

ASSISTANCE DOGS AUSTRALIA

ANNUAL REPORT 2022



**Assistance Dogs
Australia®**
Giving Freedom & Independence

MISSION

Giving freedom
and independence
to people living
with disabilities

THE BOARD
Rowan McDonald CHAIRMAN / PRESIDENT
Robert Biggs OAM VICE PRESIDENT
Paul Reid SECRETARY / TREASURER
Michelle Dodd
Yvonne Duncan
Sam Haynes
Tim McCallum
Kim Smee
Timothy Taylor

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



CONTENTS

MISSION	2
2022 WAS A LIFE-CHANGING YEAR	4
PRESIDENT & CEO REPORT	5
BIOS	6
PEOPLE LIVING WITH POST-TRAUMATIC STRESS DISORDER	8
PEOPLE LIVING WITH PHYSICAL DISABILITIES	10
STUDENTS WITH ADDITIONAL LEARNING NEEDS	12
PEOPLE IN PRISON	14
PEOPLE LIVING WITH AUTISM	16
CLASS OF 2021	18
FINANCIAL STATEMENTS	20
ACKNOWLEDGEMENTS	50
LEGACY OF KINDNESS	52

2022 WAS A LIFE-CHANGING YEAR



31

happy families have
received a new Assistance
Dog this financial year



200+

volunteers participated
in a range of puppy
raising or other activities



70

Assistance Dogs
puppies commenced
their education

PRESIDENT AND CEO REPORT

The 2021/2022 year saw enormous activity at Assistance Dogs Australia (ADA) as we along with our Clients and the rest of the community started our journey of recovery from the crisis of COVID-19. While work continued for the benefit of our Clients and the communities in which they live and work, there were changes in many of our personnel and we should acknowledge the contributions of those whose committed efforts have got Assistance Dogs Australia to where it is today. However, it was with great excitement that we recently announced the names of our new Chief Executive Officer, Dr Matthew Miles and our new Chief Operating Officer, Sarah Emery. Their profiles and photos are set out later in this report.

ADA also saw changes in our facilities at Waterfall with the completion of our new Allied Health Centre. This was made possible due to the generosity of the Owen Miller Foundation who contributed the entire cost of the construction of the building from which the Centre operates. There was also growth in our presence in Victoria through the merging of the operations of Dogs for Kids with Disabilities; and there has been a lot of activity in preparation for the build of our proposed new training facility at Orchard Hills in Western Sydney. This facility will become the focal point of our efforts to initially double and eventually treble the number of dogs we can put through advanced training in any one year. A separate report on the Orchard Hills project appears later in this report.

Reflecting on the work we've done with our Clients, we have continued to operate at near full capacity, resulting in:

- 31 assistance dogs placed
- over 408 visits with over 150 clients
- 34 puppies born in our ADA breeding program
- 70 puppies commenced their education
- over 1,000 occupational therapy animal assisted therapy sessions held in person or via telehealth and
- over 200 volunteers participated in a range of puppy raising or other activities.

While we were again unable to hold graduations for our clients in October 2021, we commenced planning for our October 2022 graduations and as a foretaste of what we'll report on in next year's report, our cover photo captures some of the images from the four ceremonies held in four cities over three weeks.

We continued to adapt the ways in which we interact with our Clients and prospective Clients on our waitlists. With the merging of the Dogs for Kids operations, we developed an "online" version of our introductory workshop and invited all those on the Dog for Kids waitlist to attend "virtual workshops" which were recorded in order to provide a resource for their future reference.

From a staff perspective, we've not only expanded our numbers but also the range of skills within our staff to help us manage this growth. We've welcomed a new People & Culture Manager and a new Media & Communications Manager and restructured the way in which we support our clients, our staff and volunteers and our donors and supporters. The objective is to ensure we have solid foundations and support to manage our planned expansion.

Our supporter services team has worked tirelessly to provide our sponsors, our corporate partners and our all our donors with insights about the puppies they've sponsored, the training programs they've enabled, the clients whose lives have been changed because of the generosity shown by them through their financial support – whether in dollars contributed and/or goods and services provided.

Underpinning these changes, our growth and the steady progress being made to secure our future expansion are all of you – our hardworking staff, our tireless volunteers, our clients and all generous donors and supporters whose hard work, loyalty, dedication and resilience have enabled Assistance Dogs Australia to enhance independence for people living with disability.

ROWAN MCDONALD
PRESIDENT & CHAIRMAN

PAUL REID
CHIEF EXECUTIVE OFFICER



Dr Matthew Miles, CEO

Matthew comes to ADA having formerly held the roles of CEO of the Royal Australian College of General Practitioners and CEO of MS Research Australia. Under Matthew's leadership, MS Research Australia became the first ever charity to be named NSW Telstra Business of the Year in 2017. The organisation also won the 2017 Telstra Charity of the Year, as well as the Australian Business Awards Outstanding Achievement Award four years running. Matthew began his career as a veterinarian and holds an MBA from the University of NSW.



Sarah Emery, Chief Operations Officer and Deputy CEO

Sarah joins ADA from VetQuip, where she was the Business Unit Manager for Australia and New Zealand. Prior to that, Sarah spent almost nine years with Greencross Vets, where she progressed through various operational roles including veterinary nurse, practice manager and area manager. Sarah brings a wealth of experience in business management and organisational leadership, and will complement the role being undertaken by newly appointed CEO Dr Matthew Miles (please see separate media release). Sarah holds master's degrees in business administration and neurolinguistics, as well as qualifications in veterinary nursing, leadership and management.



