

Performance Report

Mobility Assistance Dogs Trust (CC24410)
For the year ended 31 March 2022

Contents

3	Annual Report of the Chair Suzanne Crowther and the General Manager Jody Wilson
5	Entity Information
6	Statement of Service Performance
7	Approval of Financial Report
8	Statement of Financial Performance
9	Statement of Financial Position
10	Statement of Cash Flows
11	Statement of Accounting Policies
14	Notes to the Performance Report
20	Audit Report

Annual Report of the Chair Suzanne Crowther and the General Manager Jody Wilson

Mobility Assistance Dogs Trust (CC24410) For the year ended 31 March 2022

Objectives and Activities

Our Vision

To provide Mobility Dogs to everyone in New Zealand who would benefit from being partnered with one.

Purpose

To have a positive impact on the lives of people living with disability.

Our Mission

To enhance the lives of people living with long term disabilities by providing Mobility Dogs to increase independence, confidence, self-esteem and participation in New Zealand communities.

What We Do

We train **assistance dogs** to help people with disabilities to lead more independent lives.

We manage **prison programmes** to support the rehabilitative goals of prisoners.

We manage four **puppy raising** communities in Auckland, Whangarei, Hamilton and Southern Lakes

We train **therapy dogs** and their specialist handler to work in a clinical environment.

We place **companion dogs** in families who face challenges.

We have our dogs raised in or working in two **courts**.

We continue to support our clients for the lifetime of their Mobility Dog.

We seek new ways that Mobility Dogs can help people.

Quality

Guided by our re-accreditation for 5 years with Assistance Dogs International, we commit to achieving high standards and best practice together with ensuring the health and wellbeing of all of our dogs.

Collaboration

We work together with other organisations to advance our collective knowledge for the benefit of all New Zealanders.

Funding

We commit to spending funders money wisely through efficiency and focus.

Acknowledgements

Our report on the 2021/2022 year is delivered knowing that the vast majority of you have had to deal with significant hardships during this tumultuous period. Our hope is that you, your families and loved ones have managed to stay safe through out it all. During the year, the impact of the pandemic has meant all of our dedicated staff have had to continue adapting to new ways of delivering on our mission. They, together with the invaluable support of our volunteers and the ongoing financial commitment of our sponsors and donors, have shown great resilience and loyalty which has enabled us to achieve the following:

Achievements, Performance and Impact

Since 2006 we have placed over 100 dogs, who have a life-changing impact on people living with disabilities. We have worked with 100's of prisoners to support their rehabilitative goals. This equates to 1,000's of lives positively impacted by our work.

During the 2021/22 financial year we supported, achieved and developed:

- Supported over **60** working partnerships who have a range of disabilities including cerebral palsy, muscular dystrophy, spinal injury, Parkinson's to name a few.
- Supported and taught over **16** prisoners how to raise and train service dogs.
- Worked with two dental clinics with our Therapy Dogs.
- Completed our first placement with a clinician working with mental health patients and a therapy dog working with trauma.
- Placed **9** Mobility Dogs
- Managed a team of **26** puppy raising volunteers.
- Completed **29** annual reviews of client teams.

The Future

We understand that the future will mean diversity of our service. We know there are many more people we could assist. To do this we will embrace new ideas and listen to the voice of people that ask for our help.

Suzanne Crowther – Chair

Jody Wilson – General Manager

Financial Year 2021/22

Entity Information

Mobility Assistance Dogs Trust (CC24410) For the year ended 31 March 2022

Legal Name of Entity

Mobility Assistance Dogs Trust (the Trust)

Entity Type and Legal Basis

The Trust is a registered charity in New Zealand

Registration Number

CC24410

Entity's Purpose or Mission

To enhance the lives of people living with disabilities increasing independence, confidence, self-esteem and participation in New Zealand communities.

Entity Structure

The Trust comprises a Board of 7 Trustees who oversee the governance of the Trust, a General Manager who is responsible for the day-to-day operations of the Trust and reporting to the Trustees, and two full-time and two part-time staff who support the General Manager in delivering against the Trust's objectives.

