

Annual Report 2023



Assistance Dogs
Australia®



Mission

ENHANCING INCLUSION AND INDEPENDENCE FOR PEOPLE WITH DISABILITIES

THE BOARD

Rowan McDonald **CHAIRMAN/PRESIDENT**
Robert Biggs OAM **VICE PRESIDENT**
Paul Reid **SECRETARY/TREASURER**
Yvonne Duncan
Sam Haynes
Tim McCallum
Tim Taylor

PATRON

His Excellency General the Honourable
David Hurley AC DSC (RETD)



Contents

Contents	3
Board Chairman & CEO reports	4
Meet the Board and key staff	6
2022-23 Assistance Dog Statistics	8
PTSD Program	10
Autism Program	12
Physical Disability Program	14
Educational Assistance Dog Program	16
Facility Assistance Dog Program	18
Ambassador Dogs Program	20
Class of 2022-23 Graduation	22
Orchard Hills Capital Works Project Update	24
Partner Acknowledgements	26
Furever Friends Gifts-in-Wills Program	28
Audited Financial Statements	30

President and CEO Report

The 2022/23 year signalled more challenging years ahead for the Australian Not-For-Profit sector; with the COVID-related inflation hangover driving up interest rates and putting additional cost-of-living pressures on ordinary Australian's who donate to charities such as ours. Notwithstanding the emerging macroeconomic challenges, it was a successful and exciting year for ADA. Following a period of organisational change, two new senior leaders joined the organisation: CEO, Dr Matthew Miles and COO, Sarah Emery. Both brought deep experience and expertise to the business, which the Board considered was essential for the transformational journey that ADA needed to undertake.

Financially, ADA finished the year in good health, with strong capital reserves built up to support the construction of our new National Training Centre (NTC) at Orchard Hills in Western Sydney, and a solid bottom-line surplus for the year of \$1.4m to invest in ongoing operations into the future.

There were several noteworthy highlights for the year:

- Building works commenced on Phase 1 construction of the new National Training Centre (NTC) at Orchard Hills in Western Sydney. This will double our capacity to move assistance dogs through advanced training prior to being placed with clients.
- We successfully secured a \$2M grant from the Albanese Government to assist with funding of the \$14M NTC project, in addition to partnering with a new debt partner, Beyond Bank.
- Architect & Project Management firm, Therian Pty Ltd and construction company Kane Constructions, were appointed as the successful partners / contractors for the major capital works.
- A critical part of ADA's expansion has been realised through the acquisition of Career Dogs Australia (CDA). The integration of CDA into ADA will allow us to increase our breeding capability and capacity and help us achieve our vision of training and placing more assistance dogs with those Australians most in-need.
- ADA was announced as official charity recipient for the iconic Melbourne Grand Prix which generated a mix of local good news stories, as well as national broadsheet coverage and prime-time and breakfast TV slots. A key challenge for the organisation is to lift the brand awareness to support fundraising, and this event was successful in reaching a broad national audience.

Key priorities for the organisation over the next 3 years:

- Optimising the volunteer and client experience journeys and developing new pools of volunteers to facilitate the nurturing of puppies in their formative training period, before moving to advanced training.
- Ensuring the organisation structure is appropriately resourced to manage the increased production of puppies.

- Continuing to build the pipeline of donors especially Corporate and Major Clients.
- Evolving the culture and capability of ADA staff, to match the growth aspirations of the organisation.

The Board is immensely proud of the outcomes achieved by the management team, staff and volunteers this year. We strongly believe our strategic direction will result in helping many more Australians with disabilities, whose quality of life will be transformed with an Assistance Dog by their side.

We could not do this without the volunteers who dedicate their time and effort, and the donors and corporate partners who fund our activities and supply ADA with the inputs necessary to keep our operations going. We are extremely humbled and grateful for this support and look forward to working with you all in achieving ADA's goals for 2023 and beyond.



Rowan McDonald
President & Chairman



Tim Taylor
Chief Executive Officer

Our Board of Directors

Rowan McDonald – President/Chairman

Rowan McDonald was elected President and Chairman of the Board of Assistance Dogs Australia in 2005 and since that time has worked with the other Board members in setting the strategic direction of Assistance Dogs Australia and ensuring the Board and staff of Assistance Dogs Australia adhere to high standards of corporate governance.

After graduating with a Bachelor of Economics from Macquarie University Rowan commenced his business career at the Australian Securities Exchange while studying for a Bachelor of Laws at the University of Technology, Sydney. Since graduating with a Bachelor of Laws and being admitted as a solicitor of the Supreme Court of NSW Rowan has gained over 20 years' experience as a corporate and commercial lawyer having worked as an employed solicitor at leading Australian law firms and as a Partner at an international law firm before settling into his current role as Partner and Practice Group Head of the Sydney Corporate & Commercial Group at HWL Ebsworth Lawyers.

In addition to advising clients on mergers and acquisitions, restructures, joint ventures and securities law matters, Rowan regularly advises clients on corporate governance and Board related matters. Rowan applies the knowledge he has obtained, and the experience he has gained, as corporate and commercial lawyer to his role as President and Chairman of the Board of Assistance Dogs Australia.

Robert Biggs OAM – Vice President

Robert Biggs founded Assistance Dogs Australia in 1996 after returning from a trip to the USA. Bob and his wife, Hannie, visited a not-for-profit organisation that was training dogs for people with disabilities to enable them to live a more independent lifestyle, and knew they had to establish a similar charity upon their return to Australia. Bob was re-elected Secretary/Treasurer of Assistance Dogs Australia in 2005 and became Vice President in 2017.

Hanrob Pty Ltd, a family owned and run business since 1981, is now one of Australia's leading dog and cat accommodation, transport, and training businesses, with facilities in Sydney, Melbourne, Brisbane and Canberra. It is also a registered training organisation (RTO), which gave Bob the idea for Assistance Dogs Australia to utilise these dog training facilities and offer similar services to the disability community as those being offered in the USA. He remains a director of Hanrob Pty Ltd.

Paul Reid – Secretary / Treasurer

Paul Reid was appointed Secretary/Treasurer of Assistance Dogs Australia in 2017.

Paul was a partner at KPMG for over 25 years, specialising in financial services. He led KPMG's audit services for a wide range of Australian financial institutions and has professional audit, accounting and advisory experience. Paul currently holds directorships with the Dominican Education Australia Board of Trustees and the Nelune Foundation. He has a strong commitment to social justice and is a supporter of a number of not-for-profit organisations.

Yvonne Duncan

Yvonne became a director of Assistance Dogs Australia in 2001.

Yvonne is a physiotherapist with over 30 years' experience working with people with spinal cord injuries, acquired brain injuries, and progressive neurological diseases, as well as people with severe disability. Yvonne is presently working as an advanced practitioner in the area of wheelchair prescription and is mentoring Occupational Therapists at Cohealth in Melbourne. She is a past president of the Victorian Branch of the Australian Physiotherapy Association and currently runs education programs for Occupational and Physiotherapists. She also runs a small private practice in Victoria.

Dr Sam Haynes

Dr Sam Haynes became a director of Assistance Dogs Australia in 2007.

Dr Haynes is a practicing Veterinarian and is the owner and Director of Sydney Animal Hospitals, a group of six veterinary hospitals established in 1990. He has held various committee and board roles, including as President of the NSW Division of the Australian Veterinary Association in 1997, and is currently a director of the Cruising Yacht Club of Australia (CYCA) and sails in competitive events including the Rolex Sydney to Hobart Yacht Race. Sam brings animal welfare and Veterinary experience to the ADA Board, plus experience in governance and committee/volunteer activities.

Tim McCallum

Tim McCallum has served as Ambassador of Assistance Dogs Australia since 2005 and became a director in 2016. Tim is a long-term client of Assistance Dogs Australia, receiving his first physical assistance dog, Buster, in late 1999 after a diving accident left him a quadriplegic, with no use of his hands or fingers and the use of a wheelchair for mobility. He now has his third assistance dog, Casper, who succeeds Roxy and Buster.