Tim Taylor, Board Member

Tim Taylor became a Director of Assistance Dogs Australia in March 2022. Tim is a banking executive with over 25 years working in financial services in the UK and Australia. A qualified management accountant he has held finance and leadership roles across Credit Suisse, Westpac and Suncorp, with a long-term commitment to supporting the small and medium business sector. He has a passion for helping organisations to grow and brings experience in business transformation and leadership to the ADA board.



People Living with Post-Traumatic Stress Disorder

WHAT IS PTSD?

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.



TEAM: RHETT AND BETH

Rhett worked as a NSW police officer for many years. After attending a number of critical incidents, Rhett found that her ability to socialise and perform daily tasks had drastically reduced. After seeking assistance, Rhett was diagnosed with both chronic and acute PTSD.

Several factors led to Rhett deciding to apply for an Assistance Dog. She had previously owned a Labrador (retired from the police dog unit) that made her realise that a furry friend might help.

'I had seen a video of an Assistance Dog working with a veteran with PTSD. I could see the way the dog was interacting with the veteran and how it was benefiting him.'

After discussions with her mental health clinician, Rhett decided to apply for a dog through Assistance Dogs Australia.

'I was actually in hospital when (ADA trainer) Chris brought Beth over to meet me for the first time, and I just fell in love with her – despite Chris's advice not to gaze into her eyes. Beth still uses those eyes in an attempt to try to get extra food from me whenever she can!... Beth is very understanding. She can tell when I disassociate and often will come and interrupt my thoughts by nudging my leg with her nose to encourage interaction with her and bring me back to the present. Beth understands me without words.'

**"CHRIS BROUGHT BETH
OVER TO MEET ME FOR THE FIRST TIME,
AND I JUST FELL IN LOVE WITH HER"**

— Rhett

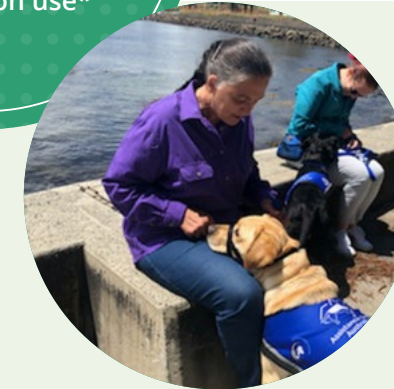


**100%
OF CLIENTS**

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

**72%
OF CLIENTS**

decreased their
medication use*



**WITH BETH
BY MY SIDE, SHE IS LIKE MY
NEW PARTNER THAT I RELY ON TO FEEL
SAFE. LIFE IS FAR LESS ISOLATING WITH
BETH. I HAVE A NEW LEASE ON LIFE
AND A NEW CONFIDENCE TO GET BACK
INVOLVED WITH THE COMMUNITY.'**

— Rhett

Teaming up with Beth has had a measurable impact on Rhett's life. Rhett has greatly reduced her number of hospital stays since being matched with Beth, while also being able to reduce her medications.

Rhett was surprised at how quickly she was welcomed into the local community with Beth. 'Beth is so well behaved in public. We simply do more of everything than I did previously. Family visits, social outings – and we have even been able to fly interstate on holidays.

'The relationship I have with my dog, both of us together out in public, reduces my hypervigilance as I can focus on her. With Beth by my side, she is like my new partner that I rely on to feel safe. Life is far less isolating with Beth. I have a new lease on life and a new confidence to get back involved with the community.'

Rhett really enjoyed attending October's Assistance Dog teams graduation in Sydney. 'It made me grateful. By connecting with the volunteers, puppy supervisors, trainers, instructors and other staff, you can see it takes a village to raise, train and place an Assistance Dog.

Rhett encourages other first responders to look after their mental health and to speak up in an industry where this is often not talked about.

Assistance Dogs Australia's PTSD dogs provide more than motivation and companionship for our clients, although these are also very important functions. The dogs are trained specifically as a mental health tool to assist clients in achieving goals. Common tasks include grounding skills, interruption skills in response to triggers and client body language, social integration, safety positioning work, and more. During clients' training with their dogs, our staff mental health clinician teaches them how to maximise the use of their dogs to coregulate their emotional state. The teams are instructed on how to achieve tasks their PTSD would usually prevent them from being able to achieve.



People Living with Physical Disabilities

Assistance Dogs trained to assist clients with physical disabilities perform a wide range of tasks that allow a level of independence that would otherwise not be possible. Tasks range from the practical, such as picking up dropped items, helping with clothes removal and pushing traffic switches, to the truly lifesaving, such as alert barking or medication retrieval.



TEAM: PENNY AND RED

Penny applied for a dog through Assistance Dogs Australia because she required additional support but still wished to maintain her independence around the house and in public areas.

From the start, the way Red integrated into Penny's life and routine was 'amazing and seamless'. The team training and how he fitted in to her lifestyle, and adapted to assist with her additional needs, took 'next to no effort'.

Recently, Red went to hospital with Penny when she was unwell and did great. Since then has been to the city, to football matches and other social events, and has been amazing. Red even went on the Spirit of Tasmania ferry and accompanied Penny on a 19-day road trip around Tasmania's west and east coastlines.

Penny and Red have a beautiful relationship and his skills are very helpful for her. He easily completes day-to-day tasks like opening doors and picking up items. Red also helps Penny with the washing: he'll bring the basket and hand items to her for hanging out. Red is now also able to run to the table to grab and bring the phone for Penny if required.

When she had a bad fall in the bathroom, breaking several ribs and falling unconscious, her medical alert bracelet went off, and Red started alert barking and didn't stop until the ambulance arrived. Penny felt more secure knowing that she's more likely to be found quickly in an emergency.

