		
- Staff Amenities	6,679	4,908
- Staff Training	680	180
- Superannuation	69,955	86,077
- Wages	789,445	974,123
- Recruitment	278	15,576
- Annual Leave Provision	3,262	10,221
- Long Service Leave Expense	(28,165)	3,794
- Workers Compensation	4,223	3,592
Total employee benefits expense	<u>846,357</u>	<u>1,098,471</u>
Bad and Doubtful debts:		
- Trade and other receivables	<u>307</u>	<u>-</u>
Total bad or doubtful debts	<u>307</u>	<u>-</u>
Other Operating Expenses		
- ANKC Expenses	81,743	90,456
- Audit services	13,733	21,840
- Bank Charges	7,977	22,655
- Cleaning	6,426	3,398
- Committees	218,298	313,463
- Computer Expenses	10,835	20,323
- Cost of goods sold	49,484	22,280
- Durack	233,017	203,330
- Insurance	37,764	49,832
- Magazine	13,758	41,468
- Marketing	3,967	30,498
- Office	9,998	1,938
- Other	42,440	37,048
- Postage	27,936	45,002
- Printing & Stationery	13,014	38,563
- Professional Fees	44,283	131,825
- Telephone	28,248	28,161
- Travel	176	29,298
Total other expenses	<u>843,097</u>	<u>1,131,378</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 \$	2019 \$
Note 3: Profit/(Loss) for the year (continued)		
(a) Expenses (continued)		
Depreciation and amortisation		
Depreciation – Durack	107,325	97,559
Depreciation – Office	3,933	1,283
Depreciation – Right of use asset	17,244	16,721
Total depreciation and amortisation	<u>128,502</u>	<u>115,563</u>
 Note 4: Cash and Cash Equivalents		
CURRENT		
Cash at bank	616,594	552,259
Cash on hand	861	838
	<u>617,455</u>	<u>553,097</u>
 Note 5: Trade and Other Receivables		
CURRENT		
Accounts Receivable	64,335	63,962
Accrued Income	-	8,218
Total current accounts receivable and other debtors	<u>64,335</u>	<u>72,180</u>
 Note 6: Inventories		
CURRENT		
At cost:	8,846	11,149
Inventory	<u>8,846</u>	<u>11,149</u>
 Note 7: Financial Assets		
CURRENT		
Term Deposits	2,504,491	2,025,169
Total current assets	<u>2,504,491</u>	<u>2,025,169</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 \$	2019 \$
Note 8: Property, Plant and Equipment		
Land and Buildings		
Freehold land at Cost:		
247 King Avenue, Durack QLD 4077	98,662	98,662
Total Land	98,662	98,662
 Buildings at Cost:		
- Buildings – Durack	1,318,039	1,270,516
- Property Improvement – Durack	1,660,572	1,660,195
Less accumulated depreciation		
Depreciation – Buildings	(722,366)	(697,912)
Depreciation – Property Improvement	(1,173,203)	(1,130,056)
Total buildings	1,083,042	1,102,743
Total land and buildings	1,181,704	1,201,405
 Motor Vehicles		
At cost	22,079	22,079
Accumulated Depreciation	(22,079)	(20,208)
	-	1,871
 Plant and Equipment		
Plant and Equipment:		
At Cost	334,808	316,432
Less Accumulated Depreciation	(287,408)	(277,661)
	47,400	38,771
 Furniture & Fittings		
At Cost	197,509	160,794
Less Accumulated Depreciation	(135,736)	(128,856)
	61,773	31,938
 Agriculture Equipment		
At cost	112,585	112,194
Less accumulated depreciation	(96,062)	(87,779)
	16,523	24,415

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 \$	2019 \$
Note 8: Property, Plant and Equipment (continued)		
Showering Equipment		
At cost	103,161	103,161
Less accumulated depreciation	<u>(98,411)</u>	<u>(97,781)</u>
	<u>4,750</u>	<u>5,380</u>
 Computer Equipment		
At cost	124,050	119,950
Less accumulated depreciation	<u>(91,233)</u>	<u>(76,955)</u>
	<u>32,817</u>	<u>42,995</u>
 War Dog Memorial		
At cost	21,033	21,033
Less accumulated depreciation	<u>(6,241)</u>	<u>(4,270)</u>
	<u>14,792</u>	<u>16,763</u>
Total plant and equipment	<u>178,056</u>	<u>160,262</u>
 Total property, plant and equipment	<u>1,359,759</u>	<u>1,363,536</u>

