

**ANNUAL GENERAL MEETING**  
of the  
**The Canine Association of Western Australia Inc.**

Wednesday 28 August 2024 at 7.30pm.

**AGENDA**

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1. **APOLOGIES**
2. **CONFIRMATION OF MINUTES** – Annual General Meeting, 30 August 2023
3. **BUSINESS ARISING FROM THE MINUTES**
4. **ELECTION RESULTS**
5. **PRESIDENT’S REPORT**
6. **CEO’S REPORT**
7. **ANNUAL FINANCIAL REPORT - 1 JULY 2023 TO 30 JUNE 2024 \***
8. **APPOINTMENT OF AUDITOR**
9. **MOTIONS ON NOTICE**
  - 9.1 **Moved:** A Rushby  
**THAT** Clause 17.5 of the CAWA Constitution be amended as follows -  
  
Current wording:  
17.5 Nomination Forms shall be available for twenty (20) working days prior to the closure of nominations. Nominations shall close at 4.30pm on the first Friday of June each year.  
Be amended to read :  
17.5 Nomination Forms shall be available from the first Friday in April.  
Nominations shall close at 4.30pm on the second Friday in May.  
  
*Rationale:*  
*To ensure members are suitably notified of Election Nominations, Dogs West prints all nominations and blurbs in the July/August edition of the Canine News. This is the most cost-effective way to distribute a printed version of this information to members. However, Canine News Australia Post’s delivery times have lengthened, requiring all content to be at the printers at least 5 days earlier than previous years. The suggestion is to amend Rule 17.5 from the first Friday of June to the second Friday of May. This will enable more time for the office to ensure the nominations meet the requirements and to place them in the Canine News.*
  - 9.2 **Moved:** A Rushby  
**THAT** Clause 17.6 of the CAWA Constitution be amended as follows -  
  
Current wording:  
17.6 Ballot shall close at 4.30pm, five (5) working days prior to the date of the Annual General Meeting.  
Be amended to read :

- 17.6 Ballot shall close at 4.30pm on the Friday immediately preceding the date of the Annual General Meeting.

*Rationale:*

*By deleting reference to working days, it makes it clearer and less open to ambiguity with whose working days it refers to in these days of flexible working days. The day of the AGM may change at some time so this makes it clearer whatever day it is held.*

**9.3 Moved:** A Rushby

**THAT** the CAWA Constitution be amended as follows –

Clause 17.8 and Clause 17.9 be deleted in their entirety with numbering to be adjusted accordingly.

- 17.8 Counting of the ballot papers shall take place on the Friday immediately preceding the date of the Annual General Meeting at the office of the Association.

- 17.9 Members may be present when the ballot papers are counted.

*Rationale:*

*Due to Vero Voting service now counting the ballots, these clauses are obsolete.*

**9.4 Moved:** D Kehoe

**THAT** Clause 28.3.1 of the CAWA Constitution be amended as follows -

Current wording:

- 28.3.1 The Governing Council shall annually appoint a Chairperson of the Investigation Committee with the Chairperson of the Investigation Committee responsible for selecting the committee.

Be amended to read :

- 28.3.1 Chairperson. Governing Council shall annually appoint the Investigations Chairperson.

- 28.3.1.1 Committee Members. Governing Council shall appoint from time to time, but at least annually, a number of members, that number being as determined by Governing Council from time to time, but the number shall be no less than seven (7). No member shall be a member of the Appeals Board or the Protest and Disputes Tribunal or Judges Board.

*Rationale:*

*The Constitution is currently silent as to the number of members and involvement in other Governance committees. This will bring the Investigations Committee and Protests and Disputes Tribunal into alignment as to their composition and allocation of members*

*This will allow Governing Council to act to ensure there are correct number of committee members available to suit the current conditions. For example, during the Covid situation the pool of available committee members being depleted. Having a greater number of committee members available would have eased this.*

**10. PRESENTATION OF TOP DOG AWARDS.**

- Top Agility Dog 2024
- Top Dances with Dogs Dog 2024
- Top Jumping Dog 2024
- Top Obedience Dog 2024
- Top Retrieving Dog 2023
- Top Show Dog 2024

**11. PRESENTATIONS**

**LIFE MEMBERSHIP**

**GAIL BRINDLEY**

**PAMELA CAMPBELL**

**NEWLY QUALIFIED ALL BREEDS JUDGES**

**NATASHA RYAN**

**OLGA MEYER**

**EVA FEKETE**

**12. GENERAL BUSINESS**

**\*Please note:**

*Constitution 35.4 The Annual Financial report of the Association shall be made available to the Members, for collection from the Association's office, at least ten (10) working days prior to the date set for the Annual General Meeting. If Members wish to receive a researched answer, they are to submit to the Administrative Officer any queries for discussion five (5) working days prior to the Annual General Meeting.*

**THE CANINE ASSOCIATION OF WESTERN AUSTRALIA (INC.)**

MINUTES OF THE ANNUAL GENERAL MEETING of Members held at the Association Offices, cnr. Ranford & Warton Road, Southern River on Wednesday 30 August 2023 at 7.30pm.

