

Annual Report 2024



Enhancing inclusion and independence
for people with disabilities





Assistance Dogs Australia would like to acknowledge and pay our respects to the traditional custodians of the land on which we work, train, and live.

We pay our respects to Elders past, present and emerging.

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Our Clients

PHYSICAL ASSISTANCE DOGS

Karen + Meg

“I love her cuddles. She’s just so beautiful.”

Karen was paired with her first Assistance Dog in 2007 after a long and patient wait. She might not have known about Assistance Dogs Australia (ADA) were it not for her mother reading an article about ADA in the Woman’s Day magazine. Karen applied, got approved, and her very first Assistance Dog, Gypsy, entered her life.

“When I found out I was going to get an Assistance Dog, I felt very excited and very emotional. I’d been waiting two years. So when I got approved and the instructor called to tell me they had a match for me, I cried. I just said, ‘Thank you so much!’”

“Life was a challenge” for Karen before receiving an Assistance Dog, having been born with cerebral palsy and living in a wheelchair from the age of 18. Now with her third Assistance Dog, Karen can’t imagine life without one. Karen no longer does her own laundry as her scoliosis has worsened over the years but when Gypsy came into Karen’s life, she helped her do the laundry and eased some of the frustrations of completing tasks slower than she’d like to. “That was a bit of a task, reaching in and getting the clothes in and out.”

Along with much needed daily physical assistance, Meg provides Karen with emotional support through lots of cuddles. “I love her cuddles, she’s

just beautiful. Meggy-moo just wants to know where I am at all times.” Meg picks up dropped items for Karen – even when she’s sound asleep. “She’ll come up to me with it as if it say, ‘Here, Mum, grab it!’”



Assistance Dogs Australia has been training dogs to support Australians with physical disabilities for 28 years. The benefits to these people are impactful, not only because of the physical assistance they provide, but also for their psychological impact. Stress and isolation reduction, offering moments of privacy that a carer might otherwise need to be present for, increased independence, confidence, and providing emotional support are just some of the ways our dogs support people with physical disabilities.



The following is a non-exhaustive list of tasks that Assistance Dogs are trained to do:

- Retrieve dropped items
- Open and close doors, wardrobes and drawers
- Open and retrieve items from the fridge
- Remove items of clothing such as socks and jumpers
- Retrieve 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
- Deliver and retrieve items at the shop counter
- Help carry or pick up shopping items
- Pulling washing out of front-loading machines

“It was love at first sight. With Brandy and then Meg, there was no time getting to know them, it happened straight away.”

When discussing what other physical assistance her current dog provides, Karen says, “I have a camelback water bag on the back of my chair and I just have to say, ‘Tube, Meg,’ and she’ll climb on to the back of my wheelchair, pull down the tube and give it to me. That’s very important to me.” Meg takes the house phone to Karen when it rings, helps

Karen find things in kitchen drawers following cues like ‘tug’ and ‘find’ and also opens the front gate using a rope attached to the latch.

Out in the community, Meg presses buttons at the elevator door and pedestrian crossings using the ‘switch’ cue. “Meg loves to do her switch. She gets really hyped up about it like, ‘Oooh, switch!’”

Karen is grateful that she was able to retire her first Assistance Dog, Gypsy, at her sister’s house and could visit her regularly. Brandy, her second Assistance Dog, still lives with her at home, now as a pet enjoying retirement and living alongside Meg. It’s important to Karen that her dogs have the best retirement possible. “They worked hard for me. I respect my dogs and I’ll be there for them through thick and thin. When I got Meg I introduced Brandy to her and I said, ‘Brandy, this is Meg. Meg’s going to look after me now, honey. You can put your paws up and relax.’”



Our Clients

PTSD ASSISTANCE DOGS

Luke + Yoyo

“She completes me.”

After an almost 17-year career in the police force, Luke stopped working due to his PTSD diagnosis. An initial assessment for an emotional support dog confirmed that Luke would likely benefit from more support from an Assistance Dog that had Public Access accreditation for public day-to-day living.

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.

PTSD Assistance Dogs are trained to reduce the impact of specific symptoms, which can improve the quality of life for people living with the disorder. For Luke, Yoyo has been providing support to him since the beginning. When describing the initial training process in Sydney, Luke says, “She was just amazing. I can’t even put a word on it, but she’s always there. At my feet, at my side, from day one.”

Yoyo can sense when Luke is feeling overwhelmed

or stressed and has been trained to ‘visit’ him – resting her head on his knee and maintaining eye contact for an extended period of time. This seemingly small act has a great impact on someone who might be experiencing the onset of symptoms of anxiety.

“Visit is one of those things she does naturally and she does it all the time. In the first year I didn’t even notice. It’s only been in the last year that I’ve relaxed a little bit more and I’ve noticed and thought, *aw, she’s visiting me*, and I hadn’t previously realised she did that. She’ll do that when we go down the street sitting having coffee.”

“She puts pressure on my leg and it’s phenomenal. It’s what’s made it good for me to go out.”



Social isolation is a common concern for people with PTSD as the outside world can be overwhelming. Having a PTSD Assistance Dog by



one’s side can alleviate the pressure of daily social expectations. Before Luke was paired with Yoyo, everyday tasks seemed unimaginable. And now?

