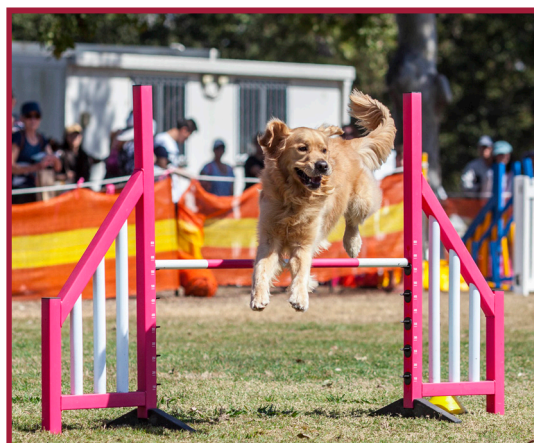




QUEENSLAND

CANINE CONTROL COUNCIL (QUEENSLAND) LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS | 2019



www.dogsqueensland.org.au



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Cover images by Alicia Creative from All Dogs Sports Spectacular 2019

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 2019 calendar year.

As the result of an election a newly constituted Board came into office after the last Annual General Meeting on 27 March 2019. This board has been a blend of existing directors and those newly appointed for a 4 year term as well as a casual vacancy filled by the board at its first meeting.

This board faced considerable challenges as a legacy of events in 2018 that led to a degree of division in our dog world. It was important that healing processes were nurtured. The operations of the board and the office were motivated by a common ambition to further the best interests of Dogs Qld and its members.

A strong communication strategy has been a priority of the board in the interest of keeping members as informed as possible and thus minimising the negative impact of any misinformation. Paw Prints and President messages have issued regularly and we are getting better at issuing summaries of Board minutes. The last decade has been one of social media and this is an area that provides opportunities but also special challenges for member sporting organisations such as ours.

The board has also been concerned to run a tight ship with the 2018 operating loss of \$259,671 being unsustainable. Unfortunately, 2019 carried over some unexpected consultancy expenses largely related to the new Xero based financial system and the outsourcing of our accounting needs. This has been corrected by the cessation of that arrangement early in 2019 and the return to an excellent inhouse accountant.

It is pleasing that the operating loss for 2019 has been reduced to \$108,131. It is worth noting that 2019 saw the company carrying two senior positions with both a CEO and an Operations Manager. With the departure of the CEO, Mr Scott Wiseman, we have returned to just one senior position with Mr Rob Harrison successfully assuming the enhanced roles of General Manager and Secretary to the Board with consequential operational and budgetary efficiencies.

Our dog world is not immune from totally unexpected challenges and currently our Australian community is dealing with the COVID19 pandemic. Protecting the health of all in our dog world and in the wider community is the key priority. We are currently looking to the cancellation of dog events over the next number of months and looking to support our clubs and members over this most difficult period.

2019 Milestones

Rings 11-16

Significant remedial work was undertaken on Rings 11-16 and we are just starting to utilise these areas with a view to their utilisation in August 2020 for a number of national shows. This has been

CHAIRPERSON'S REPORT

a very successful initiative with considerable voluntary input from Director Duncan McAllister and also Mr Craig Drury and Mr Greg Brooks.

Work also began on the Lure Coursing Fields but due to unforeseen issues with fill causing unevenness to the fields, considerably more earthworks with supplementary fill will be required in 2020.

Belong

We initiated a partnership with training Group Belong and had our first intake of students undertaking their Cert I in Conservation and Land Management at the Durack Grounds. Members will have noted a number of beautification projects around the Grounds and this will continue with a 2nd and 3rd intake in 2020. 10 of the 12 students that were in the first intake have now found either full time or part time work.

Advance Pacific International “API”, All Dogs Sports Spectacular “ADSS” and Festive Fiesta “FF”

Our flagship events keep going from strength to strength and occupy a significant place on the calendar for our exhibitors. The API with our partners Waterloo Bay Kennel Club ran the first CACIB Show in Queensland in July 2019. Hopefully now with a permanent move to September, the numbers attracted by this major weekend will increase.

The Festive Fiesta held with our partners the Kennel Association of Qld continues to go from strength to strength, entry numbers were excellent and a big thank you to the Office and the Grounds Staff who gave their time to make this event the success it was.

After a damp event in 2018, the 2019 ADSS was the undoubted highlight of the year. The Grounds were an absolute picture and were literally bursting at the seams with members eager to look at everything we do. Everyone involved in the ADSS should feel very proud.

Community Membership

In 2019 we introduced our Community Membership to encourage more dog loving people in our community to join our Dog World and participate in our wide range of activities. Many have purchased puppies from our breeder members and are introduced to the benefits of DQ membership. At the end of 2019, we had gained 157 Community Members. This is a really encouraging start and we look to this continuing in 2020.

Our Dog Sports

Our directors Lawrie Knauth and Barb Murfet continued to be very involved in supporting Queensland dog sports and 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:

CHAIRPERSON'S REPORT

- The mentoring and supporting of submissions to the ANKC to develop a new sport called “Scent Work”
- The introduction of the new ANKC discipline “ Trick Dog Test” with the first Qld test attracting over 300 entries.

Conformation Judges Training

This year has seen the promised implementation of a revised Judges Training Scheme in Queensland with new rules and regulations supporting a fresh approach to assessment and mentoring as well as the introduction of an Entrance Lecture series.

December 2019 saw the Festive Fiesta with 5 Open Shows under the new scheme. This was a huge undertaking involving a total of 105 assessors over this period with positive feedback from the candidates about this real time mentoring.

The Conformation Judges Committee (CJC) continues to work towards finetuning the new Training Scheme to benefit all trainees across the stat. All CJC members welcome any questions or suggestions members and candidates may have.

