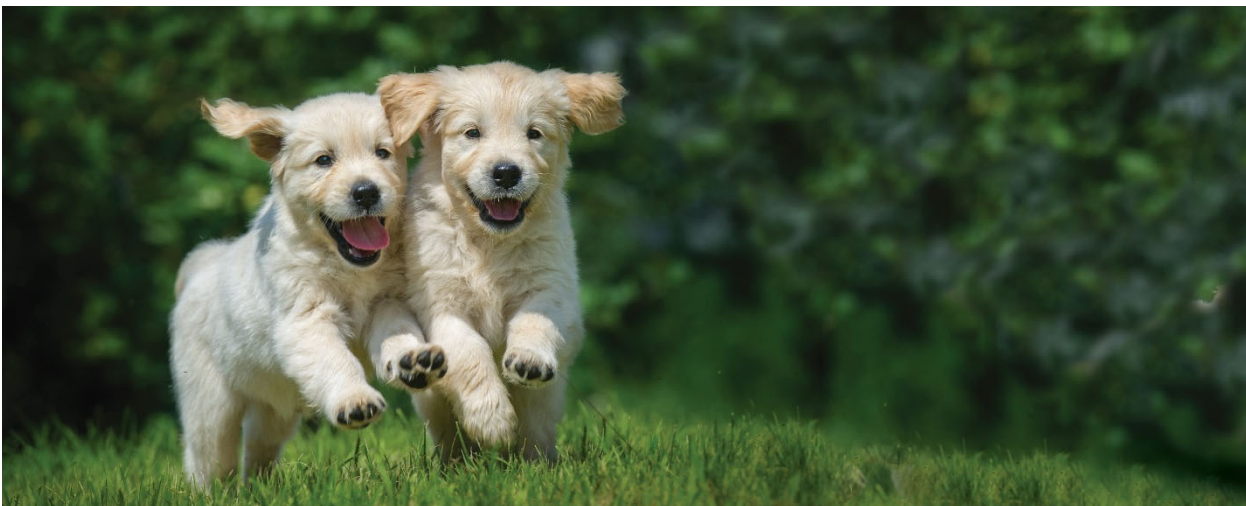




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ROYAL NSW CANINE COUNCIL LTD®

ANNUAL REPORT & FINANCIAL STATEMENTS 2022/2023



Year ended 30 June 2023

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Chairman's Report

Our Articles call upon the Board of Directors to report on the activities of the Company during the preceding Financial Year and, on behalf of the Board, I have the pleasure of submitting the 2022/2023 Report for your consideration.

◆ Board of Directors

Congratulations to our re-elected Directors, Lyn Brand and Guy Spagnolo and welcome to new Directors, Sue McFadden and Stephen Oliver. I, also, was returned after a 12 month hiatus and, in that regard, I thank you for your support.

Thank you to the Directors who retired in November 2022: Vicki Etherington OAM, Peter Cutler and Ted Pickering, for your many dedicated years of service to the Company and its members.

◆ Future Challenges

Of much concern is the dwindling entries at Dog Shows. The issue is a complex one. Much more complex than just DOGS NSW and Dogs Australia promoting pure bred dogs, which was evidenced by enthusiastic public attention at the DOGS NSW "Dogs on Show" and the "Sydney Dog Lovers Show". We must offer more to encourage "new exhibitors" by offering a welcoming environment and further promote and support of our "Dog Sports".

To that end, the Board of Directors began the process of developing a Strategic Plan to deliver a clear path as to the direction the Company should take into the future, addressing such considerations as, diversification, rebranding, future income streams, challenges driven by our aging demographic, changes in society and their expectations and threatening changes to Government Legislation.

◆ Financial results

The Board and the Finance Committee are committed to ensuring we have sound financial stewardship in place as we continue to build our business opportunities and strategic directions for DOGS NSW.

The 2022/2023 fiscal year saw the annual inflation peak at 7.8%, being over a 30 year high along with the highest CPI of 6.0%, since the introduction of the GST in 2001.

This is the environment in which we were operating in the 2022/2023 fiscal year and is reflected by increased expenditure in reviewing the Financial Statement of 2023 Annual Report.

Further, since the reversing of the puppy buying frenzy that was experienced during COVID, at the conclusion of the lockdowns we experienced a reduction of registrations compared to that of 2021. Favourably indications are that the trend is slowly normalising, which is a positive indicator both for our breeders and the Company.

As a reflection of the increased CPI and record inflation, the Company incurred an increase in expenditure, however, to a degree, this has been offset by the term deposit rate being at a record high. Our cash on hand being at a record level at \$5.04 million. The 2022/2023 financial year generated a surplus of \$92,173.

We are very fortunate to have an extremely professional, experienced and proactive group in our Finance Committee which is chaired by Ross Sinclair with other members being, Christina Rafton, Kyle Charnock, Alan Hunt, Phil Palangas, Anthony Khamis and the Financial Accountant, Kenny Liu, who commenced with DOGS NSW in July 2022, having a diversified 20+ year experience in both financial reporting and management as a qualified Accountant. Kenny has proven to be a valuable asset to the team with his impressive skillsets, dedication and work ethic.

◆ DOGS NSW Initiatives

Office

- New computer server installed and cutover.
- Upgraded software systems installed.
- New conferencing system for the Board to reduce travel costs and improve Director participation.
- Co-ordinated improvements on behalf of Dogs Australia to the National Business System (Database).
- Australia Post tracking information for outgoing mail now provided to members after processing.
- Processing of most applications within 1 to 2 business days plus postage.
- 1,169 new members for the period 1/7/2022 to 30/06/2023.

Chairman's Report

Grounds

- New property boundary fence installed around the property.
- Upgrading of mains water supply plumbing infrastructure.
- External painting of the Administration and Amenities Building and Toilets adjacent to Ring 13.
- Relocation of Herding and Lure Coursing areas.
- Arrangements with Drone Training companies to use the paddocks during weekdays and weekends when not in use, generating other sources of income.
- Improved night lighting in the car parks and externals of buildings.
- Installation of CCTV security system jointly funded by NSW Government Community Grants and DOGS NSW.
- Upgrade of Public Address System in the Main Rings area with additional speakers to Rings 7, 8, 13 & 14.
- Replacement of the lighting on the Main Rings to low energy consumption high efficiency LED lighting.
- Upgrade of the hot water system in the main outdoor bathrooms.
- Procurement of portable 1,000 litre water tank and pump to water the rings using the water from the onsite dam catchment.
- Improved the Wi-Fi coverage throughout the Complex.
- Acquisition of sheep and the re-commencement of the Herding activities after 3 years of poor weather.

◆ Awards

In August 2022, Mary Williams, Ron Williams and Vicki Etherington OAM were recognised for their outstanding contributions to the Dog World in NSW with a Distinguished Service Award. Congratulations and thank you all for your outstanding service.

◆ Health and Welfare

The RSNWCC Health & Welfare Charity Ltd 2022-2023 reported as follows:-

- The Charity had a successful year in promoting its aims to promote better health, care, and welfare of dogs.
- **The Relief of suffering of dogs:** The Charity continued its financial support of AMRRIC (Animal Management in Rural and Remote Indigenous Communities) in its work in managing the tick-borne disease Ehrlichiosis and provided relief for DOGS NSW members who were affected by the severe flooding in 2022.
- **Research:** The Charity awarded its first research grant to a team from the Sydney University who is Investigating Cannabinoid Receptors as a novel therapy target to treat chronic pain in dogs with Osteoarthritis. Two other projects have been approved for funding.
- **Support for Rescue Groups:** During the year, the Charity advertised that it was in a financial position to support Breed Rescue Groups but did not get any applications.

◆ The Bill Spilstead Complex

Remediation works to the GSDL rings are planned for this October involving the supply and spread of top-soil with purpose built top-dresser, 152 tonnes of 80/20 sand soil mix. The levelling works will be undertaken multiple times at intervals until the grounds are deemed level enough. This will ensure the surface of the rings are as flat and level as possible and will encourage the grass to grow, making it safer for the exhibitors and dogs.

◆ Thank you

It is with pleasure that I present this report. I wish to thank our hard working Committees, fellow Board members and the Company Secretary, Virginia Gagan-Wilson, Operations Manager Anthony Khamis, Grounds Team Leader Chris Gedzyk and all their support staff for their commitment to and determination in making this another productive year for the Company. Of particular note is that processing of most applications within 1 to 2 business days plus postage remains stable and is the envy of other States. I would like to congratulate the Office staff for this achievement and for their dedication to customer service par excellence!

To the all members, thank you for your ongoing support and positivity. To each and every one of you - may 2024 bring you great success in whatever canine disciplines and activities you enjoy.



Lynette Brown
DOGS NSW President

Secretary's Report

◆ Australian National Kennel Council Ltd (trading as Dogs Australia)

The RNSWCC Representatives at the Annual General Meeting held on 15 October 2022 was Mrs L Brand and Mrs C Rafton.

The Directors appointed by RNSWCC who attended the Board Meeting held on 15 October 2022 were Mrs L Brand and Mrs C Rafton.

The Director appointed by RNSWCC who attended the Special Board Meeting held via Zoom Conferencing on 11 February 2023 was Mrs C Rafton.

The Directors appointed by RNSWCC who attended the Special Board Meeting held via Zoom Conferencing on 17 June 2023 were Mrs L Brown and Mrs C Rafton.

Mrs L Brand was a Director from July 2022 to April 2023.

Mrs C Rafton was a Director from July 2022 to June 2023.

Mrs L Brown was a Director from April 2023 to June 2023.

◆ New Affiliates

There were 4 new Affiliates approved for the year ended 30 June 2023 as follows:-

- Glenreagh Dog Sports Inc – February 2023
- Western Sydney Scent Work Club Inc – February 2023
- South Coast Dog Training Club Inc – May 2023
- Orange Dog Sports Club Inc – June 2023

◆ Inquiries, Investigations and Appeals

During the period 1 July 2022 to 30 June 2023, the RNSWCC received 33 new complaints which proceeded to the Chair of the DOGS NSW Disputes Assessment Panel, with the following outcomes:-

- 10 Declined
- 20 Proceeded to Inquiry
- 1 Appeal
- 2 Still Under Investigation
- NIL Proceed to Mediation
- 1 Withdrawn
- 5 Dismissed

◆ Judges Training Schemes

Judges Training Schemes were conducted/are in progress for the following disciplines:-

- Agility
- Conformation
- Dances With Dogs/Trick Dogs
- Herding
- Lure Coursing
- Obedience & Tracking
- Retrieving & Field Trials
- Scent Work

◆ Company Secretary

The name, qualifications and experience of the person who has occupied the position of Secretary of the Company during the financial year 2022/2023 are as follows:-

- Mrs Virginia Gagan-Wilson: Company Secretary RNSWCC (trading as DOGS NSW). Commenced employment with DOGS NSW in October 2001. Previous experience in high level PA/Executive Assistant and Secretarial positions with State & Local Governments.