Since receiving Red, Penny has started working four days a week and has increased her interactions with the community in general. She says her mental health has improved significantly since receiving Red. Penny is very happy with how Red is going and he's given her more energy for other things she wants to do in her life. Red also runs alongside Penny on her recumbent trike, which is modified for her needs.

'He's made me a very happy person. My whole persona and outlook on life has changed,' says Penny.



* based on 2019 client questionnaire results

Ambassador Dogs

Our first two teams to officially graduate our Ambassador dog program are Thorin, with guardians Steve and Kate, and Clover, with guardians Grant and Sally.

Thorin and Clover live with their respective guardian families, and when not training or attending events, enjoy life as their families' beloved pets.



TEAM: KATE, STEVE AND THORIN

Our Ambassador dog program was formally developed in 2022 and serves a variety of functions. It:

- Demonstrates how Assistance Dogs help our clients with mental and physical disabilities
- Raises awareness of public access requirements to assist with the teams' independence in public environments
- Teaches groups how to best interact with Assistance Dogs
- Recruits volunteers to assist in our Puppy Education program.

By having Ambassador teams raising awareness in the community, it helps ensure that active teams or dogs currently in training are not compromised and can focus on what they do best.

Ambassadors wear purple identifying jackets to separate them from working teams during events.



WHO WE HELP

Students with Additional Learning Needs

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.



TEAM: TRACEY AND RALPH FROM SYLVANIA HEIGHTS PUBLIC SCHOOL

In such a short period of time, our Educational Support Assistance Dog, Ralph, has become an integral part of our school. With the jaunty swagger characteristic of golden retrievers, Ralph moves through the school with calm confidence, bringing smiles to students, staff and parents alike.

In classrooms he frequently ‘visits’ the desks of students to check on their progress, and has a special stamp to say he has inspected their work. He has increased the enthusiasm of students to attend groups outside of their regular classroom and is always ready to try and beat them at Connect 4! He also helps students to discuss difficult topics, taking the focus off themselves and placing it on Ralph by brushing him, walking with him or even drawing him.

Ralph engages with students during lunch while he free runs in his own yard with students watching on and talking with staff about a variety of topics. Ralph rewards them by sliding up to the fence where they can reach through and give him a scratch.

Ralph participates in the major events of school life and the aim is for him to have a bandanna for every occasion! During our Book Week parade Ralph was the Rainbow Fish, a popular character in K-2 classrooms.

‘RALPH IS MAGNIFICENT. HE HAS A POSITIVE INFLUENCE ON THE STUDENTS, THE STAFF AND MY OWN WELLBEING. I ADORE THE TIME WHEN I AM WITH HIM IN MY OFFICE AND I SMILE WHEN I SEE HIM FROM A DISTANCE.

– Principal White

This teacher’s pet loves school



Principal Mr Clint White noted:

‘A parent commented to me (through another person) that their child, who transferred to Sylvania Heights at the start of the year, refused to go to school up until this year. This child, who used to scream about getting ready for school in the morning, is up and dressed every day because there was a dog at school. School refusal and anxiety have been lowered thanks to Ralph. I recall two boys who lost their mum to cancer earlier in the year. The eldest was sitting outside the classroom because he had had a fight with his friends in the playground and was dealing with too much. He was invited to the office to meet with Ralph and his day changed. Ralph has this influence.’

Students will stop us in the playground to ask when Ralph is coming to visit them. During our first year, we have been fortunate enough to have Ralph spend time with every class. This has ensured that every student (and teacher) feels a connection with Ralph, and he has been able to bring smiles to the entire school. Ralph regularly visits the office and charms the support staff there as well.

Ralph spends time looking over amazing student work with the principal during our ‘Bring Us Your Best’ meetings. This is where lucky students get the double whammy of Ralph and the principal together to increase motivation and reward great work.

It is exciting to think of what Ralph will achieve in the coming years. We have an Autism Support class starting next year where Ralph may get the chance to work his magic!

I think the principal sums it up best:

‘Ralph is magnificent. He has a positive influence on the students, the staff and my own wellbeing. I adore the time when I am with him in my office and I smile when I see him from a distance. It is the same for our students and that is why he is a good thing. The impact is profound.’

We will be forever grateful for the opportunity to further brighten the lives of our school community through the recent addition of our four-legged staff member, Ralph.



WHO WE HELP

People in Prison

At Southern Queensland Correctional Centre, Assistance Dogs-in-training are bringing hope and opportunity to women convicted of a crime. Their dedication and love mean the dogs are not the only ones learning valuable life lessons – the women are, too.



Mary* was the first woman at her prison to be involved in the Pups in Prison program. The first Assistance Dog she trained was an affectionate chocolate Labrador named Suzie. Mary says:

'I've been in jail for sixteen-and-a-half years. Since I've been training Suzie over the past six months, she has taught me so much. Now I'm helping people. I never knew what I wanted to do when I got out, but now I do. I want to keep helping people because I can't give back any other way. I could never, ever imagine the change that Suzie has made.'

As part of the Pups in Prison program run by Assistance Dogs Australia, women who are incarcerated can undertake the only Certificate III in Companion Animal Services offered in an Australian prison.

Once released, these women will be qualified for jobs in dog training, pet stores, grooming, and more. Having a serious opportunity for employment motivates the women, increases self-esteem, and lowers the chances of reoffending.

With demand for Assistance Dogs at an all-time high, training dogs through the Pups in Prison program is an invaluable tool for reducing the lengthy waiting period and placing more Assistance Dogs with people who need them.

In the Pups in Prison program, puppies visit the prison when they are younger, and then move in when they turn 12 months old. During

the program, the pups learn a wide range of advanced skills to give physical and emotional support to people who are living with disabilities such as cerebral palsy, quadriplegia, autism, or post-traumatic stress disorder (PTSD).

