

NZ DOG JUDGES ASSN

Notes to Accompany the Financial Accounts

At the 2021 AGM, the members approved a Budget for the upcoming year which showed An operating loss of \$9765. The Actual loss for the year was \$9711 and this has taken some very tough controls which will have to continue for the upcoming year.

The NZDJA has “taken on the chin” the cost of processing through the system, an increase in the number of judges as per the request from NZKC to provide more judges to cope with the unavailability of overseas judges.

However there were four major cost areas which deviated from budget more than I prefer to see.

1. Board Meetings. The Budget provided for 3 face to face meetings whereas 4 were held (two in conjunction with other activities) and one was a two day meeting which was required as due to the number of applications for exams. Meetings are normally held in Auckland as the route is the cheapest for airfares and are fly-in-fly out. A number of Zoom meetings were also held during the year however the medium presents problems as a number of us live rural where despite Government claims, Wi-Fi is erratic at best and sometimes non-existent. Fibre is a forlorn dream.
2. NZKC staff costs are \$500 per month and went over budget due to insufficient budget and a month at the beginning of the year being charged late. This is an expenditure that the Board is looking closely at for the upcoming year.
3. Branch funding exceeded budget as a result of a very satisfactory increase in judges nominating branches for the subsidy and hopefully the same support is being shown at branch meetings.
4. The AGM last year (in Wellington) went seriously over budget. As I have said in previous years, \$6k is a ridiculous amount to spend on an AGM but this is the cost we incur when we share with NZKC in Wellington. This year we have taken steps to limit the expense to basic and while there will be a three-way split for the Board’s travel and accommodation it will be a more realistic sum.

At the time of the Budget approval, little did we know that Auckland would be thrown into such a prolonged lockdown which resulted in us having to organise the second practical exams in Manawatu. Due to the provincial airfares which AirNZ charges, this resulted in costing considerably more than holding the exams in Auckland. Then we had the additional (unbudgeted) cost of more exams in Auckland to cover off for those candidates affected by the COVID lockdown. We were able to keep the cost down to bedrock with two Auckland examiners, no accommodation (thank you Jean McErlane) and a very cheap airfare! However the important thing is that the candidates were provided with a platform to sit their exam inside the training year.

The Provision for Bad Debts shown in the Balance Sheet is the judges subscriptions outstanding at 31/3/2022 and which were removed from the panels on 1/4/2022 as per our Rules.

Income in advance is the prepayment of sponsorship from ProPlan which so generously sponsors us, not only with this cash advance but also with VERY generous quantities of product for the Practical exams, along with a very classy compendium for the candidates. We are indeed grateful to them.

Accounts Payable comprises three branches funding which has since been paid along with an accrual for the Secretary (\$500) and Treasurers expenses (\$300) which has not been physically paid to date.

The attached Budget is written with the understanding that there will only be one set of theory/practical exams in the upcoming year along with three stand-alone face to face Board meetings.

Although the Board has a wish list which includes Examiner training and a National Training Co-ordinator, I was not of a mind to suggest to the Board that it asked the AGM for an increase in subscription fees as I believe that some changes need to be made to allow the NZDJA to live within its income. However an increase will need to become a reality before much longer. There will be those who will say that we don't need to increase the fees while we have good reserves, **but we cannot continue to dip into our reserves** - we must live within our income!

For some time it has been a personal bone of contention that the NZDJA pays out 27% of its annual income to NZKC for office assistance. The judges panels actually belong to NZKC, not to NZDJA – the NZDJA just administers them. The cost to NZKC if it was to administer the panels would be far in excess of the cost to NZDJA due to the phenomenal level of voluntary labour put in by the Board. This is a matter that the incoming Board needs to negotiate with NZKC.

We have also been asking for some time if the Conformation/Agility/Obedience panels could be separated (and we believe that Dog Training wants this as well) This would make it much easier for clubs to find judges and if we only have the one conformation panel we would not have the problem of the two lists being different. Yes, we could drop our list but that would mean that we would end up as having only the NZKC list which is a combination of the three disciplines and we don't believe that is desirable.

Currently there are problems as the two panels (NZDJA and NZKC) are frequently different as judges advise changes to one body and not the other. Plus the automatic alterations to the NZKC list do not come through to the NZDJA. Unfortunately though, we have been advised that resolving this is not high on the NZKC Agenda, so you will just have to bear with us when you think that we have got things wrong.

During the 2021 Audit the Reviewer observed that the Constitution of the Association had no delegation limitations regarding the sale and/or purchase of assets requiring consultation with members. The Board has discussed this and decided to revert to the AGM for the feelings of the members.

As Treasurer, I also extend my thanks to Amanda Calman for her ongoing support in preparing the EOY Accounts.

Lesley Chalmers

26/4/2022