**Meeting commenced at 7.30pm after a thirty minute delay once a quorum was achieved.**

**1. PRESENT**

**Financial Ordinary Members and Life Members**

Bedgood C	Berwick R	Boekelman J	Briggs S
Chandler E	Chandler P	Crocker A	Crocker N
Edmunds M	Ellis H	Fancote W	Findlater E
Friday S	Gross-Richardson H	Hawkins R	Honnery S
Houston A	Houston J	Howell A	Howell P
Irvine L	Jones A	Jones H	Kehoe D
Kelly P	Kent S	Kurmaev S	Lewis E
Luxford C	Luxford E	Matthews M	Meredith J
Mousley D	Rhodes N	Rushby A	Seymour S
Sharrett N	Shellback R	Shrigley S	Simpson D
Smith A	Smith J	Spargo L	Spencer A
Thomas M	Tonkin K	Walmsley E	Waring F
Warry S	Watson M	Wells D	Fenner J

**Associate members and Junior Members**

Kelly K	Kozlova L	Mitchell J	Pitts M
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**Apologies**

Bawden R	Baxter S	Briggs M	Daniel D
Fekete E	Huebner S	Jones G	McLachlan D
Murphy C	Oma R	Parsons I	Perfect M
Primrose P	Primrose R	Sayers J	Shellback S
Spargo J	Stiles D	Van Den Elzen K	Wells R
White V			

**MOVED** Shirley Briggs

**SECONDED** John Fenner

**THAT** the apologies be accepted

**CARRIED**

**2. CONFIRMATION OF MINUTES – AGM Minutes– 31 August 2022**

**Moved** H Jones

**THAT** the minutes of the AGM held 31 August 2022 be received.

Corrections to Minutes –

Meeting commenced at 8pm

Confirmation of Previous Minutes – 1 September 2021.

**Moved** S Seymour

**SECONDED** R Shellback

**THAT** the minutes of the previous AGM, with the corrections above, be accepted.

**CARRIED**



**3. BUSINESS ARISING FROM THE MINUTES**

Nil

**4. ELECTION RESULTS**

The CEO, M Norton confirmed the 2023 Governing Council election results to be:

VICE PRESIDENT - 2 YEAR TERM

HEATHER JONES 240

GOVERNING COUNCIL (3 OF) – 3 YEAR TERM

1<sup>ST</sup> ANTHONY CROCKER 336

2<sup>ND</sup> RENEE HAWKINS 228

3<sup>RD</sup> ANN RUSHBY 198

DEPUTY – (3 of) - 1 YEAR TERM

1<sup>ST</sup> DES KEHOE 196

2<sup>ND</sup> SALLY BAXTER 147

3<sup>RD</sup> JEN SAYERS 137

INVALID VOTES NIL

Not Eligible to Vote NIL (e.g. Associate Member, Subscription, Handler etc)

Duplicates NIL

Late NIL

*Scrutineer: Bob Southern*

**5. PRESIDENT’S REPORT**

Presented by Vice President, D Kehoe, on behalf of the President, P Campbell

**MOVED** Steve Warry **SECONDED** Scott Seymour

**THAT** the President’s report be accepted

**CARRIED**

**6. CEO’S REPORT**

Presented by the CEO, M Norton.

**MOVED** Heather Jones **SECONDED** Delia Wells

**THAT** the CEO’s report be accepted

**CARRIED**

**7. PILLAR ANNUAL REPORT PRESENTATIONS**

Chair of Events Pillar and Member Education Pillar, H Jones presented reports

**MOVED** Rick Berwick **SECONDED** Renee Hawkins

**THAT** THE report be accepted.

**CARRIED**

**8. ANNUAL FINANCIAL REPORT - 1 JULY 2022 TO 30 JUNE 2023**

Presented by Ian McNeill

**MOVED** John Fenner **SECONDED** Marion Watson

**THAT** financial report be accepted.

**CARRIED**

**9. APPOINTMENT OF AUDITOR**

**MOVED** Ann Rushby **SECONDED** Renee Hawkins

**THAT** Reliance Auditing Services be appointed Auditors for the 2023 /2024 financial year.

**CARRIED**

**10. PRESENTATIONS**

**Life Membership**

- Mrs J Houston

**Newly Qualified All Breeds Judges**

- Mr S Kurmeav (2022)

**Dogs Australia Retrieving and Field Hall of Fame**

- Prominent Person – Mrs H Ellis

**11. PRESENTATION OF TOP DOG AWARDS.**

- Agility Top Dog 2023  
AG CH 300 WICKEDBORNTOWILD, Associate Dog  
Owned by Dr K Kelly. Photo Credit - B Sandells
- Conformation Top Dog 2023  
SUP CH SENNEN OOPS I DID IT AGAIN, Bernese Mountain Dog  
Owned by Mr R & Mrs K Berwick.
- Retrieving Top Dog 2022  
RT CH ELLISHEA WYATTS FLASH CM, Golden Retriever  
Owned by Mrs H Ellis
- Jumping Top Dog 2023  
AG CH 300 WICKEDBORNTOWILD, Associate Dog  
Owned by Dr K Kelly.
- Obedience Top Dog 2023  
O GR CH NOBLESTARZZ CHASE THE ACE FSA HTMA RA, Border Collie  
Owned by Mrs J & Miss A-J Houston
- Dances With Dogs Top Dog 2023  
TRI CH (R)FS) UBIQUE DONT WALK AWAY RM TKI ADM JDM HTMA, Swedish Vallhund  
Owned by Mrs J & Miss A-J Houston

**12. MOTIONS ON NOTICE**

NIL

**13. GENERAL BUSINESS**

- 13.1 S Briggs – Fundraising for Junior Handlers  
Financial assistance needed for the Junior Handlers. We are currently running sausage sizzles, raffles to try and raise funds. I propose that Governing Council allocate two shows per year to specifically raise funds for the Junior Handlers. I note that there are members of Governing Council that were past junior handlers and it should be in their interest to raise funds for the continuation of the Junior Handlers.
- 13.2 S Shrigley – Calendar of Events  
Request that Dogs West advertise on Show Manager or on the Dogs West Events page the full show calendar for the year. The reason for this is that many Clubs have to wait for final approval for overseas judges and schedule approvals before a notification can be put up. If there is a Club Event listed and a contact noted we may be able to encourage more entries especially when overseas judges are being contracted even if the schedule has not yet been approved.  
M Matthews advised that any Club can list their dates on Show Manager.
- 13.3 S Seymour – Role of Executive Committee  
Follow up regarding promotion of role of Dogs West Committees in Canine News and Dogs West Website.