Under the guidance of ADA's professional dog trainers, the women teach their puppies how to help their future human by doing everyday activities such as opening and closing a fridge, pressing the button at the traffic lights, and picking up clothing, so their teammate can live with more independence.

The pups and participants are supported by an Assistance Dogs Australia instructor, and the puppies also spend time in the outside world for three weeks at a time so they can build their skills in a more typical environment.

The dog that Mary trained went on to become the first Assistance Dogs International (ADI)-accredited Courthouse Dog.

Courthouse Dogs support victims and witnesses of crime, helping them feel more comfortable and better able to communicate important information. Dogs like Suzie are trained to recognise signs of stress and act to reduce stress levels. They are also trained to behave beautifully for long periods while court is in session.

For Mary, Suzie's job as a Courthouse Dog has

PIP PROGRAM GRADUATES



made her feel like she has come full circle. She says:

'With me being in jail, and having created victims of crime myself, I haven't been able to help them. Knowing I can help other victims is amazing. I feel that's what I'm in jail for. What Suzie's doing is why I've been put here: to help others.'

As we all know, dogs leave pawprints on our hearts. For women convicted of a crime, this has meant a profound change. Jane Kefford, ADA's senior instructor in regional Queensland, says:

'Some of these people have not felt love in years. The dogs give love and allow prisoners to be who they are, because they don't judge. That's the magic of the dog.'

Mary now has a path and a purpose for when she gets out of prison and it's all thanks to her success in training Suzie. Mary says:

'Suzie has opened me up and given me confidence because, hey, well, I can actually do something. I don't have to sit back and think I'm a failure. She has proved to me that I'm not a failure.'

The Pups in Prison program is beneficial for everyone involved. The incarcerated participants learn life skills, find pride in their ability to contribute to society, and prove to themselves they can achieve goals. They have a brighter future once they are released.

Since Mary's initial success with Suzie, the Pups in Prison has expanded to involve more than ten participants. It takes a village to raise an Assistance Dog and it's clear that, at every stage of the journey, Assistance Dogs transform people from all walks of life.

**'WE ARE SO
HONoured TO HAVE SUCH AN
INCLUSIVE COMMUNITY. YOU ALL
PLAY SUCH AN IMPORTANT ROLE
IN HELPING MAKE DREAMS COME
TRUE FOR PEOPLE LIVING WITH A
DISABILITY.'**

– Mary*

WHO WE HELP

People Living with Autism

Children who have received Autism Assistance Dogs show remarkable improvement across their social, verbal and cognitive skills, as well as in their ability to learn routines and structures that aid development, communication, and community interaction.



For 13-year-old Lilly, life with an Assistance Dog is a world away from the life she knew without one.

Before Lilly, who lives with autism spectrum disorder (ASD), was matched with Smudge, she was largely confined to her home, venturing out only for necessities and only if a wheelchair was available.

Since Smudge entered her life, however, Lilly has been able to enjoy a raft of new experiences, from walking to the local playground and investigating local nature reserves to smelling the sea and sitting on the pier – all with her faithful Assistance Dog by her side.

An added benefit of an Assistance Dog joining a family living with ASD placement is the impact the dogs have on the entire family. Siblings of children with disabilities often experience stress, and can feel isolated from other family members and friends, but an Assistance Dog is able to bring families together. They provide invaluable practical and emotional support to kids in need, but also bring friendship, improved sleep, peace of mind, and stability for all in the household.

'Smudge and Lil are continuing to bond well. He's still fully obsessed with her and she's currently obsessed with his tail, trying to catch it when it's wagging near her,' says Lilly's mum, Jess.

The faithful Labrador waits outside Lilly's bedroom door every morning for her to wake up and tries to sneak into her bed at any given opportunity.

Smudge is so devoted to Lilly that Jess jokes she 'is invisible to him anytime Lil is in the room. I reckon I could cover myself with food-smelling perfume and he still wouldn't sit with me if there was an option to be near Lil.'

ASD dogs provide support in the following areas for children with autism and their families:

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



HELPING PEOPLE EVERY DAY

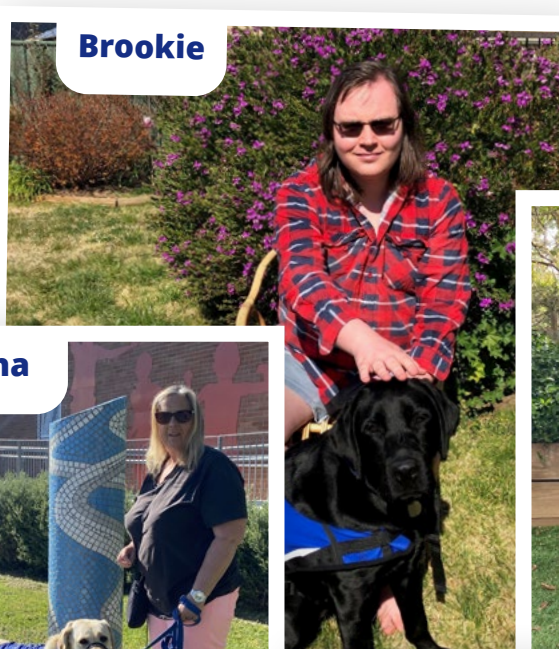
MEET SOME OF OUR STELLAR

CLASS OF 2021-22

Sidney



Brookie



Pedro



Usher



Trixie



Jarrah



Doris



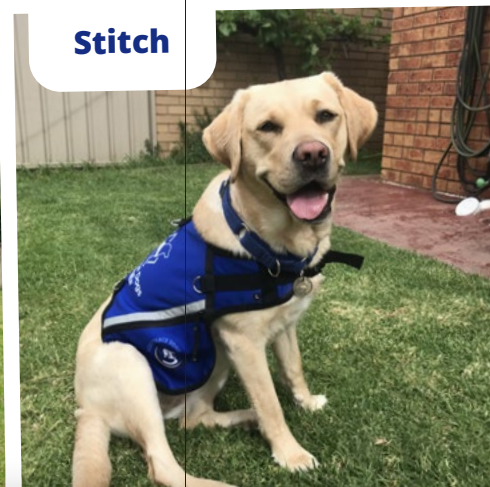
Smudge



Sasha



Stitch



Vegemite



Uma



Bethany



Sandy



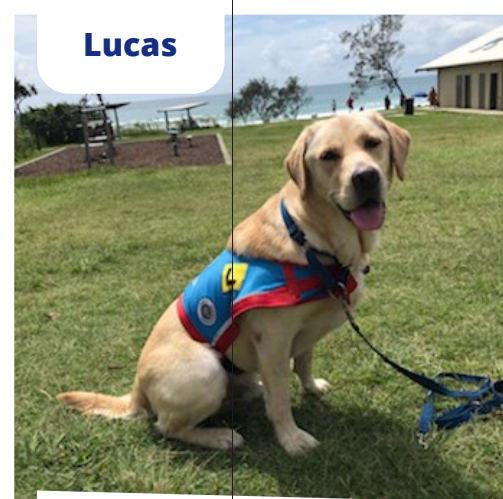
Uki



Titan



Lucas



Ralph



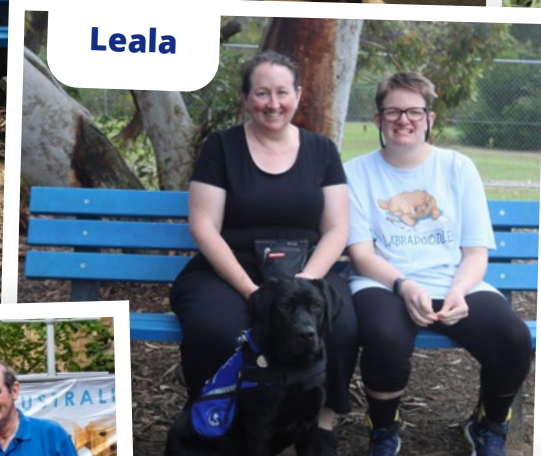
Vino



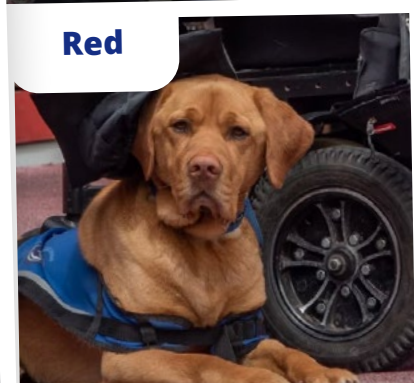
Jenner



Leala



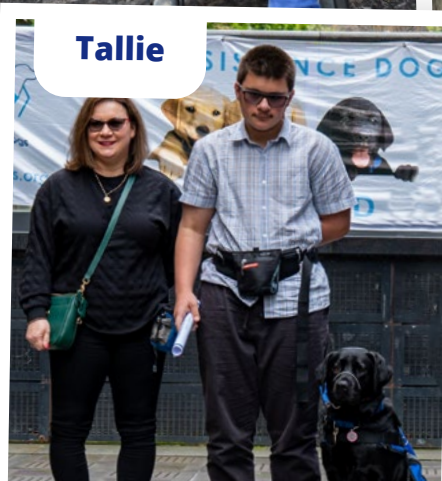
Red



Sage



Tallie



Alice



Bach



Clover



Thorin



FINANCIAL STATEMENTS

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Financial Statements

For the Year Ended 30 June 2022

Contents
For the Year Ended 30 June 2022

	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	24
Independent Audit Report	25

Directors' Report
30 June 2022

The directors present their report on Assistance Dogs Australia Limited (the Company) for the financial year ended 30 June 2022.

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 / Treasurer	
Kimberley Smee	Director	
Michelle Dodd	Director	Resigned 24 February 2022
Timothy Taylor	Director	Appointed 17 June 2022

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 \$NIL for members that are corporations and \$NIL for all other members, subject to the provisions of the company's constitution.

At 30 June 2022 the collective liability of members was \$NIL (2021: \$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: 90 074 746 160

Directors' Report
30 June 2022

Information on directors (Cont'd)

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; Member - Australian Institute of Company Directors
Kimberley Smee	Director
Qualifications	Bachelor of Arts (Hons); Bachelor of Media
Timothy Taylor	Director
Qualifications	Bachelor of Commerce; GAICD; Chartered Management Accountant

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	6
Robert Biggs	6	6
Yvonne Duncan	6	6
Samuel Haynes	6	6
Tim McCallum	6	6
Paul Reid	6	6
Kimberley Smee	6	6
Michelle Dodd	3	3
Timothy Taylor	-	-

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Directors' Report
30 June 2022

Events after the reporting date

On 9 December 2022, the Company issued a letter of intent to a construction company to execute a fixed price agreement to build new kennel facilities and training yards on the Company's property at 8 Austin Place, Orchard Hills for an amount of \$14.1 million.

While the letter of intent does not oblige the Company to immediately execute the fixed price agreement, it is anticipated that the agreement will be executed on or before the 7 February 2023.

Specific agreements for the funding of construction costs are required to be finalised before the execution of the construction agreement and these are expected to be in place before 31 December 2022.