The Office

To Rob, who has been with us for 22 years, and the following staff members, I extend the thanks of the Board and the membership for your outstanding contributions and devotion to duty throughout the past year;

- Rosemary Doyle (17 years) – Titles and Reception;
- Natalie Stewart (19 years) –General Administration and Phones (left in 2019);
- Loretta Tasker (15 years) – Data Entry Supervisor and Reregistrations;
- Heidi Snow (1 year) – Assistant to General Manager;
- Julana Akers (1 year) – DNA, Litter processing and Room Bookings;
- Jennifer Roberts (1 Year) – Litter Entry;
- Jessica Wright (Part Time) – Events Management and Marketing (left in 2019);
- Annie Minton – Desktop Publisher and Social Media Liaison (left in 2019);
- Janine Gill – Bookkeeper (left in 2019);
- Toni Robinson (1 year) – Memberships and Transfers;

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

- Gabrielle Kerin (Casual) – General Administration
- Jodie Wilshier (Casual) – Show and Judges Administrator (left in 2019);
- Ian Rasmussen (Casual/Part Time) – Transfers and Show and Judges Administrator;
- Pina Mangion – Bookkeeper / Accountant;
- Barbara Cumming – Publications Coordinator.

SECRETARY'S REPORT

ANKC LTD

The CCC(Q) Ltd appointed Directors to the ANKC Ltd throughout 2019 were as follows;

Mr S Thomas and Miss A Carius – 9th February 2019 – Special Board Meeting – Melbourne

Mrs U Greenwood and Mr W Smith – 22nd June 2019 – Special Board Meeting – Melbourne

Mrs U Greenwood and Mr W Smith – 19th and 20th October 2019 – AGM and Board Meeting – Sydney

STATISTICS FOR CCC(Q) LTD 2019 (2018) in brackets

Membership	6,632 *	(6,579)
New Prefix Approvals	231	(215)
Puppy Registrations	15,381	14,301)
Show Entries	82,873	(113,837)
Trial Entries	21,682	(21,446)
Supreme Champions	35	(37)
Grand Champions	37	(49)
Champions	882	(814)
Other Discipline Awards	739	(844)

(*Inc 157 Community Members)

NATIONAL SHOWS

In 2019 no Clubs held National Shows in Queensland:

JUDGES TRAINING SCHEME

Judges Training was conducted in 2019 for the following disciplines;

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

EVENT MANAGERS, STEWARDS and WRITERS TRAINING

Training was provided by the Event Managers and Stewards Committee for Show Managers, Stewards and Writers in the following locations in 2019;

- Durack

LIFE MEMBERSHIP

Life Membership of CCC(Q) Ltd was awarded in 2019 to;

- Mrs V Spence
- Mrs C Williams

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

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

Mr M Holland passed away in 2019

ALL BREEDS JUDGES

The following became All Breeds Judges in 2019;

- Mr M Yates

COMPANY SECRETARY

The names, qualifications and experience of each person who has occupied the position of Secretary during 2019 are;

- Mr J R Harrison (1 January 2019 – 31 December 2019)

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

EVENTS

Dogs Queensland Canine Health Committee	1-Feb	CH
Dogs Queensland Amenities Zone 1 Committee	2-Feb	CH
Dogs Queensland QDS Committee – Agility Subcommittee	8-Mar	AT/JT
Dogs Queensland Amenities Zone 1 Committee	13-Apr	CH
Dogs Queensland QDS Committee – Agility Subcommittee	13-Apr	AT/JT/GT
Dogs Queensland ANZAC Day Show	25-Apr	CH
Dogs Queensland Amenities Zone 1 Committee	19-May	CH
Dogs Queensland QDS Committee – Agility Subcommittee	17-May	JT/GT
Dogs Queensland QDS Committee – Agility Subcommittee	2-Jun	AT/JT
Dogs Queensland QDS Committee – Agility Subcommittee	28-Jun	State AT/JT/GT
Dogs Queensland QDS Committee – Obedience Subcommittee	29-Jun	State OT/RO
Dogs Queensland QDS Committee – Agility Subcommittee	29-Jun	State AT/JT/GT
Dogs Queensland QDS Committee – DWD Subcommittee	29 Jun	Nat DWD
Dogs Queensland QDS Committee – Lure Coursing Subcommittee	30-Jun	LC
Dogs Queensland QDS Committee – Rally O Subcommittee	30-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 CACIB Show (API in conjunction with WBKC)	19-Jul	CH
Dogs Queensland (API in conjunction with WBKC)	20-Jul	CH
Dogs Queensland (API in conjunction with WBKC)	20-Jul	CH
Dogs Queensland (API in conjunction with WBKC)	21-Jul	CH
Dogs Queensland (API in conjunction with WBKC)	21-Jul	CH
Dogs Queensland QDS Committee – Agility Subcommittee	27-Jul	AT/JT
Dogs Queensland QDS Committee – Agility Subcommittee	27-Jul	AT/JT
Dogs Queensland RAFT Committee	3-Aug	State RT
Dogs Queensland RAFT Committee	4-Aug	State RT
Dogs Queensland ADSS Committee	25-Aug	OT/AT/JT/RO/DWD
Dogs Queensland ADSS Committee	25-Aug	CH
Dogs Queensland QDS Committee - Agility Subcommittee	20-Sep	JT/GT
Dogs Queensland QDS Committee – Herding Subcommittee	5-Oct	HT
Dogs Queensland DOTY Committee - Puppy of the Year Final	19-Oct	CH
Dogs Queensland DOTY Committee - Dog of the Year Final	19-Oct	CH
Dogs Queensland Dog of the Year Committee	20-Oct	CH
Dogs Queensland QDS Committee – Herding Subcommittee	9-Nov	HT

Dogs Queensland QDS Committee - Agility Subcommittee	15-Nov	JT/GT
Dogs Queensland QDS Committee – Herding Subcommittee	22-Nov	HT
Dogs Queensland QDS Committee - Agility Subcommittee	14-Dec	AT/JT/GT
Dogs Queensland (Festive Fiesta in conjunction with KAQ)	27-Dec	CH
Dogs Queensland (Festive Fiesta in conjunction with KAQ)	28-Dec	CH
Dogs Queensland (Festive Fiesta in conjunction with KAQ)	29-Dec	CH
Dogs Queensland (Festive Fiesta in conjunction with KAQ)	30-Dec	CH
Dogs Queensland (Festive Fiesta in conjunction with KAQ)	31-Dec	CH