Luke and Yoyo go down to the beach regularly for walks. When he takes off her jacket, she gets to run and play in the surf, “but she’s always there for me and will always come back to me. It’s a bit of me time for both of us.”

“Going down the street for that coffee is my benchmark, because I really never did that before. She’s made it easier for me to go shopping, too, because I focus on her and I don’t see what’s going on and what’s around me. The focus she gives me makes all the difference because I used to be a police officer, and I used to be aware of everything that was going on.”

“It really draws me in and makes me have a smaller world that I’m really happy to live in.”

We just exist together. She’s wearing a jacket and people leave us alone. The few times that something that does happen, she’s there to help me, even if it’s just calming me down. A few weeks ago, I took her to one side at the checkouts and had her sitting down in front of me, just patting her and her putting the attention back to me. She was bringing me back to earth and gave me that grounding.”

Luke says that there’s no comparison to the life he had before and that life now is “brilliant”. He experienced mood swings and sometimes wouldn’t leave the house for days. Luke has found that his temper has improved as well, when years before he didn’t know he had one. “For well over the last year or more I’ve just been very calm.”

Yoyo came into Luke’s life when both of his now adult children were still living at home, along with his wife, a golden retriever, a labrador and a cat. The children and labrador are no longer in the house, and things are more settled. When asked about the impact she’s made on his life, Luke says,

“She has brought stability back into my life. More so than anything, she’s helped to ground me so my relationships with my kids has blossomed since and it’s really started to bring back that stability at home.”



Our Clients

AUSTISM ASSISTANCE DOGS

Max + Watson

“He does something every day to make us laugh.”

Up until two years ago, Selena had never had a dog in her household. It wasn't until her now 15-year-old son, Max, got paired with his Autism Assistance Dog, Watson, that a dog entered the home fulltime. Selena says that going from pet rats to Watson was an easy adjustment.

“I know it's cliché, but I'd say their bond is like a best friend's. It's very natural.”

Autism Spectrum Disorder (ASD) is a developmental disorder that affects the way people behave and experience the world around them. Each person will have different levels of needs and support, but often experience problems with communicating and in social situations like reading social cues. They have heightened sensory awareness and have restrictive or repetitive behaviours and interests.

Before Watson came along, Max was having a lot of difficulties at school and at home with emotional regulation. Therapy worked for a time but reached a point where he could benefit from support that extended to the home environment as well. Selena describes what matching with Watson was like. “It was very exciting to think that this might be our dog. It was a good first introduction and Chris [ADA's Senior Instructor] asked how we'd feel about having Watson overnight. It was exciting, but I also was nervous. It's a big leap going from no pets to having an Assistance Dog.”

- ASD Assistance 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
 - Anxiety reduction
 - Routine and stability
 - Environmental understanding
 - Self-esteem
 - Family relationships
 - Creating new behaviour patterns



In a family system where the parent is the primary client, Assistance Dogs often have a delayed bond with their teammate. Selena was nervous that Watson might bond with her over Max but with support from Chris and repetitive training behaviours, Watson found his place with Max in the family home living with Selena, Max's younger sister and their pet macaw.

“He'll sit with Max when he's doing his schoolwork. Always having him around means that Max never gets to that point where he's too overwhelmed or in that meltdown stage.”

Life before Watson involved a lot of calls from the school and suspensions. Selena says he'd often come home in a state of overwhelm and it was difficult to get him to regulate and calm down. “He often just didn't want anyone around... when you're younger, people who you're angry with won't help you calm down. Whereas with a dog, you can't be angry with him, so it's an instant calming presence. It was much easier with that tool that you can just instantly calm down, rather than me having to try when no words will ever, ever help.”

Watson often provides “visits” and deep pressure against Max's leg when they're sitting together on the lounge. “It's calming and regulating, and Max isn't as fidgety.” Beyond those two essential cues

taught in Advanced Training, Watson supports Max by being his friend. He's readily available to play games when Max is finding it hard to focus on his schoolwork, and Max has also been enjoying the rewards of teaching Watson new skills.

Two other significant impacts Watson has made to Max's life are his social skills and confidence. More people are likely to engage with Max because he has Watson, which in turn creates social opportunities that he might not normally get. At a recent event that Selena spoke at with Max and Watson attending, she was pleased to see that Max had no problem talking to adults he'd never met before. “He never would have done that a few years ago. He would have been in the corner and would have had to bring his device.” Max even went on a 12-night Scouts jamboree in Queensland without Selena – or Watson.

“He's never been away for that long, I'm really proud of him.”