- 13.4 S Seymour – Errors in Clubs advertising of sponsorships  
Raised the matter of an error noting sponsors in Club schedules.
  
- 13.5 S Seymour –  
Queried past request made to the Chair of Governance to reissue  
correspondence. CEO confirmed the Chair of Governance did pass on the  
request.

With no further business the meeting closed at 8.25pm.



# **THE CANINE ASSOCIATION OF WA INC**

FINANCIAL REPORT  
FOR THE YEAR ENDED  
30 JUNE 2024



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# GOVERNING COUNCIL REPORT

Your Governing Council members submit the financial report of the Canine Association of WA Inc ("Dogs West" or "the Association") for the year ended 30 June 2024.

## GOVERNING COUNCIL MEMBERS

The names of the Governing Council members throughout the year and at the date of this report are as follows. Members were in office for the entire period unless stated.

Ms P Campbell	President
Mrs H Jones	Vice President – appointed Vice President 30 August 2023, previously Councillor
Mr D Kehoe	Vice President – term completed 30 August 2023, elected Deputy Councillor
Mr P Boekelman	Councillor
Mr A Crocker	Councillor – appointed 30 August 2023
Ms R Hawkins	Councillor – appointed 30 August 2023
Mr D Kehoe	Councillor – appointed 8 November 2023
Mrs P Kelly	Councillor
Mr P Primrose	Councillor
Ms A Rushby	Councillor – appointed 30 August 2023
Mr R Shellback	Councillor
Mr M Wellock	Councillor
Mrs C Storrs	Councillor – resigned 8 November 2023
Mrs S Baxter	Councillor – term completed 30 August 2023, elected Deputy Councillor
Dr J Logan	Councillor – term completed 30 August 2023
Mrs S Baxter	Deputy Councillor – appointed 30 August 2023
Ms J Sayers	Deputy Councillor – appointed 30 August 2023
Mr D Kehoe	Deputy Councillor – appointed 30 August 2023, elected Councillor 8 November 2023
Ms R Hawkins	Deputy Councillor – term completed and elected Councillor 30 August 2023
Ms A Rushby	Deputy Councillor – term completed and elected Councillor 30 August 2023
Ms J Sach	Deputy Councillor – term completed 30 August 2023

## EXECUTIVES

Ms Marzel Norton Chief Executive Officer

## PRINCIPAL ACTIVITIES

Dogs West is the largest representative body of dog owners in WA and is responsible for the breeding, showing, registration and transfer of pure bred dogs. Events are held in showing, obedience, agility, retrieving, herding, tracking, endurance, dances with dogs and tricks.

## SIGNIFICANT CHANGES IN THE STATE OF AFFAIRS

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

## REVIEW OF OPERATIONS

The operating deficit for the year was \$30,721 (2023: deficit of \$80,498).

## SIGNIFICANT EVENTS AFTER THE REPORTING DATE

No circumstances or events have arisen subsequent to the end of the year that have had, or are likely to have, a material impact on the operations of the Association or the financial statements.

# GOVERNING COUNCIL REPORT

## LIKELY DEVELOPMENTS AND EXPECTED RESULTS

Operations in 2024-25 are likely to be similar to 2023-24.


## ENVIRONMENTAL REGULATION AND PERFORMANCE

The Association is not subject to any particular or significant environmental regulation.

## AUDITOR'S INDEPENDENCE DECLARATION

The Auditor's Independence Declaration is included at the end of this financial report.

Signed in accordance with a resolution of members of the Governing Council.



Ms P Campbell  
President

24 July 2024



**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2024**

		30 June 2024	30 June 2023
	Note	\$	\$
<b>Revenue</b>	3	1,449,009	1,397,529
<b>Operating expenses</b>			
Employee benefits expense	3	(649,439)	(616,578)
Depreciation		(183,533)	(190,991)
Repairs and maintenance		(79,652)	(66,867)
Bad and doubtful debts		(2,727)	(44,545)
Other operating and administrative expense	3	(564,379)	(559,046)
<b>Net deficit for the year</b>		<b>(30,721)</b>	<b>(80,498)</b>
Other comprehensive income		-	-
<b>Total comprehensive deficit for the year</b>		<b>(30,721)</b>	<b>(80,498)</b>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.



# STATEMENT OF FINANCIAL POSITION

## AS AT 30 JUNE 2024

		30 June 2024	30 June 2023
	Note	\$	\$
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4	2,666,483	2,537,482
Trade and other receivables	5	27,474	22,457
Inventories	6	2,797	2,441
<b>Total Current Assets</b>		<b>2,696,754</b>	<b>2,562,380</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	7	1,737,889	1,905,132
<b>Total Non-Current Assets</b>		<b>1,737,889</b>	<b>1,905,132</b>
<b>Total Assets</b>		<b>4,434,643</b>	<b>4,467,512</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and other payables	8	71,226	81,162
Provisions	9	62,735	57,183
<b>Total Current Liabilities</b>		<b>133,961</b>	<b>138,345</b>
<b>Non-Current Liabilities</b>			
Provisions	9	5,224	2,988
<b>Total Non-Current Liabilities</b>		<b>5,224</b>	<b>2,988</b>
<b>Total Liabilities</b>		<b>139,185</b>	<b>141,333</b>
<b>Net Assets</b>		<b>4,295,458</b>	<b>4,326,179</b>
<b>Equity</b>			
Reserves	10	416,929	420,233
Accumulated surplus		3,878,529	3,905,946
<b>Total Equity</b>		<b>4,295,458</b>	<b>4,326,179</b>

The above statement of financial position should be read in conjunction with the accompanying notes.