Tim is an acclaimed singer and speaker known globally, with over 25 years' experience on the stage. More importantly, these have been opportunities to represent the disability community and showcase the talents of those who strive through adversity. His advocacy work and attitude to spreading a positive message about disability have earned him the following honours: Australian Humanitarian Award, Centenary Medal recipient, Young Australian of the Year finalist, and he is currently National Ambassador of Spinal Cord Injury Awareness Week and International Day for People With A Disability Ambassador.

Tim Taylor

Tim Taylor became a director of Assistance Dogs Australia in 2022. Tim is a CIMA qualified Chartered Global Management Accountant who began his professional career in banking at Credit Suisse in London after graduating with a Bachelor of Commerce from University of Natal (Durban) in South Africa. Following a move with his young family to Sydney in 2004 he spent 16 years combined at Westpac and Suncorp in senior management roles, leading teams and serving customers across the commercial and retail divisions of both banks.

Tim is now consulting to the financial services industry, as well as coaching and mentoring small business owners, and brings experience in leadership, finance, strategy, risk management and transformation to the ADA Board. Tim is a 2021 graduate of the Australian Institute of Company Directors (GAICD). He is passionate in supporting organisations focused on making a difference for people with a disability.




Statistics

Dog Movement Summary






Result Target

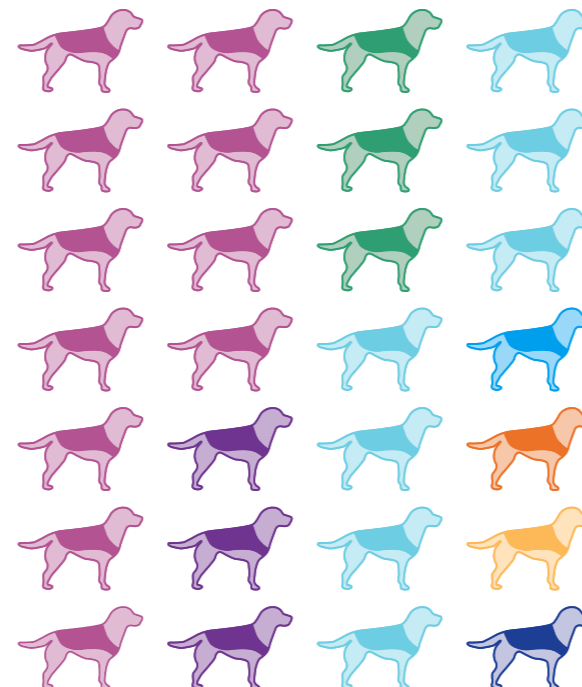


28 dogs that were placed in FY23 including:

-  11 Autism Assistance Dogs
-  3 Physical Disability Assistance Dogs
-  3 PTSD Assistance Dogs

Dogs placed without Public Access:

-  6 Dogs 4 Kids Companion (1 placement remaining before program closure)
-  1 Education Assistance Dog
-  1 Facility Assistance Dog
-  1 Therapy Dog (ADA Therapy)
-  1 Ambassador Dog



FY23 Key Performance Targets for Board Reporting + Business Plan targets**

KPT	Baseline	FY24 Target	Frequency of Measurement
# Placed Dogs	28 p/a	17	Bi-Monthly Update
Placement %	49%	52%	Bi-Monthly Update
Puppies Born	41	70	Bi-Monthly Update
# Active Clients	207	224	Quarterly
# Active Volunteers	149	175	Quarterly
Overall NPS %	TBA	>85%	Quarterly
Allied Health Metrics	TBA	TBA	TBA

**ADA experienced a significant reduction in breeding capacity in the years 2019 to 2022 which has limited the throughput of dogs and negatively impacted the achievement of 2023 targets across the production chain. Increasing this breeding capacity is a strategic priority for 2024.



PTSD Assistance Dogs

Post-traumatic stress disorder (PTSD) is a mental health condition that can develop after someone has experienced or witnessed one or more severe traumatic events. A person's fight or flight response, which generally helps us in times of danger, becomes overly active, causing high levels of fear, anxiety, and other related symptoms during normal daily activities. PTSD is often debilitating and can interfere with relationships, work, and day-to-day functioning.

All of us will experience some form of trauma during our lives, and most of us will recover without long-term difficulty. For people with PTSD, however, almost any environment can feel threatening, and anything relating to the traumatic incident provokes an activation of the Flight/Fight/Freeze response. This contributes to many of the symptoms we associate with PTSD:

- Re-experiencing trauma when reminded of it
- Avoiding reminders of trauma
- Low mood or depression
- Severe anxiety
- Reactivity, irritability, and agitation
- Disturbed sleep and nightmares
- Dissociation

PTSD assistance dogs are trained to reduce the impact of specific symptoms for people living with this condition and improve their overall quality of life. Assistance Dogs can help guide those living with trauma back to a sense of safety, helping to improve interpersonal connections, encourage engagement in the community, and regain areas of functioning that may have been diminished by their trauma.

Assistance Dogs help people with PTSD in two key ways: Advanced Skills Training and the Human-Animal Bond.

1. Advanced Skills Training

ADA dogs master bespoke cues aimed at addressing PTSD-specific areas of difficulty, including, but not limited to:

- **Positioning cues**, which allow the handler to position the dog as needed and create space for themselves in public or crowded places, allowing for an increased sense of security and encouraging community engagement.
- **Contact cues**, which allow the handler to request physical contact facilitating grounding, mindfulness, and focus.
- **Nightmare interruption**, which allows a dog to recognise signs of distress in sleep, or immediately after waking, and provide support for calming.

People living with PTSD often show external signs associated with their stress response (e.g. bouncing legs, rubbing hands, breathing heavily, sweating excessively etc.). Our PTSD dogs are trained to use these external signs as cues for relevant skills to provide support when it is needed most.

2. The Human-Animal bond

The close bond between a person and their dog encourages a sense of safety which can be tremendously beneficial for people living with PTSD. The calming influence of a dog can help reduce both physical and psychological reactivity which is particularly relevant for people who have experienced trauma. By tapping into this calming effect using grounding techniques, an Assistance Dog can reduce the threat response allowing for increased community engagement and calmer interpersonal interactions.

Calm after Combat

RICHARD & GAR



ANZAC Day is a special occasion for Australians and New Zealanders alike, a day to honour the service and sacrifice of all those who have served in wars, conflicts, and peacekeeping operations.

Assistance Dogs Australia client Richard served in the Army for 22 years, in both Infantry and Special Forces.

He was subsequently diagnosed with Post-Traumatic Stress Disorder (PTSD) and now has Assistance Dog Gar by his side.

"I WAS BORN IN NEW ZEALAND, AND SERVED IN THE AUSTRALIAN ARMY, SO I HAVE A REAL CONNECTION WITH THE MEANING OF ANZAC (AND) WHAT IT COMMEMORATES"

- Richard



100% OF CLIENTS

feel safer, more positive & have greater confidence in their abilities*

"GAR HAS BEEN AN ENORMOUS GIFT TO ME. HE IS MY CONSTANT COMPANION. HE HAS AN EXUBERANT PERSONALITY, AND A GREAT NATURE. IF I AM STRESSED OUT, HE IS RIGHT IN FRONT OF ME, WAGGING HIS TAIL, NORMALLY WITH HIS FAVOURITE TOY IN HIS MOUTH"

- Richard

Autism Assistance Dogs

Autism is a developmental disorder, usually evident from early childhood, that affects almost 1 in every 150 Australian children. True to our pioneering nature, Assistance Dogs Australia has been on the frontline of training dogs for children and young adults with Autism in Australia.

Once matched with their new Assistance Dog, children with Autism show remarkable improvement across their social, verbal and cognitive skills, as well as the ability to learn routines and structures that aid development, communication and community interaction.

One of the most rewarding elements of this kind of placement is the impact our dogs have on the entire family. Often siblings of children with disabilities undergo stress and isolation from other family members, but our very special dogs have a habit of bringing families back together — providing assistance for kids in need, but also companionship, improved sleep, peace of mind and stability for the entire household.

An Autism Assistance Dog can provide support in the areas including, but not limited to:

- Communication skills
- Confidence and independence
- Empathy to new situations
- Emotional understanding
- Social relationships
- Tactile perception
- Reduce anxiety
- Provide routine and stability
- Environmental understanding
- Self-esteem
- Family relationships
- Behaviour patterns



Navigating Austim with Petey

OSKAR & PETEY



In a world where there is so much uncertainty, dogs stand as a testament to the purest form of love and companionship.