LEGEND

GT = Games Trial

JT = Jumpers Trial

RO = Rally O

CH = Championship Show

HT = Herding Trial

AT = Agility Trial

RT = Retrieving Trial

DWD = Dances with Dogs

OS = Open Show

LC = Lure Coursing

WBKC = Waterloo Bay Kennel Club

KAQ = Kennel Association of Qld

TOY GROUP

BREED	LIMITED	MAIN	IMPORT	TOTAL
Affenpinscher	0	1	0	1
Australian Silky Terrier	25	20	0	45
Bichon Frise	34	36	1	71
Cavalier King Charles Spaniel	116	66	2	184
Chihuahua (Long)	65	83	3	151
Chihuahua (Smooth)	64	118	0	182
Chinese Crested Dog	13	19	1	33
Coton De Tulear	11	5	2	18
English Toy Terrier (Black and Tan)	0	9	0	9
Griffon Bruxellois	31	18	1	50
Havanese	15	56	1	72
Italian Greyhound	67	46	0	113
Japanese Chin	2	2	0	4
King Charles Spaniel	1	4	0	5
Lowchen	9	15	0	24
Maltese	6	31	0	37
Miniature Pinscher	12	10	0	22
Papillon	30	31	0	61
Pekingese	0	15	0	15
Pomeranian	27	40	1	68
Pug	191	107	3	301
Russian Toy (Long Haired)	0	0	3	3
Russian Toy (Smooth Haired)	0	5	2	7
Tibetan Spaniel	22	42	2	66
Yorkshire Terrier	29	42	2	73
TOTAL	770	821	24	1615

TERRIER GROUP

BREED	LIMITED	MAIN	IMPORT	TOTAL
Airedale Terrier	17	9	0	26
American Hairless Terrier	0	5	0	5
American Staffordshire Terrier	55	94	2	151
Australian Terrier	30	39	1	70
Bedlington Terrier	0	3	0	3
Border Terrier	20	5	1	26
Bull Terrier	43	148	0	191
Bull Terrier (Miniature)	54	123	0	177
Cairn Terrier	0	4	0	4
Fox Terrier (Smooth)	5	70	0	75
Jack Russell Terrier	89	56	0	145
Kerry Blue Terrier	8	7	0	15
Lakeland Terrier	6	0	0	6
Norwich Terrier	3	1	0	4
Scottish Terrier	8	18	2	28
Sealyham Terrier	0	6	0	6
Staffordshire Bull Terrier	273	873	1	1147
Tenterfield Terrier	29	50	0	79
Welsh Terrier	19	6	0	25
West Highland White Terrier	168	100	0	268
TOTAL	827	1617	7	2451

GUNDOG GROUP

BREED	LIMITED	MAIN	IMPORT	TOTAL
Bracco Italiano	4	10	0	14
Brittany	15	6	0	21
Clumber Spaniel	0	5	0	5
Cocker Spaniel	276	207	2	485
Cocker Spaniel (American)	0	2	0	2
Curly Coated Retriever	30	7	1	38
English Setter	0	1	0	1
English Springer Spaniel	21	38	1	60
Flat Coated Retriever	11	5	0	16
German Shorthaired Pointer	149	40	0	189
German Wirehaired Pointer	25	11	0	36
Golden Retriever	526	167	3	696
Gordon Setter	8	3	0	11
Hungarian Vizsla	120	31	0	151
Irish Setter	10	16	0	26
Irish Water Spaniel	0	0	1	1
Labrador Retriever	522	334	4	860
Lagotto Romagnolo	3	14	0	17
Nova Scotia Duck Tolling Retriever	0	14	0	14
Pointer	2	15	1	18
Weimaraner	48	30	1	79
Welsh Springer Spaniel	0	2	0	2
TOTAL	1770	958	14	2742

HOUND GROUP

BREED	LIMITED	MAIN	IMPORT	TOTAL
Afghan Hound	0	7	0	7
Basenji	4	19	0	23
Basset Hound	7	37	0	44
Beagle	37	35	0	72
Borzoi	0	7	3	10
Dachshund (Long Haired)	0	5	0	5
Dachshund (Miniature Long Haired)	14	52	6	72
Dachshund (Miniature Smooth Haired)	84	158	0	242
Dachshund (Miniature Wire Haired)	9	9	0	18
Dachshund (Smooth Haired)	5	6	0	11
Dachshund (Wire Haired)	1	9	0	10
Deerhound	0	0	1	1
Irish Wolfhound	0	7	0	7
Norwegian Elkhound	3	0	0	3
Pharaoh Hound	0	0	1	1
Portuguese Podengo (Small Smooth Haired)	0	7	1	8
Rhodesian Ridgeback	97	28	0	125
Whippet	42	50	1	93
TOTAL	303	436	13	752

WORKING GROUP

BREED	LIMITED	MAIN	IMPORT	TOTAL
Australian Cattle Dog	80	107	0	187
Australian Kelpie	3	12	0	15
Australian Shepherd	139	34	0	173
Australian Stumpy Tail Cattle Dog	6	21	0	27
Bearded Collie	7	1	0	8
Belgian Shepherd Dog (Groenendael)	2	26	0	28
Belgian Shepherd Dog (Malinois)	10	82	0	92
Belgian Shepherd Dog (Tervueren)	1	17	0	18
Border Collie	585	243	3	831
Briard	3	22	4	29
Collie (Rough)	41	63	0	104
Dutch Shepherd	0	4	0	4
Finnish Lapphund	26	6	0	32
German Shepherd Dog	229	341	1	571
German Shepherd Dog (LSC)	56	39	0	95
Maremma Sheepdog	8	6	0	14
Old English Sheepdog	2	21	1	24
Pumi	0	8	0	8
Shetland Sheepdog	41	44	0	85
Swedish Vallhund	4	1	5	10
Welsh Corgi (Cardigan)	7	41	0	48
Welsh Corgi (Pembroke)	63	138	3	204
White Swiss Shepherd Dog	21	47	0	68
TOTAL	1334	1324	17	2675