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2024

	Reserves (Note 10) \$	Accumulated Surplus \$	Total Equity \$
<b>At 1 July 2022</b>	492,283	3,914,394	4,406,677
Deficit for the year	-	(80,498)	(80,498)
Other comprehensive income	-	-	-
<b>Total comprehensive deficit for the year</b>	-	(80,498)	(80,498)
Transfers from reserves (Note 10)	(72,050)	72,050	-
<b>At 30 June 2023</b>	<b>420,233</b>	<b>3,905,946</b>	<b>4,326,179</b>
<b>At 1 July 2023</b>	420,233	3,905,946	4,326,179
Deficit for the year	-	(30,721)	(30,721)
Other comprehensive income	-	-	-
<b>Total comprehensive deficit for the year</b>	-	(30,721)	(30,721)
Transfers from reserves (Note 10)	(3,304)	3,304	-
<b>At 30 June 2024</b>	<b>416,929</b>	<b>3,878,529</b>	<b>4,295,458</b>

The above statement of changes in equity should be read in conjunction with the accompanying notes.

## STATEMENT OF CASH FLOWS

### FOR THE YEAR ENDED 30 JUNE 2024

	30 June 2024	30 June 2023
Note	\$	\$
<b>Cash flows from operating activities</b>		
Receipts from services provided and members	1,453,204	1,444,585
Payments to suppliers and employees	(1,437,051)	(1,397,446)
Interest received	112,430	84,206
Rent received	16,708	16,217
<b>Net cash flows provided by operating activities</b>	<b>145,291</b>	<b>147,562</b>
<b>Cash flows from investing activities</b>		
Payments for plant and equipment	(16,290)	(52,479)
<b>Net cash flows used in investing activities</b>	<b>(16,290)</b>	<b>(52,479)</b>
<b>Net cash flows from financing activities</b>		
	-	-
Net increase in cash and cash equivalents	129,001	95,083
Cash and cash equivalents at beginning of the year	2,537,482	2,442,399
<b>Cash and cash equivalents at end of the year</b>	<b>2,666,483</b>	<b>2,537,482</b>

The above statement of cash flows should be read in conjunction with the accompanying notes.



# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

## 1. ASSOCIATION INFORMATION

The financial report of the Canine Association of WA Inc ("Dogs West" or "the Association") for the financial year ended 30 June 2024 was authorised for issue in accordance with a resolution of the Governing Council on 24 July 2024.

The Canine Association of WA Inc is an Association that is incorporated and domiciled in Australia, and is a not-for-profit entity.

The nature of the operations and principal activities of the Association are as described in the Governing Council Report.

The principal place of business of Dogs West is 602 Warton Road, Southern River WA 6110.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Basis of Preparation

The financial report is a special purpose financial report which has been prepared in accordance with the Associations Incorporation Act 2015. The Governing Council has determined that the Association is not a reporting entity, because there are no users of the financial report who are unable to command the preparation of reports to satisfy their information needs.

The financial report has been prepared on a historical cost basis and is presented in Australian dollars.

### Statement of Compliance

The special purpose financial statements have been prepared in accordance with the requirements of the Associations Incorporation Act 2015, the recognition and measurement requirements of the Accounting Standards, and the disclosure requirements of those of the Accounting Standards that apply to non-reporting entities. Specifically, the disclosure requirements of the following accounting standards have been applied:

AASB 101 – Presentation of Financial Statements  
AASB 107 – Statement of Cash Flows  
AASB 108 – Accounting Policies, Changes in Accounting Estimates and Errors  
AASB 1048 – Interpretation of Standards  
AASB 1054 – Australian Additional Disclosures

### New Accounting Standards and Interpretations

In the current year, the Association has adopted the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for annual reporting years beginning 1 July 2023. The adoption of these new and revised Standards and Interpretations did not have any effect on the financial position or performance of the Association.

Australian Accounting Standards and Interpretations relevant to the Association that have recently been issued or amended but are not yet effective have not been adopted for the annual reporting year ending 30 June 2024. These Standards and Interpretations are listed in the following table.



# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

### New Accounting Standards and Interpretations, continued

Reference	Title	Summary	Application date of standard	Application date for Association
AASB 2020-1	Classification of Liabilities as Current or Non-Current	<p>A liability is classed as current if there is no right to defer settlement for at least 12 months after the end of the reporting period. This amendment clarifies that the conditions which exist at the end of the reporting period are those which will be used to determine if a right to defer settlement exists, and that management intention or expectation does not affect the classification of liabilities.</p> <p>When these amendments are first adopted for the year ending 30 June 2025, there will be no material impact on the financial statements.</p>	1 January 2024	1 July 2024
AASB 2023-1	Disclosure of Supplier Finance Agreements	When these amendments are first adopted for the year ending 30 June 2025, there will be no material impact on the financial statements	1 January 2024	1 July 2024

### Significant accounting judgments, estimates and assumptions

The carrying amount of certain assets and liabilities is often determined based on estimates and assumptions of future events. The key estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of certain assets and liabilities within the next annual reporting year are:

(i) Impairment of non-financial assets

The Association assesses impairment of all assets at each reporting date by evaluating conditions specific to the Association and to the particular asset that may lead to impairment. These include asset performance, technology and economic and political environments. If an impairment trigger exists, the recoverable amount of the asset is determined.