Allow us to introduce you to Oskar and his remarkable Assistance Dog, Petey. Oskar's was diagnosed with autism and Prader Willi syndrome, which is a rare genetic disorder that results in physical, mental, and behavioural issues.

Amidst the trials, Petey has emerged as a true beacon of light, offering loving support and companionship. Beyond the incredible emotional support he provides, Petey plays a crucial role in Oskar's day-to-day life. Oskar's life with autism is accompanied by challenges, but Petey's presence brings moments of peace and connection.

The simple act of going for walks with Petey is a source of joy and companionship. Petey also accompanies Oskar and his family on train rides to the city or explorations in the nearby National Park. Dogs truly are a person's best friend, especially when you're navigating life with an intellectual disability.



"HAVING PETEY BY MY SIDE EVERYWHERE I GO HAS MADE A BIG DIFFERENCE IN MY LIFE"
- Oskar

"PETEY IS OSKAR'S BEST FRIEND, A LOYAL AND FORGIVING PRESENCE IN OSKAR'S WORLD. WHEN OSKAR EXPERIENCES MOMENTS OF FRUSTRATION, PETEY IS RIGHT THERE, READY TO OFFER COMFORT AND SOLACE."
- Brigitte

Physical Disability Assistance Dogs

Assistance Dogs Australia has been training dogs to support Australians with physical disabilities since our inception in 1996. Today our dogs support people with disabilities including cerebral palsy, spina bifida, multiple sclerosis, and spinal cord injuries.

The benefits are immediate and impactful: reducing stress and isolation for individuals and families, while improving relationships and allowing people with disabilities to save much-needed money on paid care.

ADA clients are more likely to venture out of the house with their canine companion, increasing their physical activity and community participation, and often reducing reliance on medication. And the bigger picture? Physical Disability dogs lower taxpayer costs to the National Disability Insurance Scheme (NDIS), and often support people with disabilities in returning to paid work, stimulating the economy and helping to educate the public about their very special companion.

For people with physical disabilities, ADA Assistance Dogs are trained to do tasks including, but not limited to:

- Retrieving dropped items
- Opening and closing doors, wardrobes and drawers
- Opening and retrieving items from the fridge
- Pulling washing out of the machine (front loaders only)
- Removing items of clothing such as socks and jumpers
- Retrieving the phone
- Alert bark if their owner falls out of their wheelchair or is in danger
- Press the buttons at the traffic lights and lifts
- Accompany their owner on public transport
- Brace when need to support their owner if they become unstable in their chair
- Emergency bark
- Deliver and retrieve items at the shop counter
- Help carry or pick up shopping items



Goldie's Gift of Courage

FRANCESCA & GOLDIE



Meet 16-year-old Francesca and her faithful Assistance Dog, Goldie, a radiant Labrador with a heart full of love. Their partnership embodies the true essence of the transformative power of Assistance Dogs for people with physical disabilities.

Francesca lives with a rare condition called ADCY5, which affects her muscle tone and causes involuntary movements. She has found solace, joy, and companionship with Goldie.

Through the years, Goldie has become more than just a loyal companion; she is a pillar of strength and support, staying by Francesca's side through everything. Goldie's cues, like 'Find', 'Fetch', and 'Up', have become bridges that empower Francesca to navigate her world with confidence.

With Goldie by her side, Francesca says she feels the courage to access the community, embracing the world with a renewed sense of confidence. Simple tasks like going to the shops or boarding transport are now approached with self-assurance and a sense of adventure, all thanks to her partnership with Goldie.

"I USE 'FIND' WHEN I DROP SOMETHING LIKE THE TV REMOTE. I ALSO USE 'FETCH' AND 'UP' WHEN WE'RE PLAYING AND SPENDING QUALITY TIME TOGETHER"
- Francesca

92%
OF CLIENTS
increase in independence and quality of life*



"I WOULD LIKE TO SAY A BIG THANK YOU TO THE ADA COMMUNITY FOR SUPPORTING TEAMS LIKE MYSELF AND GOLDIE. I NOW HAVE A LIFELONG COMPANION, AND THIS WOULDN'T BE POSSIBLE WITHOUT ASSISTANCE DOGS AUSTRALIA SUPPORTERS, SO THANK YOU"
- Francesca

Educational Assistance Dogs

Assistance Dogs Australia trains dogs for schools to support the additional learning needs of students. Although these dogs do not require public access to perform their work, their role can be tremendously impactful and make significant and measurable changes to both attendance rates and engagement from students.

The dogs provide support to students in a number of ways, including offering emotional support, recognising signs of anxiety, and helping improve concentration and communication skills, as well as reducing the incidence of antisocial behaviour and bullying.

Before an Educational Assistance Dog joins a school, all staff undertake a basic dog handling course. The school provides one or more staff carers who will coordinate day-to-day care of the dog at school, and treat them as a much-loved family member outside of school hours.

Research shows that schools with an Educational Assistance Dog experience improvements in everything from attendance and punctuality to classroom behaviour and engagement with learning.

Ember and Berry Street School

Victoria's Berry Street School is a unique educational setting. A specialist independent school that caters to young people who struggle in mainstream education, Berry Street School offers flexible, personalised teaching that provides students with specialised support in areas like learning, behaviour and mental health. This includes students with disabilities.

In early 2023, the school added another important team member to the faculty: Ember the Educational Assistance Dog (ESD).

Caine Stabek, Senior Secondary Coordinator at Berry Street School's Ballarat Campus, is Ember's primary handler. Ember succeeded the school's previous ESD, Phoebe, who left Berry Street when her handler changed jobs.



"She'll play with the kids in the morning and get lots of cuddles and attention. She always comes into our first class of the day, and she'll roam the classroom and go to the kids that need it. We've got couches in some classrooms, and she'll jump up on the couch and have a cuddle with the kids," Caine explains.

"Depending on how much she's taken on that morning, she'll come in for the second session (but) often I'll then tell the kids, 'Ember's going to bed' and she'll just go up to the front office, where she's got a bed and a ball to play with, and sleep there."

He says Ember seems to have a sixth sense for knowing which students need a bit of extra attention. "Ember is very empathetic and is very good at targeting the kids that are not really doing well at school. She's just there. She really is an emotional support for these kids.

"I take her around to the kids and just her being there, sitting next to them so they can pat her and wrestle her toys with her, it's a distraction from what they're going through. Our primary focus for Ember is here being there for the kids."

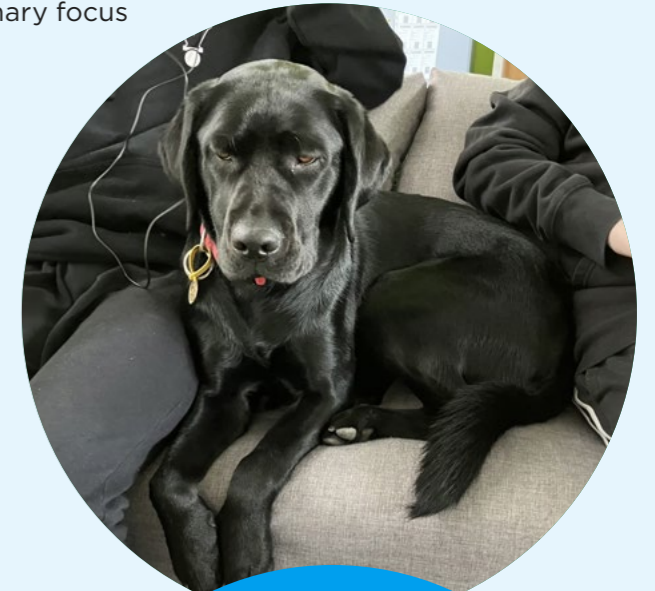
Like Phoebe before her, the improvement among the student body since Ember joined the team has been nothing short of remarkable.

"Berry Street School is a school for kids that are disengaged from education or are not welcome to go back to their previous schools. I've got a number of kids that are coming to school every day purely because we've got the dog here. They come to school for Ember because they know that they can see her and have a play with her," says Caine.