UTILITY GROUP

BREED	LIMITED	MAIN	IMPORT	TOTAL
Akita	0	4	0	4
Akita (Japanese)	4	3	0	7
Alaskan Malamute	29	7	2	38
Anatolian Shepherd Dog	0	4	0	4
Bernese Mountain Dog	25	49	1	75
Boxer	197	125	4	326
Bullmastiff	73	53	1	127
Cane Corso	7	10	0	17
Dobermann	15	17	2	34
Dogue De Bordeaux	28	20	0	48
German Pinscher	4	3	0	7
Neapolitan Mastiff	6	6	1	13
Newfoundland	5	3	0	8
Portuguese Water Dog	0	5	0	5
Rottweiler	241	239	1	481
Russian Black Terrier	3	2	0	5
Samoyed	6	22	1	29
Schnauzer	35	9	1	45
Schnauzer (Giant)	15	7	0	22
Schnauzer (Miniature)	385	100	1	486
Shiba Inu	18	13	0	31
Siberian Husky	53	15	0	68
St. Bernard	14	31	0	45
Tibetan Mastiff	6	3	0	9
TOTAL	1169	750	15	1934

NON SPORTING GROUP

BREED	LIMITED	MAIN	IMPORT	TOTAL
Boston Terrier	92	20	2	114
British Bulldog	104	150	4	258
Chow Chow	4	27	0	31
Dalmatian	113	25	0	138
French Bulldog	755	466	10	1231
German Spitz (Klein)	2	2	0	4
German Spitz (Mittel)	26	15	0	41
Great Dane	96	49	1	146
Japanese Spitz	60	12	0	72
Lhasa Apso	3	10	0	13
Poodle (Miniature)	103	48	1	152
Poodle (Standard)	23	28	1	52
Poodle (Toy)	74	122	0	196
Schipperke	6	5	0	11
Shar Pei	10	20	0	30
Shih Tzu	38	13	0	51
Tibetan Terrier	0	8	0	8
Xoloitzcuintle (Miniature)	0	5	1	6
Xoloitzcuintle (Standard)	5	6	0	11
TOTAL	1514	1031	20	2565
GRAND TOTAL	7687	6937	110	14734

OTHER REGISTRATIONS

Unknown Breed Group	Registered
Associate Register	62
Sporting Register	9
TOTAL	71

TOP TEN BREEDS

Breed	Limited	Main	Import	Total
French Bulldog	755	466	10	1231
Staffordshire Bull Terrier	273	873	1	1147
Labrador Retriever	522	334	4	860
Border Collie	585	243	3	831
Golden Retriever	526	167		693
German Shepherd Dog	229	341	1	571
Schnauzer (Miniature)	385	100	1	486
Cocker Spaniel	276	207	2	485
Rottweiler	241	239	1	481
Boxer	197	125	4	326
Pug	191	107	3	301

CANINE CONTROL COUNCIL (Q) LTD BOARD OF DIRECTORS

In alphabetical order



Ms S Bendixen

Zone 1

Term of Office:
2015 - 2019



Miss A Carius

Zone 1

Term of Office:
2017 - 2021



Mr J Cook

Zone 1

Term of Office:
2019 - 2023



Mrs U Greenwood

Zone 1

Term of Office:
2019 - 2023



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



Ms C Pearen

Zone 1

Term of Office:
2015 - 2019



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 T Thomas

Zone 1

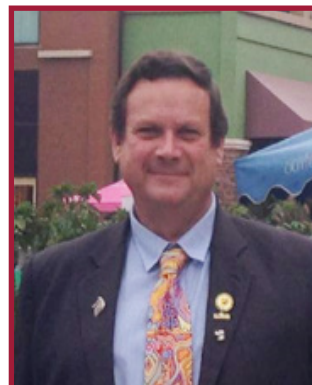
Term of Office:
2015 - 2019



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 2019

– Appointed part way through 2019

Conformation Judges Committee

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

Grounds Liaison to Board

Mr Duncan McAllister
Mr Chris Woodrow

Benefit Show Committee

Chair Z1 Miss Ainslie Carius
Chair Z2 Mrs Marg Norton
Chair Z3 Mrs Sharron Taylor
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

RAFT Committee

Chair Mr Lawrie Knauth
Deputy Chair Mrs Barb Murfet
Mrs Margaret Sullivan
Mr Greg Mitchell
Mr Paul Towning
Mr Elio Colasimone
Mr Geoff Dawson
Mr Ron Jackson

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)
Mrs Sharon Munro (Earth Dog)

Health Liaison to Board

Miss Ainslie Carius
Mrs Kathryn Winton

DOY Committee

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

Event Managers and Stewards Committee

Chair Mr David Weil
Deputy Chair Mrs Marg Norton
Mrs Sharon Munro
Mrs Linda Halliwell Z3
Mrs Louise Marsden Z3
Mrs Lynn Nielsen Z2
Ms Valley Horne Z2
Mrs Robyn Nicholson Z2

Junior Handlers Committee

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

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

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

Constitution and Rules Reform Committee

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

Member Communications Strategy Working Party

Mr Chris Woodrow (Chair)
Mr Alan-John Knight
Mrs Helen Acworth
Ms Ann-Maree Rogers
Ms Geraldine Heath
Mr Jayden Brown

Public Relations & Media Working Party

Chair TBA
Mrs Kathryn Winton
Ms Geraldine Heath
Mr Jayden Brown

Annual General Meeting of Members

NOTICE is hereby given that the ANNUAL GENERAL MEETING OF MEMBERS of the Canine Control Council (Queensland) Limited will be held in the DURACK CLUBHOUSE, Dogs Queensland Sports Grounds, 247 King Avenue, Durack at 7:30pm on Wednesday 25 March 2020.