Impact

Dog Movement Summary FY2024

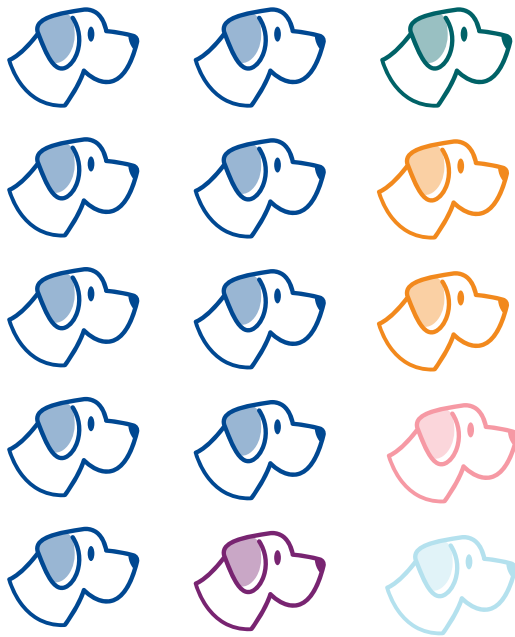


15 dogs that were placed including:

- 9 Autism Assistance Dogs
- 1 Physical Disability Assistance Dogs
- 1 PTSD Assistance Dogs

Dogs placed without Public Access:

- 2 Dogs for Kids Companion
(1 placement remaining before program closure)
- 1 Education Assistance Dog
- 1 Facility Assistance Dog



FY24 Measures

KPT	FY24 Actual	FY25 Target
# Placed Dogs	15	26
Placement %	43.75%	50%
Puppies Born	48	100
# Active Clients	192	215
# Active Volunteers	290	320



Chair/CEO Joint Report

The 2023/2024 year has been an important year for Assistance Dogs Australia with board member Tim Taylor taking on the role of CEO in January 2024. Tim's prior experience on the board and his deep commercial expertise has successfully moved the organisation forward on the transformation journey commenced in the prior year and will continue to do so as further opportunities and challenges are presented.

2023/2024 saw significant investment in capacity building with the continued construction of our new National Training Centre in Orchard Hills, and the purchase of Career Dogs Australia, an internationally acclaimed breeding program founded by dog breeder and geneticist Lauren Elgie. These are particularly important to the organisation in the light of the waitlists having been closed since before the commencement of Covid, and the number of placements this year at 15 reflecting the challenges experienced in prior years with breeding and securing puppies, causing a pipeline knock-on effect.

Financially, the organisation has performed well and remains in sound health with total income for the year of \$1.8m. We are fortunate to have the support of so many individuals and organisations without whom we could not make the difference we do in the lives of those we support. We are mindful of the cost-of-living challenges that many people are experiencing, and as an organisation we are experiencing similar increased costs in fuel, insurances and other running expenses, that is putting pressure on operations. We expect this challenge to continue and are working on strategies to maintain our momentum and growth.

A few areas of focus that we have progressed this year include:

- The continued construction of our National Training Centre at Orchard Hills in Western Sydney. Unfortunately, with weather delays frustrating our plans, we opened in August 2024 and welcomed key government ministers to our opening. During the Orchard Hills construction, operations continued at our existing base in Waterfall in southern Sydney. With the completion of Phase 1 we have capacity to accommodate 80 dogs a year in our advanced training program, allowing us to potentially place twice as many assistance dogs per annum, thereby doubling our impact.
- To overcome supply issues that we have experienced in recent years, we completed the purchase of Career Dogs Australia in December 2023. This has provided us with 40 females and 13 male labradors and golden retrievers, as well as straws of frozen semen. It is the first time our organisation has brought a breeding program in-house on this scale, and the board is pleased that this strategic acquisition will secure the future ability of ADA to continue its mission of empowering people with disabilities to live more inclusive and independent lives.
- This year we have actively collaborated with the federal government, corporate Australia, and the service dog sector to share best practice and work together on industry challenges. Our team contributed to taxi and rideshare education initiatives, as well as being active members of the Dreena Collaboration, a collaboration of charities working together to amplify their impact in the area of animal welfare and human-animal interaction.

The Board is immensely proud of the outcomes achieved this year and remains deeply grateful to the people who support ADA in all forms. Our extraordinary volunteers who take on the challenge of caring and raising our future assistance dogs in the early stages to our courageous clients who receive our life changing dogs and the generous donors who make all this possible. We are grateful to the Board of Directors for their trust and support and to the Executive Team who are passionate and determined to help ADA achieve its ambitions. Finally, to our staff and volunteers, who work tirelessly and selflessly to make the lives of people with disabilities better, we thank you.

We have an exciting future ahead as ADA moves to focusing on impact and striving to ensure that 'every dog has a purpose'.



Rowan McDonald
President & Chair



Tim Taylor
Chief Executive Officer



Our Volunteers

Volunteers are a central pillar of the Assistance Dogs Australia (ADA) organisation, and we could not function without them. Their essential role in the organisation is to raise ADA puppies and provide short term care for dogs in Advanced Training. This plays out in multiple ways:

- **Puppy Educators** take in puppies anywhere from eight weeks of age to 12–18 months to raise them in a loving home environment. They foster the dogs and teach them basic skills with the regular support of Puppy Educator Supervisors, who are professional trainers that catch up regularly in puppy classes to support the educational process.
- **Short term carers** look after puppies for a few days, weeks or months at a time – removing the pressure to commit to the full process. Puppy Carers also provide basic training for puppies like Puppy Educators do so that their training can remain consistent as they continue their journey towards Advanced Training.
- **“B&Bers”** take care of Advanced Training dogs on weekends. Dogs are collected on a Friday afternoon and are free to play and relax with their volunteers for the weekend before being returned for another week of training on Monday morning.