(ii) Estimation of useful lives of assets

The estimation of the useful lives of assets has been based on historical experience as well as manufacturers' warranties (for plant and equipment) and turnover policies. In addition, the condition of the assets is assessed at least once every year and considered against the remaining useful life. Adjustments to useful lives are made when considered necessary.

(iii) Long service leave

The liability for long service leave liability is recognised and measured at present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of discounting rates, attrition rates and pay increases resulting from promotion and inflation have been taken into account.



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2024

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

#### Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less, that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the statement of cash flows, cash includes cash and cash equivalents as defined above, net of outstanding bank overdrafts.

#### Trade and other receivables

A receivable represents the Association's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets, Financial instruments – initial recognition and subsequent measurement.

#### Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

##### i) Financial assets

###### *Initial recognition and measurement*

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income (OCI), and fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Association's business model for managing them. With the exception of trade receivables that do not contain a significant financing component or for which the Association has applied the practical expedient, the Association initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level.

The Association's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

###### *Subsequent measurement*

For purposes of subsequent measurement, financial assets are classified in four categories:

- Financial assets at amortised cost (debt instruments)
- Financial assets at fair value through OCI with recycling of cumulative gains and losses (debt instruments)
- Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)
- Financial assets at fair value through profit or loss.



# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

### Financial instruments (continued)

#### *Financial assets at amortised cost (debt instruments)*

This category is the most relevant to the Association. The Association measures financial assets at amortised cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest (EIR) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

The Association's financial assets at amortised cost includes cash and cash equivalents and trade and other receivables.

#### *Derecognition*

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised when:

- The rights to receive cash flows from the asset have expired; or
- The Association has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Association has transferred substantially all the risks and rewards of the asset, or (b) the Association has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Association has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Association continues to recognise the transferred asset to the extent of its continuing involvement. In that case, the Association also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Association has retained.

#### *Impairment of financial assets*

The Association recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Association expects to receive, discounted at an approximation of the original effective interest rate.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2024

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

#### Financial instruments (continued)

For trade receivables, the Association applies a simplified approach in calculating ECLs. Therefore, the Association does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Association has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

The Association considers a financial asset in default when contractual payments are 60 days past due. However, in certain cases, the Association may also consider a financial asset to be in default when internal or external information indicates that the Association is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Association. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

#### ii) Financial liabilities

##### *Initial recognition and measurement*

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, and payables.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Association's financial liabilities include trade and other payables.

##### *Subsequent measurement*

The measurement of financial liabilities depends on their classification, as described below:

##### *Financial liabilities at fair value through profit or loss*

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss.

Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

Gains or losses on liabilities held for trading are recognised in the statement of profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only if the criteria in AASB 9: Financial instruments are satisfied. The Association has not designated any financial liability as at fair value through profit or loss.

##### *Derecognition*

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

#### Inventories

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the net selling price in the ordinary course of business, less the estimated costs of completion and net selling costs.



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2024

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

#### Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Such cost includes the cost of replacing parts that are eligible for capitalisation when the cost of replacing the parts is incurred. All other repairs and maintenance are recognised in profit or loss as incurred.

The cost of each item of plant and equipment is written off over its expected economic life, adjusted for any salvage value if applicable. The depreciation rates used for each class of plant and equipment are as follows:

	2024	2023
Buildings and building improvements	4-100%	4-100%
Centre plant and equipment	10-100%	10-100%
Office furniture and equipment	20-100%	20-100%
Software	40%	40%
Lighting	5-6%	5-6%

#### *Derecognition*

An item of plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

#### *Impairment*

Plant and equipment is reviewed for impairment if there is any indication that the carrying amount may not be recoverable.

#### Leases

The Association assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Association applies the low value of underlying assets exemption to the recognition of its leases of office equipment. The lease payments are recognised as an expense on a straight-line basis over the lease term.

#### Trade and other payables

Trade payables and other payables are carried at amortised cost and due to their short-term nature are not discounted. They represent liabilities for goods and services provided to the Association prior to the end of the financial year that are unpaid and arise when the Association becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2024

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

#### Provisions

Provisions are recognised when the Association has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

When the Association expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of profit or loss and other comprehensive income net of any reimbursement.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects the current market assessments of the time value of money and the risks specific to the liability. The increase in the provisions resulting from the passage of time is recognised in finance costs.

#### Employee entitlements

- (i) Wages, salaries, and annual leave expected to be settled within 12 months of the reporting date

Liabilities for wages and salaries, including non-monetary benefits, and annual leave expected to be settled within 12 months of the reporting date are recognised in respect of employees' services up to the reporting date. They are measured at the amounts expected to be paid when the liabilities are settled and reported as current liabilities in the statement of financial position.

- (ii) Long service leave and other employee entitlements expected to be settled more than 12 months from the reporting date

The liability for long service leave and other employee entitlements expected to be settled more than 12 months from the reporting date is recognised and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and years of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currencies that match, as closely as possible, the estimated future cash outflows.

#### Revenue recognition

##### *Revenue from contracts with customers*

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Association expects to be entitled in exchange for those goods or services. The Association has generally concluded that it is the principal in its revenue arrangements because it typically controls the goods or services before transferring them to the customer.