Virginia Gagan-Wilson
Company Secretary

Events

2022		
7/08/2022	DOGS NSW Endurance Test	ET
13/08/2022	DOGS NSW Complex Fundraising Working Party	CH/DS
14/08/2022	DOGS NSW Public Relations Committee	CH/DS
20/08/2022	DOGS NSW Dances With DOGS Committee	DWD
21/08/2022	DOGS NSW Western Region	CH
22/08/2022	DOGS NSW Western Region	CH
23/08/2022	DOGS NSW Western Region	CH
26/08/2022	DOGS NSW Spring Fair	CH
27/08/2022	DOGS NSW Spring Fair	CH
27/08/2022	DOGS NSW Spring Fair Agility Trial	AT/JT
28/08/2022	DOGS NSW Spring Fair	CH
28/08/2022	DOGS NSW Spring Fair Obedience Trial	OT/R-OT
2/09/2022	DOGS NSW Northern Region (Inland)	CH/DS
2/09/2022	DOGS NSW State Agility Championships	AT/JT
3/09/2022	DOGS NSW Retrieving Trial Championship	RT
3/09/2022	DOGS NSW State Agility Championships	AT/JT
4/09/2022	DOGS NSW Retrieving Trial Championship	RT
4/09/2022	DOGS NSW State Agility Championships	AT/JT
18/09/2022	DOGS NSW Dances With DOGS Committee	DWD
3/10/2022	DOGS NSW State Obedience Trial Championships	OT/R-OT/RATG
14/10/2022	DOGS NSW Illawarra & South Eastern Region	CH
15/10/2022	DOGS NSW Illawarra & South Eastern Region	CH
16/10/2022	DOGS NSW Illawarra & South Eastern Region	CH
21/10/2022	DOGS NSW Northern Region (Inland)	CH
5/11/2022	DOGS NSW Dances With DOGS Committee	DWD
19/11/2022	DOGS NSW Scent Work Working Party	Scent Work
19/11/2022	DOGS NSW Scent Work Working Party	R-OT/OT/EV
20/11/2022	DOGS NSW Scent Work Working Party	Scent Work
10/12/2022	DOGS NSW Dances With DOGS Committee	Trick Dog
17/12/2022	DOGS NSW Public Relations Committee	CH

Events

2023		
15/01/2023	DOGS NSW Dances With DOGS Committee	Trick Trial
21/01/2023	DOGS NSW Dances With DOGS Committee	Trick Trial
26/01/2023	DOGS NSW Library & Archives Australia Day Show	CH
4/03/2023	DOGS NSW Agility Committee	AT/JT
5/03/2023	DOGS NSW Dances With DOGS Committee	Trick Trial
10/03/2023	DOGS NSW Western Region	CH/DS
11/03/2023	DOGS NSW Western Region	CH
12/03/2023	DOGS NSW Dances With DOGS Committee	DWD
17/03/2023	DOGS NSW Scent Work Working Party	SCENT WORK
1/04/2023	DOGS NSW Agility Committee	AT/JT
1/04/2023	DOGS NSW Dances With DOGS Committee	Trick Trial
2/04/2023	DOGS NSW Agility Committee	AT/JT
22/04/2023	DOGS NSW Public Relations Committee	Showdog/Puppy/Neuter of the Year
5/05/2023	DOGS NSW Scent Work Working Party	SCENT WORK
13/05/2023	DOGS NSW Library & Archives Committee Show	CH/DS
21/05/2023	DOGS NSW Earthdog Working Party	EDT
27/05/2023	DOGS NSW Agility Committee	AT/JT
28/05/2023	DOGS NSW Agility Committee	AT/JT
28/05/2023	DOGS NSW Dances With DOGS Committee	Trick Trial
9/06/2023	DOGS NSW Complex Fundraising Working Party	CH
10/06/2023	DOGS NSW Complex Fundraising Working Party	CH/DS
11/06/2023	DOGS NSW Complex Fundraising Working Party	CH
17/06/2023	DOGS NSW Public Relations Committee - Dogs On Show	CH
24/06/2023	DOGS NSW Southern Region	CH
25/06/2023	DOGS NSW Southern Region	CH
26/06/2023	DOGS NSW Southern Region	CH

Membership Statistics

Membership	2021/2022		2022/2023	
	Memberships	People	Memberships	People
Ordinary	5,028	5,028	4,931	4,931
Concession	1,322	1,322	1,157	1,157
Junior	90	90	84	84
Joint	1,204	2,408	1,136	2,272
Concession Joint	204	408	184	368
Honorary	15	15	15	15
Life	152	152	15-	150
Life Joint	51	102	51	102
Associate	707	707	771	771
Affiliates	359	359	343	343
Complimentary	117	117	117	117
TOTAL	9,249	10,708	8,939	10,310

Registration Statistics

Group	13/14		14/15		15/16		16/17		17/18	
	MR	LR	MR	LR	MR	LR	MR	LR	MR	LR
1	1,842	1,715	1,745	1,875	1,628	1,957	1,584	2,072	1,779	1,943
2	2,880	1,126	2,645	1,086	2,039	1,191	2,466	1,202	2,134	1,216
3	1,559	3,083	1,349	2,987	1,369	3,208	1,293	3,206	1,375	3,228
4	987	699	853	674	905	805	805	671	727	586
5	2,240	1,444	1,940	1,506	1,681	1,788	2,025	1,922	1,756	1,916
6	1,177	925	1,188	1,071	1,042	1,258	1,176	1,219	1,136	1,400
7	1,654	1,319	1,710	1,330	1,259	1,609	2,013	1,873	1,777	1,496
Total	22,650		21,959		23,527		22,469		21,739	

Group	18/19		19/20		20/21		21/22		22/23	
	MR	LR	MR	LR	MR	LR	MR	LR	MR	LR
1	1,651	1,847	1,400	1,795	1,479	2,073	1,446	1,883	1,211	1,387
2	2,171	1,126	2,074	1,054	2,164	1,413	1,873	1,342	1,323	878
3	1,426	3,261	1,387	2,956	1,607	3,953	1,664	3,316	1,268	2,609
4	894	670	763	693	874	765	776	724	681	479
5	1,671	3,611	1,559	1,986	1,856	2,158	1,833	1,779	1,323	1,493
6	1,129	1,202	977	1,121	1,115	1,648	1,047	1,430	839	1,122
7	1,088	1,316	974	1,320	900	1,331	1,009	1,252	826	809
Total	23,063		20,059		23,336		21,374		16,248	

Registration Statistics

2022/2023	Main Register	Limited Register	Total	Highest Breed in each Group
Toys	330	650	980	Cavalier King Charles Spaniel
Terriers	400	230	630	Staffordshire Bull Terrier
Gundogs	482	1,156	1,638	Labrador Retriever
Hounds	138	57	195	Whippet
Working Dogs	173	477	650	Border Collie
Utility	122	380	502	Schnauzer (Miniature)
Non Sporting	190	114	304	Poodle (Toy)
TOTAL	1,835	3,064	4,899	

TOY GROUP	Main	Limited	Total
Affenpinscher	10	1	11
Australian Silky Terrier	7	18	25
Bichon Frise	14	37	51
Cavalier King Charles Spaniel	330	650	980
Chihuahua (Long)	72	30	102
Chihuahua (Smooth)	77	51	128
Chinese Crested Dog	24	10	34
English Toy Terrier (Black & Tan)	8	7	15
Griffon Bruxellois	36	31	67
Havanese	78	128	206
Italian Greyhound	80	142	222
Japanese Chin	11	2	13
King Charles Spaniel	0	2	2
Lowchen	1	0	1
Maltese	40	35	75
Miniature Pinscher	27	26	53
Papillon	59	28	87
Pekingese	29	0	29
Pomeranian	143	65	208
Pug	96	92	188
Russian Toy (Long Haired)	0	6	6
Russian Toy (Smooth Haired)	1	2	3
Tibetan Spaniel	65	13	78
Yorkshire Terrier	3	11	14
GROUP TOTAL	1,211	1,387	2,598

TERRIER GROUP	Main	Limited	Total
Airedale Terrier	1	5	6
American Staffordshire Terrier	229	128	357
Australian Terrier	40	42	82
Bedlington Terrier	12	11	23
Border Terrier	7	17	24
Bull Terrier	82	18	100
Bull Terrier (Miniature)	89	16	105
Cairn Terrier	38	16	54
Fox Terrier (Smooth)	59	11	70
Fox Terrier (Wire)	8	12	20
Irish Terrier	15	19	34
Jack Russell Terrier	177	183	360
Kerry Blue Terrier	4	0	4
Lakeland Terrier	5	9	14
Norfolk Terrier	4	2	6
Norwich Terrier	1	0	1
Parson Russell Terrier	27	1	28
Scottish Terrier	42	28	70
Skye Terrier	13	5	18
Soft Coated Wheaten Terrier	4	6	10
Staffordshire Bull Terrier	400	230	630
Tenterfield Terrier	168	38	206
West Highland White Terrier	128	214	342
GROUP TOTAL	1,323	878	2,201

Registration Statistics

GUNDOG GROUP	Main	Limited	Total
Brittany	5	4	9
Chesapeake Bay Retriever	3	3	6
Clumber Spaniel	9	1	10
Cocker Spaniel	166	240	406
Cocker Spaniel (American)	18	4	22
English Setter	16	2	18
English Springer Spaniel	62	28	90
Field Spaniel	2	3	5
Flat Coated Retriever	6	2	8
German Shorthaired Pointer	78	77	155
German Wirehaired Pointer	4	7	11
Golden Retriever	207	778	985
Hungarian Vizsla	34	61	95
Hungarian Wirehaired Vizsla	7	9	16
Irish Setter	25	14	39
Labrador Retriever	482	1,156	1,638
Lagotto Romagnolo	44	77	121
Nova Scotia Duck Tolling Retriever	8	26	34
Pointer	32	1	33
Spanish Water Dog	5	16	21
Weimaraner	29	63	92
Welsh Springer Spaniel	26	37	63
GROUP TOTAL	1,268	2,609	3,877

HOUND GROUP	Main	Limited	Total
Afghan Hound	9	2	11
Basenji	48	13	61
Basset Hound	18	3	21
Beagle	63	100	163
Bloodhound	7	3	10
Borzoi	17	4	21
Dachshund (Long Haired)	4	9	13
Dachshund (Miniature Long Haired)	97	74	171
Dachshund (Miniature Smooth Hair)	82	86	168
Dachshund (Miniature Wire Haired)	10	1	11
Dachshund (Smooth Haired)	25	11	36
Dachshund (Wire Haired)	10	2	12
Deerhound	10	0	10
Finnish Spitz	3	0	3
Foxhound	8	2	10
Greyhound	3	3	6
Irish Wolfhound	12	4	16
Norwegian Elkhound	21	3	24
Petit Basset Griffon Vendeen	4	0	4
Portuguese Podengo (Sml Smooth Hair)	10	0	10
Portuguese Podengo (Sml Wire Hair)	2	0	2
Rhodesian Ridgeback	61	94	155
Saluki	18	8	26
Whippet	138	57	195
GROUP TOTAL	680	479	1,159

TOP TEN BREEDS	Main	Limited	Total
Labrador Retriever	482	1,156	1,638
Golden Retriever	207	778	985
Cavalier King Charles Spaniel	330	650	980
Border Collie	173	477	650
Staffordshire Bull Terrier	400	230	630
German Shepherd Dog	371	241	612
Schnauzer (Miniature)	122	380	502
Cocker Spaniel	166	240	406
Jack Russell Terrier	177	183	360
West Highland White Terrier	229	128	357
TOTAL	2,657	4,463	7,120

Registration Statistics

WORKING DOG GROUP	Main	Limited	Total
Australian Cattle Dog	83	105	188
Australian Kelpie	42	14	56
Australian Shepherd	64	148	212
Australian Stumpy Tail Cattle Dog	4	5	9
Bearded Collie	3	7	10
Belgian Shepherd Dog (Groenendael)	7	15	22
Belgian Shepherd Dog (Malinois)	35	3	38
Belgian Shepherd Dog (Tervueren)	21	6	27
Border Collie	173	477	650
Briard	1	0	1
Collie (Rough)	37	30	67
Finnish Lapphund	89	38	127
German Shepherd Dog	371	241	612
German Shepherd Dog (LSC)	94	79	173
Maremma Sheepdog	42	1	43
Miniature American Shepherd	4	5	9
Old English Sheepdog	7	12	19
Puli	12	8	20
Pumi	6	0	6
Shetland Sheepdog	78	57	135
Welsh Corgi (Cardigan)	23	28	51
Welsh Corgi (Pembroke)	104	192	296
White Swiss Shepherd Dog	23	22	45
GROUP TOTAL	1,323	1,493	2,816

UTILITY GROUP	Main	Limited	Total
Akita	5	9	14
Akita (Japanese)	1	8	9
Alaskan Malamute	3	2	5
Anatolian Shepherd Dog	7	0	7
Bernese Mountain Dog	26	28	54
Boxer	93	70	163
Bullmastiff	22	8	30
Cane Corso	88	89	177
Dobermann	70	76	146
Dogue De Bordeaux	21	21	42
German Pinscher	18	2	20
Kangal Shepherd Dog	2	9	11
Leonberger	10	0	10
Mastiff	22	21	43
Neapolitan Mastiff	12	0	12
Newfoundland	7	7	14
Portuguese Water Dog	5	6	11
Pyrenean Mountain Dog	3	15	18
Rottweiler	95	131	226
Samoyed	28	34	62
Schnauzer	34	64	98
Schnauzer (Giant)	4	2	6
Schnauzer (Miniature)	122	380	502
Shiba Inu	20	38	58
Siberian Husky	70	50	120
St Bernard	45	43	88
Tibetan Mastiff	6	9	15
GROUP TOTAL	839	1,122	1,961

NON-SPORTING GROUP	Main	Limited	Total
Boston Terrier	50	32	82
British Bulldog	106	94	200
Chow Chow	45	15	60
Dalmatian	45	65	110
French Bulldog	88	205	293
German Spitz (Klein)	2	1	3
German Spitz (Mittel)	9	1	10
Great Dane	56	72	128
Japanese Spitz	51	50	101
Keeshond	17	23	40
Lhasa Apso	39	5	44
Poodle (Miniature)	15	25	40
Poodle (Standard)	28	31	59
Poodle (Toy)	190	114	304
Schipperke	32	1	33
Shar Pei	2	1	3
Shih Tzu	33	61	94
Tibetan Terrier	14	13	27
Xoloitzuitle (Miniature)	4	0	4
GROUP TOTAL	826	809	1,635

Directors' Reports

The Directors present their report together with the accounts of Royal NSW Canine Council Limited for the year ended 30 June 2023 and state of affairs of the company on that date.