Movements in Carrying Amounts

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

	Land and Buildings \$	Leased Motor Vehicles \$	Plant and Equipment \$	Total \$
2020				
Balance at the beginning of the year	1,201,405	1,871	160,262	1,363,536
Additions at cost	47,899	-	59,582	107,481
Disposals	-	-	-	-
Depreciation expense	(67,600)	(1,871)	(41,786)	(111,258)
Carrying amount at the end of the year	<u>1,181,704</u>	<u>-</u>	<u>178,056</u>	<u>1,359,759</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 \$	2019 \$
Note 9: Right of use asset			
Right of use asset		39,015	39,015
Less: Accumulated depreciation - Right of use asset		<u>(33,965)</u>	<u>(16,721)</u>
		<u>5,050</u>	<u>22,294</u>
Note 10: Intangible assets			
Website at cost		<u>20,793</u>	<u>11,460</u>
		<u>20,793</u>	<u>11,460</u>
Note 11: Trade And Other Payables			
CURRENT			
Accounts payable		63,787	59,259
Other current payables		47,108	30,152
Bush fire appeal		-	29,602
TOWNSVILLE FLOOD RELIEF		-	5,143
GST payable		<u>20,311</u>	<u>17,178</u>
	11a	<u>131,206</u>	<u>141,334</u>
(a) Financial liabilities at amortised cost classified as accounts payable and other payables			
Amounts payable and other payables:			
- total current		131,206	141,334
- total non-current		<u>-</u>	<u>-</u>
		131,206	141,334
Less deferred income		-	-
Less other payables (net amount of GST payable)		<u>-</u>	<u>-</u>
Financial liabilities as accounts payable and other payables	18	<u>131,206</u>	<u>141,334</u>
Note 12: Unearned Income			
CURRENT			
Other		1,144	-
Affiliation		65,155	62,808
Judges		12,875	15,584
Judges Levy		7,400	6,040
Membership		229,394	226,082
Prefix		89,086	82,312
Other - Magazine		<u>4,510</u>	<u>9,865</u>
TOTAL UNEARNED INCOME		<u>409,564</u>	<u>402,691</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 \$	2019 \$
Note 13: Provisions			
CURRENT			
Provision for employee benefits: annual leave		43,876	40,613
Provision for employee benefits: long service leave		51,200	79,366
Provision for Canine Research (note 13a)		-	34,200
Provision for Disaster Fund (note 13a)		-	20,000
		95,076	174,179

Note 13a – Balances now maintained in Equity – Reserves. Refer to Note 22.

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.

Note 14 Capital and Leasing Commitments

As at 31 December 2020, there were no capital expenditure or non-cancellable operating leasing commitments contracted for but not recognised in the financial statements.

Note 15 Contingent Liabilities and Contingent Assets

There are no contingent liabilities as at 31 December 2020.

Note 16 Events After the Reporting Period

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has been financially positive for the company up to 31 December 2020, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is continually developing and is dependent on measures imposed by the Australian State and Federal Governments and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Note 17 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:

	2020	2019
	\$	\$
KMP compensation		
– short-term employee benefits	102,000	204,704
	<u>102,000</u>	<u>204,704</u>

Note 18 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	2020	2019
		\$	\$
Financial assets			
Financial assets at cost:			
– cash and cash equivalents	4	617,455	553,097
– accounts receivable and other debtors	5	64,335	72,180
– term deposits	7	2,504,491	2,025,169
Total financial assets		<u>3,186,281</u>	<u>2,650,446</u>
Financial liabilities			
Financial liabilities at amortised cost:			
– accounts payable and other payables	11a	131,206	141,334
Total financial liabilities		<u>131,206</u>	<u>141,334</u>

Note 19 Transactions with Related Parties

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

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ABN: 45 160 285 192

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Note 20 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 21 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.

Note 22 Reserves

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 reversed through the income statement and transferred from retained earnings to a reserve account.

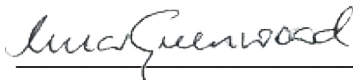
Reserves are maintained by the Company for future projects: being Canine Research (\$42,820) and Disaster Fund (\$20,000).

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 35 to 57, satisfy the requirements of the *Corporations Act 2001* and:
 - a. comply with Australian Accounting Standards – Reduced Disclosure Requirements applicable to the company; and
 - b. give a true and fair view of the financial position of the company as at 31 December 2020 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



William Smith

Senior Vice President

Director

Dated 22 February 2021

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 2020, 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 2020 and of its performance for the year ended on that date; and
- b) Complying with Australian Accounting Standards – Reduced Disclosure Requirements 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 consolidated entity 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 consolidated entity'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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PKF Brisbane Pty Ltd. is a member firm of the PKF International Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

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 – Reduced Disclosure Requirements 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

22 FEBRUARY 2021
BRISBANE

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