The following specific recognition criteria must also be met before revenue is recognised:

- (i) Rendering of services

Membership fees are payable annually in advance. Revenue is recognised as income by amortisation after the period for which memberships apply.



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2024

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

#### Revenue recognition (continued)

The Association undertakes various activities, including registration and transfer of pure bred dogs, hiring lights, dog events and offering advertising in its magazine. Revenue and expenses related to such activities is recognised as follows:

- For activities that are completed on or before the reporting date, revenues and related expenses are incorporated in the current year's results.
- For activities which take place after the end of the financial year, any revenue received and expense incurred prior to the reporting date is deferred and carried forward in the statement of financial position as unearned income and prepayments respectively.

Bar sales are recognised as revenue when physical control of the goods passes to the purchaser and the cost of the transaction can be measured reliably. Risks and rewards of ownership are considered passed to the buyer at the time of delivery of the goods to the customer.

#### (ii) Rental income

Rental income arising from license agreements is accounted for on a straight-line basis over the agreement terms and included in revenue in profit or loss.

#### (iii) Interest revenue

Revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant year using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

#### (iv) Government grants

Grant income for contracts with sufficiently specific performance obligations is recognised over time as the performance obligations are satisfied. Grant income for contracts that do not have sufficiently specific performance obligations is recognised immediately upon receipt.

#### GST

Revenues, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods and services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable, and
- receivables and payables, which are stated with the amount of GST included.

Commitments are disclosed net of the amount of GST recoverable from, or payable to, the taxation authority.

#### Income taxes

The Association is exempt from income tax under Division 50-B of the Income Tax Assessment Act 1997.

#### Comparative information

Comparative information has been restated where required for consistency with current year disclosures.

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2024

### 3. REVENUE AND EXPENSES

#### Revenue

	30 June 2024 \$	30 June 2023 \$
Registrations, transfers and prefixes	487,684	509,040
Membership fees	280,743	253,928
Administration levies and charges	157,750	165,970
Show and sub-committee income	160,184	164,403
Facility and lighting hire	89,827	72,268
Canine News income	35,574	34,240
Interest	112,430	84,206
Other	124,817	113,474
	1,449,009	1,397,529

#### Expenses

##### *Employee benefits expense:*

Salaries and wages	574,926	548,297
Superannuation expense	61,769	57,483
Movements in leave provisions	9,523	5,870
Other	3,221	4,928
	649,439	616,578

##### *Other operating and administrative expenses:*

Administration and office expenses	199,371	173,060
Show and sub-committee expenses	164,596	206,546
Utilities and cleaning	68,556	54,486
Canine News expenses	52,765	49,488
Dogs Australia expenses	49,906	45,199
Other	29,185	30,267
	564,379	559,046



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2024

### 4. CASH AND CASH EQUIVALENTS

	30 June 2024 \$	30 June 2023 \$
Cash at bank and in hand	466,483	337,482
Short term deposits	2,200,000	2,200,000
	<u>2,666,483</u>	<u>2,537,482</u>

Short term deposits are typically held for 30 to 90 days and earn interest at the prevailing rates.

### 5. TRADE AND OTHER RECEIVABLES

Trade receivables	27,474	28,820
Less: allowance for expected credit losses	-	(6,363)
	<u>27,474</u>	<u>22,457</u>

Receivables are non-interest bearing and generally on 30-day terms. Due to the short-term return, their carrying value approximates their fair value.

### 6. INVENTORIES

Bar stock	2,797	2,441
	<u>2,797</u>	<u>2,441</u>

Inventories are carried at the lower of cost and net realisable value.

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2024

### 7. PROPERTY, PLANT AND EQUIPMENT

	Land & Buildings	Centre Plant & Equipment	Office Furniture and Equipment	Software	Lighting	Total
	\$	\$	\$	\$	\$	\$
<b>30 June 2024</b>						
At cost	3,332,197	468,782	204,268	64,593	632,709	4,702,549
Accumulated depreciation	(1,913,778)	(405,917)	(193,173)	(64,593)	(387,199)	(2,964,660)
	<u>1,418,419</u>	<u>62,865</u>	<u>11,095</u>	<u>-</u>	<u>245,510</u>	<u>1,737,889</u>
	Land & Buildings	Centre Plant & Equipment	Office Furniture and Equipment	Software	Lighting	Total
	\$	\$	\$	\$	\$	\$
<b>30 June 2023</b>						
At cost	3,332,197	458,647	198,113	64,593	632,709	4,686,259
Accumulated depreciation	(1,801,206)	(378,363)	(185,269)	(64,593)	(351,696)	(2,781,127)
	<u>1,530,991</u>	<u>80,284</u>	<u>12,844</u>	<u>-</u>	<u>281,013</u>	<u>1,905,132</u>

#### Reconciliation of carrying amount at the beginning and end of the year

	Land & Buildings	Centre Plant & Equipment	Office Furniture and Equipment	Software	Lighting	Total
	\$	\$	\$	\$	\$	\$
<b>Year ended 30 June 2024</b>						
Opening carrying amount	1,530,991	80,284	12,844	-	281,013	1,905,132
Additions	-	10,135	6,155	-	-	16,290
Depreciation	(112,572)	(27,554)	(7,904)	-	(35,503)	(183,533)
Closing carrying amount	<u>1,418,419</u>	<u>62,865</u>	<u>11,095</u>	<u>-</u>	<u>245,510</u>	<u>1,737,889</u>
	Land & Buildings	Centre Plant & Equipment	Office Furniture and Equipment	Software	Lighting	Total
	\$	\$	\$	\$	\$	\$
<b>Year ended 30 June 2023</b>						
Opening carrying amount	1,631,779	84,168	14,416	-	313,281	2,043,644
Additions	16,070	26,420	6,234	-	3,755	52,479
Depreciation	(116,858)	(30,304)	(7,806)	-	(36,023)	(190,991)
Closing carrying amount	<u>1,530,991</u>	<u>80,284</u>	<u>12,844</u>	<u>-</u>	<u>281,013</u>	<u>1,905,132</u>