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

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

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 11 March 2020.

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 2019 who are yet to pay their 2020 Renewal Fees may only attend the AGM but may not vote at the AGM unless their 2020 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 2019 Annual Report will be available on the Dogs Queensland Website on or around 2 March 2020 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 2019**

CANINE CONTROL COUNCIL (QUEENSLAND) LTD

ABN: 45 160 285 192

**Financial Report for the Year Ended
31 December 2019**

Canine Control Council (Queensland) Ltd

ABN: 45 160 285 192

Financial Report for the Year Ended 31 December 2019

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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 2019.

Directors

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

Ms S Bendixen (resigned 27 March 2019)
Miss A Carius
Mr J Cook (appointed 27 March 2019)
Mrs U Greenwood (appointed 27 March 2019, President from 27 March 2019)
Mr L Knauth
Mr D McAllister
Mrs B Murfet (Junior Vice President)
Mr M Norton (appointed 27 March 2019)
Ms C Pearen (resigned 27 March 2019)
Mr W Smith (Senior Vice President appointed 27 March 2019)
Mrs S Taylor (appointed 27 March 2019)
Mr S Thomas (President resigned 27 March 2019)
Mr T Thomas (resigned 27 March 2019)
Mr A D Weil
Mr C Woodrow (appointed 27 March 2019)

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)

New Accounting Standards Implemented

The Company has implemented three new Accounting Standards that are applicable for the current reporting period and have come into effect, which are included in the results. AASB 15: *Revenue from Contracts with Customers*, AASB 1058: *Income of Not-for-Profit Entities* and AASB 16: *Leases* have been applied using the cumulative effective method; that is, by recognising the cumulative effect of initially applying AASB 15, AASB 1058 and AASB 16 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 reported under AASB 118: *Revenue*, AASB 117: *Leases* and AASB 1004: *Contributions*. Also to note in relation to AASB 16 is that the Company applied the temporary relief for peppercorn leases under AASB 2018-8 to measures the right-of-use assets at cost on initial recognition. Further information is provided in Note 1.

Key Performance Measures

The company measures its own performance through the use of both quantitative and qualitative benchmarks. The benchmarks are used by the directors to assess the financial sustainability of the company and whether the company's short-term and long-term objectives are being achieved.

The Key Performance Measures used are Single Members 4,017 (2018 – 3,968), Full Joint Members 1,182 (2018 - 1,194), New Members 750 (2018 – 1,004), Litter Registrations 15,381 (2018 - 14,516), New Prefixes 231 (2017 - 215) and Transfers of Dogs 3,364 (2018 - 3,444).

Information on Directors

Ms S Bendixen	–	Director
Qualifications	–	Trained on the requirements of being a Company Director, which highlighted Directors' responsibilities and good governance. Experience in laboratory work and Special education training courses.
Experience	–	Director of DQ for 6 years, Chairperson of the Conformation Judges Committee, attended 2013 and 2014 ANKC conferences. Member of DQ for 50 years. Life membership of the Welsh Corgi Club of Qld.
Special Responsibilities	–	Former Chair of Conformation Judges Committee
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
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

Canine Control Council (Queensland) Ltd

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Directors' Report (continued)

Mrs U Greenwood	–	Director/President
Qualifications	–	Graduate of the Australian Institute of Company Directors course and the Public Sector Management Course.
Experience	–	A lawyer by background with approximately a 25 year career in legal and policy and senior administrative roles in the Queensland State Government. This included the Commissioner of Fair Trading role and a number of senior executive positions in the Department of Justice and Attorney General. A breeder and exhibitor of Whippets and an ANKC Ltd All Breeds Judge
Special Responsibilities	–	Chair of Finance and Planning Committee
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.
Mr 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

ABN: 45 160 285 192

Directors' Report (continued)

Ms C Pearen	–	Director
Experience	–	Expertise in Puppy Care and Reproduction.
Special Responsibilities	–	Former Chair of Grounds Committee, Former Chair of Canine Health Committee
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 / President
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 T Thomas	–	Director
Qualifications	–	BA(Hons1A)/LLB; and Grad Dip in Legal Practice
Experience	–	Lecturing in Business and Corporate Law at the University of Queensland and co-authoring a leading Business Law textbook (5th Edition) that was published this year
Special Responsibilities	–	Former Chair of DOY Committee, Former Chair of Constitution and Rules Reform 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

Canine Control Council (Queensland) Ltd

ABN: 45 160 285 192

Directors' Report (continued)

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.
Special Responsibilities	–	Chair of the Member Communications Strategy Working Party

Meetings of Directors

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

Directors' Meetings		
	Number eligible to attend	Number attended
Ms S Bendixen	6	6
Miss A Carius	20	19
Mr J Cook	14	14
Mrs U Greenwood	14	12
Mr L Knauth	20	20
Mr D McAllister	20	20
Mrs B Murfet	20	16
Mrs M Norton	14	12
Ms C Pearen	6	6
Mr W Smith	20	20
Mrs S Taylor	14	13
Mr S Thomas	20	15
Mr T Thomas	6	4
Mr A D Weil	20	16
Mr C Woodrow	14	10

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 2019 was 6,632. (2018 – 6,579)

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 2019 has been received and can be found on page 11 of the financial report.

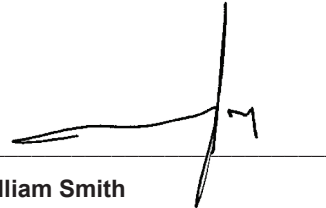
This directors' report is signed in accordance with a resolution of the Board of Directors.