Main Sources of Entity's Cash and Resources

The Trust's activities are primarily funded through donations and grants received from individual, corporate, trust and community funders. From time-to-time the Trust also undertakes fundraising activities.

Entity's Reliance on Volunteers and Donated Goods or Services

In partnership with the Department of Corrections, the Trust relies on the time of prisoner handlers who work with the Trust's staff to raise and train dogs as part of the Puppies in Prison programme.

The Trust works with volunteers in Northland, Auckland, Hamilton and Southern Lakes who assist us to raise and socialise dogs as part of our puppy development programmes.

The trust receives food for all dogs in training from its corporate sponsor Mars New Zealand.

We also rely on volunteers from the community and our corporate partners to support other activities such as fundraising or awareness.

Contact Details

Physical Address: Unit C, 13-15 Collard Place, Henderson, Auckland, New Zealand, 0610
Postal Address: PO Box 84-031, Westgate, Auckland, New Zealand, 0657
Phone: +64(9) 836 6238
Website: www.mobilitydogs.co.nz

Statement of Service Performance

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2022

	2022	2021
Trust's Output		
Mobility Dog Placements	9	7
Puppies in Prison Canine Handler Places	8	16
Public Access Assessment Completed	29	33

Covid Impact Statement

Like many charities, we continue to be impacted by COVID-19 in a variety of ways including:

- the way we provide services to ensure the health and safety of at-risk clients living with significant disabilities
- our work practices to ensure the health and safety of staff, volunteers and clients
- delays in planned placement of new Mobility Dog partnerships

We have developed an operational response plan that enables us to quickly respond to changes in alert levels and to encompass planning for a predicted future where keeping clients, volunteers and staff safe in a COVID-19 environment will remain the key responsibility. Alongside this we are continually exploring options to ensure that service delivery and key targets can be achieved e.g., using IT solutions if higher alert levels are in place.

Volunteer Puppy Raisers - Our team worked closely with our volunteer puppy raisers over the last year to ensure good outcomes for all our trainee Mobility Dogs aged from 8 weeks to 2+ years. During the financial year ending 31 March 2022 we were supported by teams of volunteer puppy raisers in Auckland, Hamilton, Whangarei and Southern Lakes. Our volunteers rose to the challenge during the Covid-19 alert levels taking additional dogs into their homes and supporting Mobility Dogs in a variety of ways.

Puppies in Prison- Our prison programme has been significantly impacted by COVID-19. Since August 2021 we have not been operating Puppies in Prison to adhere to Department of Corrections Alert Level compliance. We presently still have a commitment from one prison to have up to 8 Canine Handler places for prisoners working on the programme. Throughout the year, new prisoners are inducted into the programme as others graduate or leave to other roles. This programme continues to be a crucial part of our service, allowing us to achieve our primary goal of training Mobility Dogs. Currently, 100% of our dogs in training are trained, in part, by prisoners on this programme. A secondary objective of the programme is that it provides skill development and pro-social outcomes for the prisoners. We are confident in the near future that our canine team will resume work at Auckland Region Women's Corrections Facility in Wiri when Department of Corrections review their Alert Level restrictions.

Clients We have placed 9 new Mobility Dog partnerships in a variety of settings. We continue to support all of our current clients and have undertaken **29 public access** assessments in this current financial year to ensure that our dogs can work safely in the community and exhibit the behaviours we would expect from a disability assist dog. As an Assistance Dogs International Accredited provider, we undertake regular assessments of all active client partnerships.

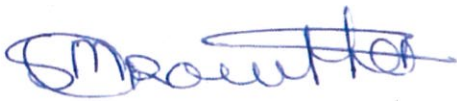
Approval of Financial Report

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2022

The Trustees are pleased to present the approved financial report including the historical financial statements of Mobility Assistance Dogs Trust (CC24410) for year ended 31 March 2022.