**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 30 JUNE 2024

	30 June 2024 \$	30 June 2023 \$
<b>8. TRADE AND OTHER PAYABLES</b>		
Trade payables	29,594	39,346
Accruals	18,501	18,341
Deposits held	2,582	4,200
GST and PAYG payable	15,189	13,472
Superannuation and salary sacrifice amounts payable	5,360	5,803
	<u>71,226</u>	<u>81,162</u>

Trade and other payables are non-interest bearing and generally settled on 30-day terms. Due to their short-term nature, their carrying amount is assumed to approximate their fair value.

**9. PROVISIONS**

*Current*

Annual leave	30,526	23,086
Long service leave	32,209	34,097
	<u>62,735</u>	<u>57,183</u>

*Non-Current*

Long service leave	5,224	2,988
	<u>5,224</u>	<u>2,988</u>

**10. RESERVES**

Asset revaluation reserve	375,504	375,504
Junior handler reserve <sup>1</sup>	6,265	8,468
ANRTC reserve <sup>1</sup>	451	5,718
Canine research <sup>1</sup>	34,709	30,543
	<u>416,929</u>	<u>420,233</u>

1 The movement in these reserves represents transfers to or from the accumulated surplus.

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2024

30 June	30 June
2024	2023
\$	\$

### 11. CASH FLOW RECONCILIATION

#### Reconciliation of (deficit) / surplus to net cash flows from operations

Net deficit for the year	(30,721)	(80,498)
Adjustments for:		
Depreciation	183,533	190,991
Changes in assets and liabilities:		
(Increase) / decrease in receivables	(5,017)	24,131
Increase in inventories	(356)	(315)
(Decrease) / increase in payables	(9,936)	15,099
Increase / (decrease) in provisions	7,788	(1,846)
Net cash inflows from operations	145,291	147,562

### 12. EXPENDITURE COMMITMENTS

#### Leases

The Association applies the low value of underlying assets exemption to the recognition of leases of office equipment. Lease payments are recognised as an expense on a straight-line basis over the lease term, which is 5 years from 1 June 2021.

Future minimum rentals payable under the lease is as follows:

Within one year	2,184	3,777
After one year but not more than five years	2,004	4,195
	4,188	7,972



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2024

30 June	30 June
2024	2023
\$	\$

### 13. AUDITOR'S REMUNERATION

The auditor for the year ended 30 June 2024 is Reliance Auditing Services.

Payable to Reliance Auditing Services:

Audit fees for audit of the financial report  
– relating to the current year

8,030	7,500
8,030	7,500

### 14. CONTINGENT LIABILITIES

The Governing Council is not aware of any circumstance or information which leads them to believe that there are any material contingent liabilities outstanding or likely to be outstanding as at 30 June 2024.

### 15. SIGNIFICANT EVENTS AFTER THE BALANCE DATE

No circumstances or events have arisen subsequent to the end of the year that have had, or are likely to have, a material impact on the operations of the Association or the financial statements.

## GOVERNING COUNCIL DECLARATION FOR THE YEAR ENDED 30 JUNE 2024

This special purpose financial report has been prepared to satisfy the reporting requirements of the Associations Incorporation Act 2015.

The financial statements and notes of the Canine Association of WA Inc are in accordance with the Associations Incorporation Act 2015, including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2024 and its performance for the financial year ended on that date;
- (ii) complying with Australian Accounting Standards (including Australian Accounting Interpretations) as described in Note 2; and
- (ii) there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become payable.

This declaration has been made in accordance with the constitution of the Canine Association of WA Inc.

For and on behalf of the Governing Council



Ms P Campbell  
President

24 July 2024

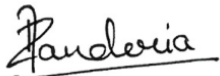
**AUDITOR'S INDEPENDENCE DECLARATION TO THE GOVERNING COUNCIL OF THE CANINE ASSOCIATION OF WESTERN AUSTRALIA INC.**

In accordance with the requirements of section 80 of the *Associations Incorporation Act 2015*, as auditor for the audit of The Canine Association of Western Australia Inc. for the year ended 30 June 2024, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- the auditor independence requirements of the *Associations Incorporation Act 2015* in relation to the audit; and
- any applicable code of professional conduct in relation to the audit.

*Reliance Auditing Services*

Reliance Auditing Services (WA) Pty Ltd



Naz Randeria  
Managing Director  
Perth  
24 July 2024

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE GOVERNING COUNCIL OF THE CANINE ASSOCIATION OF WESTERN AUSTRALIA INC.**

#### **Qualified Opinion**

We have audited the financial report of The Canine Association of Western Australia Inc. ('the Association'), which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the declaration by the Governing Council.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial report gives a true and fair view of the financial position of the Association as at 30 June 2024, and of its financial performance for the year then ended in accordance with the *Associations Incorporation Act 2015* and the Australian Accounting Standards to the extent described in Note 2 to the financial report.

#### **Basis for Qualified Opinion**

Cash receipts are significant source of revenue for the Association. The Association has determined that it is impracticable to establish control over the collection of cash receipts prior to entry in its financial records.