BOARD OF DIRECTORS

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

No. of Meetings held = 25

No of Meetings Attended by Individual Directors

Mrs Lyn Brand	25	Chairman >11/2022 – Resigned 04/2023—Re-elected Director 2022
Mrs Lynette Brown	17	Chairman >04/2023 – Elected Director 11/2022
Mrs Christina Rafton	25	Senior Deputy Chairman >11/2022 - Re-elected Director 11/2020
Mr Kyle Charnock	24	Deputy Chairman >11/2022 - Elected Director 11/2021
Mr Angus McIlrath	25	Deputy Chairman >11/2022 - Elected Director 11/2021
Mr Guy Spagnolo	14	Deputy Chairman >11/1022 - Elected Director 11/2022
Mr Peter Cutler	9	Deputy Chairman >11/2021—Elected Director >11/2019 – Resigned 11/2022
Dr Karen Hedberg BVSc	19	Re-elected Director 11/2020
Mr John Sheppard	22	Re-elected Director 11/2020
Mrs Nancy Keck	20	Re-elected Director 11/2020
Mr Robert Harbin	19	Re-elected Director 11/2020
Miss Vicki Etherington OAM	8	Re-elected Director 11/2019 – Not re-elected 11/2022
Mr Edward Pickering	5	Re-elected Director 11/2019 – Resigned 11/2022
Ms Rosemary Privett	25	Elected Director 11/2021
Mr Glen Vernon	22	Elected Director 11/2021
Mr Simon Mills	18	Elected Director 11/2021
Mrs Sue McFadden	17	Elected Director 11/2022
Mr Stephen Oliver	17	Elected Director 11/2022

Directors' Reports

The Directors present their report together with the accounts of Royal NSW Canine Council Limited for the year ended 30 June 2023 and state of affairs of the company on that date.

◆ Mrs L Brown

Consultant linking Government Department and Private Sectors with the primary focus on analysis and application of Federal Legislation - Retired. Senior Vice Chairman of DOGS NSW 2019-2020. Elected, in 2016 to the DOGS NSW Board of Directors, representing the Metropolitan Region. Currently also serving as: President of DOGS NSW, Chair of the CJEP Examinations Committee, member of Finance Committee, member of Aggressive Dogs Working Party, Vice Chairman of The Royal NSW Canine Health & Welfare Charity, Director of the ANKC Ltd trading as Dogs Australia, Member of DOGS NSW since 1986. All Breeds Judge and Life Member of The British Terrier Club of NSW.

◆ Mrs L Brand

I have served on the DOGS NSW Board of Directors since 2016, being a member of the Executive for 6 years, and being elected as President in November 2021, until April 2023. Currently licensed All Breeds Judge, Draft Test Judge, Novice and CCD Obedience Judge.

I came to the Chair in 2021 with the serious issues of COVID, the subsequent cancellation of our DOGS NSW events and then in 2022 the serious flooding affecting our grounds.

Prior involvement in Committees: DOGS NSW Judicial Co-ordinator, past member of the Hereditary Diseases Committee and Obedience & Tracking Committee. As Chair of the DOGS NSW Media & Government Legislation our Committee has made headway with the Department of Primary Industry and the Animal Welfare Amendment Bills, Animal Justice Party and a recognition outside our Dog World that the name DOGS NSW has a voice, at local and state government levels.

I am hoping that the DOGS NSW name continues to be continually known amongst the general community, with the knowledge that we need to attract the general public into our membership activities.

Currently I am the Utility Group Co-Ordinator, President of the Bernese Mountain Dog Club NSW, Life Member of the Bernese Mountain Dog Club Victoria and Vice President of the Oakville Progress Association.

I look forward to serving the members during the coming year.

◆ Ms C Rafton BAcc JP

Company Director and Registered Tax Agent, having worked in the accounting industry for over 30 years; DOGS NSW member since 1972; Honorary Life Member DOGS NSW; Past President and Vice President DOGS NSW as well as Chair or member of various Committees; Past Secretary for many years of Sutherland Shire All Breeds Kennel Club and Borzoi Cub NSW, having been awarded Honorary Life Membership by both Clubs; Past President of International Borzoi Council for 9 years; International All Breeds Judge and Dogs Australia Accredited Assessor; elected to the DOGS NSW Board of Directors for Metropolitan Region in October 1995, renominating until 2010, seeking election again in 2017 and in 2020 for another 3 year term.

◆ Mr R Harbin

I have been a member of DOGS NSW since October 1985 and have owned and bred Grand and Supreme Champion Dalmatians and Champion Shih Tsu's under the Krystaway Prefix. I currently sit on the DOGS NSW Board representing the Illawarra & South East Region. I have been:-

- DOGS NSW Representative on the National Show Judges Training Committee
- Assistant Co-ordinator for Group 7 Conformation Judges Education Program
- Chair of the Region Working Party
- Member of the Disputes Assessment Panel
- Member of the Finance Committee
- Convenor of the Complex Fundraising Working Party

I am currently: Chair of the Compliance Investigative Panel

I am the President of Wollongong Kennel Club, past Show Secretary of Bulli Kennel Club, have held the positions of President and Treasurer of the NSW Dalmatian Club, and Secretary of the National Dalmatian Council. I hold a Masters of Public Policy & Administration, Bachelor of Arts (Politics) and a Diploma in Teaching. I am a retired Senior Police Officer with business experience in management and senior management roles with extensive training and practical experience in Strategic Management, Change Management, Policy Development, Project Management, Financial Management, Conflict Resolution and Media Management. I have worked with both government and non-government organisations. I am a Dogs Australia All Breeds Conformation Judge. During my last term, I actively represented Illawarra & South East members taking matters before the Board on their behalf and acted in the interest of DOGS NSW Inc via decision making within the Boardroom.

Directors' Reports

The Directors present their report together with the accounts of Royal NSW Canine Council Limited for the year ended 30 June 2022 and state of affairs of the company on that date.

◆ Mr P Cutler

During 2022/2023, I held the position of Chair of the DOGS NSW Grounds Committee. With the help of my Committee: A McIlrath, S Oliver, A Khamis & C Gedzyk (Grounds Supervisor) the following has been achieved:-

- After the flooding of parts of the grounds it has taken us a year to regain full functionality of the grounds.
- The Ground Staff have been fertilising the rings in an effort to bring them back.
- We will commence grass seeding some of the rings to prepare them for the upcoming show season in an effort to maintain grass coverage.
- The planting of trees is an ongoing project.
- The Earthdog area sustained damage again. We have undertaken upgrades to this area to ensure that the sport is able to continue.
- Clearing around the dam area is ongoing, however, we still have some blackberry bushes to clear. This is an ongoing project.
- The off-leash pen was moved to higher ground and as a result there have been no further problems encountered to date.
- The NSW Government has completed the erection of the boundary fences.
- There were issues with the water lines that run along Luddenham Road outside of our boundary fence. These issues caused some minor flooding problems mainly from Ring 2 to Ring 11. We were in constant discussions with Council to have the problem fixed. I can now report that the pipes have been changed thus stopping the water leaking onto our property.
- Everyday maintenance of the DOGS NSW property is ongoing such as painting, gutter cleaning, etc. We have plans for upcoming changes such as concreting of paths, etc.
- We have upgraded the light towers on the grounds so that they can be remotely switched on and off by authorised personnel. The light towers are now individually controlled so that only those towers that need to be turned on are and not every light tower at once as was previously the case. This was put into place to conserve power where possible.

◆ Miss V Etherington OAM JP

Member of Royal NSW Canine Council 62 years.

Business Experience

Professional dog trainer. Over 50 years' experience in my successful dog training academy.

RNSWCC Board of Directors &/or Committee Experience:

Board Member 24 years. Chairman of the Obedience & Tracking Committee, Member of the Obedience & Tracking Judges Committee, Convenor of the Aggressive Dog Working Party, Member of Dances With Dogs/Trick Dogs Committee, Breed Assessment & Temperament Testing (BATT) Committee. Past Chair of the Agility and Agility Judges Committees, Chairman of the Sporting Committee.

Judges Status:

Judging for 47 years. Full Panel Obedience, Rally, Tracking, Track & Search, Endurance, Agility, Dances With Dogs, Trick Dogs and RATG.

Foundation Member, Life Member, current President and Chief Instructor of Eastern Suburbs Dog Training Club.

Other Relevant Information

I am an official Accredited Government Temperament Tester and Breed Assessor, representing DOGS NSW. Member of Animal Advisory Committee, Woollahra Council. Currently presenting Pet and Child Safety School Programs. I will continue to work with DOGS NSW to foster the growth and development of affiliated clubs to support enthusiasts in the wonderful world of numerous dog activities. Awarded the OAM "for service to the community", as dog trainer, charitable work with Delta Dog Partner "Country", visiting schools, hospitals and Aged Care Facilities, work with many Councils as Animal Advisor on dangerous dogs, "particularly through DOGS NSW". I will continue actively lobbying politicians on the importance of DOGS NSW Breeders' breeding programs, responsible dog ownership and how we are the answer and solution, so that we can secure our future with credibility.

◆ Dr K Hedberg BVSc

This has been a rather mixed year. Puppy sales are still down due to several reasons. The extra puppy uptake during COVID filled homes. Now half of those people are deciding that they should breed puppies as well to cover their costs. Our breeders have generally been very sensible and backed off somewhat. I feel the peak of this puppy glut is just about past us and we should hopefully return to normal over the next 18 months to 2 years.

With the change of Government, changes to the various laws that affect dogs and breeding of Domestic Animals have been minimal, however, I would expect activity to pick up again next year. There are still moves by the AVA to ban surgical insemination in dogs on a National level that we are trying to combat. Additionally, both the AVA and the RSPCA are still being active about limiting Brachycephalic breeds. To counteract this, the Respiratory Function Grading (RFG) Scheme has now been launched Australia-wide to assist in selection of the healthiest dogs to breed on with.

Directors' Reports

The Directors present their report together with the accounts of Royal NSW Canine Council Limited for the year ended 30 June 2023 and state of affairs of the company on that date.

◆ Mrs N Keck

On being elected to the DOGS NSW Board of Directors in November 2008, I never imagined that 15 years would pass before I retire in November 2023. It has been quite a ride!

During this time, I have served on various Committees – Finance, Show, Library & Archives and a few terms as Vice President. Over 200,000 kilometers, countless hours travelling, at meetings and on the phone.

I was very proud to be the Chair of the Library & Archives Committee when the dream of having a building to house the collection was finally realised. Thanks must go to those who spent numerous hours and effort over the years to raise the money that made it possible.

There have been many changes and lots of challenges over the 15 years and more to come in future years. As always, I will still be fighting for the right to own and breed the purebred dog of choice.