Regardless of the volunteer stream (or streams) one takes part in, every volunteer makes a huge impact on the lives of the puppies. Providing the love, care, socialisation and support a growing puppy needs to thrive is so rewarding and they return that care with unbridled joy and affection. We asked Puppy Educator, Julie about her experience. Together with her daughter, Kate, they have raised six puppies and have been short-term carers for a further six puppies.

How did you first hear about ADA, and what inspired you to volunteer?

My friend has been a Puppy Educator with ADA since 2013 and Kate visited her each school holidays and loved helping with the dogs during her stay. For her 11th birthday, Kate asked all her friends to donate dog toys rather than birthday presents, which she donated to ADA.

We welcomed Brookie into our house in May 2020 and there hasn’t been many weeks since then that we haven’t had a pup in our care. Last year, Kate moved to Queensland for university and hopes to volunteer with ADA as a B&B host to provide weekend support for any of their Gold Coast-based puppies.



“One of the hardest parts about being a Puppy Educator is when they leave you at the end of their home-based training. But there’s always been a brand-new pup ready to join our family, which makes goodbyes easier as you fall in love with a new dog!”

What are your favourite things about being a volunteer for ADA?

Knowing that our efforts will hopefully make a positive impact on someone else’s life. To us it is an incredibly rewarding and enjoyable experience – what is there to not love about building a relationship with a puppy over a 12–18-month period, where you can see the visible results of your time and energy reflected in a well-behaved and well-socialised dog?

One of the best things about ADA’s Puppy Education Program is that the options they offer for volunteers. The co-raising program allows me to continue as a Puppy Educator part-time by co-raising a puppy with another family on a 3-week on/3-week off roster, which gives me the flexibility to fly up to see Kate regularly without my visits impacting the puppy’s training.

Finally, one of the highlights has been the incredible friendships that we have made with our fellow volunteers, and the brilliant Puppy Educator Supervisors, Andrea and Yinna.



“One of the best things about ADA’s Puppy Education Program is that the options they offer for volunteers.”

What advice would you give someone who was considering becoming a volunteer puppy educator?

Give it a go! We have never regretted the decision that we made to take on a puppy four years ago. The time commitment may be bigger than you initially expect, however it does become easier as the puppy gets older (as you can take them with you just about anywhere) and you become more experienced. Don’t be discouraged if you feel they don’t have the skills to help educate a puppy or are concerned about the costs of food or vet bills. All of this including the training, support, food and vet costs are all provided by ADA.



“You never have to miss an event or holiday because there’s a huge support network of volunteers available to mind puppies for the weekend or while you’re away!”

Partner Acknowledgments

We are very thankful for our community of supporters who collectively enable Assistance Dogs Australia to support Australians with disability. The philanthropic support that we receive makes our work possible and means increased impact for our clients. Our partners support through financial contributions, media and branding assistance, pro-bono services, gift-in-kind donations, volunteering and many other means.

We could not do what we do without their generous commitment, and we are thankful for their loyalty and vision. Our partners include:

Leading Partners

Owen Miller
Memorial Foundation

OWEN MILLER MEMORIAL FOUNDATION: The Owen Miller Memorial Foundation has been a loyal supporter of ADA since 2017. Sponsoring the education and training of a staggering 25 dogs, they have expanded their support to include the upgrade of facilities, essential to developing the Assistance Dogs of tomorrow.

Major Partners



HYUNDAI HELP FOR KIDS: Hyundai Help for Kids is the proud Official Vehicle Partner of Assistance Dogs Australia, supporting our shared mission to create a brighter future for children and young adults with disability. Hyundai's VIP (Very Important Pups/ People) fleet has expanded our ability to support more communities across New South Wales, Queensland, and Victoria.



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 powered by the Petstock team have been a proud major partner of ADA for over 13 years. Their unwavering support of ADA along with their commitment to our shared mission has seen them support 15 Assistance Dogs through sponsorship, as well as generous support for our national programs. Through their wonderful team members and customers, they are helping ADA to empower a better future for Assistance Dogs and our clients.