Ulla Greenwood

President

Director



William Smith

Senior Vice President

Director

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

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2019 there have been:

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

PKF BRISBANE AUDIT

**Cameron Bradley
Partner
Brisbane**

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 2019

	Note	2019 \$	2018 \$
Revenue	2	2,189,761	2,140,256
Other income	2	47,520	99,341
Employee benefits expense	3	(1,098,471)	(1,010,916)
Depreciation and amortisation expense	3	(115,563)	(112,333)
Bad and Doubtful Debts	3	-	(514)
Other Expenses From Ordinary Activities	3	(1,131,378)	(1,306,947)
Other Expenses	3	-	(68,558)
Profit/(Loss) before income tax		(108,131)	(259,671)
Income tax expense		-	-
Profit/(Loss) for the year		(108,131)	(259,671)
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		(108,131)	(259,671)
Surplus attributable to members of the Company		-	-
Total comprehensive income attributable to members of the Company		(108,131)	(259,671)

The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2019

	Note	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	553,097	1,037,715
Accounts receivable and other debtors	5	72,180	131,704
Inventories	6	11,149	14,734
Financial assets	7	2,025,169	1,355,952
Prepayments		64,381	67,310
TOTAL CURRENT ASSETS		2,725,976	2,607,415
NON-CURRENT ASSETS			
Property, plant and equipment	8	1,363,536	1,421,344
Right of use asset	9	22,294	-
Intangible assets	10	11,460	-
TOTAL NON-CURRENT ASSETS		1,397,290	1,421,344
TOTAL ASSETS		4,123,266	4,028,759
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	11	141,334	203,799
Lease liability – right of use		16,923	-
Unearned Revenue	12	402,691	181,857
Provisions	13	174,180	152,665
TOTAL CURRENT LIABILITIES		735,128	538,321
NON-CURRENT LIABILITIES			
Lease liability – right of use		5,831	-
TOTAL NON-CURRENT LIABILITIES		5,831	-
TOTAL LIABILITIES		740,959	538,321
NET ASSETS		3,382,307	3,490,438
EQUITY			
Retained surplus		3,382,307	3,490,438
TOTAL EQUITY		3,382,307	3,490,438

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 2019

	Retained Surplus \$	Total equity \$
Balance at 1 January 2018	3,750,109	3,750,109
Comprehensive Income		
Surplus for the year attributable to members of the Company	(259,671)	(259,671)
Other comprehensive income for the year	-	-
Total comprehensive income attributable to the Company for the year	3,490,438	3,490,438
Balance at 31 December 2018	3,490,438	3,490,438

	Retained Surplus \$	Total equity \$
Balance at 1 January 2019	3,490,438	3,490,438
Comprehensive Income		
Surplus 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

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 2019

		2019 \$	2018 \$
	Note		
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts from operations		2,678,542	2,321,213
Payments to suppliers and employees		(2,484,935)	(2,735,489)
Interest received		47,520	42,726
Net cash generated from operating activities		<u>241,127</u>	<u>(371,550)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment	8	(45,068)	(117,482)
Payment for intangible assets	10	(11,460)	-
Net movements of investments	7	(669,217)	139,048
Proceeds from disposals of property plant and equipment		-	838,608
Net cash used in investing activities		<u>(725,745)</u>	<u>860,174</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		-	-
Net cash used in financing activities		<u>-</u>	<u>-</u>
Net increase/ (decrease) in cash held		(484,618)	488,624
Cash and cash equivalents at beginning of financial year		<u>1,037,715</u>	<u>549,091</u>
Cash and cash equivalents at end of financial year	4	<u><u>553,097</u></u>	<u><u>1,037,715</u></u>

The accompanying notes form part of these financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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 24 February 2020 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.

In the current year

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:

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Note 1 Summary of Significant Accounting Policies

- 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);
- 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.

In the comparative period

Non-reciprocal grant revenue is recognised in profit or loss when the Company obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the Company and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before the Company is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

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

Donations and bequests are recognised as revenue when received.

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

Revenue from the rendering of a service is recognised upon the delivery of the service to the customer.

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

b. Unearned revenue

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Note 1 **Summary of Significant Accounting Policies**

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.

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Note 1 Summary of Significant Accounting Policies

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
- 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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Note 1 Summary of Significant Accounting Policies

- 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;
- 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:

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Note 1 Summary of Significant Accounting Policies

- 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.

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Note 1 Summary of Significant Accounting Policies

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.

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Note 1 Summary of Significant Accounting Policies

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

Other long-term employee benefits

The Company classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the Company's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

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

i. **Cash and Cash Equivalents**

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

j. **Accounts Receivable and Other Debtors**

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

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

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

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

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

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

l. **Income Tax**

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

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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

n. Comparative Figures

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

o. Trade and Other Payables

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

p. 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, 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 2019.

(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.

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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 and Amended Accounting Policies Adopted by the Company

Initial application of AASB 16

The Company has adopted AASB 16: *Leases* retrospectively with the cumulative effect of initially applying AASB 16 recognised at 1 January 2019. In accordance with AASB 16, the comparatives for the 2018 reporting period have not been restated.

The Company has recognised a lease liability and right-of-use asset for all leases (with the exception of short-term and low-value leases) recognised as operating leases under AASB 117: *Leases* where the Company is the lessee.

The lease liabilities are measured at the present value of the remaining lease payments. The Company's incremental borrowing rate as at 1 January 2019 was used to discount the lease payments.

The right-of-use assets for equipment was measured at its carrying amount as if AASB 16 had been applied since the commencement date, but discounted using the Company's weighted average incremental borrowing rate on 1 January 2019.

The right-of-use assets for the remaining leases were measured and recognised in the statement of financial position as at 1 January 2019 by taking into consideration the lease liability and prepaid and accrued lease payments previously recognised at 1 January 2019 (that are related to the lease).

The following practical expedients have been used by the Company in applying AASB 16 for the first time:

- for a portfolio of leases that have reasonably similar characteristics, a single discount rate has been applied.
- leases that have remaining lease term of less than 12 months as at 1 January 2019 have been accounted for in the same way as short-term leases
- the use of hindsight to determine lease terms on contracts that have options to extend or terminate
- applying AASB 16 to leases previously identified as leases under AASB 117 and Interpretation 4: *Determining whether an arrangement contains a lease* without reassessing whether they are, or contain, a lease at the date of initial application.
- not applying AASB 16 to leases previously not identified as containing a lease under AASB 117 and Interpretation 4.