"EMBER IS VERY EMPATHETIC AND IS VERY GOOD AT TARGETING THE KIDS THAT ARE NOT REALLY DOING WELL AT SCHOOL."

- Caine



'SO MANY OF THE KIDS HERE ARE SCHOOL REFUSERS AND HAVE A LOT OF ANXIETY AROUND SCHOOLWORK, SO EMBER BRINGS THEM INTO THE ROOM AND KEEPS THEM HERE.'

- Caine

Facility Assistance Dog Program

A Facility Assistance Dog can be placed in a wide range of care facilities, including prisons, courts, aged care homes, rehabilitation centres, and palliative care facilities. A Facility Assistance Dog can provide companionship and affection for those living in care facilities, creating opportunities for learning, activities and lots of fun.

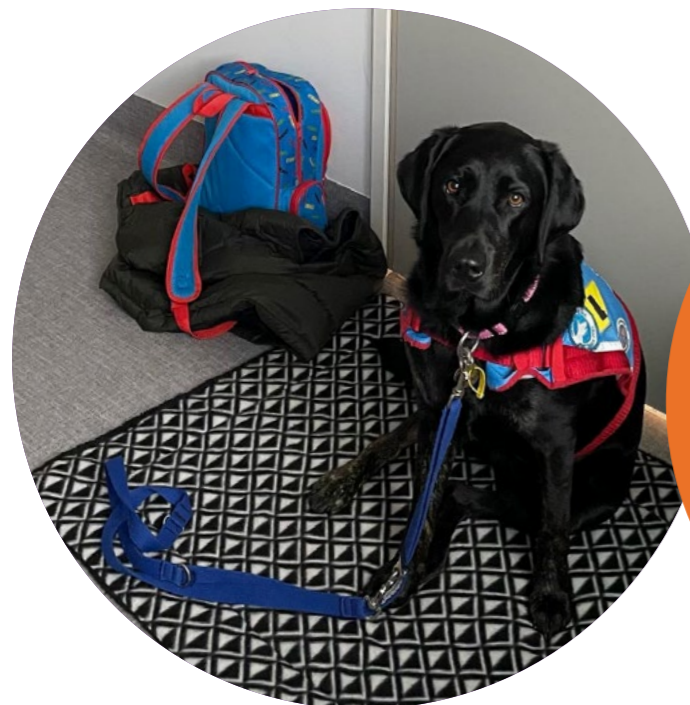
Helen the Labrador is the Facility Assistance Dog at Clarence Correctional Centre in Grafton, NSW. Raised by Gold Coast volunteers and trained by ADA, Helen is the first Facility Assistance Dog to be placed inside a NSW correctional centre. She works alongside the centre's psychology team, helping to provide companionship, affection and support to both inmates and staff.

The gentle Labrador was named in honour of a generous supporter, Helen, who left Assistance Dogs Australia a bequest in her Will. With her late husband, Lyle, Helen lived for many years in a pet-friendly RV park in Tinana, Queensland. She had many cherished pets, and her love of animals was well known.

Facility Assistance Dogs are selected for the role based on their temperament, sociability, patience and tolerance.

Clarence Correctional Centre, operated by Serco, is a maximum- and minimum-security correctional facility offering programs that promote respect and encourage positive behaviours to support wellbeing and rehabilitation outcomes. When not at work, Helen lives offsite with a staff member, who ensures she receives plenty of playtime, socialisation and relaxation.

"Helen is a welcome addition to our team, and we are pleased to grow our partnership with Assistance Dogs Australia that has been in place for more than 10 years," says Serco Justice and Immigration Managing Director Michael Strickland. "Research has shown that inmates who were supported by our previous Pups in Prison Program in Queensland experienced significant improvements in relationship skills and mental health. This is something we look forward to seeing with the work Helen will be doing at Clarence Correctional Centre."



"HELEN IS A WELCOME ADDITION TO OUR TEAM, AND WE ARE PLEASED TO GROW OUR PARTNERSHIP WITH ASSISTANCE DOGS AUSTRALIA THAT HAS BEEN IN PLACE FOR MORE THAN 10 YEARS"
- Micahel Strickland

Doris and Southern Queensland Correctional Centre



Allow us to introduce you to Doris, a Facility Dog with a heart of gold and a spirit that touches lives in more ways than one. For the past year, Doris has been embracing her remarkable role as a Facility Dog at the Southern Queensland Correctional Centre (SQCC), brightening the lives of those she encounters three days a week.

Collaborating with key staff members in SQCC's Education and Offender Rehabilitation Department, including psychologists and program facilitators, Doris' compassionate nature and approach contributes greatly to one-on-one visits, group programs, and daily interactions. Her tail-wagging greetings radiate positivity, fostering an environment of hope and support.

Guided by her devoted guardian, Nic, Doris extends her comforting presence beyond the walls of SQCC. When she's out and about with Nic in the community, Doris eagerly accompanies her to work, exemplifying the power of partnership and shared purpose, while extending a paw to bridge generational gaps.

Recently, Doris took centre stage at a children's reading session at a library in Gatton. With her captivating presence and infectious joy, Doris turned the event into a cherished memory for the young attendees. Each child proudly wore a headband that declared 'I met Doris the Assistance Dog', celebrating the wonderful connection they shared.

This heart-warming event is testament to the incredible impact dogs have on bringing communities closer together. Doris embodies the essence of companionship, empathy, and unity, reminding us all of the simple yet profound joys that furry friends like her can bring.



Ambassador Dog Program

Ambassador Dogs are an important part of the Assistance Dogs Australia team. They accompany staff members and volunteers to events and activities to help promote the charity and demonstrate the capabilities of ADA dogs to represent the impact they have when matched.

Ambassador Dogs complete Advanced Training, but are not placed with clients for a range of reasons. They may have displayed minor behavioural sensitivities, such as barking, or were selected to join our breeding program and bring the next generation of life-changing dogs into the world.

Our current stable of Ambassador Dogs include Snowy and Enzo in Victoria; Chloe, General, Thorin, Clover and Belle in NSW; and Knuckles in Queensland. Some of the dogs live with volunteer guardians, while others live with ADA staff members. Bravo our newest appointed Ambassador Dog is searching for a family to support her on her exciting ADA career ahead.

When not training or attending events, Ambassador Dogs enjoy life as their families' beloved pets.



GRADUATION CLASS OF 22-23



Orchard Hills Update

Assistance Dogs Australia's new National Training Centre build began in January 2023 and is expected to be completed in June 2024. Located in Orchard Hills, phase one of the new state-of-the-art centre will provide a multitude of facilities crucial to ADA's future success in supporting new and existing clients.

The new Training Hub for Assistance Dogs will include 20 kennels, doubling the current capacity and enabling 80 advanced training Assistance Dogs to be trained per year. Facilitating this increase of dogs put through advanced training is crucial for ADA to be able to support new and current client placements. The National Training Centre will also alleviate current constraints on ADA's breeding and double the potential for breeding of puppies within one year.

The five-acre property hosts administrative offices, three new training yards and outdoor

training facilities to cater to ADA's thorough training programs. Additionally, 24 staff will operate on-site including specialised dog trainers, instructors, animal welfare personnel and administrative team members.

Conscious of the company's carbon pawprint, efforts including solar panels, re-planting of 80 trees, native plant regeneration and instillation of a bio-retention system have been completed alongside the build. ADA is committed to maintaining sustainable practices and minimising the environmental impacts of their growth.

The potential upon entering the Western Sydney Community is exciting and ADA looks forward to creating employment, volunteer and partnership opportunities in this growing area.



Partner Acknowledgments

Our heartfelt thanks to the many individuals, businesses and philanthropic organisations who make our work possible. However you support us, whether through donations to our special appeals, regular monthly donations, grants, workplace giving or other fundraising efforts, you are helping provide positive outcomes for people living with a disability throughout Australia.

Thank you to our generous partners who provide valuable year-round support including:

OUR LEADING PARTNERS

Owen Miller Memorial Foundation

OWEN MILLER MEMORIAL FOUNDATION

The Owen Miller Memorial Foundation has been a loyal leading supporter of ADA since 2017. They funded the development of our Dog Care and Welfare Centre in Sydney, the expansion of our Animal Assisted Therapy facilities and sponsored a staggering 25 dogs.