APPROVED



Suzanne Crowther

Chair

Date 11/10/22



Suzie Mudge

Trustee

Date 11/10/2022

Statement of Financial Performance

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2022

	NOTES	2022	2021
Revenue			
Donations, fundraising and other similar revenue	1	1,217,601	596,112
Revenue from providing goods or services	1	58,671	9,670
Interest, dividends and other investment revenue	1	513	299
Other revenue	1	3,043	56,580
Total Revenue		1,279,828	662,660
Expenses			
Volunteer and employee related costs	2	367,987	343,181
Costs related to providing goods or service	2	92,919	68,561
Other expenses	2	138,674	115,872
Total Expenses		599,580	527,614
Surplus/(Deficit) for the Year		680,248	135,046

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

This statement should be read in conjunction with the notes to the performance report.

Statement of Financial Position

Mobility Assistance Dogs Trust (CC24410)

As at 31 March 2022

	NOTES	31 MAR 2022	31 MAR 2021
Assets			
Current Assets			
Bank accounts and cash	3	1,432,344	762,877
Debtors and prepayments	3	12,971	9,699
Total Current Assets		1,445,315	772,576
Non-Current Assets			
Property, Plant and Equipment	5	34,598	37,213
Total Non-Current Assets		34,598	37,213
Total Assets		1,479,913	809,789
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	31,442	25,236
Employee costs payable	4	40,018	36,720
Unused donations and grants with conditions	4	132,500	151,382
Other current liabilities	4	249	996
Total Current Liabilities		204,209	214,333
Total Liabilities		204,209	214,333
Total Assets less Total Liabilities (Net Assets)		1,275,704	595,456
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,275,704	595,456
Total Accumulated Funds		1,275,704	595,456

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

This statement should be read in conjunction with the notes to the performance report.

Statement of Cash Flows

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2022

	2022	2021
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	1,350,101	646,112
Receipts from providing goods or services	58,671	10,322
Interest, dividends and other investment receipts	513	299
Cash receipts from other operating activities	3,043	56,580
Payments to suppliers and employees	(732,585)	(506,000)
Total Cash Flows from Operating Activities	679,743	207,312
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(8,897)	(13,548)
Proceeds from loans borrowed from other parties	-	1,494
Repayments of loans borrowed from other parties	(747)	(436)
Loans made to other parties	(633)	(575)
Total Cash Flows from Investing and Financing Activities	(10,276)	(13,065)
Net Increase/(Decrease) in Cash	669,467	194,247
Bank Accounts and Cash		
Opening cash	762,877	568,630
Closing cash	1,432,344	762,877
Net change in cash for period	669,467	194,247

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

This statement should be read in conjunction with the notes to the performance report.

Statement of Accounting Policies

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2022

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Financial Statements is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Mobility Assistance Dogs Trust (CC24410) is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Significant Accounting Policies

Revenue

Donations, sponsorship and fundraising

Revenue from donations, sponsorship and fundraising are recognised when the funds are received.

Grants

Revenue from grants is recognised when the funds are applied to the relevant expense.

Placement fees

Revenue associated with the provision of trained dogs is recognised when an approved applicant's dog is ready for placement.

Interest Revenue

Interest Revenue is recorded as it is earned during the year.

Employee Related Costs

Wages, salaries and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries and leave entitlements.

Performance payments are recorded when the employee is notified that the payment has been granted.

Superannuation contributions are recorded as an expense as staff provide services.

Debtors

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

Property, Plant and Equipment

Property, plant and equipment is recorded at cost, less accumulated depreciation and impairment losses.

Depreciation is provided on both a straight-line and diminishing value basis, with the associated depreciation rates of the major classes of assets and useful lives (where applicable) estimated as follows:

Computer Equipment	Straight-line, 2.5 years (40%)
Plant & Equipment	Straight-line, 3 to 6 years (17.5 % to 30%)
Motor Vehicles	Diminishing value (20% to 30%)

Creditors and Accrued Expenses

Creditors and accrued expenses are measured at the amount owed.