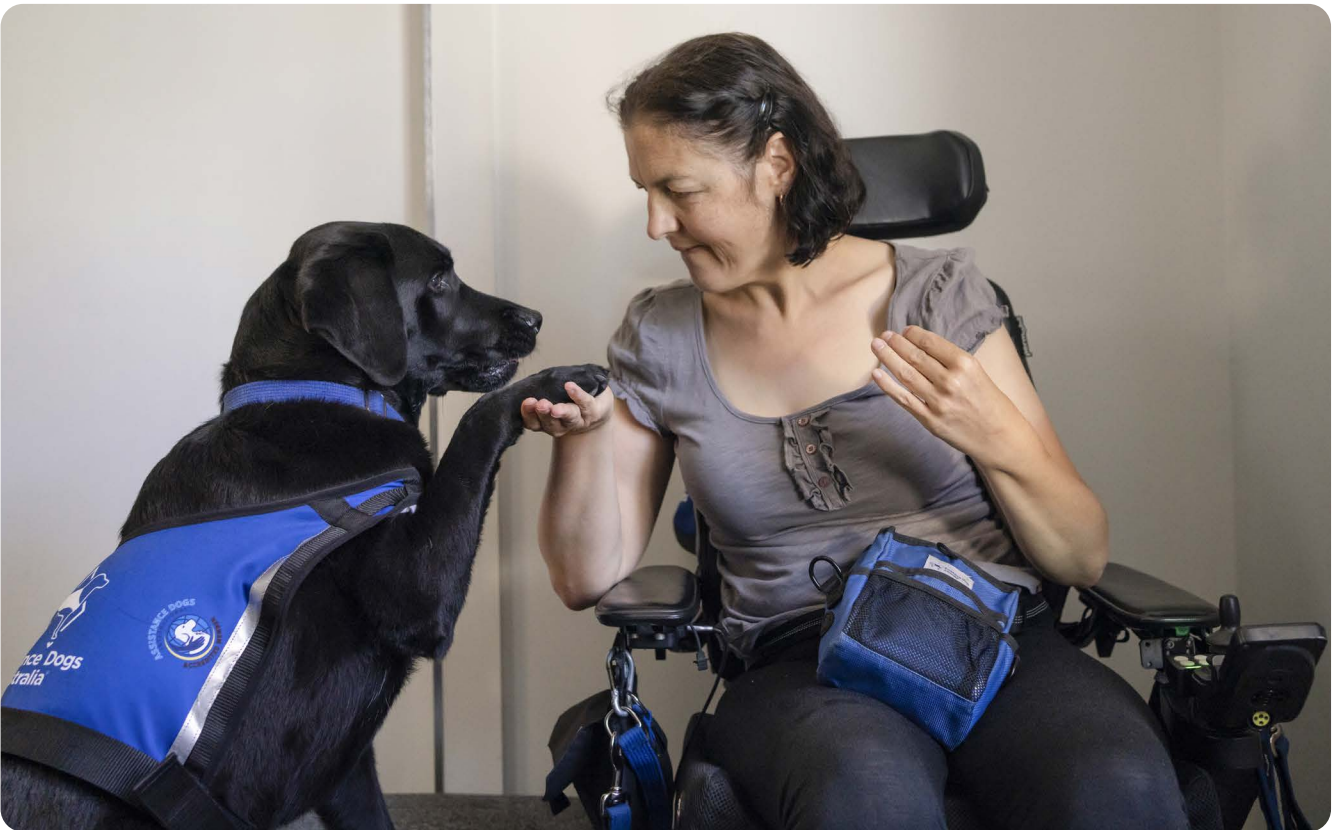


HILL'S PET NUTRITION: Hill's Pet Nutrition is the proud pet nutrition partner for Assistance Dogs Australia. Through their generous support we can ensure every puppy born into our program, along with all Assistance Dogs in training and Ambassador Dogs receive the very best nutrients for their best life. Hill's also support ADA through marketing and brand support, helping ADA to reach increased audiences.

Supporting Partners



Pro Bono Supporters





Hyundai Help For Kids

"Hyundai Help for Kids has been an honoured supporter of Assistance Dogs Australia since 2016. The range of support we have provided over time has enabled the training of three sponsor pups Turbo, Nexa & Ada and indirectly helped more than 200 clients via Assistance Dogs Australia's exceptional support program in schools.

We are inspired by the work they do empowering connection, inclusion and independence for people with a disability and excited with their growth plans to achieve greater impact.

And we are proud to help them in their growth through our partnership by tripling our fleet of Hyundai vehicles to support Assistance Dogs Australia as they transport VIP's (very important pooches) and clients around the country making Hyundai Help for Kids the Official Vehicle Partner of Assistance Dogs Australia for the next three years."

Ellenore Ibrahim
CSR Manager, Hyundai Motor Company Australia



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:

- Adelaide Johnson
- Anne Tulley
- Barbara Edge
- D Hilton
- David Grimes
- Diahnne Gai Berthold
- Diane Wilson
- Garry Grinter
- Jacqueline Loretta Merlino
- Janice Upton
- Jannine Lacy
- Judith Anne Thompson
- Judith Margaret Wood
- Kenneth Boyce
- Kenneth John Marsh
- Kevin Russell Thomas
- Leanne Grimstone
- Loeky (Lolkje) Ytje Wiersma
- Margaret Horniman
- Margaret Nicoll
- Mary Ann Stewart-Collins
- Millicent Saultry
- Nancy Edwards
- Noelene Newman
- Nola Leach-Jones
- Pamela Power
- Patricia Woods
- Shirley Inez Hopkins
- Susan Heather Salier
- Warren Ashley James

Our Governance

Rowan McDonald PRESIDENT / CHAIR



Rowan McDonald was elected President and Chair 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 in 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 Chair 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 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.

Financial Statements

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Financial Statements

For the Year Ended 30 June 2024

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For the Year Ended 30 June 2024

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Directors' Report
30 June 2024

The directors present their report on Assistance Dogs Australia Limited (the Company) for the financial year ended 30 June 2024.

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	
Timothy Taylor	Director	Resigned 1 January 2024

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 2024 the collective liability of members was \$NIL (2023: \$NIL).

