



Financial Reports
For the year ending

31 March 2022

Prepared by: **Amanda Calman**
Reviewed by: **Scott Mancer**

I was provided with a set of financial statements as well as access to the financial system (MYOB) to provide a peer review of the financial statements provided to me by Amanda Calman.

I checked a sample of the transactions in MYOB to ensure that they have been correctly coded and treated the same way as previous years. From my testing, although minimal, it appears that all of the transactions have been correctly coded in the system.

I also completed some random checks to check that payments and sales invoices have been correctly recorded. This testing was again minimal; however, it appears as though all transactions have been correctly coded within the system.

The financial statements that have been compiled, are therefore reflective of the true financial status of the New Zealand Dog Judges Association.

A handwritten signature in blue ink, appearing to read 'Scott Mancer', is positioned above the printed name and title.

Scott Mancer
Chartered Accountant
Member ID: 2093724



Statement of Financial Performance For the year ending 31 March 2022

2020-21 Actual		2021-22 Actual	2021-22 Budget
	Income		
	Subscription/ Licence Income		
19,660	Subscription/Licence Fee income	21,470	22,000
1,000	Annual Licence - Aspiring Panel	625	-
250	Annual Licence - Junior Handler Panel	305	-
25	Associate Membership	-	-
250	Peer Judge Annual Fee	400	-
<u>21,185</u>	Total Subscription/Licence income	<u>22,800</u>	<u>22,000</u>
	Examination Income		
630	Application Fee - Aspiring Panel	300	1,500
180	Application Fee - Junior Dog Handler Panel	180	-
505	Application Fee - Open Panel	345	-
-	Application Fee - RP Panel	150	-
-	Application Fee - Specialist Panel	55	-
1,950	Written Exam Fees	3,655	2,500
1,805	Practical Exam Fees	1,600	2,500
50	Paper Returns	125	-
<u>5,120</u>	Total Examination Income	<u>6,410</u>	<u>6,500</u>
	Miscellaneous income		
249	DVD Revenue	201	200
4,378	Funding from Branches	-	-
155	Donations	84	-
70	Overpayments / Refunds	-	-
218	Interest Revenue	127	-
1,000	Sponsorship	1,000	-
0	Disputes Fees	150	-
100	Late Payment Penalty	55	-
<u>6,170</u>	Total Misc income	<u>1,617</u>	<u>200</u>
<u>32,475</u>	Total Income	<u>30,827</u>	<u>28,700</u>



Statement of Financial Performance For the year ending 31 March 2022

2020-21 Actual		2021-22 Actual	2021-22 Budget
	Less Expense		
	Administration costs		
-	Accounting fees	-	200
469	MYOB Monthly Fees	469	500
-	Bad Debts Written Off	980	-
3,381	Board Meeting	9,353	7,500
498	Travel & accommodation	-	-
875	Secretary Expenses	550	500
550	Treasurer Expenses	300	200
714	Maintenance Sec Compute	-	-
79	NZKC Affiliation fees	81	80
-	NZKC Staff Costs	6,229	5,000
-	Office supplies	15	125
-	Other expenses	0	-
108	Postage & courier	64	100
125	Printing & stationery	235	-
98	RWT paid on Interest Revenue	57	100
115	Sundry expenses	407	200
<u>7,012</u>	Total Administration Costs	<u>18,740</u>	<u>14,505</u>
	Examination Costs		
-	Written Examination Costs	276	300
1,810	Practical Examination costs	647	1,000
3,553	Examiner Costs	3,877	4,000
<u>5,363</u>	Total Examination costs	<u>4,800</u>	<u>5,300</u>
	AGM and Training Costs		
2,720	Branch Funding	5,920	3,500
605	AGM and Conference Accommodation/Trave	4,243	2,660
275	Conference Room & Catering	2,000	1,400
157	DVD Training Purchases	42	100
-	Judges Ed & On Line Trng	345	3,000
0	Judges Education/Seminar April 2021	2,500	5,000
0	Judges Education/Seminar May 2021	1,296	1,500
1,550	Website/On Line Learning Costs	653	1,500
<u>5,307</u>	Total AGM and Training Costs	<u>16,999</u>	<u>18,660</u>
<u>17,683</u>	Total Expense	<u>40,539</u>	<u>38,465</u>
<u>14,792</u>	Net Profit / (Loss)	<u>-9,711</u>	<u>-9,765</u>



Statement of Financial Position As at 31 March 2022

	Total
Assets	
Cheque account 025	26,247
Savings account	45,011
Accounts receivable	1,232
Total Assets	<u>72,490</u>
Liabilities	
Accounts payable	1,840
Income in advance	1,000
Over paid/Refunds due	0
Provision for bad debts	980
Total Liabilities	<u>3,820</u>
Net Assets	<u><u>68,670</u></u>
Equity	
Current year earnings	-9,711
Retained earnings	78,381
Total Equity	<u><u>68,670</u></u>