◆ Mr G Spagnolo

I have been a Director of DOGS NSW for approximately 10 years. I am a former Local Government employee, working in Health and Building for approximately 20 years. I have been a DOGS NSW member since 1972 and successful breeder of Labrador Retrievers under the Driftway prefix. I am a Life Member of the Labrador Club of NSW and former Vice-President. I am also a Member of the Kennel Club of England. I have been the Co-ordinator for the Gundog Group for DOGS NSW Conformation Judges Education Program for approximately 25 years, a Dogs Australia All Breeds Judge with extensive judging experience in Australia and overseas and Convenor of the DOGS NSW Honours Working Party.

It has been a challenging year for Judges Training due to extreme weather and ground closures in 2022, however, we have managed to continue by electronic means which has been beneficial to many of the long-distance Trainees. It has also given us the opportunity to use specialists from other States and countries to conduct Breed Lectures.

◆ Mr E Pickering

Retired Engineering Detail and Design Draftsperson employed in the Power Generation Industry with NSW Government working in the Sydney, Central Coast and Lake Macquarie areas for 43 years. Appointed to the Board of DOGS NSW in 2016 and elected as Vice Chairman (2017). Chairman of the Spring Fair Dog Show Committee (2017), Past Presidents of the Gosford City Canine Club, Wyong Shire Canine Club and Brisbane Waters Legacy Dog Club and Convenor of the Complex Fund-Raising Working Party 2020. Dogs Australia approved All Breeds Judge and Assessor with extensive judging experience in Australia and overseas. My Breed involvements has been in Shih Tzus commencing in 1974 and Airedale Terriers since 2017.

I retired from the Board of Directors in November 2022 after 2-3 year stints and I would like to take this opportunity to wish the Board all the best in the coming years.

◆ Mr J Sheppard

Retired Health Services Manager employed in the NSW Health Sector, working in the Northern Sydney and Central Coast Area Health Services for over 20 years until my retirement. Re-appointed to the DOGS NSW Board of Directors in June 2015 and elected Senior Deputy Chairman in November 2016 and again in November 2017. Former Chairman and current member of the CJEP Examinations Committee and Chairman of the Show Committee.

Secretary of the Combined Northern Canine Committee, Gosford City Canine Club, Wyong Shire Canine Club and Brisbane Water Legacy Dog Club. Dogs Australia approved All Breeds Judge and Assessor with extensive judging experience overseas. Breed involvement commenced with Pugs in 1964, numerous other breeds, I now specialise in Maltese (1969) and Shih Tzus (1970) which I occasionally breed due to my many commitments within the Dog World.

◆ Ms Rosemary Privett M.Sc. (Syd.) B.Sc. (Syd.)

The last 12 months have been more challenging than I could have ever imagined and the good times when I can help a member or a club are really good. These times are tempered by some very sad times in the Northern Region.

In December 2022, we sadly lost an exhibitor, Brinsley Parker. Brinsley's legacy is the importance of the defibrillator at shows and now there is a second defibrillator at Gunnedah Showground for the inland Clubs. To their credit, some Agility and Dog Sports clubs did fundraising and bought their own.

In May 2023 we lost Tom Couchman who supported the Dog World and particularly the Northern Region (Inland). Suffice to say, he will be missed by all.

I am serving as a member of the Show Committee and as Chair of the Breed Standards Committee and Convenor of the Regional Committees Working Party. My focus is on the members to provide the best and safest equipment and improved technology for all dog sports and conformation. This will allow for better promotion of the pure-bred pedigreed dogs.

Directors' Reports

The Directors present their report together with the accounts of Royal NSW Canine Council Limited for the year ended 30 June 2023 and state of affairs of the company on that date.

◆ Mr Kyle Charnock

I have over 27 years experience in the Private Sector in various roles. My current position is in Senior Management. I have been a DOGS NSW Member since 1989 (34 years).

I was elected in 2021 to represent the Illawarra & South East Region on the DOGS NSW Board of Directors.

My current Affiliate involvement includes Vice President of the Labrador Retriever Club of NSW Inc, Vice President of the Wollondilly All Breeds Kennel Club Inc, Show Manager & Trial Manager of Wollondilly All Breeds Kennel Club Inc, President of Labrador Retriever National Breed Council.

I am the DOGS NSW Judicial Panel Co-ordinator, Chair of the DOGS NSW Obedience, Tracking, Endurance and Rally Judges Committee, Convenor of the Fast & Furious Working Party, Member of the DOGS NSW Finance Committee and Serious Animal Welfare Committee.

◆ Mr Angus McIlrath

What a year of highs for our organisation.

As Chair of DOGS NSW Public Relations Committee, I am very pleased to report on our achievements and advise on what is organised for the remainder of the year.

- 2022 finished on a high, with an extremely well supported Christmas Show with the traditional Chrissy theme bringing along grandparents and children of our exhibitors out in large numbers, to celebrate and enjoy the festive season.
- The 2023 Advance Royal Dog Show provided us with a platform to step up our involvement in showcasing various dog sports to a truly huge audience. The eager enthusiasm from members of the public, wanting to learn about these many and varied activities they can undertake with their dog, was very encouraging.
- Our major event, Dogs On Show, held in June, was an overwhelming success, with a raft of activities showcased to the general public who came out in large numbers to support this free event. We were blessed with great weather and our membership stepped up with various breed club stalls scattered over the grounds. A variety of vendors offered a wide range of goods and products and Local Government Councils also attended offering giveaways, advice and information. A big hit with everyone was the ever popular and spectacular Pageant of Breeds. Big congratulations to everyone who assisted on the day, making it so fun and welcoming to everyone who attended and leading it to be the huge success it was this year.
- I am pleased to say that the Public Relations Committee has finished the year with a large team of volunteers who, with so many activities to promote, are needed to attend and help out. I offer my grateful thanks to each and every one of you.
- August will see us in attendance at the popular and long running Dog Lovers Festival and, in September, we will be attending the Great Cattle Dog Muster in Muswellbrook, which is a fun two day celebration of these wonderful breeds. Based on the success of last year, we are hoping to continue to grow this event.
- November we will again be a part of "The Pet Show". Commencing last year, we are expanding this year to have an extra-large information booth together with a Dogs Sport stand and an "Ask the Breeder" platform. DOGS NSW will be supported by individual breed clubs who will also host their own individual booths at this event.

Our DOGS NSW Sporting Committee has been kept busy thanks to the growing interest and memberships across our different dog sports.

- Currently the Scent Work discipline has seen the advent of a new club, Western Sydney Scent Work, to support the rapid rising and ongoing enthusiastic interest of this new discipline. Recently three new Judges have been appointed to Scent Work trialling - Tracie Donnelly, Donna Puttock and Vicki Harris. We have seen over 300 Scent Work titles awarded in the short time since inception of this sport.
- Herding has seen the introduction of bi-monthly beginner's classes with waiting lists of people wanting to participate and eagerly awaiting to join and start trialling.
- Earthdog has seen our Ground Staff repair and improve our dens this year and the recommencement of our activities and breed clubs also holding events.
- Drafting has had enthusiastic people coming along to try-out days and enjoying this unique sport.
- Sled Sports, Backpacking and Weight Pull has had success this year, however, we are needing to conduct Judges Training to assist the development of these unique sports as they grow in membership.
- Lure Coursing has had a very exciting year, for as soon as trials are listed they have filled within minutes. Trials have again returned to Orchard Hills and we are looking for helpers to help grow the future of this great sport.
- Jack Russell Racing returned to the grounds at our 'Dogs On Show' day and the enthusiasm for the sport was electric. We are hopeful we can develop a regular calendar of events for this fun sport.
- Flyball, in its uniqueness, has again maintained a very high level of participation this year.

A very full year has seen the successful promotion and growth of many DOGS NSW disciplines to the general public.

On a personal note, I take this opportunity to thank my various Committee members and my very competent and diligent Secretaries: Susie Kearns and Christine Stani, for their hard work, along with the support of the DOGS NSW Office and Ground Staff Team. Your work effort has been very much appreciated. I trust the next 12 months will be as rewarding for all of us, just as the last has been.

Directors' Reports

The Directors present their report together with the accounts of Royal NSW Canine Council Limited for the year ended 30 June 2023 and state of affairs of the company on that date.

◆ Mr Glen Vernon

Director for the Hunter Region. Retired National Business Manager.

Elected to represent the Hunter Region in 2021. I purchased my first Labrador in 1973 and I am currently the Secretary of the Newcastle & Northern Districts Kennel Club, Warners Bay Dog Sports Club Inc and President of the Newcastle & Merewether Canine Club. I have been lucky enough to represent our sport twice at the World Championships held in Florida. One of my great passions is welcoming, developing and training new people to our sport. This is achieved via the training sessions operating at the Combined Northern Canine Committee grounds. All monies from these activities are donated to the Combined Northern Canine Committee for ground improvements.

Over the past 2 years I have passionately embraced my position on the DOGS NSW Board of Directors. I continually remind my fellow Board members *"we must all work on the business not in the business"*. Our Company has many challenges to overcome. The possibility of having to acquire new grounds, changes to legislation, strategic/forward planning for short/medium and long term. We must address our mission statement and understand what WE mean to both our customer and the general public. Our Company enjoys a wonderful dedicated team of people working hard in our Office producing world's best practice in many areas.

I look forward to working for our future and achieving the best results possible for both the Company and the members.

◆ Mr Simon Mills

Currently employed by the Department of Australian Agriculture Fisheries and Forestry. Appointed to the DOGS NSW Board of Directors in November 2021. Assistant to the Chairman of the CJEP Examinations Committee.

Dogs Australia approved All Breeds Judge and Assessor with extensive judging experience overseas. Breed involvement commenced initially in childhood, then with Weimaraners in 1973, and now, along with my daughter, are involved in Smooth Fox Terriers, Jack Russell Terriers and Australian Terriers. I am totally supportive of all our sporting activities, as I see these dog sports are ever increasing at a fast rate and I believe they are the future of the dog world. My main passion is the country areas and ensuring resources find their way to DOGS NSW members. I am proactive in progressing a DOGS NSW regional hub concept to support the regional members at large. The distribution of DOGS NSW members residing in these rural areas is vast and it's these members that are the back bone of our wonderful sport!!

◆ Mrs Sue McFadden

I inherited my love of dogs from my father who showed Kelpies prior to World War 2 then Labradors from the early 1970's. I purchased my first Cocker Spaniel in 1982, a breed I continue to exhibit today with much success.

I am a Life Member of the Cocker Spaniel Society of NSW, Vice-President of the Cocker Spaniel Club of the ACT, Secretary of the Sporting Spaniel Society of NSW and Committee member of the Golden Retriever Club of NSW and DOGS NSW Spring Fair Dog Show Committee.

In 2022, I was elected to the Board of DOGS NSW, a position I feel privileged to hold. I have made myself available to listen to members and act on their concerns if possible. I was honoured to be part of the Royal Canin 2022 International Spring Fair Dog Show which was the premier event of the year and am very pleased to see other clubs also turning their shows into an event.

I will continue to promote DOGS NSW and its activities, responsible dog ownership and encourage new membership.

◆ Mr Stephen Oliver

Born into a farming family with working dogs, I started in the show world with my wife in the early 1970's with German Shepherds and, eventually, myself with Collie Roughs. Following a major injury whilst serving with the Navy I was forced to rethink my showing and moved to the less strenuous toy breeds. Retiring from the Navy in 1995 and my first toy breeds being Chihuahuas and Cavalier King Charles Spaniel, eventually moving into my beloved Tibetan Spaniels and Chinese Crested, showing my Tibbies ever since.

I eventually started giving back to the show world by learning to steward and have been doing that for over 13 years, now acting as Show Manager and Chief Steward for many Clubs. I have served on breed clubs since the early 2000's, still active within the 4P's All Toy Dog Club, The Flat Face Toy & Tibetan Spaniel Association and the Chinese Crested Club. Actively involved in the Members Education Committee and Prefix Working Party since 2012, the Grounds Committee since 2017 and have assisted in the Toy Group Conformation Judges Education Program for 12 years. I was lucky enough to be elected to the DOGS NSW Board of Directors last year and ran a very successful Complex Fundraising Working Party show over the King's Birthday weekend. I am hoping that through positive input that I can be of benefit to the members of DOGS NSW throughout the next 12 months.

Directors' Reports

The Directors present their report together with the accounts of Royal NSW Canine Council Limited for the year ended 30 June 2023 and state of affairs of the company on that date.