The Company's weighted average incremental borrowing rate on 1 January 2019 applied to the lease liabilities was 5%. The discounted operating lease commitments as at 1 January 2019 was \$39,015.

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Initial application of AASB 15 and AASB 1058

The Company has applied AASB 15: *Revenue from Contracts with Customers* and AASB 1058: *Income of Not-for-Profit Entities* 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 adoption of AASB 15 and AASB 1058 did not have any material impact on the company's financial report.

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NOTES TO THE FINANCIAL STATEMENTS
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Note 2 Revenue and Other Income

	2019	2018
	\$	\$
Revenue		
Revenue from Operating Activities		
- Affiliation Fees	62,230	63,149
- Administration Fees Shows	123,919	141,121
- Committees	199,752	205,739
- Durack Income	184,979	173,946
- Judges	21,590	16,314
- Magazine	89,196	92,050
- Marketing	25,152	24,115
- Memberships	384,848	380,215
- Other	83,078	63,728
- Prefixes	140,069	121,403
- Printing	74,558	77,194
- Registrations	698,168	688,920
- Transfers	102,222	92,362
Total Revenue	<u>2,189,761</u>	<u>2,140,256</u>
Other income		
- Gain on disposal of property, plant and equipment	-	56,615
- Interest income	47,520	42,726
Total other income	<u>47,520</u>	<u>99,341</u>
Total revenue and other income	<u><u>2,237,281</u></u>	<u><u>2,239,597</u></u>

Note 3 Loss for the year

	2019	2018
	\$	\$
(a) Expenses		
Employee benefits expense:		
- Staff Amenities	4,908	3,473
- Staff Training	180	1,445
- Superannuation	86,077	71,783
- Wages	974,123	873,361
- Redundancy	-	68,625
- Recruitment	15,576	2,008

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Note 3	Loss for the year (continued)	2019 \$	2018 \$
-	Annual Leave Provision	10,221	7,531
-	Long Service Leave Expense	3,794	(20,107)
-	Workers Compensation	3,592	2,797
	Total employee benefits expense	<u>1,098,471</u>	<u>1,010,916</u>
	Depreciation and amortisation		
-	Depreciation – Durack	97,559	104,735
-	Depreciation – Office	1,283	7,598
-	Depreciation – Right of use asset	16,721	-
	Total depreciation and amortisation	<u>115,563</u>	<u>112,333</u>
	Bad and Doubtful debts:		
-	Trade and other receivables	-	514
	Total bad or doubtful debts	<u>-</u>	<u>514</u>
	Other Operating Expenses		
-	ANKC Expenses	90,456	79,444
-	Audit services	21,840	16,350
-	Bank Charges	22,655	18,708
-	Cleaning	3,398	17,744
-	Committees	313,463	248,004
-	Computer Expenses	20,323	38,435
-	Cost of goods sold	22,280	-
-	Durack	203,330	170,619
-	Insurance	49,832	114,461
-	Magazine	41,468	20,447
-	Marketing	30,498	27,430
-	Office	1,938	17,613
-	Other	37,048	67,385
-	Postage	45,002	61,342
-	Printing & Stationery	38,563	62,679
-	Professional Fees	131,825	285,378
-	Telephone	28,161	31,290
-	Travel	29,298	29,618
	Total other expenses	<u>1,131,378</u>	<u>1,306,947</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Note 3	Loss for the year (continued)	2019	2018
		\$	\$
	(b) Significant Other Revenue and Expenses		
	New Venue Research	-	55,283
	Building Assessments	-	13,275
	Other Expenses	-	68,558
		<hr/>	<hr/>
Note 4	Cash and Cash Equivalents		
	CURRENT		
	Cash at bank	552,259	1,037,015
	Cash on hand	838	700
		<hr/>	<hr/>
		553,097	1,037,715
		<hr/>	<hr/>
Note 5	Trade and Other Receivables		
	CURRENT		
	Accounts Receivable	63,962	123,677
	Accrued Income	8,218	8,027
	Total current accounts receivable and other debtors	<hr/>	<hr/>
		72,180	131,704
		<hr/>	<hr/>
Note 6	Inventories		
	CURRENT		
	At cost:		
	Inventory	11,149	14,734
		<hr/>	<hr/>
		11,149	14,734
		<hr/>	<hr/>
Note 7	Financial Assets		
	CURRENT		
	Term Deposits	2,025,169	1,355,952
	Total current assets	<hr/>	<hr/>
		2,025,169	1,355,952
		<hr/>	<hr/>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Note 8	Property, Plant and Equipment	Note	2019 \$	2018 \$
LAND AND BUILDINGS				
Freehold land at Cost:				
	247 King Avenue, Durack QLD 4077		98,662	98,662
	Total Land		<u>98,662</u>	<u>98,662</u>
Buildings at Cost:				
-	Buildings – Durack		1,270,516	1,270,516
-	Property Improvement – Durack		1,660,195	1,660,195
Less accumulated depreciation				
	Depreciation – Buildings		(697,912)	(678,905)
	Depreciation – Property Improvement		<u>(1,130,056)</u>	<u>(1,093,080)</u>
	Total buildings		<u>1,102,743</u>	<u>1,158,726</u>
	Total land and buildings		<u>1,201,405</u>	<u>1,257,388</u>
MOTOR VEHICLES				
	At cost		22,079	22,079
	Accumulated Depreciation		<u>(20,208)</u>	<u>(14,688)</u>
			<u>1,871</u>	<u>7,391</u>
PLANT AND EQUIPMENT				
Plant and Equipment:				
	At Cost		316,432	308,771
	Less Accumulated Depreciation		<u>(277,661)</u>	<u>(267,032)</u>
			<u>38,771</u>	<u>41,739</u>
Furniture & Fittings				
	At Cost		160,794	136,604
	Less Accumulated Depreciation		<u>(128,856)</u>	<u>(125,517)</u>
			<u>31,938</u>	<u>11,087</u>
Agriculture Equipment				
	At cost		112,194	101,115
	Less accumulated depreciation		<u>(87,779)</u>	<u>(82,652)</u>
			<u>24,415</u>	<u>18,463</u>