TROY Animal Healthcare

TROY ANIMAL HEALTHCARE

A valuable partner since 2019, Troy Animal Healthcare have sponsored Assistance Dog Troy, Peppi and provide high quality, Australian made products that aid in the health and well-being of all our dogs in training.

MAJOR PARTNERS

Hyundai Help for Kids

HYUNDAI HELP FOR KIDS: Hyundai Help for Kids have supported programs with Hyundai VIP (very important pup & people) vehicles, and sponsored Assistance Dogs Turbo, Nexo and Ada.



MSD Animal Health

BRAVECTO

MSD AND BRAVECTO: We thank MSD Animal Health for providing Bravecto chews to protect our dogs and pups across the country from fleas and ticks year round, and for supplying vaccinations for our Assistance Dogs in training and puppies to protect them against the most common, serious infectious diseases.



Petstock Foundation

PETSTOCK FOUNDATION: Petstock Foundation has been providing ADA with valuable support through workplace giving and instore fundraising campaigns for 11 years. In 2022 they were proud sponsors of Assistance Dogs Red and Jenner. They are supporters of our Animal Assisted Paediatric Interventions for children living with Autism through co-sponsoring our upcoming Sensory Garden in NSW, as well as continuing to support us with ongoing instore fundraising campaigns.



Hill's Transforming Lives

HILL'S PET NUTRITION: Hill's Pet Nutrition has a mission to help enrich and lengthen the special relationships between people and their pets. Hills is our nutrition partner and proud sponsor of Assistance Dog Leala.

OUR SUPPORTING PARTNERS



BEQUESTS

We are very grateful to have received generous bequests from the following estates this financial year:

- Audrey Prangnell
- Barbara Rogan
- Brigitte Clara Cornelia Jakstins von Faber
- Cecily Bull
- Christine Castles
- Cynthia Lorraine Quartermaine
- Doris Ursula Howard
- Elwyn Lewis
- Fay Lynette Rawson
- Frances Weston
- Gillian McGimpsey-Evans
- Hazel Alice Dunstan
- Janice Rawe
- Jean Aldyth Yvonne Pringle
- Judith Margaret Wood
- Judith Mary Cragg
- June Winifred Lindsay
- Lorraine Claire Winks
- Margaret Joan Titulaer
- Marlene Cabral
- May Wilson
- Michael George Priceman
- Michelle Margaret Bek
- Pamela Farrant
- Patricia Everett
- Sandra Carolyn Pokupen
- Sheila Bernadette Hardy
- Sheila Storrs
- Shirley Barbara Bruhn
- Shirley Dawn Cronau
- Shirley Ida Margaret Beutel
- Vicki May Khor
- Wilfred Richard Tuck

Leave a legacy of kindness for future generations.



Including a gift to Assistance Dogs Australia in your Will is a unique way to ensure your generosity has a lasting impact on the lives of people in need.

Next time you update your Will, after you have taken care of your loved ones, please consider including a gift (bequest) to Assistance Dogs Australia.

Your kindness will make a big difference to the lives of many people living with a disability throughout Australia, helping more people experience freedom and independence.

Every Assistance Dog costs over \$60,000 and takes around two years to train. This covers all training costs, kennelling, food and toys, welfare and veterinary costs, placement and follow-up care. Assistance Dogs are then placed at no cost to their new owner and will go on to change their life in a profound way. We do not receive government funding for puppy training and rely on the generosity of the public.

Bequests can be made to 'Assistance Dogs Australia Limited'. For a copy of our Gifts in Wills booklet or for a confidential chat about leaving a gift in your Will, please contact our Gifts in Wills Manager:

Gifts in Wills Manager

Assistance Dogs Australia
PO Box R1294
Royal Exchange
NSW 1225

Toll Free: **1800 688 364**

bequests@assistedogs.org.au

We are very grateful to have received generous bequests from the following estates this financial year:

- Angela Ridsdale
- Barbara Jean Hunter
- Carmen-Diana Malins
- Christine Joan Jarrett
- Dilys Ketley
- Dugald Grant McDougall
- Elwyn Lewis
- George Paul Richardson
- Helen Bruere
- Helen Veronia Chew
- Jacqueline Loretta Merlino
- Janet Noonan
- John Gordon Mckinnon Wood
- Judith Margaret Wood
- Loeky (Lolkje) Ytje Wiersma
- Margaret Anne Watts
- Margaret Leone Thompson
- Margot Gillian Harris
- Mary Ann Stewart-Collins
- Mary Ann Stewart-Collins
- Noela Eleanor Barlow
- Nola Lyons
- Otto Bukofsan
- Sarah Megan Adair
- Sheila Bernadette Hardy
- Sheila Bernadette Hardy
- Sonja Heidi Maria Francis
- Susan Pie
- Wendy Joan Bidgood
- Will Blyth



Margot Harris was born in Sydney in 1951 and grew up in many NSW country towns where her father managed technical colleges. She completed her schooling in Sydney before gaining her medical degree at Sydney University specialising in haematology.

After working in Sydney Melbourne and Brisbane, Margot joined Northern Haematology and Oncology in its infancy with rooms in Hornsby. She was a Visiting Medical Officer for the Sydney Adventist Hospital and Hornsby Hospital and her practice included a chemotherapy unit.

Margot became a much loved and respected clinical practitioner admired for her competence and her patient care. Her demands that her patients received the best possible treatment were well known to all those who worked with her. The practice is now part of the integrated cancer and infusion centre at SAH Wahroonga.

In her younger years Margot was a passionate horse rider and retained this interest throughout her lifetime. She became a very competent golfer and skier and an excellent artist. She loved spending her time with her partner David at their property in Gresford before moving to the Vintage in the Hunter Valley. Sadly, Margot died in August 2022 after a long battle with cancer.

In deciding on her beneficiaries, Margot concentrated on organisations that she felt could provide practical and special assistance to those who needed it most.

We are blessed to be considered a worthy beneficiary of Margot's estate, and it's an honour for Assistance Dogs Australia to help her legacy live on through her generous bequest.

Financial Statements

Assistance Dogs Australia Limited

ABN: 90 074 746160

Financial Statements

For the Year Ended 30 June 2023

Contents
For the Year Ended 30 June 2023

	Page
Financial Statements	
Directors' Report	1
Auditor's Independence Declaration under Australian Charities and Not-for-profit Act 2012	4
Statement of Profit or Loss and Other Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes in Equity	7
Statement of Cash Flows	8
Notes to the Financial Statements	9
Directors' Declaration	25
Independent Auditor's Report	26

Directors' Report
30 June 2023

The directors present their report on Assistance Dogs Australia Limited (the Company) for the financial year ended 30 June 2023.

Directors

The names of the directors in office at any time during, or since the end of, the year are:

Names	Position	Appointed/Resigned
Rowan McDonald	Director/President	
Robert Biggs	Director/Vice President	
Yvonne Duncan	Director	
Samuel Haynes	Director	
Tim McCallum	Director	
Paul Reid	Director/Company Secretary	
Kimberley Smee	Director	Resigned 08 June 2023
Timothy Taylor	Director	

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal activities

The principal activities of Assistance Dogs Australia Limited during the financial year were to train and supply service dogs to assist persons with physical and mental disabilities and to provide services under the National Disability Insurance Scheme.

No significant changes in the nature of the Company's activity occurred during the financial year.

Members' guarantee

Assistance Dogs Australia Limited is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding up, is limited to \$100 for each member, subject to the provisions of the company's constitution.

At 30 June 2023 the collective liability of members was \$NIL (2022: \$NIL).

