



FINANCIAL REPORTS
YEAR ENDING 31 March 2023

Prepared by Mark Lawrence

Reviewed by

Statement of Financial Performance

NZ Dog Judges Association Incorporated

for the period 01 Apr 2022 - 31 Mar 2023

	Total								
Income	Actual	Budget	Var \$	Var %	Last Year	Var \$	Var %		
Subscription/Licence Fee income	19,451.00	23,000.00	-3,549.00	-15.4%	20,710.00	-1,259.00	-6.1%		
Annual Licence - Aspiring Panel	435.00	-	435.00	-	600.00	-165.00	-27.5%		
Annual Licence - Junior Handler Panel	275.00	-	275.00	-	280.00	-5.00	-1.8%		
Peer Judge Annual Fee	30.00	-	30.00	-	375.00	-345.00	-92.0%		
Application Fee - RP Panel	-	500.00	-500.00	-100.0%	150.00	-150.00	-100.0%		
Application Fee - Open Pane	90.00	500.00	-410.00	-82.0%	345.00	-255.00	-73.9%		
Late Payment Penalty	195.00	100.00	95.00	95.0%	55.00	140.00	254.5%		
Application Fee - Aspiring Panel	-	-	-	-	300.00	-300.00	-100.0%		
Application Fee - Junior Dog Handler Panel	60.00	-	60.00	-	180.00	-120.00	-66.7%		
Application Fee - Specialist Panel	255.00	-	255.00	-	55.00	200.00	363.6%		
Total Subscription / Licence Income	20,791.00	24,100.00	-3,309.00		23,050.00	-2,259.00			
Interest Revenue	-	-	-	-	127.21	-127.21	-100.0%		
Donations	-	-	-	-	83.99	-83.99	-100.0%		
Conference Revenue	1,600.00	-	1,600.00	-	-	1,600.00	-		
Paper Returns	50.00	50.00	0.00	0.0%	125.00	-75.00	-60.0%		
Interest income	130.03	150.00	-19.97	-13.3%	-	130.03	-		
Written Exam Fees	1,530.00	2,500.00	-970.00	-38.8%	3,655.00	-2,125.00	-58.1%		
Practical Exam Fees	1,040.00	2,500.00	-1,460.00	-58.4%	1,600.00	-560.00	-35.0%		
Total Examination / Conference Income	5,500.03	6,350.00	-849.97		6,942.20	-1,442.17			
Overpayments / Refunds	125.00	-	125.00	-	-	125.00	-		
DVD Revenue	-	150.00	-150.00	-100.0%	201.00	-201.00	-100.0%		
Sponsorship	1,000.00	1,000.00	0.00	0.0%	1,000.00	0.00	0.0%		
Disputes Fees	150.00	-	150.00	-	150.00	0.00	0.0%		
Total Additional Income	1,275.00	1,150.00	125.00		1,351.00	-76.00			
TOTAL INCOME	26,416.03	30,450.00	-4,033.97	-13.2%	29,992.20	-3,576.17	-11.9%		

Statement of Financial Position as of 31 March 2023

NZ Dog Judges Association Incorporated

Accrual mode
31 Mar 2023

	Total
Assets	
Cheque account 025	23,819.96
Savings account	45,324.32
	69,144.28
Current Assets	
Accounts receivable	380.00
Total Assets	69,524.28
Liabilities	
Current Liabilities	
Accounts payable	5,330.00
Over paid/Refunds due	-0.20
Provision for bad debts	100.00
Total Liabilities	5,429.80
Net Assets	64,094.48
Equity	
Current year earnings	-4,875.47
Retained earnings	68,970.37
Total Equity	64,094.48