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NOTES TO THE FINANCIAL STATEMENTS
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Note 8 (continued)	Property, Plant and Equipment	Note	2019 \$	2018 \$
Showering Equipment				
At cost			103,161	103,030
Less accumulated depreciation			<u>(97,781)</u>	<u>(97,156)</u>
			<u>5,380</u>	<u>5,874</u>
Computer Equipment				
At cost			119,950	127,529
Less accumulated depreciation			<u>(76,955)</u>	<u>(67,124)</u>
			<u>42,995</u>	<u>60,405</u>
War Dog Memorial				
At cost			21,033	21,033
Less accumulated depreciation			<u>(4,270)</u>	<u>(2,036)</u>
			<u>16,763</u>	<u>18,997</u>
Total plant and equipment			<u>160,262</u>	<u>156,565</u>
Total property, plant and equipment			<u>1,363,536</u>	<u>1,421,344</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 \$
2019				
Balance at the beginning of the year	1,257,388	7,391	156,565	1,421,344
Additions at cost	-	-	45,068	45,068
Additions at fair value	-	-	-	-
Disposals	-	-	(5,315)	(5,315)
Depreciation expense	(55,983)	(5,520)	(36,056)	(97,559)
Carrying amount at the end of the year	<u>1,201,405</u>	<u>1,871</u>	<u>160,262</u>	<u>1,363,536</u>

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NOTES TO THE FINANCIAL STATEMENTS
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Note 9	Right of use asset	Note	2019	2018
			\$	\$
	Right of use asset		39,015	-
	Less: Accumulated depreciation - Right of use asset		(16,721)	-
			<u>22,294</u>	<u>-</u>
Note 10	Intangible assets			
	Website at cost		11,460	-
			<u>11,460</u>	<u>-</u>
Note 11	Trade And Other Payables			
	CURRENT			
	Accounts payable		59,259	140,490
	Other current payables		30,152	48,569
	Bush fire appeal		29,602	-
	Townsville flood relief		5,143	-
	GST payable		17,178	14,740
		11a	<u>141,334</u>	<u>203,799</u>
(a)	Financial liabilities at amortised cost classified as accounts payable and other payables			
	Amounts payable and other payables:			
-	total current		141,334	203,799
-	total non-current		-	-
			<u>141,334</u>	<u>203,799</u>
	Less deferred income		-	-
	Less other payables (net amount of GST payable)		-	(14,740)
	Financial liabilities as accounts payable and other payables	18	<u>141,334</u>	<u>189,059</u>
Note 12	Unearned Income			
	CURRENT			
	Advertising		-	330
	Affiliation		62,808	62,824
	Judges		15,584	9,718
	Judges Levy		6,040	-
	Membership		226,082	78,700
	Prefix		82,312	27,958
	Other - Magazine		9,865	2,328
	TOTAL UNEARNED INCOME		<u>402,691</u>	<u>181,858</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Note 13	Provisions	Note	2019	2018
			\$	\$
CURRENT				
	Provision for employee benefits: annual leave		40,613	30,392
	Provision for employee benefits: long service leave		79,366	75,573
	Provision for Canine Research		34,200	26,700
	Provision for Disaster Fund		20,000	20,000
	Provision for Response Fund		-	-
			<u>174,179</u>	<u>152,665</u>

Analysis of total provisions

	Employee	Total
Opening balance at 1 January 2019	105,965	105,965
Additional provisions raised during the year	84,863	84,863
Amounts used	<u>(70,849)</u>	<u>(70,849)</u>
Balance at 31 December 2019	<u>119,979</u>	<u>119,979</u>

Employee Provisions

Provision for employee benefits represents amounts accrued for annual leave and long service leave.

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

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

Note 14 Capital and Leasing Commitments

As at 31 December 2019, there were no capital expenditure or non-cancellable operating leasing commitments contracted for but not recognised in the financial statements. Refer to Note 1(r) for the initial application of AASB 16 Leases.

Note 15 Contingent Liabilities and Contingent Assets

There are no contingent liabilities as at 31 December 2019.

Note 16 Events After the Reporting Period

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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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:

	2019	2018
	\$	\$
KMP compensation		
– short-term employee benefits	204,704	247,473
	<u>204,704</u>	<u>247,473</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	2019	2018
		\$	\$
Financial assets			
Financial assets at cost:			
– cash and cash equivalents	4	553,097	1,037,715
– accounts receivable and other debtors	5	72,180	131,704
– term deposits	7	2,025,169	1,355,952
Total financial assets		<u>2,650,446</u>	<u>2,525,371</u>
Financial liabilities			
Financial liabilities at amortised cost:			
– accounts payable and other payables	11a	141,334	203,799
Total financial liabilities		<u>141,334</u>	<u>203,799</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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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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**

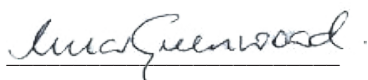
The Company is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$1 each towards meeting any outstanding obligations of the Company.

CANINE CONTROL COUNCIL (QUEENSLAND) LTD
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DIRECTOR'S DECLARATION

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

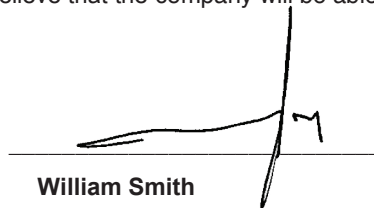
1. The financial statements and notes, as set out on pages 12 to 35, satisfy the requirements of the *Corporations Act 2001* and:
 - a. comply with Australian Accounting Standards – Reduced Disclosure Requirements applicable to the company; and
 - b. give a true and fair view of the financial position of the company as at 31 December 2019 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 24 February 2020

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