Information on directors

Rowan McDonald	Chairman/President
Qualifications	Bachelor of Economics; Bachelor of Laws
Robert Biggs	Director/Vice President
Qualifications	Diploma of Management
Yvonne Duncan	Director
Qualifications	Diploma of Physiotherapy, Graduate Diploma of Health Services Management

Assistance Dogs Australia Limited

ABN: 90 074 746160

Directors' Report 30 June 2023

Information on directors

Samuel Haynes	Director
Qualifications	Bachelor of Science; Bachelor of Veterinary Medicine & Surgery; GCM (VP)
Tim McCallum	Director
Qualifications	Performing artist and ambassador for Assistance Dogs Australia Limited
Paul Reid	Director / Company Secretary / Treasurer
Qualifications	Bachelor of Arts
Kimberley Smee	Director
Qualifications	Bachelor of Arts (Hons); Bachelor of Media
Timothy Taylor	Director
Qualifications	Bachelor of Commerce; GAICD; Chartered Management Accountant (CGMA)

Meetings of directors

During the financial year, the Directors held 6 scheduled meetings in accordance with their ordinary cycle of meetings and numerous "out of cycle" meetings to deal with matters as required; One of those meetings was held in conjunction with Management to consider the longer term strategy of the Charity in the expectation of expanding operations to premises at Orchard Hills in Western Sydney.

	Directors' Meetings	
	Number eligible to attend	Number attended
Rowan McDonald	6	5
Robert Biggs	6	6
Yvonne Duncan	6	6
Samuel Haynes	6	6
Tim McCallum	6	5
Paul Reid	6	6
Kimberley Smee	5	5
Timothy Taylor	6	5

Assistance Dogs Australia Limited

ABN: 90 074 746160

Directors' Report 30 June 2023


Events after the reporting date

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

Auditor's independence declaration

The lead auditor's independence declaration in accordance with section 60.40 of the *Australian Charities and Not-for-profits Commission Act 2012*, for the year ended 30 June 2023 has been received and can be found on page 4 of the financial report.

Signed in accordance with a resolution of the Board of Directors:

Director: 
Rowan McDonald

Dated: 15/01/2024



PKF(NS) Audit & Assurance Limited Partnership
 ABN 91 850 861 839
 755 Hunter Street, Newcastle West NSW 2302
 Level 8, 1 O'Connell Street, Sydney NSW 2000

Newcastle T: +61 2 4962 2688 F: +61 2 4962 3245
 Sydney T: +61 2 8346 6000 F: +61 2 8346 6099
 info@pkf.com.au
 www.pkf.com.au

Assistance Dogs Australia Limited
 ABN: 61 189 833 125

**Auditors Independence Declaration under Section 307C of the Corporations Act 2001
 To the Directors of Assistance Dogs Australia Limited**

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.

PKF

KYM REILLY
 PARTNER

15 JANUARY 2024
 SYDNEY, NSW

PKF(NS) Audit & Assurance Limited Partnership is a member of PKF Global, the network of member firms of PKF International Limited, each of which is a separately owned legal entity and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s). Liability limited by a scheme approved under Professional Standards Legislation.

Assistance Dogs Australia Limited

ABN: 90 074 746160

**Statement of Profit or Loss and Other Comprehensive Income
 For the Year Ended 30 June 2023**

	2023	2022
Note	\$	\$
Revenue	4 8,354,206	9,719,337
Finance income	5 152,088	39,856
Cost of sales	(809,612)	(898,295)
Employee benefits expense	(4,367,632)	(3,750,898)
Depreciation, amortisation and impairment expense	(164,122)	(166,234)
Other expenses	(1,768,345)	(1,507,726)
Lease expenses	5 (5,874)	(6,675)
Surplus before income tax	1,390,709	3,429,365
Income tax expense	2(a) -	-
Surplus for the year	1,390,709	3,429,365
Other comprehensive income	-	-
Total comprehensive income for the year	1,390,709	3,429,365

Assistance Dogs Australia Limited

ABN: 90 074 746160

Statement of Financial Position As At 30 June 2023

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	9,120,775	11,360,370
Trade and other receivables	8	486,197	245,624
Inventories	9	111,826	7,886
TOTAL CURRENT ASSETS		9,718,798	11,613,880
NON-CURRENT ASSETS			
Property, plant and equipment	10	6,713,442	3,999,738
Intangible assets	11	329,999	-
Biological assets	12	82,500	-
Right-of-use assets	14	181,123	211,704
TOTAL NON-CURRENT ASSETS		7,307,064	4,211,442
TOTAL ASSETS		17,025,862	15,825,322
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	13	280,719	484,358
Employee benefits	16	330,784	371,040
Lease liabilities	14	27,960	47,877
TOTAL CURRENT LIABILITIES		639,463	903,275
NON-CURRENT LIABILITIES			
Employee benefits	16	133,602	52,741
Long-term provisions	15	31,200	31,200
Lease liabilities	14	153,085	160,303
TOTAL NON-CURRENT LIABILITIES		317,887	244,244
TOTAL LIABILITIES		957,350	1,147,519
NET ASSETS		16,068,512	14,677,803
EQUITY			
Reserves	17	13,628,677	13,628,677
Retained surplus		2,439,835	1,049,126
TOTAL EQUITY		16,068,512	14,677,803

Assistance Dogs Australia Limited

ABN: 90 074 746160

Statement of Changes in Equity For the Year Ended 30 June 2023

	Accumulated surplus \$	Members Building Fund \$	Future Operating Costs Reserve \$	Total \$
Balance at 1 July 2022	1,049,126	10,628,677	3,000,000	14,677,803
Surplus for the year	1,390,709	-	-	1,390,709
Balance at 30 June 2023	2,439,835	10,628,677	3,000,000	16,068,512
Balance at 1 July 2021	1,041,841	7,906,597	2,300,000	11,248,438
Surplus for the year	3,429,365	-	-	3,429,365
Transfer to Future Operating Costs Reserve	(700,000)	-	700,000	-
Transfer to Members' Building Fund	(2,722,080)	2,722,080	-	-
Balance at 30 June 2022	1,049,126	10,628,677	3,000,000	14,677,803

Assistance Dogs Australia Limited

ABN: 90 074 746160

Statement of Cash Flows For the Year Ended 30 June 2023

	2023	2022
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from fundraising activities	8,966,269	10,253,973
Payments to suppliers and employees	(8,071,073)	(6,850,024)
Interest received	152,088	39,856
Government grants	-	335,297
Net cash provided by operating activities	<u>1,047,284</u>	<u>3,779,102</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	(2,847,247)	(964,172)
Purchase of intangible assets	(329,999)	-
Purchase of biological assets	(82,500)	-
Net cash used in investing activities	<u>(3,259,746)</u>	<u>(964,172)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments for lease liabilities	(27,133)	(33,008)
Net cash used in financing activities	<u>(27,133)</u>	<u>(33,008)</u>
Net increase in cash and cash equivalents held	(2,239,595)	2,781,922
Cash and cash equivalents at beginning of year	11,360,370	8,578,448
Cash and cash equivalents at end of financial year	<u>7 9,120,775</u>	<u>11,360,370</u>

Assistance Dogs Australia Limited

ABN: 90 074 746160

Notes to the Financial Statements For the Year Ended 30 June 2023

The financial report covers Assistance Dogs Australia Limited as an individual entity. Assistance Dogs Australia Limited is a not-for-profit Company limited by guarantee, regulated under the *Australian Charities and Not-for-profit Commission Act 2012*, incorporated and domiciled in Australia.

The functional and presentation currency of Assistance Dogs Australia Limited is Australian dollars.

The financial report was authorised for issue by the Directors on 15 January 2024.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profit Act 2012* and the Charitable Fundraising Act 1991 (NSW).

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, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of Significant Accounting Policies

(a) Income Tax

The Company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(b) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services.

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Company are:

Bequests

Bequests are recognised at the fair value of the benefit received when receipt of the amount is certain. Where required, bequests are recognised in accordance with the express terms of the Will.

Donations, grants and sponsorship

Donations are recognised as revenue when received.

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the entity obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity

Notes to the Financial Statements
For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(b) Revenue and other income

Specific revenue streams

and the amount of the grant can be measured reliably.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Sponsorship agreements entitle the sponsor to something of value in return for their support. Sponsorship revenue is recognised over the period of sponsorship.

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

Fundraising

Revenue from fundraising includes all funds raised from the activities under the fundraising authority of the Company which is in compliance with Charitable Fundraising Act 1991 (NSW).

In-kind Donations

Donated services are recognised as revenue at their replacement cost. An equivalent amount is recognised as an expense, relating to the type of service donated.

Interest revenue

Interest is recognised using the effective interest method.