Except for the above, no other 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 2022 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: [Signature]
Rowan McDonald

Dated: 30 January 2023



Auditor's Independence Declaration under Australian Charities and Not-for-profit Act 2012 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 2022, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profit Commission Act 2012* 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

30 JANUARY 2023
SYDNEY, NSW

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2022

		2022	2021
	Note	\$	\$
Revenue	4	9,719,337	7,586,013
Finance income	5	39,856	51,687
Cost of sales		(898,295)	(1,141,090)
Employee benefits expense		(3,750,898)	(3,565,898)
Deprectiation, amortisation and impairment expense		(166,234)	(210,052)
Other expenses		(1,507,726)	(1,089,915)
Finance costs	5	(6,675)	(6,918)
Surplus before income tax		3,429,365	1,623,827
Income tax expense	2(a)	-	-
Surplus for the year		3,429,365	1,623,827
Other comprehensive income		-	-
Total comprehensive income for the year		3,429,365	1,623,827

PKF (NS) Audit & Assurance Limited Partnership
ABN 91 850 861 839

Liability limited by a scheme approved
under Professional Standards Legislation

PKF (NS) Audit & Assurance Limited Partnership is a member firm of the PKF International Limited family of separately owned firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

For our office locations visit www.pkf.com.au

Sydney
Level 8, 1 O'Connell Street
Sydney NSW 2000 Australia
GPO Box 5446 Sydney NSW 2001
p +61 2 8346 6000
f +61 2 8346 6099

Newcastle
755 Hunter Street
Newcastle West NSW 2302 Australia
PO Box 2368 Dangar NSW 2309
p +61 2 4962 2688
f +61 2 4962 3245

The accompanying notes form part of these financial statements.

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Statement of Financial Position 30 June 2022

	Note	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	11,360,370	8,578,448
Trade and other receivables	8	245,624	177,152
Inventories	9	7,886	11,952
TOTAL CURRENT ASSETS		11,613,880	8,767,552
NON-CURRENT ASSETS			
Property, plant and equipment	10	3,999,738	3,171,220
Right-of-use assets	12	211,704	192,489
TOTAL NON-CURRENT ASSETS		4,211,442	3,363,709
TOTAL ASSETS		15,825,322	12,131,261
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	484,358	302,680
Employee benefits	14	371,040	349,330
Lease liabilities	12	47,877	20,742
TOTAL CURRENT LIABILITIES		903,275	672,752
NON-CURRENT LIABILITIES			
Employee benefits	14	52,741	14,895
Provisions	13	31,200	31,200
Lease liabilities	12	160,303	163,976
TOTAL NON-CURRENT LIABILITIES		244,244	210,071
TOTAL LIABILITIES		1,147,519	882,823
NET ASSETS		14,677,803	11,248,438
EQUITY			
Reserves	15	13,628,677	10,206,597
Accumulated surplus		1,049,126	1,041,841
TOTAL EQUITY		14,677,803	11,248,438

The accompanying notes form part of these financial statements.

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Statement of Changes in Equity For the Year Ended 30 June 2022

	Accumulated surplus \$	Contributed Equity \$	Members Building Fund \$	Future Operating Costs Reserve \$	Total \$
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
Balance at 1 July 2020	3,351,672	1,196,387	5,076,552	-	9,624,611
Surplus for the year	1,623,827	-	-	-	1,623,827
Transfer from contributed equity	1,196,387	(1,196,387)	-	-	-
Transfer to Future Operating Costs Reserve	(2,300,000)	-	-	2,300,000	-
Transfer to Members' Building Fund	(2,830,045)	-	2,830,045	-	-
Balance at 30 June 2021	1,041,841	-	7,906,597	2,300,000	11,248,438

The accompanying notes form part of these financial statements.

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Statement of Cash Flows
For the Year Ended 30 June 2022

	2022	2021
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from fundraising activities	10,253,973	8,000,804
Payments to suppliers and employees	(6,850,024)	(6,492,483)
Interest received	39,856	51,687
Government grants	335,297	412,500
Net cash provided by operating activities	3,779,102	1,972,508
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of property, plant and equipment	-	31,743
Purchase of property, plant and equipment	(964,172)	(44,799)
Net cash used in investing activities	(964,172)	(13,056)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments for lease liabilities	(33,008)	(92,294)
Net cash used in financing activities	(33,008)	(92,294)
Net increase in cash and cash equivalents held	2,781,922	1,867,158
Cash and cash equivalents at beginning of year	8,578,448	6,711,290
Cash and cash equivalents at end of financial year	7 11,360,370	8,578,448

The accompanying notes form part of these financial statements.

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Notes to the Financial Statements
For the Year Ended 30 June 2022

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 30 January 2023.

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. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Specific revenue streams

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

Notes to the Financial Statements
For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies (Cont'd)

(b) Revenue and other income (Cont'd)

Specific revenue streams (Cont'd)

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 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.

Government grants - Jobkeeper and Cash Flow Boost

Government grants include amounts received or receivable under the Federal Government's JobKeeper Payment Scheme and Cash Flow Boost Scheme, which provide temporary subsidies to eligible businesses significantly affected by COVID-19. These grants are recognised when there is reasonable certainty that the grant will be received and all grant conditions are met.

Interest revenue

Interest is recognised using the effective interest method.

Notes to the Financial Statements
For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies (Cont'd)

(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.

(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%

Notes to the Financial Statements
For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies (Cont'd)

(e) Property, plant and equipment (Cont'd)

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.

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.

Notes to the Financial Statements
For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies (Cont'd)

(f) Financial instruments (Cont'd)

Financial assets (Cont'd)

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.