◆ PRINCIPAL ACTIVITIES

The company was incorporated on 28 February 1994, 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.

◆ OPERATING RESULTS

The consolidated profit of the economic entity for the financial year amounted to \$92,173 compared to \$202,770 in 2021/2022.

◆ SUBSEQUENT EVENTS

There were no significant changes in the activities conducted by the Company from 1 July 2022 to 30 June 2023.

Notwithstanding that, there were no other matters or circumstances that arose since the end of the financial year, which significantly affected or may significantly affect:

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

◆ DIVIDENDS

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

◆ INDEMNIFICATION OF COMPANY OFFICERS AND AUDITORS

During the financial year, the company paid a premium in respect of a contract insuring the directors of the company (as named above), the company secretary and all executive officers of the company and of any related body corporate against liability incurred as such a director, company secretary or executive officer to the extent permitted by the Corporations Law. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium.

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

◆ DIRECTORS' BENEFITS

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

◆ AUDITOR'S INDEPENDENCE DECLARATION

The lead Auditor's Independence Declaration for the year ended 30 June 2023 has been received and can be found on page 26 of this report.

Directors' Reports

The Directors present their report together with the accounts of Royal NSW Canine Council Limited for the year ended 30 June 2023 and state of affairs of the company on that date.

◆ SHORT TERM OBJECTIVES:

- * Promote and raise the standards of breeding of purebred dogs
- * Promote and encourage the breeding of purebred dogs
- * Encourage new and ongoing membership of DOGS NSW and educate members in all aspects of being a responsible dog owner and breeder
- * Promote to the general public the benefits of owning a purebred dog
- * Conduct regular training programs to educate Judges within the various disciplines
- * Assist Local Government Authority representatives in identifying the various breeds of purebred dogs
- * To secure long term tenure on the property at Orchard Hills

◆ LONG TERM OBJECTIVES:

- * Raise the standards for hereditary disease testing related to the breeding of purebred dogs
- * Ensure that the care and welfare of purebred dogs always remains a priority
- * To be recognised as the authority in NSW for all aspects relating to purebred dogs
- * Promote and assist and to make contributions to canine veterinary research
- * To maintain and strengthen our working relationship with the Local Government and Department of Primary Industries to build on and ensure our recognition as the peak body for purebred dogs

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

- * Attract and retain qualified staff to administer the business of the entity and provide member services which meet consistent standards of best practice as compared to similar entities
- * 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

Signed in accordance with a resolution of the Directors



.....
Lynette Brown
Director



.....
Christine Rafton
Director

Dated: 13 September 2023

List of Committees & Working Parties

Attendance details for the period 1 July 2022 to 30 June 2023

Agility Committee	9 Meetings	Compliance Investigative Panel	1 Meeting
Mr M Turner-Chair	9	Mr R Harbin-Chair	1
Mr J Jonker-Resigned January 2023	0	Mrs D Harbin	1
Mrs D Drescik	9	Mr D Thorpe	1
Mrs S Williams-Resigned January 2023	1	Mr B Riddell	1
Mrs R Paterson	9		
Ms S Kirkwood	7	Conformation Judges Training Committee	8 Meetings
Mr D Crossthwaite	8	Mrs S Bownds-Chair	8
Mrs J Taylor-Appointed February 2023	3	Mr J Comerford-Assistant Chair	8
		Mr P Cutler	6
Agility Judges	1 Meeting	Mrs R Duffy	6
Miss J Marshall-Chair	1	Mrs S McMahon	4
Mrs J Taylor	1	Mr W Goldsworthy	7
Miss S Walker	1	Mr G Spagnolo	4
Mrs J Comber	1	Mrs R Williams	6
Mrs J Van der Vegt	1	Mrs T Comerford	8
		Mr G Gibson	5
Aggressive Dog Working Party	Meets as required	Mr E Pickering	3
Mrs Paulene Hartwell-Convenor		Mrs L Brandt	6
Mrs L Brown-Conformation Judge		Mr A Bowe-Retired April 2023	3
Dr K Hedberg-Veterinarian		Mrs D Fenton-Retired April 2023	5
		Mrs L Brand-Appointed May 2023	1
Breed Assessment & Temperament Testing Committee	Meets as required	Mrs M Butcher-Appointed May 2023	1
Mrs D Fenton-Chair		Mr B Santas	7
Mrs A Bowe		Ms A Huggins	8
Ms K Christofi			
Mr M Derbyshire		Dances With Dogs/Trick Dog Committee	5 Meetings
Miss V Etherington OAM		Mr J Stewart-Chair	5
		Miss V Etherington OAM	5
Breed Standards Committee	Meets as required	Mrs A Bryant-Resigned November 2022	1
Rosemary Privett-Convenor		Mrs C Diebler	5
Mr W Burton			
Mr J Sheppard		Disputes Assessment Panel	8 Meetings
		Mr G Rich SC-Chair	8
CJEP Examinations Committee	6 Meetings	Ms S Hannigan	6
Mrs D Harbin-Chair-Retired February 2023	3	Mrs J Fleming	5
Mrs L Brown-Chair-Appointed February 2023	3	Mr P Hartwell-Appointed March 2023	2
Mr S Mills	5	Ms K Blair-Appointed March 2023	1
Mr J Comerford-Retired February 2023	3		
Mr J Sheppard-Appointed February 2023	3	Earthdog Working Party	Meets as required
Dr K Hedberg BVSc-Appointed February 2023	3	Miss C Stani-Convenor	
		Mr J Powell	
Complex Fundraising Working Party	3 Meetings	Miss J Woodward	
Mr R Harbin-Convenor-Resigned January 2023	0	Mr D Adams	
Mr S Oliver-Convenor-Appointed January 2023	0		
Mrs L Rowles-Resigned January 2023	0	Finance Committee	13 Meetings
Mrs C Cunningham-Resigned January 2023	0	Mr R Sinclair-Chair	12
Mrs T Buckley	3	Mrs C Rafton	12
Ms A Huggins	3	Mr A Hunt	11
Mr J Rowles-Resigned January 2023	3	Mr P Palangas	13
Mrs D Harbin-Resigned January 2023	3	Mr K Charnock	8
Mr P Cutler-Appointed February 2023	3	Mrs L Brown-Appointed June 2023	1
Mrs L Cook-Appointed February 2023	3	Mr A Khamis	13
Ms D Morris-Appointed February 2023	3	Mr N De Silva-Resigned September 2022	2
		Mr K Liu-Appointed July 2022	13
		Mrs V Gagan-Wilson-Minute Secretary	12
		Grounds Committee	4 Meetings
		Mr P Cutler-Chair	4
		Mr S Oliver	4
		Mr C Gedzyk	4
		Mr A McIlrath	4
		Mr A Khamis-Appointed April 2023	2

List of Committees & Working Parties

Attendance details for the period 1 July 2022 to 30 June 2023

Herding Working Party	Meets as required	Obedience & Tracking Committee	7 Meetings
Ms A Moy (Convenor)		Miss V Etherington OAM-Chair-Retired Dec 2023	4
Ms s Fedoryschyn		Mrs P Hartwell-Chair-Appointed January 2023	3
Mrs J Kimpton		Mrs M Wheeler	7
Ms K Yates		Mrs B Rand-Resigned January 2023	3
Miss K Griffiths		Mrs L Patterson	6
Mrs E O'Driscoll		Mr R Probert	5
Mr R Plus		Mrs J Probert	6
		Mrs J Turley-Resigned January 2023	5
Honors Working Party	Meets as required	Mrs S Hutchins	7
Mr G Spagnolo-Convenor		Miss J Stewart-Resigned January 2023	4
Mrs L Ellem		Mrs S Turner	6
Mrs H Pederson		Mrs S Ibbott-Cordi-Appointed January 2023	3
Mr E Pickering		Ms C Hately-Appointed January 2023	3
		Mrs V Gresser-Appointed January 2023	3
Judges Committee	4 Meetings	Miss S Corben-Appointed January 2023	3
Mr G Vernon-Chair-Appointed November 2022	4	Mrs C Domsalla-Appointed January 2023	3
Ms M Patten	4		
Mrs R Robinson	2	Obedience Tracking Endurance Rally Judges Committee	10 Meetings
Mrs D Harbin	4	Mr K Charnock-Chair	9
Miss S Strang	4	Miss V Etherington OAM	9
		Mrs D Anderson	7
Junior Handler Working Party	Meets as required	Mr G Bartolo	10
Mrs T Buckley-Convenor		Mrs A Yerbury	7
Mrs D Neumann		Mr D Turley	10
Mrs M Craig		Mr R Probert	9
Miss L Meagher		Mrs J Van Der Vegt	8
Miss T Craig		Mrs P Hartwell	8
		Ms M Keast	7
Library & Archives Committee	5 Meetings	Miss S Corben-Appointed April 2023	2
Mrs N Keck (Chair)	5	Mrs J Turley (Minute Secretary)	10
Mrs H Pedersen	5		
Mrs R Mackintosh	5	Public Relations Committee	7 Meetings
Mrs P Thomas	4	Mr A McIlrath-Chair	7
Mrs K Cannon	2	Mrs D Wright	7
Mr T Mangan	1	Mrs D Gooding	6
Miss S Rose (Complimentary Member)	0	Mrs K Reeder	6
Mr D McKay	3	Ms T Salgado Reid-Resigned March 2023	3
Mrs B Wilson	3	Ms M Fox-Resigned January 2023	1
Mrs M Wheeler	5	Mrs S McFadden-Resigned January 2023	1
		Ms K Martin-Resigned March 2023	3
Lure Coursing Working Party	Meets as required	Mrs S Ryan	5
Ms J Winders (Convenor)		Mr S Hurford- Resigned March 2023	1
Ms A Langford		Mrs S McNamara-Resigned March 2023	1
Mr B Paintain		Mrs T Donnelly-Appointed November 2022	4
		Ms S Kearnes-Appointed November 2022	4
Media & Government Legislation Committee	4 Meetings		
Mrs L Brand-Chair	4	Retrieving & Field Trials Committee	5 Meetings
Mr H Gent OAM	4	Mr R Temple-Chair-Resigned December 2022	2
Miss D Crofts	4	Mr P Hamson-Chair-Appointed December 2022	5
Mrs K Lynch	4	Mr P Serle	3
Ms A Baker	4	Ms L Bennett	5
Ms S Cook-Appointed February 2023	4	Mr M Allen-Appointed December 2022	4
		Mr S Jay-Resigned December 2022	1
Members Education Committee	2 Meetings	Mr B Leggett-Appointed September 2022	4
Miss C Baker-Chair	2	Mr J Hodson-Resigned December 2022	1
Mr S Oliver	2	Mrs K Blair-Appointed December 2022	3
Mrs C Rafton	2		
Mr M McDonald	2	Regional Committees Working Party	2 Meetings
Mrs R Rafton	2	Mr R Privett-Convenor	2
Mrs S Wesselink	2	Mrs V Harris	2
		Mr S Mills	2
		Mr R Harbin	2
		Mrs N Keck	2
		Mr P Cutler	2
		Ms M Beyer	2
		Ms S Taylor	2

List of Committees & Working Parties

Attendance details for the period 1 July 2022 to 30 June 2023

RNSWCC Health & Welfare Charity	14 Meetings
Mr H Gent OAM-Chair-Retired 1/2023	13
Mr B Crump (Chair) <1/2023	12
Mrs L Brown	10
Dr K Hedberg BVSc	11
Dr C Wade	11
Mr M Craig QC	6
Ms K Crumpton	12
Ms R Coventry	10
Mrs A Fieldhouse	14
Mrs L Brand <4/2023	7
Scent Work Working Party	Meets as required
Miss C Stani (Convenor)	
Dr P Mead	
Miss P Clarke	
Ms N Neppi	
Mrs T Kernahan	
Ms T Donnelly	
Serious Animal Welfare Committee	Meets as required
Mrs D Crofts (Chair)	
Mrs L Brand	
Mr K Charnock	
Ms J Myers	
Show Committee	9 Meetings
Mr R Harbin-Chair-Retired November 2022	4
Mr J Sheppard-Chair-Appointed December 2022	7
Mrs L Brandt	9
Mr G Vernon	4
Mrs D Norquay-Resigned November 2022	2
Mrs R Privett	8
Mr S Mills-Resigned November 2022	2
Mrs N Keck-Appointed November 2022	6
Mrs R Duffy-Appointed November 2022	5
Ms J Fynmore-Appointed November 2022	5
Miss C Baker-Appointed February 2023	3
Sporting Committee	11 Meetings
Mr A McIlrath-Chair	11
Ms A Moy	10
Miss M Church	5
Ms W Downing-Deceased December 2022	2
Miss C Stani	10
Ms M Gurney	4
Ms S Wesselink	9
Mrs T Donnolly-Resigned December 2022	4
Mrs S Causer-Appointed February 2023	5
Ms J Winders-Appointed February 2023	5
Spring Fair Dog Show Committee	4 Meetings
Mrs C Rafton (Chair)	4
Mrs L Brandt	4
Ms T Scales	4
Mr B Santas	4
Mrs S McFadden	4
Mrs R Rafton	4
Miss N Zullo	2

RNSWCC AGM Agenda

Wednesday 1 November 2023

AGENDA for the RNSWCC Annual General Meeting of Members to be held Wednesday 1 November 2023 at 7.30pm in the Amenities Building, The Bill Spilstead Complex for Canine Affairs, 44 Luddenham Road, Orchard Hills.