Employee Costs Payable

A liability for employee costs payable is recognised when an employee has earned the entitlement. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Tier 2 PBE Accounting Standards Applied

The Trust has not applied any Tier 2 Accounting Standards in preparing its financial statements.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (2021:nil)

Notes to the Performance Report

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2022

2022 2021

1. Analysis of Revenue

Donations, fundraising and other similar revenue

Bequests	795,000	-
Donations	213,159	293,837
Grants	49,172	49,163
Grants - GST Exempt	160,270	253,112
Total Donations, fundraising and other similar revenue	1,217,601	596,112

Revenue from providing goods or services

Adoption Revenue	3,478	-
Client Equip & Merchandise Sales	110	104
Client Partnership Establishment	35,083	9,565
IWD - Client Partnership Establishment	20,000	-
Total Revenue from providing goods or services	58,671	9,670

Interest, dividends and other investment revenue

Interest Income	513	299
Total Interest, dividends and other investment revenue	513	299

Other revenue

Covid-19 Wage Subsidy	-	55,651
Resurgence Support Payments Received	3,043	-
Sundry Income	-	929
Total Other revenue	3,043	56,580

Donations in Kind

Mars New Zealand sponsors all the nutritional needs of our dogs in training and on the Puppies in Prison Programme.

2022 2021

List of Bequests, Donations and Grants Received

Bequests

Anonymous Bequests	795,000	-
Total Bequests	795,000	-

Donations

Animates NZ Limited	13,968	133,641
Anonymous Donor	21,297	30,000
Bodmin Charitable Trust Board	15,000	15,000
Chillisoft Limited	12,000	12,000
Hills Pet Nutrition (NZ) Limited	-	5,000
Hugo Charitable Trust	5,000	-
Ian Russell	5,000	-
J M Thomson	20,000	-

	2022	2021
Judy & Grant Reid	10,004	20,005
Kelliher Charitable Trust	10,000	-
Margaret & Huia Clarke Trust	5,000	-
Maurice Paykel Charitable Trust	10,000	-
Sharon Russell	11,000	-
Silk Route Limited	5,000	5,000
The Boyd Clarke Foundation	10,000	10,000
The Walter and Adria WA Titchener Foundation	10,000	-
Donations < 5000	49,889	63,191
Total Donations	213,159	293,837
Grants		
ANZ Staff Foundation	-	20,000
Auckland Council	-	6,000
BOP Legacy Fund	2,500	-
Bluesky Community Trust Limited	-	2,000
Community Organisation Grants Scheme	18,000	20,000
Community Trust South	-	2,000
Dawn Lay Charitable Trust	2,075	950
D.V. Bryant Trust	-	5,000
Eastern & Central Community Trust	5,000	-
Foundation North	-	90,230
Four Winds Foundation	13,125	-
Hutt Mana Charitable Trust	3,000	-
ILT Foundation	1,000	-
ILT Licensing Trust	1,000	-
Joyce Fisher Charitable Trust	80,000	80,000
Kelliher Charitable Trust	-	10,000
Lottery Grants Board	40,000	30,000
L W Nelson Charitable Trust	2,000	-
Maurice Paykel Charitable Trust	-	5,000
Mazda Foundation	5,000	-
NZ Community Trust	-	4,000
Rano Community Trust	5,000	-
Rehabilitation Welfare Trust	1,000	1,000
Rotorua Trust	5,000	-
The Lion Foundation	-	40,000
The Page Trust	-	4,000
The Trusts	2,860	-
The Trusts Community Foundation	-	10,000
Trust House Foundation	3,000	-
Trust Waikato	1,000	5,000
Add: Opening Unused Grants with conditions as at balance sheet date	151,382	118,477
Less: Closing Unused Grants with conditions as at balance sheet date	(132,500)	(151,382)
Total Grants	209,442	302,275