Accordingly, as the evidence available to us regarding revenue from this source was limited, our audit procedures with respect to cash receipts had to be restricted to the amounts recorded in the financial records. We are therefore unable to express an opinion whether the cash receipts by the Association recorded is complete.

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 Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* ('the Code') that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

#### **Emphasis of Matter – Basis of Accounting**

We draw attention to Note 2 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Association's Governing Council's financial reporting responsibilities under the *Associations Incorporation Act 2015*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### **Responsibilities of Governing Council for the Financial Report**

Governing Council is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Associations Incorporation Act 2015* and for such internal control as the Governing Council determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, Governing Council is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless Governing Council either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Governing Council is responsible for overseeing the Association's financial reporting process.

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## 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 the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Governing Council.
- Conclude on the appropriateness of the Governing Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

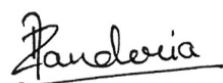
We communicate with the Governing Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Other information

The Governing Council is responsible for the other information presented in page 27 to 29. The other information does not form a part of the Association's financial report for the year ended 30 June 2024. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

*Reliance Auditing Services*

Reliance Auditing Services (WA) Pty Ltd



Naz Randeria  
Managing Director  
Perth  
24 July 2024

**AUDITOR'S DISCLAIMER**  
FOR THE YEAR ENDED 30 JUNE 2024

The Governing Council is responsible for the additional information presented on pages 27 to 29. The additional information does not form part of the Association's annual report for the year ended 30 June 2024. Our opinion on the financial report does not cover the additional information and accordingly we do not express any form of assurance conclusion thereon.

**COMMITTEE INCOME AND EXPENSES (UNAUDITED)**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>Agility Sub-Committee</b>		
Income	14,239	12,854
Expenses	<u>(8,080)</u>	<u>(10,351)</u>
	<u>6,159</u>	<u>2,503</u>
<b>Canine Fundraisers</b>		
Income	34,371	33,587
Expenses	<u>(24,904)</u>	<u>(18,223)</u>
	<u>9,467</u>	<u>15,364</u>
<b>Canine Judges Training Working Party</b>		
Income	1,427	1,515
Expenses	<u>(2,274)</u>	<u>(994)</u>
	<u>(847)</u>	<u>521</u>
<b>Celebration of the Best Working Party</b>		
Income	25,041	4,634
Expenses	<u>(17,677)</u>	<u>(8,334)</u>
	<u>7,364</u>	<u>(3,700)</u>
<b>DWD Committee</b>		
Income	423	437
Expenses	<u>(408)</u>	<u>(165)</u>
	<u>15</u>	<u>272</u>
<b>National Agility</b>		
Income	-	-
Expenses	<u>(1,558)</u>	<u>-</u>
	<u>(1,558)</u>	<u>-</u>
<b>Obedience Sub-Committee</b>		
Income	32	14
Expenses	<u>-</u>	<u>-</u>
	<u>32</u>	<u>14</u>
<b>Open Day</b>		
Income	4,241	990
Expenses	<u>(18,965)</u>	<u>(33,106)</u>
	<u>(14,724)</u>	<u>(32,116)</u>
<b>Royal Agricultural Show Working Party</b>		
Income	-	-
Expenses	<u>(4,232)</u>	<u>-</u>
	<u>(4,232)</u>	<u>-</u>
<b>Scent Work Working Party</b>		
Income	-	-
Expenses	<u>(61)</u>	<u>-</u>
	<u>(61)</u>	<u>-</u>



**COMMITTEE INCOME AND EXPENSES (UNAUDITED)**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	2024	2023
	\$	\$
<b>State Obedience Committee</b>		
Income	3,250	1,879
Expenses	<u>(1,647)</u>	<u>(712)</u>
	<u>1,603</u>	<u>1,167</u>
<b>State Retrieving Trials Committee</b>		
Income	2,787	545
Expenses	<u>(2,684)</u>	<u>(1,840)</u>
	<u>103</u>	<u>(1,295)</u>
<b>Stewards Training</b>		
Income	-	-
Expenses	<u>(386)</u>	<u>(102)</u>
	<u>(386)</u>	<u>(102)</u>
<b>Western Classic Conformation</b>		
Income	34,904	38,985
Expenses	<u>(39,175)</u>	<u>(30,797)</u>
	<u>(4,271)</u>	<u>8,188</u>
<b>Western Classic Performance</b>		
Income	8,449	8,977
Expenses	<u>(8,095)</u>	<u>(6,718)</u>
	<u>354</u>	<u>2,259</u>



**COMMITTEE FUNDS (UNAUDITED)**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	2024	2023
	\$	\$
<b>Junior Handler Working Party</b>		
Opening balance	8,468	10,067
Income	6,545	1,027
Expenses	(8,748)	(2,626)
Closing balance	<u>6,265</u>	<u>8,468</u>
<b>ANRTC Committee</b>		
Opening balance	5,718	2,735
Income	4,374	3,504
Expenses	(9,641)	(521)
Closing balance	<u>451</u>	<u>5,718</u>
<b>Canine Research</b>		
Opening balance	30,543	25,568
Income	4,165	4,975
Expenses	-	-
Closing balance	<u>34,709</u>	<u>30,543</u>
<b>Agility Nationals</b>		
Opening balance	-	77,789
Income	-	41,274
Expenses	-	(83,983)
Transfer to Accumulated Surplus	-	(35,080)
Closing balance	<u>-</u>	<u>-</u>
<b>Gun Levy and Repair Fund</b>		
Opening balance	-	620
Income	-	210
Expenses	-	(221)
Transfer to Accumulated Surplus	-	(609)
Closing balance	<u>-</u>	<u>-</u>