1. PRESENT

2. APOLOGIES

3. CONFIRMATION OF THE MINUTES

Confirmation of the Minutes of the Annual General Meeting of Members held 2 November 2022, published in the April 2023 Gazette.

4. CHAIRMAN'S REPORT

5. CONSIDERATION OF SECRETARY'S REPORT

6. CONSIDERATION OF DIRECTORS' REPORTS

7. CONSIDERATION OF FINANCIAL REPORT – FOR THE YEAR-END 30 JUNE 2023

8. NOTICES OF MOTION

8.1 R Privett 2100065488 to move by Special Resolution

THAT the RNSWCC Articles of Association, Part II-Membership: Associate Membership, Clause 8(d) which read as follows:-

8(d) An Associate Member shall pay one half of the amount of the annual subscription from time to time payable by a member.

Be amended to read:-

8(d) An Associate Member shall pay ~~one half~~ **80%** of the amount of the annual subscription from time to time payable by a member.

RATIONALE

The original concept introduced at the RNSWCC Annual General Meeting 2001 was for an additional level of membership called "Associate Membership". It was introduced for pet owners and non- pedigree owners known as "Friends of the RNSWCC". It is now necessary to achieve a more equitable membership contribution to support the various and ever-increasing list of dog sport activities.

RNSWCC AGM Agenda

Wednesday 1 November 2023

8.2 V Gagan-Wilson 2008469530 to move by Special Resolution

THAT the RNSWCC Articles of Association, Part II-Membership: Cessation Fees and Subscriptions, Clause 16(a) & (b) which read as follows:-

16. *Until otherwise determined by the Board of Directors a member who is in receipt of:*
- (a) *a pension paid by the Department of Social Security, or*
 - (b) *any other like pension may be entitled to such reduction as the Board of Directors may from time to time determine of the entrance fee, annual subscription and other fees for services rendered by RNSWCC.*

Be amended to read:-

16. Until otherwise determined by the Board of Directors a member who is in receipt of:
- (a) a ~~pension~~ **concession** paid by the Department of Social Security, or
 - (b) any other like ~~pension~~ **concession** may be entitled to such reduction as the Board of Directors may from time to time determine of the entrance fee, annual subscription and other fees for services rendered by RNSWCC.

RATIONALE

As there are various different types of concessions provided by the Government, as opposed to a pension, it is considered appropriate that the Articles be amended to allow for the broader range of concessions.

8.3 V Gagan-Wilson 2008469530 to move by Special Resolution

THAT the RNSWCC Articles of Association, Part III-The Board of Directors: Election of Board of Directors, Clause 30B(c), which reads as follows:-

- 30B(c) *In the event of a casual vacancy occurring on the Board of Directors where the remaining term of office of the Director who caused the casual vacancy to occur is more than one year, the Board of Directors shall invite nominations to fill the vacancy in accordance with **Article 31** and:-*
- (c) *the ballot shall be declared by the Secretary immediately upon conclusion of the counting of votes (which shall be 'first past the post'). Votes shall be counted by an electoral roll officer from the State Electoral Office appointed for the purpose by the Board of Directors; and*

RNSWCC AGM Agenda

Wednesday 1 November 2023

Be amended to read:-

- 30B(c) In the event of a casual vacancy occurring on the Board of Directors where the remaining term of office of the Director who caused the casual vacancy to occur is more than one year, the Board of Directors shall invite nominations to fill the vacancy in accordance with **Article 31** and:-
- (c) the ballot shall be declared by the Secretary immediately upon conclusion of the counting of votes (which shall be 'first past the post'). Votes shall be counted by ~~an electoral roll officer from the State Electoral Office~~ a **Returning Officer** appointed for the purpose by the Board of Directors; and **(11/23)**

RATIONALE

At the 2022 AGM, the members approved a change to Article 38B to allow for the use of the services of a private Returning Officer, Mr Andrew Bzadough of Club Elections NSW who has conducted the Ballot Count over many years. Article 30B(c) should have also been amended at that time, however, regrettably this Article was overlooked.

9. MEETING CLOSED.

Please note that members attending the AGM should ensure that your membership is financial as this will be checked upon entry.

PROXY VOTING: A Proxy Appointment Form has been published in the DOGS NSW Weekly Woof, on the DOGS NSW website and other media platforms. In addition, the Proxy Appointment Form has been distributed to members via Special Notice and is also included in the Annual Report available online at www.dogsnsw.org.au

Completed Proxy Appointment Forms must be posted to the RNSWCC, PO Box 632, St Marys NSW 1790 or scanned/emailed to the Office, so as to be received by no later than **4.30pm on Monday 30 October 2023.**

ROYAL NSW CANINE COUNCIL LTD

ABN 69 062 986 118

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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ROYAL NSW CANINE COUNCIL LTD
ABN 69 062 986 118
AUDITOR'S INDEPENDENCE DECLARATION UNDER S307C OF THE
CORPORATIONS ACT 2001 TO THE DIRECTORS

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there have been:

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

MORRIS & BATZLOFF

Norman J Hoare

Dated:

Level 1
141 Logan Road
Woolloongabba Qld 4102

ROYAL NSW CANINE COUNCIL LTD**ABN 69 062 986 118****STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
Revenue	2	3,413,309	3,116,234
Dogs Australia Expenses		(136,295)	(169,262)
Accounting & Audit		(11,640)	(29,668)
Complex & Office Building Expenses		(528,433)	(462,149)
Employment Cost		(1,287,887)	(1,131,091)
Journal Expenses		(85,006)	(76,970)
Depreciation and Amortisation Expenses		(293,729)	(284,303)
Impairment:			
- Financial Assets		-	-
- Collectibles		-	-
Loss on Sale/Disposal of Assets		(163)	-
Other Expenses from Ordinary Activities		<u>(977,983)</u>	<u>(760,021)</u>
Surplus (Deficit) from Ordinary Activities before Income Tax Expense		92,173	202,770
Income Tax Expense relating to Ordinary Activities		-	-
Surplus (Deficit) from Ordinary Activities after Income Tax Expense		<u>92,173</u>	<u>202,770</u>
Total Changes in Equity		<u>92,173</u>	<u>202,770</u>
Other Comprehensive Income		-	-
Total Comprehensive Income for the Year		<u>92,173</u>	<u>202,770</u>

The accompanying notes form part of these financial statements

ROYAL NSW CANINE COUNCIL LTD
ABN 69 062 986 118
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
CURRENT ASSETS			
Cash and Cash Equivalents	3	5,042,776	4,747,604
Trade and Other Receivables	4	13,466	25,246
Inventories	5	96,291	64,283
Other Current Assets	6	154,457	99,112
TOTAL CURRENT ASSETS		<u>5,306,990</u>	<u>4,936,245</u>
NON-CURRENT ASSETS			
Property, Plant & Equipment	7	1,515,209	1,695,650
Other Non-Current Assets	6	35,725	35,725
Intangible Assets	8	8,746	13,537
TOTAL NON-CURRENT ASSETS		<u>1,559,680</u>	<u>1,744,912</u>
TOTAL ASSETS		<u>6,866,670</u>	<u>6,681,157</u>
CURRENT LIABILITIES			
Trade and Other Payables	9	323,370	262,519
Other Current Liabilities	10	819,020	771,004
Short-Term Provisions	11	93,323	135,000
TOTAL CURRENT LIABILITIES		<u>1,235,713</u>	<u>1,168,523</u>
NON-CURRENT LIABILITIES			
Long-Term Provisions	11	116,150	90,000
TOTAL NON-CURRENT LIABILITIES		<u>116,150</u>	<u>90,000</u>
TOTAL LIABILITIES		<u>1,351,863</u>	<u>1,258,523</u>
NET ASSETS		<u>5,514,807</u>	<u>5,422,634</u>
EQUITY			
Reserves	13	94,044	94,044
Retained Earnings		5,420,763	5,328,590
TOTAL EQUITY		<u>5,514,807</u>	<u>5,422,634</u>

The accompanying notes form part of these financial statements

ROYAL NSW CANINE COUNCIL LTD
ABN 69 062 986 118
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	Reserves		
	Disaster Relief \$	Asset Revaluation \$	Retained Surplus \$
Balance at 1 July 2021	44,509	49,535	5,125,820
Surplus/Deficit for Year			202,770
Balance at 30 June 2022	<u>44,509</u>	<u>49,535</u>	<u>5,328,590</u>
Surplus/Deficit for Year	-	-	92,173
Balance at 30 June 2023	<u><u>44,509</u></u>	<u><u>49,535</u></u>	<u><u>5,420,763</u></u>

The accompanying notes form part of these financial statements

ROYAL NSW CANINE COUNCIL LTD
ABN 69 062 986 118
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Members	3,359,291	3,025,804
Payments to Suppliers and Employees	(3,006,847)	(2,688,431)
Interest Received	51,388	11,627
	<hr/>	<hr/>
Net Cash provided by (used in) Operating Activities	14(b) 403,832	349,000
CASH FLOWS FROM INVESTING ACTIVITIES		
Sale/Disposal of Property, Plant & Equipment	746	1,445
Acquisition of Property, Plant & Equipment	(109,406)	(257,629)
Payment for Intangibles	-	(4,400)
	<hr/>	<hr/>
Net Cash provided by (used in) Investing Activities	(108,660)	(260,584)
Net Increase (Decrease) in Cash held	295,172	88,416
Cash and Cash Equivalents at beginning of Financial Year	4,747,604	4,659,188
	<hr/>	<hr/>
Cash and Cash Equivalents at end of Financial Year	14(a) 5,042,776	4,747,604

The accompanying notes form part of these financial statements

ROYAL NSW CANINE COUNCIL LTD

ABN 69 062 986 118

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report covers Royal NSW Canine Council Ltd (ABN 69 062 986 118) as a parent company, and Kennel Control of NSW Pty Ltd as a wholly owned subsidiary. The Royal NSW Canine Council Ltd is a company limited by guarantee, incorporated and domiciled in Australia.

Basis of Preparation

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

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

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets. The amount presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

(a) *Principles of Consolidation*

A controlled entity is any entity the Royal NSW Canine Council Ltd has the power to control the financial and operating policies so as to obtain benefits from its activities. Details of the controlled entity are contained in Note 18.

All inter-company balances and transactions between parent and subsidiary, including any unrealised profits or losses, have been eliminated on consolidation.

(b) *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).

(i) **Operating Grants and Sponsorship:**

When the company receives operating grant revenue and sponsorship it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

ROYAL NSW CANINE COUNCIL LTD

ABN 69 062 986 118

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(b) *Revenue (cont'd)*

(i) **Operating Grants and Sponsorship (cont'd):**

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 - recognises revenue as it satisfies its performance obligations.

(ii) **Capital Grants:**

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 the terms of the grant.

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

(iii) **Membership Subscriptions:**

For membership subscription arrangements that meet the criteria to be contracts with customers, revenue is recognised when the promised goods or services transfer to the customer as a member of the company.