The Company uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Company in full, without recourse to the Company to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Company in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Company has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Company renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies (Cont'd)

(f) Financial instruments (Cont'd)

Financial liabilities

The Company measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Company comprise trade payables and lease liabilities.

(g) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(h) 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.

(i) 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.

Notes to the Financial Statements

For the Year Ended 30 June 2022

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

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: 90 074 746 160

Notes to the Financial Statements For the Year Ended 30 June 2022

4 Revenue and Other Income

Revenue from continuing operations

	2022 \$	2021 \$
Fundraising Activities		
- Bequests	2,594,520	1,430,099
- Donations, grants and sponsorship	4,518,126	4,976,267
- Fund raising events & merchandise	1,437,125	68,584
	<u>8,549,771</u>	<u>6,474,950</u>
Program revenue		
- Program income	453,348	379,687
- Sundry National Training School	91,661	144,089
	<u>545,009</u>	<u>523,776</u>
Other income		
- Loss on sale of assets	-	(25,114)
- Government grants	335,297	412,500
- In-kind donations	289,260	199,901
	<u>624,557</u>	<u>587,287</u>
Total Revenue	<u>9,719,337</u>	<u>7,586,013</u>

5 Finance Income and Expenses

Finance income

Interest income		
- Assets measured at amortised cost	39,856	51,687

Finance expenses

Lease interest expense	6,675	6,918
------------------------	-------	-------

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Notes to the Financial Statements For the Year Ended 30 June 2022

6 Application of fund received for charitable purposes

(a) Gross proceeds from fund raising

	2022 \$	2021 \$
Bequests	2,594,520	1,430,099
Donations, grants and sponsorship		
Fundraising and donations	1,622,704	250,539
Grants	599,084	743,092
Appeals	1,117,092	1,345,394
Regular giving	1,838,077	1,758,224
Loyalty	110,190	118,183
Sponsor a puppy	604,383	790,449
Workplace giving	51,414	34,924
In-kind donations	289,260	199,901
	<u>6,232,204</u>	<u>5,240,706</u>
Fundraising events & merchandise		
Sale of merchandise	12,307	4,036
Total gross fundraising proceeds	<u>8,839,031</u>	<u>6,674,841</u>
(b) Cost of fundraising appeals	<u>(898,295)</u>	<u>(1,141,090)</u>
(c) Net surplus from fundraising	<u>7,940,736</u>	<u>5,533,751</u>
(d) Net surplus was expended as follows		
- employee benefits expense	(3,750,898)	(3,565,898)
- depreciation and amortisation expense	(166,234)	(210,052)
- other expenses	(1,507,726)	(1,089,915)
	<u>(5,424,858)</u>	<u>(4,865,865)</u>
Total surplus for the year	<u>2,515,878</u>	<u>667,886</u>

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Notes to the Financial Statements For the Year Ended 30 June 2022

6 Application of fund received for charitable purposes (Cont'd)

	2022 \$	2021 \$
(e) Comparison by monetary figures and percentages		
Including bequests		
Total cost of fundraising	898,295	1,146,239
Gross proceeds from fundraising	9,003,119	5,423,850
Percentage	10%	21%
Net surplus from fundraising	8,104,824	4,277,611
Gross proceeds from fundraising	9,003,119	5,423,850
Percentage	90%	79%
Excluding bequests		
Total cost of fundraising	856,549	1,135,263
Gross proceeds from fundraising	6,408,599	5,423,850
Percentage	13%	21%
Net surplus from fundraising	5,552,050	4,288,587
Gross proceeds from fundraising	6,408,599	5,423,850
Percentage	87%	79%
7 Cash and Cash Equivalents		
Cash at bank and in hand	4,360,370	5,014,829
Short-term deposits	7,000,000	3,563,619
	11,360,370	8,578,448
8 Trade and Other Receivables		
CURRENT		
Trade receivables	15,535	5,704
GST receivable	390	76,612
Other receivables	229,699	94,836
	245,624	177,152
9 Inventories		
CURRENT		
At cost:		
Finished goods	7,886	11,952

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Notes to the Financial Statements For the Year Ended 30 June 2022

10 Property, plant and equipment

	2022 \$	2021 \$
Land and buildings (held for re-development)		
At cost	3,442,320	3,081,638
Accumulated depreciation	(321,467)	(309,467)
	3,120,853	2,772,171
Plant and equipment		
At cost	185,777	174,980
Accumulated depreciation	(137,408)	(106,113)
	48,369	68,867
Motor vehicles		
At cost	305,834	275,021
Accumulated depreciation	(257,314)	(213,054)
	48,520	61,967
Software and website costs		
At cost	54,273	146,601
Accumulated depreciation	(54,273)	(144,223)
	-	2,378
Leasehold property and Improvements		
At cost	1,127,045	567,236
Accumulated amortisation	(345,049)	(301,399)
	781,996	265,837
Total property, plant and equipment	3,999,738	3,171,220

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Notes to the Financial Statements

For the Year Ended 30 June 2022

10 Property, plant and equipment (Cont'd)

(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:

	Buildings	Plant and Equipment	Motor Vehicles	Software & website costs	Leasehold property & improvements	Total
	\$	\$	\$	\$	\$	\$
Year ended 30 June 2022						
Balance at the beginning of year	2,772,171	68,867	61,967	2,378	265,837	3,171,220
Additions	362,752	10,797	30,814	-	559,809	964,172
Depreciation expense	(14,070)	(31,295)	(44,261)	(2,378)	(43,650)	(135,654)
Balance at the end of the year	3,120,853	48,369	48,520	-	781,996	3,999,738