2022 2021

2. Analysis of Expenses**Volunteer and employee related costs**

Contractors	29,313	-
Kiwi Saver Employer Contributions	9,073	7,663
Recruitment	683	-
Salaries	309,350	334,165
Staff and Volunteer Uniforms	1,786	-
Staff Expenses	17,783	217
Staff Training	-	1,135
Total Volunteer and employee related costs	367,987	343,181

Costs related to providing goods or services**Canine Programme Expenses**

Dog: Acquisition Costs	20,870	14,217
Dog: Advanced Canine Training	2,500	-
Dog: Food	5,079	-
Dog: Identification / Registration	309	45
Dog: Jackets	4,345	-
Dog: Miscellaneous Expenses	484	1,967
Dog: Team Mileage Reimbursement	554	1,530
Dog: Training Equipment & Supplies	7,157	3,134
Dog: Transport Costs	1,239	-
Dog: Veterinary Costs	39,390	43,059
Total Canine Programme Expenses	81,927	63,952

Client & Applicant Placement & Support Expenses

Client & Applicant Support	7,173	2,119
Client: Placement Camp Expenses	-	-
Client: Placement	-	800
Client: Expenses (Prev Placement Expenses)	209	-
Client: Team Mileage & Vehicle Expenses	3,611	1,690
Total Client & Applicant Placement & Support Expenses	10,992	4,609

Total Costs related to providing goods or services

92,919 68,561

Other expenses

ACC Levies	1,587	1,507
Advertising	170	-
Bank Fees	(275)	142
Canine - Volunteer Expenses	86	2,220
Cleaning	-	611
Consulting & Accounting	11,475	9,958
Courses & Conferences	1,859	-
Depreciation	11,512	24,065
Equipment (Under \$500)	190	793
Fuel	5,875	5,992

Funding & Fundraising Expenses	1,353	6,562
General Expenses	1,152	400
Insurance	6,811	5,794
Legal expenses	17,101	-
Marketing	17,552	900
Motor Vehicle Expenses	11,899	6,969
Office: Expenses	177	1,080
Office: IT Expenses	2,397	1,569
Office: Light, Power, Heating	1,037	1,220
Office: Postage, Freight & Courier	238	340
Office: Rent	37,624	37,624
Office: Telephone & Internet	4,280	4,389
Printing & Stationary	921	1,363
Subscriptions & Fees	3,598	1,588
Travel	-	784
Waste Disposal	53	-
Total Other expenses	138,674	115,872
	2022	2021

3. Analysis of Assets

Bank accounts and cash

Call Account (01)	959,720	559,304
General Purposes Account (00)	472,605	203,555
Holding Account 2	18	18
Total Bank accounts and cash	1,432,344	762,877

Debtors and prepayments

GST	11,763	9,124
The Foundation for Mobility Assistance Dogs	1,208	575
Total Debtors and prepayments	12,971	9,699

2022 2021

4. Analysis of Liabilities

Creditors and accrued expenses

Accounts Payable	13,655	9,344
Accounts Payable Accruals	6,900	6,095
PAYE Payable	10,887	9,797
Total Creditors and accrued expenses	31,442	25,236

Employee costs payable

Annual Leave Provision	31,396	29,983
Wages Payable - Payroll	8,622	6,736
Total Employee costs payable	40,018	36,720

	2022	2021
Unused donations and grants with conditions		
Unused donations and grants with conditions	132,500	151,382
Total Unused donations and grants with conditions	132,500	151,382
Other current liabilities		
Hire Purchase - Phone	249	996
Total Other current liabilities	249	996
	2022	2021

5. Property, Plant and Equipment

Computer Equipment		
Cost	15,784	10,932
Accumulated Depreciation	(12,201)	(9,987)
Book Value	3,583	945
Motor Vehicles		
Cost	73,309	73,309
Accumulated Depreciation	(45,715)	(38,816)
Book Value	27,594	34,493
Plant and Equipment		
Cost	21,982	17,937
Accumulated Depreciation	(18,563)	(16,164)
Book Value	3,420	1,774
Total Property, Plant and Equipment	34,597	37,212
	2022	2021