Information on directors

Rowan McDonald	Director/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 2024

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
Qualifications	Bachelor of Arts
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	6
Robert Biggs	6	5
Yvonne Duncan	6	4
Samuel Haynes	6	5
Tim McCallum	6	6
Paul Reid	6	4
Timothy Taylor	2	2

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Directors' Report
30 June 2024


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 2024 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: 20/12/2024



PKF(NS) Audit & Assurance Limited Partnership
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755 Hunter Street, Newcastle West NSW 2302
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info@pkf.com.au
www.pkf.com.au

Auditors' Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission 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 2024, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the under Section 60-40 of the Charities and Not-for-profits 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

PKF

KYM REILLY

PARTNER

20 DECEMBER 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: 90 074 746 160

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2024

		2024	2023
	Note	\$	\$
Revenue	4	10,773,154	8,354,206
Finance income	5	100,196	152,088
Cost of sales		(723,068)	(809,612)
Employee benefits expense		(5,375,890)	(4,367,632)
Depreciation, amortisation and impairment expense		(327,256)	(164,122)
Finance costs		(233,067)	(5,874)
Other expenses		(2,364,163)	(1,768,345)
Surplus before income tax		1,849,906	1,390,709
Income tax expense	2(a)	-	-
Surplus for the year		1,849,906	1,390,709
Other comprehensive income		-	-
Total comprehensive income for the year		1,849,906	1,390,709

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Statement of Financial Position
As At 30 June 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	3,326,411	9,120,775
Trade and other receivables	8	243,684	352,106
Inventories		83,990	111,826
Other assets		77,779	134,091
TOTAL CURRENT ASSETS		3,731,864	9,718,798
NON-CURRENT ASSETS			
Property, plant and equipment	9	19,947,298	6,713,442
Intangible assets	10	264,000	329,999
Biological assets	11	966,000	82,500
Right-of-use assets	14	160,434	181,123
TOTAL NON-CURRENT ASSETS		21,337,732	7,307,064
TOTAL ASSETS		25,069,596	17,025,862
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	12	586,724	280,719
Employee benefits	16	253,457	330,784
Lease liabilities	14	35,316	27,960
TOTAL CURRENT LIABILITIES		875,497	639,463
NON-CURRENT LIABILITIES			
Borrowings	13	5,976,073	-
Employee benefits	16	139,939	133,602
Long-term provisions	15	31,200	31,200
Lease liabilities	14	128,469	153,085
TOTAL NON-CURRENT LIABILITIES		6,275,681	317,887
TOTAL LIABILITIES		7,151,178	957,350
NET ASSETS		17,918,418	16,068,512
EQUITY			
Reserves	17	4,000,000	13,628,677
Retained surplus		13,918,418	2,439,835
TOTAL EQUITY		17,918,418	16,068,512

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Statement of Changes in Equity
For the Year Ended 30 June 2024

	Accumulated surplus \$	Members Building Fund \$	Future Operating Costs Reserve \$	Total \$
Balance at 1 July 2023	2,439,835	10,628,677	3,000,000	16,068,512
Surplus for the year	1,849,906	-	-	1,849,906
Transfer to Future Operating Costs Reserve	(1,000,000)	-	1,000,000	-
Transfer from Members' Building Fund	10,628,677	(10,628,677)	-	-
Balance at 30 June 2024	13,918,418	-	4,000,000	17,918,418
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

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Statement of Cash Flows
For the Year Ended 30 June 2024

	2024	2023
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from fundraising activities	10,078,369	7,524,140
Payments to suppliers and employees	(7,374,948)	(6,656,079)
Interest received	100,196	152,088
Interest paid	(227,665)	-
Net cash provided by operating activities	2,575,952	1,020,149
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	(13,346,389)	(2,847,245)
Purchase of intangible assets	-	(329,999)
Purchase of biological assets	(1,000,000)	(82,500)
Net cash used in investing activities	(14,346,389)	(3,259,744)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from borrowings	5,976,073	-
Net cash provided by financing activities	5,976,073	-
Net decrease in cash and cash equivalents held	(5,794,364)	(2,239,595)
Cash and cash equivalents at beginning of year	9,120,775	11,360,370
Cash and cash equivalents at end of financial year	7 3,326,411	9,120,775

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Notes to the Financial Statements
For the Year Ended 30 June 2024

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 Directors on .

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.

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

2 Material Accounting Policy Information

(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 and the amount of the grant can be measured reliably.

Notes to the Financial Statements
For the Year Ended 30 June 2024

2 Material Accounting Policy Information (cont'd)

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

Specific revenue streams (cont'd)

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 2024

2 Material Accounting Policy Information (cont'd)

(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 and amortisation

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. Biological assets and intangible assets are amortised over the period of their useful life.

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

Fixed asset class	Depreciation rate
Buildings (held for redevelopment)	1%
Leasehold improvements	10%
Furniture, Fixtures and Fittings	20%
Motor Vehicles	25%
Office Equipment	25%
Biological Assets	20%
Intangible Assets	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.

Notes to the Financial Statements
For the Year Ended 30 June 2024

2 Material Accounting Policy Information (cont'd)

(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.

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Depreciation and amortisation

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

Fixed asset class	Depreciation rate
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Leasehold improvements	10%
Furniture, Fixtures and Fittings	20%
Motor Vehicles	25%
Office Equipment	25%
Biological Assets	20%
Intangible Assets	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.