If there is only one distinct membership service promised in the arrangement, the company recognises revenue as the membership service is provided, which is typically based on the passage of time over the subscription period to reflect the company's promise to stand ready to provide assistance and support to the member as required.

(iv) Donations and bequests are recognised as revenue when received unless they are designated for a specific purpose, where they are carried forward as a liability on the statement of financial position.

(v) Interest revenue is recognised on a time proportional basis taking into account the interest rates applicable to the financial asset.

(vi) Revenue from the rendering of a service is recognised upon the delivery of the service to members and customers in accordance with relevant performance obligations.

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

ROYAL NSW CANINE COUNCIL LTD

ABN 69 062 986 118

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(c) *Collectables*

Collectables which include artwork owned by the company is carried at valuation. The independent valuation was performed by Peter Marejka of Lawsons Auctioneers on 6 May 2020.

(d) *Inventories*

Inventories are valued at the lower of cost and current replacement cost.

(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 (lease with 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.

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 2019-8 and measures the right of use assets at cost on initial recognition.

The Company as lessor

The company leases some rooms in their building to external parties.

Upon entering into each contract as a lessor, the company assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases.

Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

(f) *Income Tax*

No provision for income tax has been raised as the company is non assessable for tax under the provisions of the Income Tax Assessment Act.

ROYAL NSW CANINE COUNCIL LTD

ABN 69 062 986 118

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(g) *Goods and Service Tax*

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. On these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the statement of financial position are shown inclusive of the GST.

(h) *Cash and Cash Equivalents*

Cash and cash equivalents comprises cash on hand and deposits held at call which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(i) *Employee Benefits*

Provision is made for the company's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at the amounts expected to be paid when the liability is settled. Other employee benefits payable later than one year have been measured by reference to periods of service and current salary rates as it is considered that this results in an amount not materially different to that achieved by discounting estimated future cash flows.

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.

Contributions are made by the economic entity to any employee superannuation fund and are charged as expenses when incurred.

(j) *Intangibles*

Software

Software is recorded at cost. Software has a finite life and is carried at cost less any accumulated amortisation and impairment losses.

Trade Mark

Trade Mark registration is recorded at cost less any accumulated amortisation and impairment losses.

(k) *Property, Plant & Equipment*

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

ROYAL NSW CANINE COUNCIL LTD

ABN 69 062 986 118

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(l) *Plant and Equipment and Leasehold Improvements*

Plant and equipment and leasehold Improvements are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment and leasehold improvements are reviewed annually by the directors to ensure that they are not in excess of the recoverable amount from these assets.

(m) *Depreciation*

The depreciable amount of all fixed assets are depreciated on a straight line basis over their estimated useful lives to the entity commencing from the time that the asset is held ready for use.

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

Class of Asset

Leasehold Improvements	2.5% - 20%
Plant & Equipment	10% - 40%

(n) *Impairment*

At each reporting date, the group reviews the carrying values of its property plant and equipment 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 are reassessed using value in use calculations which incorporate various key assumptions.

Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

(o) *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 group.

(i) **Collectables**

Collectables were independently valued on 6 May 2020.

(ii) **Useful Lives of Property, Plant & Equipment**

As described in Note 1(n) at each reporting date the group reviews the useful life of its property, plant & equipment at the end of each reporting period.

ROYAL NSW CANINE COUNCIL LTD

ABN 69 062 986 118

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(o) *Critical Accounting Estimates and Judgements (cont'd)*

(iii) **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.

(p) *Leases*

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 (lease with 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.

As disclosed in Note 19 the company's lease over its premises is being renegotiated and is expected to be finalised in the financial year commencing 1 July 2022.

Revenue - AASB 15/AASB 1058

The company has applied AASB 15 - Revenue from Contracts with customers and AASB 1058 - Income of Not-for-Profit Entities. Revenue from memberships is recognised as the membership service is provided which is based on the passage of time over the subscription period.

(q) *Financial Instruments*

Financial instruments are recognised initially using trade date account, i.e. on the date that the Council's becomes party to the contractual provisions of the instrument.

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

Impairment of Financial Assets

At the end of the reporting period the Council's assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired.

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

- Financial assets measured at amortised cost

ROYAL NSW CANINE COUNCIL LTD
ABN 69 062 986 118
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(q) *Financial Instruments(cont'd)*

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

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

The Council's uses the presumption that a financial asset is in default when:

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

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

Trade Receivables

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

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

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

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months in recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

ROYAL NSW CANINE COUNCIL LTD

ABN 69 062 986 118

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(q) *Financial Instruments(cont'd)*

Financial Liabilities

The council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method. The financial liabilities of the council comprise trade payables and other current liabilities.

A financial liability cannot be reclassified.

(r) *New and Amended Accounting Standards Adopted by the Company*

Initial adoption of AASB 1060: General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-For-Profit Tier 2 Entities

The company has adopted AASB 1060: *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-For-Profit Tier 2 Entities* for the first time this reporting period. The Standard, which sets out a new separate disclosure Standard to be applied by all entities that are reporting under Tier 2 of the Differential Reporting Framework in AASB 1053: *Application of Tiers of Australian Accounting*, replaces the previous Reduced Disclosure Requirements (RDR) framework. The application of this standard has resulted in reductions in disclosures compared to RDR in Revenue, Leases and Financial Instruments; however has resulted in new and/or increased disclosures in areas such as Audit Fees and Related Parties.

2 REVENUE	2023 \$	2022 \$
Operating Activities		
Advertising Income	117,265	170,074
Affiliate Income	71,357	74,737
Complex & Office Building Income	88,424	76,857
Dog Show Income	490,589	180,123
Membership Renewals	651,588	678,573
Registration Income	921,465	1,014,608
Transfer Income	121,339	128,404
Prefix Income	286,442	229,036
Profit on Sale/Disposal of Assets	-	234
Interest	113,886	11,627
Disaster Relief Fund	29,776	43,580
Other Income	521,178	508,381
Total Revenue from Operating Activities	<u>3,413,309</u>	<u>3,116,234</u>
Revenue from Non-Operating Activities	-	-
Total Revenue	<u><u>3,413,309</u></u>	<u><u>3,116,234</u></u>

ROYAL NSW CANINE COUNCIL LTD**ABN 69 062 986 118****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$	\$
3 CASH AND CASH EQUIVALENTS		
Cash at Bank	1,040,187	3,030,918
Cash on Hand	2,589	417
Term Deposits	4,000,000	1,716,269
	<u>5,042,776</u>	<u>4,747,604</u>
4 TRADE AND OTHER RECEIVABLES		
Trade Debtors	13,466	25,246
Less Impairment Provision	-	-
	<u>13,466</u>	<u>25,246</u>
5 INVENTORIES		
Livestock (at cost)	11,692	7,500
Merchandise (at cost)	84,599	56,783
	<u>96,291</u>	<u>64,283</u>
6 OTHER ASSETS		
Current		
Other Debtors & Prepayments	154,457	99,112
	<u>154,457</u>	<u>99,112</u>
Non-Current		
Collectibles (at independent valuation)	35,725	35,725
	<u>35,725</u>	<u>35,725</u>
7 PROPERTY, PLANT & EQUIPMENT		
Leasehold Improvements (at cost)	4,172,064	4,162,809
Less Accumulated Depreciation	(3,049,858)	(2,869,780)
	<u>1,122,206</u>	<u>1,293,029</u>
Plant & Equipment (at cost)	1,167,631	1,071,009
Less Accumulated Depreciation	(774,628)	(668,388)
	<u>393,003</u>	<u>402,621</u>
Total Property, Plant & Equipment	<u>1,515,209</u>	<u>1,695,650</u>

(a) Movements in carrying amounts

	Leasehold Improvements	Plant & Equipment	Total
Carrying amount at the beginning of the year	1,293,029	402,621	1,695,650
Additions	9,255	96,622	105,877
Disposals	-	-	-
Depreciation	(180,078)	(106,240)	(286,318)
Carrying Amount at the end of the year	<u>1,122,206</u>	<u>393,003</u>	<u>1,515,209</u>

ROYAL NSW CANINE COUNCIL LTD
ABN 69 062 986 118
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

8 INTANGIBLE ASSETS	2023	2022
	\$	\$
Software Database	249,377	247,377
Less Accumulated Amortisation	(244,600)	(238,289)
	<u>4,777</u>	<u>9,088</u>
Trade Mark (at cost)	5,409	5,409
Less Accumulated Amortisation	(1,440)	(960)
	<u>3,969</u>	<u>4,449</u>
Total Intangible Assets	<u><u>8,746</u></u>	<u><u>13,537</u></u>

(a) Movements in carrying amounts

	Trade Mark	Software	Total
Carrying Amount at the beginning of the year	4,449	9,088	13,537
Additions	-	2,000	2,000
Amortisation	(480)	(6,311)	(6,791)
Carrying Amount at the end of the year	<u><u>3,969</u></u>	<u><u>4,777</u></u>	<u><u>8,746</u></u>

9 TRADE AND OTHER PAYABLES	2023	2022
	\$	\$
Trade Creditors	69,524	37,863
Other Creditors & Accruals	253,846	224,656
	<u>323,370</u>	<u>262,519</u>

10 OTHER CURRENT LIABILITIES

Revenue received in advance	819,020	771,004
	<u>819,020</u>	<u>771,004</u>

11 PROVISIONS

Current:

Employee Benefits	93,323	135,000
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Non-Current:

Employee Benefits	116,150	90,000
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12 ISSUED CAPITAL

The parent company is limited by guarantee and as such has no share capital. If the company is wound up, the memorandum of association states that each member is required to contribute a maximum of \$20 towards meeting any outstanding obligations of the company. There were 8,479 members at 30 June 2023 which represent 9,850 people (8,773 memberships representing 10,232 people in 2022).

ROYAL NSW CANINE COUNCIL LTD

ABN 69 062 986 118

NOTES TO THE FINANCIAL STATEMENTS**FOR THE YEAR ENDED 30 JUNE 2023**

13 RESERVES	2023	2022
	\$	\$
(a) Balance at Year End:-		
Disaster Relief Fund	44,509	44,509
Asset Revaluation Reserve	49,535	49,535
	<u>94,044</u>	<u>94,044</u>

14 CASH FLOW INFORMATION**(a) Reconciliation of Cash**

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:-

Cash at Bank	1,040,187	3,030,918
Cash on Hand	2,589	417
Term Deposits	4,000,000	1,716,269
	<u>5,042,776</u>	<u>4,747,604</u>

(b) Reconciliation of Net Cash provided by (used in) Operating Activities to Surplus (Deficit) from Ordinary Activities

Surplus (Deficit) from Ordinary Activities	92,173	202,770
Non-Cash Flows in Surplus (Deficit) from Ordinary Activities:		
Depreciation, Amortisation & Impairment	293,729	284,303
(Profit) Loss on Sale/Disposal of Non Current Assets	163	(434)

(b) Reconciliation of Net Cash provided by (used in) Operating Activities to Profit (Loss) from Ordinary Activities (cont'd)

Changes in Assets and Liabilities:

(Increase)/Decrease in Current Receivables	11,780	21,315
(Increase)/Decrease in Inventory	(32,008)	(13,811)
(Increase)/Decrease in Other Current Assets	(55,345)	(44,835)
Increase/(Decrease) in Current Payables	60,851	(52,849)
Increase/(Decrease) in Other Current Liabilities	48,016	(95,425)
Increase/(Decrease) in Employee Provisions	(15,527)	47,966

Net Cash provided by (used in) Operating Activities	<u>403,832</u>	<u>349,000</u>
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ROYAL NSW CANINE COUNCIL LTD

ABN 69 062 986 118

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

15 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 of the company is considered key management personnel.

The total remuneration paid to key management personnel of the company during the year are as follows:-

	2023	2022
	\$	\$
Short-term Employee Benefits	148,823	142,527
Post Employment Benefits	15,626	14,235
	<u>164,449</u>	<u>156,762</u>

16 RELATED PARTY TRANSACTIONS

Transactions between related parties are on normal terms and conditions no more favourable than those available to other parties unless otherwise stated.

There were no related party transactions during the year.

17 SEGMENT INFORMATION

The company operates in one industry being the registration and promotion of pure bred dogs and in one geographic segment being New South Wales, Australia.