6. Accumulated Funds

Accumulated Funds		
Opening Balance	595,456	460,410
Accumulated surpluses or (deficits)	680,248	135,046
Total Accumulated Funds	1,275,704	595,456
Total Accumulated Funds	1,275,704	595,456
	2022	2021

7. Commitments

Commitments to lease or rent assets		
Hire Purchase: This represents the interest free hire purchase of a mobile phone. The hire purchase is to be paid in 24 equal monthly installments with the final installment due in August 2022. The current monthly installment is \$62	249	996
Rent: This represents the lease of a property covering the 2-year period, ending 7 November 2022. The current monthly rental payment is \$2,708	18,958	51,458
Total Commitments to lease or rent assets	19,207	52,454

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2022 Last year (2021 - nil).

2022 2021

9. Related Parties**Payments**

Neuro Rehab Results	1,661	-
Total Payments	1,661	-

Receivables

The Foundation for Mobility Assistance Dogs	1,208	575
Total Receivables	1,208	575

Other than those listed above, there were no transactions involving related parties during the financial year.

10. Remuneration paid to Key Management Personnel

Category	Number of FTEs 2022	Number of FTEs 2021	2022 (\$)	2021 (\$)
Board of Trustees	7	7	-	-
Senior Management	1	1	105,050	103,113

No remuneration is paid to members of the Board of Trustees, and no remuneration or loan or advance is paid to any close family members of key management personnel.

11. Comparative Balances

The comparative balances cover a period of 12 months to 31 March 2021.

**INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF TRUSTEES OF MOBILITY ASSISTANCE DOGS TRUST**

Report on the Performance Report

Opinion

We have audited the performance report of Mobility Assistance Dogs Trust on pages 5 to 19 which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 March 2022, the statement of financial position as at 31 March 2022, the statement of accounting policies and notes to the performance report.

In our opinion:

- (a) the reported outcomes and outputs and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- (b) the performance report on pages 5 to 19 presents fairly, in all material respects:
 - the financial position of Mobility Assistance Dogs Trust as at 31 March 2022 and of its financial performance and cash flows;
 - the entity information; and
 - the service performance.

for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Mobility Assistance Dogs Trust in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Other than in our capacity as auditors we have also formatted the financial statements for the Trust. We have no other relationships with or interests in the Trust.

Other Information

The Trustees, on behalf of the trust, are responsible for the other information included in the Annual Report of the Chair and General Manager. Our opinion on the performance report does not cover any other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the performance report our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report or our knowledge obtained in the audit or otherwise appears 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 on this regard.

Board of Trustees Responsibility for the Performance Report

The Board of Trustees are responsible for:

- (a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report.in accordance with the Public Benefit Entity Simple Format Reporting - Accrual (Non-for-Profit) framework issued in New Zealand by the New Zealand Accounting Standards Board; and
- (c) for such internal control as the Board of Trustees determines are necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board of Trustees are responsible for assessing Mobility Assistance Dogs Trust'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 Board of Trustees either intends to liquidate Mobility Assistance Dogs Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report 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 ISAs (NZ) and ISAE (NZ) 3000 (Revised) 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 this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement of the performance 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.
- (b) 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 entity's internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Trustees.

- (d) Conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Mobility Assistance Dogs Trust'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 performance 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 Mobility Assistance Dogs Trust to cease to continue as a going concern.
- (e) Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- (f) Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Board of Trustees 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.

Restriction on Responsibility

This report is made solely to the Board of Trustees, as a body, in accordance with Section 42F of The Charities Act 2005. Our audit work has been undertaken so that we might state to the Board of Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and its Board of Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

UHY Haines Norton (Auckland) Limited

.....
UHY Haines Norton (Auckland) Limited
Chartered Accountants
Auckland, New Zealand

12 October 2022

.....
Date