Notes to the Financial Statements
For the Year Ended 30 June 2024

2 Material Accounting Policy Information (cont'd)

(f) Financial instruments

Financial assets are initially measured at fair value. Transaction costs are included as part of the initial measurement, except for financial assets at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset unless an accounting mismatch is being avoided.

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the consolidated entity has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, its carrying value is written off. Impairment of financial assets

The Company recognises a loss allowance for expected credit losses on financial assets which are either measured at amortised cost or fair value through other comprehensive income. The measurement of the loss allowance depends upon the Company’s assessment at the end of each reporting period as to whether the financial instrument’s credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain. Where there has not been a significant increase in exposure to credit risk since initial recognition, a 12-month expected credit loss allowance is estimated. This represents a portion of the asset’s lifetime expected credit losses that is attributable to a default event that is possible within the next 12 months. Where a financial asset has become credit impaired or where it is determined that credit risk has increased significantly, the loss allowance is based on the asset’s lifetime expected credit losses. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument discounted at the original effective interest rate.

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, bank and other loans and finance 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) 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 amortisation. 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.

Notes to the Financial Statements
For the Year Ended 30 June 2024

2 Material Accounting Policy Information (cont'd)

(i) Employee benefits (cont'd)

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 useful life of five years and are measured at cost less accumulated amortisation and any accumulated impairment losses.

(l) New Standards

The Company has adopted all of the new and amended Accounting Standards and Interpretations issues by the Australian Accounting Standards Board (AASB) that are mandatory for the current period. Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Notes to the Financial Statements
For the Year Ended 30 June 2024

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.

Key estimates - useful lives of biological assets and intangible assets

Biological assets

As referred to in Note 2(h), the directors determined that the fair value of the biological assets cannot be ascertained and therefore the biological assets are initially recognised at cost and subsequently measured at cost less accumulated amortisation. The directors have estimated the breeding lifecycle of the dogs to be five years.

Intangible assets

As referred to in Note 2(k), the directors have estimated the useful life of five years for intangible assets such as colony pedigrees and registrations, health and genetics records for breeding stock, volunteer and vendor contracts and the rights of puppies and these intangible assets are measured at cost less accumulated amortisation and any accumulated impairment losses.

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Notes to the Financial Statements
For the Year Ended 30 June 2024

4 Revenue and Other Income

Revenue from continuing operations

	2024	2023
	\$	\$
Fundraising Activities		
- Bequests	2,804,000	2,279,169
- Donations, grants and sponsorship	5,056,599	4,624,906
- Fund raising events & merchandise	1,883,798	473,345
	<u>9,744,397</u>	<u>7,377,420</u>
Program revenue		
- Program income	205,064	343,296
- Sundry National Training School	20,486	26,782
	<u>225,550</u>	<u>370,078</u>
Other income		
- In-kind donations	803,207	606,708
	<u>803,207</u>	<u>606,708</u>
Total Revenue and Other Income	<u>10,773,154</u>	<u>8,354,206</u>

5 Finance Income and Expenses

Finance income

- Interest Income	100,196	152,088
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Finance expenses

Interest expense	227,665	-
Interest expense on lease liability	5,402	5,874
Total finance expenses	<u>233,067</u>	<u>5,874</u>

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Notes to the Financial Statements
For the Year Ended 30 June 2024

6 Application of fund received for charitable purposes

(a) Gross proceeds from fund raising

	2024	2023
	\$	\$
Bequests	2,804,000	2,279,169
Donations, grants and sponsorship		
Fundraising and donations	3,070,875	1,134,617
Grants	442,687	379,979
Appeals	1,035,749	982,893
Regular giving	1,627,143	1,779,424
Loyalty	9,444	141,519
Sponsor a puppy	694,494	612,071
Workplace giving	50,406	52,599
In-kind donations	803,207	606,708
	<u>7,734,005</u>	<u>5,689,810</u>
Fundraising events & merchandise		
Sale of merchandise	9,599	15,149
Total gross fundraising proceeds	<u>10,547,604</u>	<u>7,984,128</u>
(b) Cost of fundraising appeals	<u>(723,068)</u>	<u>(809,612)</u>
(c) Net surplus from fundraising	<u>9,824,536</u>	<u>7,174,516</u>
(d) Net surplus was expended as follows		
- employee benefits expense	(5,375,890)	(4,367,632)
- depreciation and amortisation expense	(327,256)	(164,122)
- other expenses	(2,363,126)	(1,768,345)
	<u>(8,066,272)</u>	<u>(6,300,099)</u>
Total surplus for the year	<u>1,758,264</u>	<u>874,417</u>

Notes to the Financial Statements
For the Year Ended 30 June 2024

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

	2024	2023
	\$	\$
(e) Comparison by monetary figures and percentages		
Including bequests		
Total cost of fundraising	723,068	809,612
Gross proceeds from fundraising	10,547,604	7,984,128
Percentage	7%	10%
Net surplus from fundraising	9,824,536	7,174,516
Gross proceeds from fundraising	10,547,604	7,984,128
Percentage	93%	90%
Excluding bequests		
Total cost of fundraising	(678,883)	(787,009)
Gross proceeds from fundraising	7,743,604	6,075,037
Percentage	9%	13%
Net surplus from fundraising	7,064,721	5,288,028
Gross proceeds from fundraising	7,743,604	6,075,037
Percentage	91%	87%