(c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(d) Inventories

Inventories are measured at the lower of cost and net realisable value. Inventories acquired at no cost, or for nominal consideration are valued at the current replacement cost as at the date of acquisition, which is the deemed cost.

Notes to the Financial Statements
For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(e) Property, plant and equipment

Property, plant and equipment, including leasehold improvements but excluding leasehold property and freehold land and buildings held for redevelopment, are brought to account at cost less accumulated depreciation or amortisation. These assets are depreciated using the straight-line method over their useful lives, taking into account their estimated residual values.

The leasehold property at Heathcote is leased from the NSW government on a "peppercorn rent" and is currently brought to account at cost, including the cost of connecting services to the property.

The Orchard Hills freehold land and buildings held for redevelopment are currently brought to account at cost plus redevelopment costs (planners, architects etc) incurred to date. Holding costs such as water and council rates and government charges are expensed as incurred. This asset's value is reviewed annually by the Board to determine that its carrying value does not exceed its recoverable amount.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Company, commencing when the asset is ready for use. Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Leasehold improvements	25% - 33%
Furniture, Fixtures and Fittings	10% - 15%
Motor Vehicles	25%
Office Equipment	10% - 50%
Website Development & Computer Software	20%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(f) Financial instruments

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Notes to the Financial Statements For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(f) Financial instruments

Financial assets

Classification

On initial recognition, the Company classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL

Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the financial assets measured at amortised cost.

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Company 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 Company's historical experience and informed credit assessment and including forward looking information.

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

Notes to the Financial Statements For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(h) Biological assets

The Biological assets held are dogs used for breeding. The directors determined that the fair value can not be determined and therefore the biological assets are initially recognised at cost and subsequently measured at cost less accumulated depreciation. The directors have determined the breeding lifecycle of the dogs to be five years.

(i) Employee benefits

Provision is made for the Company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

(j) Leases

At inception of a contract, the Company assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The Company has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Company has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

Exceptions to lease accounting

The Company has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Company recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

(k) Intangible assets

Intangible assets include colony pedigrees and registrations, health and genetics records for breeding stock, volunteer and vendor contracts and the rights of puppies. The directors have determined these intangible assets to have a finite useful lives of five years and are measured at cost less accumulated amortisation and any accumulated impairment losses.

Assistance Dogs Australia Limited

ABN: 90 074 746160

Notes to the Financial Statements For the Year Ended 30 June 2023

3 Critical Accounting Estimates and Judgments

The directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - impairment of property, plant and equipment and intangible assets

The Company assesses impairment at the end of each reporting period by evaluating conditions specific to the Company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

Assistance Dogs Australia Limited

ABN: 90 074 746160

Notes to the Financial Statements For the Year Ended 30 June 2023

4 Revenue and Other Income

Revenue from continuing operations

	2023	2022
	\$	\$
Fundraising Activities		
- Bequests	2,279,169	2,594,520
- Donations, grants and sponsorship	4,624,906	4,518,126
- Fund raising events & merchandise	473,345	1,437,125
	7,377,420	8,549,771
Program revenue		
- Program income	343,296	453,348
- Sundry National Training School	26,782	91,661
	370,078	545,009
Other income		
- Government grants	-	335,297
- In-kind donations	606,708	289,260
	606,708	624,557
Total Revenue	8,354,206	9,719,337

5 Finance Income and Expenses

Finance income

Interest income		
- Assets measured at amortised cost	152,088	39,856

Finance expenses

Lease interest expense	5,874	6,675
------------------------	-------	-------

Notes to the Financial Statements
For the Year Ended 30 June 2023

6 Application of fund received for charitable purposes

(a) Gross proceeds from fund raising

	2023	2022
	\$	\$
Bequests	2,279,169	2,594,520
Donations, grants and sponsorship		
Fundraising and donations	1,134,617	1,622,704
Grants	379,979	599,084
Appeals	982,893	1,117,092
Regular giving	1,779,424	1,838,077
Loyalty	141,519	110,190
Sponsor a puppy	612,071	604,383
Workplace giving	52,599	51,414
In-kind donations	606,708	289,260
	5,689,810	6,232,204
Fundraising events & merchandise		
Sale of merchandise	15,149	12,307
Total gross fundraising proceeds	7,984,128	8,839,031
(b) Cost of fundraising appeals	(809,612)	(898,295)
(c) Net surplus from fundraising	7,174,516	7,940,736
(d) Net surplus was expended as follows		
- employee benefits expense	(4,367,632)	(3,750,898)
- depreciation and amortisation expense	(164,122)	(166,234)
- other expenses	(1,768,345)	(1,507,726)
	(6,300,099)	(5,424,858)
Total surplus for the year	874,417	2,515,878

Notes to the Financial Statements
For the Year Ended 30 June 2023

6 Application of fund received for charitable purposes

(e) Comparison by monetary figures and percentages

Including bequests

	2023	2022
	\$	\$
Total cost of fundraising	809,612	898,295
Gross proceeds from fundraising	7,984,128	8,839,031
Percentage	10%	10%
Net surplus from fundraising	7,174,516	7,940,736
Gross proceeds from fundraising	7,984,128	8,839,031
Percentage	90%	90%

Excluding bequests

Total cost of fundraising	(787,009)	(856,549)
Gross proceeds from fundraising	6,075,037	7,124,817
Percentage	13%	12%
Net surplus from fundraising	5,288,028	6,268,268
Gross proceeds from fundraising	6,075,037	7,124,817
Percentage	87%	88%

7 Cash and Cash Equivalents

Cash at bank and in hand	3,541,546	4,360,370
Short-term deposits	5,579,229	7,000,000
	9,120,775	11,360,370

8 Trade and Other Receivables

CURRENT		
Trade receivables	59,665	15,535
GST receivable	255,496	390
Other receivables	171,036	229,699
	486,197	245,624

9 Inventories

CURRENT		
At cost:		
Finished goods	24,326	7,886
Puppies	87,500	-
	111,826	7,886

Notes to the Financial Statements
For the Year Ended 30 June 2023

10 Property, plant and equipment

	2023 \$	2022 \$
Land and buildings (held for re-development)		
At cost	4,200,859	3,442,320
Accumulated depreciation	(333,712)	(321,467)
	<u>3,867,147</u>	<u>3,120,853</u>
Capital works in progress		
At cost	2,034,190	-
Plant and equipment		
At cost	210,427	185,777
Accumulated depreciation	(167,005)	(137,408)
	<u>43,422</u>	<u>48,369</u>
Motor vehicles		
At cost	305,834	305,834
Accumulated depreciation	(290,428)	(257,314)
	<u>15,406</u>	<u>48,520</u>
Software and website costs		
At cost	54,273	54,273
Accumulated depreciation	(54,273)	(54,273)
	<u>-</u>	<u>-</u>
Leasehold property and Improvements		
At cost	1,156,912	1,127,045
Accumulated depreciation	(403,635)	(345,049)
	<u>753,277</u>	<u>781,996</u>
Total property, plant and equipment	<u>6,713,442</u>	<u>3,999,738</u>

Notes to the Financial Statements
For the Year Ended 30 June 2023

10 Property, plant and equipment

(a) Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Capital Works in Progress \$	Buildings \$	Plant and Equipment \$	Motor Vehicles \$	Software & website costs \$	Leasehold property & Improvements \$	Total \$
Year ended 30 June 2023							
Balance at the beginning of year	-	3,120,853	48,369	48,520	-	781,996	3,999,738
Additions	2,034,190	758,540	24,650	-	-	29,867	2,847,247
Depreciation expense	-	(12,246)	(29,597)	(33,114)	-	(58,586)	(133,543)
Balance at the end of the year	<u>2,034,190</u>	<u>3,867,147</u>	<u>43,422</u>	<u>15,406</u>	<u>-</u>	<u>753,277</u>	<u>6,713,442</u>

11 Intangible Assets

	2023 \$	2022 \$
Career Dogs IP, Records and rights	329,999	-
Accumulated amortisation and impairment	-	-
Total Intangible assets	<u>329,999</u>	<u>-</u>

On 30/06/2023 the Company entered into an asset purchase agreement with Career Dogs Australia for the acquisition of breeding dogs and related intangible assets for a consideration of \$1,500,000. The fair value of assets acquired was equal to the consideration paid and no goodwill was recognised. The intangible portion of these assets consists of health & genetic records for breeding stock, colony pedigrees and registrations, volunteer and vendor contracts and the use and rights of the puppies bord during the DD process.