18 CONTROLLED ENTITIES & PARENT ENTITY INFORMATION

	Percentage of Shares held		Book Value of Investment		Contribution to Consolidated Surplus/(Deficit)
	2023	2022	2023	2022	2023
	%	%	\$	\$	\$
Chief Entity:- RNSWCC Limited					
Controlled Entity:- Kennel Control of NSW	100	100	4	4	-216

Kennel Control of NSW Pty Ltd is a controlled entity within the meaning set out in Accounting Standard AASB 127 "Consolidated and Separate Financial Statements", on the basis that the directors of that company were appointed by the former Management Committee of the Royal New South Wales Canine Council Limited.

ROYAL NSW CANINE COUNCIL LTD

ABN 69 062 986 118

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

18 CONTROLLED ENTITIES & PARENT ENTITY INFORMATION (cont'd)

PARENT ENTITY SUPPLEMENT INFORMATION	2023	2022
	\$	\$
Current Assets	5,277,251	4,916,976
Total Assets	6,847,655	6,672,322
Current Liability	1,235,713	1,168,523
Total Liability	1,351,863	1,258,523
Retained Earnings	5,401,748	5,319,755
Reserves	94,044	94,044

19 CAPITAL & LEASE COMMITMENTS

Kennel Control of NSW Pty Ltd entered into an agreement on 24 November 1990 to lease a property (being the site of The Bill Spilstead Complex for Canine Affairs) at Orchard Hills NSW from the NSW Government (Minister Administering the Environment and Planning Act, 1979) for a period of 17 years and 6 months commencing on 24 November 1990 with a further 20 year option to renew. The original lease finished on 23 May 2008 and the company had extended the lease by exercising options available. The rent is 50% of the current market rent. The current market rental had been determined as \$77,500.

The lease is currently being renegotiated and is expected to be finalised in the year commencing 1 July 2023.

20 SUBSEQUENT EVENTS

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company in future financial years.

21 AUDITOR'S REMUNERATION

	2023	2022
	\$	\$
Auditing the Financial Statements	11,350	10,000
Other Services	640	1,170

22 COMPANY DETAILS

The principal place of business and registered office is:-

The Bill Spilstead Complex for Canine Affairs

44 Luddenham Road

Orchard Hills NSW 2748


ROYAL NSW CANINE COUNCIL LTD
ABN 69 062 986 118
DIRECTORS' DECLARATION

In accordance with a resolution of the directors of Royal New South Wales Canine Council Limited, the directors declare that:


- 1 The financial statements and notes, as set out on the following pages are in accordance with the *Corporations Act 2001*, and:
 - a. comply with the Accounting Standards - Simplified Disclosure Requirements; and
 - b. give a true and fair view of the financial position as at 30 June 2023 and of the performance of the company 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.

This declaration is made in accordance with a resolution of the Board of Directors.



Director



Director

Date: 13 September 2023

ROYAL NSW CANINE COUNCIL LTD
ABN 69 062 986 118
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Report on the Audit of the Consolidated Financial Report

Opinion

We have audited the financial report of Royal NSW Canine Council Limited (Holding Company) and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), which comprises the consolidated statement of financial position as at 30 June 2023, and the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration of the Holding Company and the Group.

In our opinion, the accompanying consolidated financial report of the group is in accordance with the Corporations Act 2001, including:

- (i) giving a true and fair view of the group's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards AASB 1060 General Purpose Financial Statements - Simplified Disclosure Requirements and the Corporations Regulations 2001.

Basis for Opinion

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

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

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

Information Other than the Financial Report and Auditor's Report Thereon

The directors are responsible for the other information. The other information comprises the information included in the company's annual report for the year ended 30 June 2023, but does not include the financial report and our auditor's report thereon.

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

ROYAL NSW CANINE COUNCIL LTD
ABN 69 062 986 118
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Information Other than the Financial Report and Auditor's Report Thereon (cont'd)

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

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

Responsibilities of the Directors for the Financial Report

The directors of the group are responsible for the preparation of the consolidated financial report that gives a true and fair view in accordance with Australian Accounting Standards AASB 1060 General Purpose Financial Statements - Simplified Disclosure Requirements and the Corporations Act 2001 and for such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the group or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

ROYAL NSW CANINE COUNCIL LTD
ABN 69 062 986 118
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Auditor's Responsibilities for the Audit of the Financial Report (cont'd)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial report. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Norman J Hoare
Registered Company Auditor

Morris & Batzloff
Chartered Accountants
141 Logan Road
Woolloongabba QLD

Dated:

ROYAL NSW CANINE COUNCIL LTD

ABN 69 062 986 118

DISCLAIMER

To The Members of Royal NSW Canine Council Ltd

The attached additional financial data comprising of a detailed profit and loss is in accordance with the books and records of Royal NSW Canine Council Ltd which have been subjected to the auditing procedures applied in our statutory audit of the company for the year ended 30 June 2023. It will be appreciated that our statutory audit will not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and no warranty of accuracy or reliability is given.

In accordance with our Firm policy, we advise that neither the Firm nor any member or employee of the Firm undertakes responsibility arising in any way whatsoever to any person or entity in respect of such data, including any errors or omissions therein, arising through negligence or otherwise however caused.

Norman J Hoare
Registered Company Auditor

Morris & Batzloff
Chartered Accountants
141 Logan Road
Woolloongabba QLD

Dated:

ROYAL NSW CANINE COUNCIL LTD
ABN 69 062 986 118
DETAILED INCOME AND EXPENDITURE STATEMENT
YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
INCOME		
Advertising	117,264.98	170,075.10
Affiliate Income	71,356.55	74,736.83
Complex & Office Building Income	88,423.89	76,857.43
Dog Show income	490,589.20	180,121.85
Membership Renewals	651,587.50	678,573.56
Registration	921,464.98	1,014,608.70
Transfer Income	121,339.14	128,404.38
Prefix income	286,442.00	229,035.98
Profit on sale	-	234.24
Interest	113,886.46	11,626.62
Disaster Relief	29,776.40	43,579.84
Database Support	65,018.13	76,463.23
Inventory Trading account	46,665.04	27,071.15
Dog Express Fees	42,234.00	41,288.82
Dogs - Titles	110,699.15	61,156.61
Judges Education & License Renewal	65,758.67	72,284.13
Journal Income	44,301.72	53,767.66
Processing Income	69,144.24	58,158.00
Donation and Sponsorship	55,787.47	52,357.09
Other	21,569.38	65,834.49
Total Income	3,413,308.90	3,116,235.71
EXPENDITURE		
Loss on Sales of Asset	163.02	-
Accounting & Audit Expenses	11,640.00	10,000.00
Advertising Expenses	14,685.29	3,065.32
Dogs Australia Expenses	136,295.10	169,262.07
Board of Director Expenses	36,392.61	19,676.56
Complex & Office Building Expenses	528,432.50	462,149.07
Depreciation & Amortization Expenses	293,729.46	284,303.34
Donations	20,904.37	64,075.37
Merchant Usage Fees	41,351.09	45,684.48
Journal Expenses	85,005.65	76,969.85
Insurance Expenses	82,070.21	76,669.28
Office Expenses	266,248.02	268,689.99
Employment cost	1,287,887.34	1,131,090.98
Show Expenses	267,931.83	95,116.95
Professional & Consultancy	69,892.83	46,496.59
Other Expenses	178,506.58	160,215.86
Total Expenditure	3,321,135.90	2,913,465.71
NET PROFIT TRANSFERRED TO EQUITY	92,173.00	202,770.00

This additional report does not form part of the audit financial statements and should be read in conjunction with the attached disclaimer

ROYAL NSW CANINE COUNCIL LTD
ABN 69 062 986 118
DETAILED INCOME AND EXPENDITURE STATEMENT
YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
NOTE 1: DOGS AUSTRALIA EXPENSES		
Hardware/Software Development	6183.03	12062.63
Judges Approval Fees	281.82	400.00
Show Levy - Spring Fair	6768.18	-
Conference Expense	4838.35	-
Launch of Dogs Australia	14433.17	44,832.93
National Business Management	34034.98	30,425.93
Membership Levies	16,941.64	36,422.75
Process Levies	37,399.00	29,575.00
Annual Support Fee	15,482.50	12,894.02
Other	(68.18)	2,648.81
Total	<u>136,294.49</u>	<u>169,262.07</u>
NOTE 2: COMPLEX & OFFICE BUILDING INCOME & EXPENSES		
INCOME		
Leases - Office/Buildng	6,665.64	25,645.40
Grounds Income - Building Hire	8,621.45	8,352.45
Grounds Income - Camping	19,075.87	2,719.43
Grounds Income - Equipment Hire	5,157.67	2,104.54
Grounds Income - Garage Hire	10,070.46	13,531.83
Grounds Income - Grounds Hire	38,832.80	24,503.78
Total Income	<u>88,423.89</u>	<u>76,857.43</u>
EXPENDITURE		
Cleaning Expenses	32,615.71	16,532.55
Electricity/Gas	27,589.24	14,848.06
Salary On Cost	248,605.00	210,563.15
Repairs and Maintenance	106,071.19	65,350.18
Rubbish Removal	10,215.77	3,795.76
Security & Fire Monitoring	14,047.87	29,732.30
Rent	77,499.96	112,971.25
Rates and Charges	5,827.45	5,857.75
Water and Sewerage	5,960.31	2,498.07
Total Expenditure	<u>528,432.50</u>	<u>462,149.07</u>
SURPLUS/(DEFICIT)	<u>(440,008.61)</u>	<u>(385,291.64)</u>

This additional report does not form part of the audit financial statements and should be read in conjunction with the attached disclaimer

ROYAL NSW CANINE COUNCIL LTD
ABN 69 062 986 118
DETAILED INCOME AND EXPENDITURE STATEMENT
YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
NOTE 3: RNSWCC SPRING FAIR DOG SHOW		
INCOME		
Show Entries and Catalogue Sales	70,210	-
Judge Income	2,798	-
Casual Vendors	545	-
Raffle	3,137	-
Sponsorship	6,464	-
Ground Income (Club Ring Hire)	6,035	-
Total Income	<u>89,189</u>	<u>-</u>
EXPENDITURE		
Accommodation	12,523	-
Administration Levy	3,465	-
Dogs Australia Expense	6,768	-
Advertising	1,036	-
Catalogue Expenses	3,374	-
Catering	7,734	-
Hire Expenses	2,048	-
Judges Expense	35,294	-
Ground/Labour	5,181	-
Stationery	427	-
Sundry	448	-
Trophies & Prizes	5,499	-
Total Expenditure	<u>83,798</u>	<u>-</u>
SURPLUS/(DEFICIT)	<u>5,391</u>	<u>-</u>

This additional report does not form part of the audit financial statements and should be read in conjunction with the attached disclaimer

Appointment of Proxy

PART (A)

I, Membership Number:

of (address).....

appoint Membership Number:

of (address).....

to vote on my behalf as my Proxy on the Special Resolutions and any amendments thereto to be considered at the RNSWCC Annual General Meeting to be held on **Wednesday 1 November 2023**.

OR

I Membership Number:

of (address).....

appoint **THE CHAIRMAN** to vote on my behalf as my Proxy on the Special Resolutions and any amendments thereto to be considered at the RNSWCC Annual General Meeting to be held on **Wednesday 1 November 2023**.

[If you require your Proxy to vote specifically IN FAVOUR/AGAINST the Special Resolutions on the Agenda you must complete the part of this form marked (B)].

PART (B)

I direct that my Proxy vote, as indicated below, on the Special Resolutions as published in the Notice of Annual General Meeting in the 2023 Annual Report and on the DOGS NSW website.

SPECIAL RESOLUTION 8.1	FOR <input type="checkbox"/>	AGAINST <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>
SPECIAL RESOLUTION 8.2	FOR <input type="checkbox"/>	AGAINST <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>
SPECIAL RESOLUTION 8.3	FOR <input type="checkbox"/>	AGAINST <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>

Signed: _____ Name: _____ Date: _____
(BLOCK LETTERS)

Completed Proxy Appointment Forms must be posted to the RNSWCC, PO Box 632, St Marys NSW 1790, or scanned/emailed to the Office via info@dogsnsw.org.au so as to be received by the Company Secretary no later than **4.30pm on Monday 30 October 2023**.