7 Cash and Cash Equivalents

Cash at bank and in hand	3,326,411	3,541,546
Short-term deposits	-	5,579,229
	3,326,411	9,120,775

8 Trade and Other Receivables

CURRENT		
Trade receivables	33,542	59,665
GST receivable	199,642	255,496
Other receivables	10,500	36,945
	243,684	352,106

Notes to the Financial Statements
For the Year Ended 30 June 2024

9 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:

	Capital Works in Progress	Land and Buildings	Plant and Equipment	Motor Vehicles	Leasehold property & Improvements	Total
	\$	\$	\$	\$	\$	\$
Year ended 30 June 2024						
Balance at the beginning of year	2,034,190	3,867,147	43,422	15,406	753,277	6,713,442
Additions	13,225,408	36,006	84,975	-	-	13,346,389
Depreciation expense	-	(13,144)	(31,331)	(7,703)	(60,355)	(112,533)
Other changes, movements	(15,259,598)	15,259,598	-	-	-	-
Balance at the end of the year	-	19,149,607	97,066	7,703	692,922	19,947,298

10 Intangible Assets

	2024	2023
	\$	\$
Computer software		
Cost	29,622	54,273
Accumulated amortisation and impairment	(29,622)	(54,273)
Net carrying value	-	-
Career Dogs IP, Records and rights		
Cost	329,999	329,999
Accumulated amortisation and impairment	(65,999)	-
Net carrying value	264,000	329,999
Total Intangible assets	264,000	329,999

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 bred during the DD process.

Notes to the Financial Statements
For the Year Ended 30 June 2024

11 Biological Assets

	2024	2023
	\$	\$
Breeding dogs and semen stores	966,000	82,500
	Semen Stores	
		\$
Balance at the beginning of the year		82,500
Additions		1,000,000
Amortisation		(116,500)
		966,000

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

Refer back to Note 10 for more information.

12 Trade and Other Payables

CURRENT		
Trade payables	212,962	38,663
Accrued expenses	34,063	-
Other payables	339,699	242,056
	586,724	280,719

13 Borrowings

NON-CURRENT		
Bank loans	5,976,073	-

Summary of borrowings

The Company entered into a loan facility with Beyond Bank of \$6,000,000 on 15 September 2023. The purpose of the loan is for building works for the new National Training Centre at Orchard Hills. The loan is repayable in 36 months from the date the loan is drawn down. The loan carries a variable interest rate of 7.94%.p.a.

The bank loan is secured by a registered first mortgage over property situated at 8 Austin Place Orchard Hills NSW 2748.

Defaults and breaches

During the current year, there were no defaults or breaches on any of the loans.

Notes to the Financial Statements
For the Year Ended 30 June 2024

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 2024		
Balance at beginning of year	181,123	181,123
Depreciation charge	(32,087)	(32,087)
Additions to right-of-use assets	11,398	11,398
Balance at end of year	160,434	160,434

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
	\$	\$	\$	\$	\$
2024					
Lease liabilities	35,316	141,264	-	176,580	163,785

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:

	2024	2023
	\$	\$
Interest expense on lease liabilities	5,402	5,874
15 Provisions		
NON-CURRENT		
Make good provision	31,200	31,200

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Notes to the Financial Statements
For the Year Ended 30 June 2024

16 Employee Benefits

	2024	2023
	\$	\$
CURRENT		
Long service leave	-	93,303
Provision for employee benefits	253,457	237,481
	253,457	330,784
NON-CURRENT		
Long service leave	139,939	133,602

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.

18 Financial Risk Management

Financial assets

Held at amortised cost		
Cash and cash equivalents	3,326,411	9,120,775
Trade and other receivables	243,684	352,106
Total financial assets	3,570,095	9,472,881

Financial liabilities

Financial liabilities at amortised cost

Trade and other payables	586,724	280,719
Lease liabilities	163,785	181,045
Borrowings	5,976,073	-
Total financial liabilities	6,726,582	461,764

19 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Company is \$ 341,824 (2023: \$ 256,575).

20 Auditors' Remuneration

Remuneration of the auditor PKF, for:		
- auditing or reviewing the financial statements	20,000	-
- 50% waived as part of pro bono	(10,000)	-
	10,000	-

Assistance Dogs Australia Limited

ABN: 90 074 746 160

Notes to the Financial Statements
For the Year Ended 30 June 2024

21 Contingencies and commitments

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2024 (30 June 2023: 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 2024 \$13,517,829 of the work on the original contract plus \$1,832,382 of approved variations had been billed. At 30 June 2024, there is a capital commitment for the amount remaining from the original contract of \$507,981 plus other amounts for variations as approved.

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 \$603,484 (2023: \$498,541)

23 Events after the end of the Reporting Period

The financial report was authorised for issue on XXX 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 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 2024 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 
Rowan McDonald

Dated: 20/12/2024



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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 2024, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year 2024 then ended, and notes to the financial statements, including material accounting policy information, 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 2024 and of its financial performance for the year 2024 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 2024, 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.

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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:

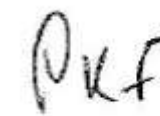
- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a 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.
- 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.

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

- 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

20 DECEMBER 2024
SYDNEY, NSW

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