Refer to Note 22 for contracted commitments associated with the asset purchase.

Assistance Dogs Australia Limited

ABN: 90 074 746160

Notes to the Financial Statements For the Year Ended 30 June 2023

12 Biological Assets

	2023	2022
	\$	\$
The Semen Stores	<u>82,500</u>	-

Refer back to Note 11 for more information.

13 Trade and Other Payables

CURRENT		
Trade payables	38,663	246,944
Other payables	<u>242,056</u>	<u>237,414</u>
	<u>280,719</u>	<u>484,358</u>

14 Leases

Company as a lessee

The Company leases land and buildings.

Terms and conditions of leases

The Company leases two commercial properties. Leased properties are between 1 and 10 years with an option to renew for a period between 1 and 3 years.

Right-of-use assets

	Buildings	Total
	\$	\$
Year ended 30 June 2023		
Balance at beginning of year	211,704	211,704
Depreciation charge	<u>(30,581)</u>	<u>(30,581)</u>
Balance at end of year	<u>181,123</u>	<u>181,123</u>

Assistance Dogs Australia Limited

ABN: 90 074 746160

Notes to the Financial Statements For the Year Ended 30 June 2023

14 Leases

Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year	1 - 5 years	> 5 years	Total undiscounted lease liabilities	Lease liabilities included in this Statement Of Financial Position
	\$	\$	\$	\$	\$
2023					
Lease liabilities	<u>33,009</u>	<u>132,036</u>	<u>33,009</u>	<u>198,054</u>	<u>181,045</u>
2022					
Lease liabilities	<u>33,009</u>	<u>132,036</u>	<u>66,018</u>	<u>231,063</u>	<u>208,180</u>

Statement of Profit or Loss and Other Comprehensive Income

The amounts recognised in the statement of profit or loss and other comprehensive income relating to interest expense on lease liabilities and short-term leases or leases of low value assets are shown below:

	2023	2022
	\$	\$
Interest expense on lease liabilities	<u>5,874</u>	<u>6,675</u>

15 Provisions

NON-CURRENT		
Make good provision	<u>31,200</u>	<u>31,200</u>

16 Employee Benefits

CURRENT		
Long service leave	93,303	85,598
Provision for employee benefits	<u>237,481</u>	<u>285,442</u>
	<u>330,784</u>	<u>371,040</u>
NON-CURRENT		
Long service leave	<u>133,602</u>	<u>52,741</u>

Notes to the Financial Statements
For the Year Ended 30 June 2023

17 Components of Equity

Future Operating Costs Reserve

The Directors consider it to be prudent management to hold a reserve for future operating costs in the event of any circumstances that might result in the Directors deciding to wind down or cease operations due to unforeseen events. The amount held in this reserve will be reviewed annually to determine whether it is, in the opinion of the Directors, sufficient to cover the costs associated with such a decision.

Member's Building Fund

In 2012, the Company established a Members' Building Fund with the purpose of accumulating any bequest income which was not required to support the operating costs of the Company. This Fund would be utilised specifically to fund the construction of a National Training Centre for the Company to enable the Company to increase the number of trained dogs being placed annually with clients. The Directors conducted a review of bequests that had been received since 2017 and determined that the level of Accumulated Surplus held by the Company was sufficient to enable bequest monies received in prior years to be transferred to this Fund. Similar reviews will be conducted regularly in future years.

18 Financial Risk Management

	2023	2022
	\$	\$
Financial assets		
Held at amortised cost		
Cash and cash equivalents	9,120,775	11,360,370
Trade and other receivables	486,197	245,624
	<u>486,197</u>	<u>245,624</u>
Total financial assets	<u>9,606,972</u>	<u>11,605,994</u>
Financial liabilities		
Financial liabilities at amortised cost		
Trade and other payables	280,719	484,358
Lease liabilities	181,045	208,180
	<u>461,764</u>	<u>692,538</u>

19 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Company is \$ 256,575 (2022: \$ 88,340).

20 Auditors' Remuneration

Remuneration of the auditor PKF, for:

- auditing or reviewing the financial statements

-	-
---	---

Notes to the Financial Statements
For the Year Ended 30 June 2023

21 Contingencies and commitments

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2023 (30 June 2022: None).

During the year, the company committed to a contract with Kane Constructions for \$14,025,810 to build the capital works for the new Orchard Hills National Training Centre. This has been accounted for based on the date of each month's progress claim. At 30 June 2023 \$2,034,190 of the work on the original contract plus \$241,012 of approved variations had been billed. At 30 June 2023, there is a capital commitment for the amount remaining from the original contract of \$11,991,620 plus other amounts for variations as approved.

As part of the asset purchase agreement with Career Dogs Limited, the Company has committed to purchase breeding dogs with a fair value of \$1 million on 31/12/2023.

22 Related Parties

(a) The Company's main related parties are as follows:

Key management personnel - refer to Note 19.

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

(b) Transactions with related parties

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

The Company has engaged the services of Therian Pty Limited, Architects, ("Therian") to provide architectural and project management services for the construction of the Company's National Training Centre. Therian is considered a related party by virtue of it being under being under the control of a close family member of a Director of the Company.

Therian was appointed following a competitive tender process and fees paid to Therian under the engagement are based on arms length arrangements and subject to normal commercial terms and conditions. The total consulting fees paid is \$498,541 (2022: \$200,492)

23 Events after the end of the Reporting Period

The financial report was authorised for issue on 15 January 2024 by the Board of Directors.

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.

24 Statutory Information

The registered office and principal place of business of the company is:

Assistance Dogs Australia Limited
1780 Princes Highway
Waterfall
NSW 2233

Directors' Declaration

The directors of the Company declare that:

1. The financial statements and notes, as set out on pages 5 to 24, are in accordance with the *Australian Charities and Not-for-profit Commission Act 2012* and:
 - a. comply with Australian Accounting Standards - Simplified Disclosure Standard; and
 - b. give a true and fair view of the financial position as at 30 June 2023 and of the performance for the year ended on that date of the Company.
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

Dated: 15/01/2024



PKF(NS) Audit & Assurance Limited Partnership
ABN 91 850 861 839
755 Hunter Street, Newcastle West NSW 2302
Level 8, 1 O'Connell Street, Sydney NSW 2000

Newcastle T: +61 2 4962 2688 F: +61 2 4962 3245
Sydney T: +61 2 8346 6000 F: +61 2 8346 6099
info@pkf.com.au
www.pkf.com.au

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ASSISTANCE DOGS AUSTRALIA LIMITED

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Assistance Dogs Australia Limited (the Company), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year 2023 then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion the financial report of Assistance Dogs Australia Limited, has been prepared in accordance with *Division 60 of the Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) giving a true and fair view of the Company's financial position as at 30 June 2023 and of its financial performance for the year 2023 then ended; and
- b) complying with Australian Accounting Standards – Simplified Disclosure Requirements and *Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013*.

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

Independence

We are independent of the Company 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 Standard) (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.

Other Information

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.

PKF(NS) Audit & Assurance Limited Partnership is a member of PKF Global, the network of member firms of PKF International Limited, each of which is a separately owned legal entity and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s). Liability limited by a scheme approved under Professional Standards Legislation.

Other Information (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 Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Act 2012*. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, directors are responsible for assessing the Company'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 Company or to cease operations, or has no realistic alternative but to do so.

The directors are responsible for overseeing the Company's financial reporting process.

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 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 the 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:

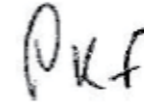
- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

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

- 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 Company'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 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 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.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, action taken to eliminate threats or safeguards applied.



PKF



KYM REILLY
PARTNER

15 JANUARY 2024
SYDNEY, NSW

ASSISTANCE DOGS AUSTRALIA
PO Box 455 Engadine 2233 Australia
Toll Free: **1800 688 364**
info@assistancedogs.org.au
assistancedogs.org.au

assistance_dogs_australia 
@AssistanceDogs 
assistancedogsaustralia 
AssistanceDogsAustralia 
Assistance Dogs 