11 Trade and Other Payables

	2022	2021
	\$	\$
CURRENT		
Trade payables	246,944	178,980
Other payables	237,414	123,700
	484,358	302,680

12 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 2022		
Balance at beginning of year	192,489	192,489
Depreciation charge	(30,581)	(30,581)
Other changes (revisions)	49,796	49,796
Balance at end of year	211,704	211,704

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Notes to the Financial Statements

For the Year Ended 30 June 2022

12 Leases (Cont'd)

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
	\$	\$	\$	\$	\$
2022					
Lease liabilities	33,009	132,036	66,018	231,063	208,180
2021					
Lease liabilities	26,000	104,000	78,000	208,000	184,718

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:

	2022	2021
	\$	\$
Interest expense on lease liabilities	6,675	6,918
13 Provisions		
NON-CURRENT		
Make good provision	31,200	31,200
14 Employee Benefits		
CURRENT		
Long service leave	85,598	89,936
Provision for employee benefits	285,442	259,394
	371,040	349,330
NON-CURRENT		
Long service leave	52,741	14,895

15 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.

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Notes to the Financial Statements

For the Year Ended 30 June 2022

15 Components of Equity (Cont'd)

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.

16 Financial Risk Management

	2022	2021
	\$	\$
Financial assets		
Held at amortised cost		
Cash and cash equivalents	11,360,370	8,578,448
Trade and other receivables	245,624	177,152
Total financial assets	11,605,994	8,755,600
Financial liabilities		
Financial liabilities at amortised cost		
Trade and other payables	484,358	302,680
Lease liabilities	208,180	184,718
Total financial liabilities	692,538	487,398

17 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Company is \$88,340 (2021: \$317,614).

18 Auditors' Remuneration

Remuneration of the auditor PKF, for:

- auditing or reviewing the financial statements

- -

19 Contingencies

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2022 (30 June 2021: None).

20 Related Parties

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

Key management personnel - refer to Note 17.

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.

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Notes to the Financial Statements

For the Year Ended 30 June 2022

20 Related Parties (Cont'd)

(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 \$200,492 (2021: \$6,295)

21 Events after the end of the Reporting Period

The financial report was authorised for issue on December 2022 by the Board of Directors.

On 9 December 2022, the Company issued a letter of intent to a construction company to execute a fixed price agreement to build new kennel facilities and training yards on the Company's property at 8 Austin Place, Orchard Hills for an amount of \$14.1 million.

While the letter of intent does not oblige the Company to immediately execute the fixed price agreement, it is anticipated that the agreement will be executed on or before the 7 February 2023.

Specific agreements for the funding of construction costs are required to be finalised before the execution of the construction agreement and these are expected to be in place before 31 December 2022.

Except for the above, no other 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.

22 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 23, 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 2022 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 30 January 2023.

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, which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year 2022 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 2022 and of its financial performance for the year 2022 then ended; and
- b) complying with Australian Accounting Standards – Reduced 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 2022, 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
ABN 91 850 861 839

Liability limited by a scheme approved
under Professional Standards Legislation

Sydney
Level 8, 1 O'Connell Street
Sydney NSW 2000 Australia
GPO Box 5446 Sydney NSW 2001
p +61 2 8346 6000
f +61 2 8346 6099

Newcastle
755 Hunter Street
Newcastle West NSW 2302 Australia
PO Box 2368 Dangar NSW 2309
p +61 2 4962 2688
f +61 2 4962 3245

PKF (NS) Audit & Assurance Limited Partnership is a member firm of the PKF International Limited family of separately owned firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

For our office locations visit www.pkf.com.au

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 – Reduced 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

PKF



KYM REILLY
PARTNER

30 JANUARY 2023
SYDNEY, NSW

ACKNOWLEDGEMENTS

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

DISCOUNT DRUG STORES
more than just low prices

DISCOUNT DRUG STORES: A valued partner since 2012, Discount Drug Stores have helped train 11 Assistance Dogs through in-store 'Dogtober' fundraising nationwide.



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 and Nexo and puppy in training, 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 powered by Petstock team has been providing ADA with valuable support through workplace giving and instore fundraising campaigns for 11 years. In 2023 they were proud sponsons of Assistance Dogs Tinka and Bruce. They are supporters of our Animal Assisted 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.



OUR SUPPORTING PARTNERS

abbvie

barton / deakin
Government Relations

BLUE BADGE
INSURANCE
AUSTRALIA

Canon
CANON MEDICAL

Ceva
Together, beyond animal health

CLAYTON UTZ

THE
CODE9
FOUNDATION
SUPPORTING FIRST RESPONDERS WITH PTSD
#YOU ARE NEVER ALONE

CSR

EVENT
HOSPITALITY & ENTERTAINMENT

First Sentier
Investors

Jacobs

PKF

snooza™

Steadfast

- Dove's Nest Foundation
- Walter and Eliza Hall Trust
- Attaway Foundation
- Emorgo Foundation

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 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 \$40,000 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 free of charge with 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 bequest booklet or for a confidential chat about leaving a gift in your Will, please contact our Bequest Manager through the contact details below.

ASSISTANCE DOGS AUSTRALIA

PO Box 455 Engadine 2233 Australia

Toll Free: **1800 688 364**

bequests@assistancedogs.org.au





ASSISTANCE DOGS AUSTRALIA


PO Box 455 Engadine 2233 Australia


Toll Free: 1800 688 364

info@assistedogs.org.au


assistedogs.org.au

[assistance_dogs_australia](#) 

[@AssistanceDogs](#) 

[assistedogsaustralia](#) 

[AssistanceDogsAus](#) 

[Assistance Dogs](#) 



**Assistance Dogs
Australia®**

