

Performance Report

Mobility Assistance Dogs Trust (CC24410)
For the year ended 31 March 2023

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Annual Report of the Chair Kathy Peake

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2023

Mobility Assistance Dogs Trust (Mobility Dogs) has been training and placing our highly skilled Mobility Dogs with disabled New Zealanders for 15 years.

I feel incredibly privileged to have served on the Board of Mobility Dogs for almost 13 of those years and to have recently been elected Chairperson. In that time, I have seen increasing recognition around the impact that Mobility Dogs have on individuals, their families, and communities at large. We are focused on continuing to train our specialised assistance dogs and providing support for as many individuals and communities as possible. We are placing more dogs outside of Auckland, and more recently, providing Mobility Dogs as Court, Dental, Therapy and Companion Dogs. We continue to expand our Puppy Raising communities which are now in four cities, and Puppies in Prison™ continues to allow individuals to grow through learning new skills and contributing to society.

My thoughts are with those individuals and communities that have been affected by the lingering effects of COVID, recent natural disasters, the current economic situation and cost of living impact. I am also acutely aware of the economic disparity which may affect disabled people disproportionately. At Mobility Dogs we are cognisant of the increasing financial challenges of maintaining a dog and actively support our clients for the life time of their dogs.

Considering the current climate, I am especially grateful to those who fund, donate and support Mobility Dogs through their time and energy. While we consider ourselves well supported, we are also faced with increasing challenges as funding dollars also need to support other causes and organisations. We take our fiscal responsibility seriously and are taking measures to ensure our long-term financial security. We are cognisant of the cost of training our dogs, and the invaluable support they provide. We strive for each and every dog we train to be partnered or placed with an individual or organisation within the disabled community.

At Mobility Dogs we recognise that each of our dogs and every person they partner with is unique. So, our training programmes are tailored to enhance the individuality of each dog to enable them to adapt and respond to every situation to the highest level and create the optimal partnership. We focus on the wellbeing of our dogs so retaining their individuality and wellbeing is vital and we continue to commit to the welfare of our dogs for their lifetime.

I am grateful to our dedicated, experienced, and robust team led by Jody Wilson, our GM, for their ongoing commitment, extraordinary efforts to produce beyond expected results and for striving to improve upon and grow our organisation. I would like to also thank our volunteers for their integral role in raising, training and caring for our dogs.

Jody has in the last year voluntarily become Trustee of Assistance Dogs International (ADI) which is the International Board, and Chair of ADI Oceania. (Mobility Dogs first gained membership to ADI in 2013). This has given the Trust and indeed every New Zealand service dog organisation a voice and recognition at a world level. Jody is also on the Department of Internal Affairs Service Dog Advisory Group. One of our team members Maree Butler is on track to become assessor for ADI for Oceania in November.

As always, I would like to thank our Board members who give their time and professional skills willingly and generously to the Trust. We are fortunate in having a strategically strong Board with broad skillsets across the critical areas required by the Trust. I am especially grateful for the commitment and loyalty that this Board has shown with our longest serving Board Member Suzie Mudge MHS PhD (Director & Physiotherapist, Neuro Rehab Results; Research Fellow, Centre for Person Centred Research, AUT University) first joining the Board in 2007 with Gregory Shanahan LLB (Counsel Hamilton Locke New Zealand) joining in 2009. Our incredibly stable Board is often commented upon favorably by funders, supporters and other charitable organisations alike.

From the Mobility Dogs team we look forward to the next 15 years and continuing to serve the disabled and broader communities with our ongoing initiatives.

Kathy Peake

Chair

Annual Report of the General Manager Jody Wilson

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2023

As we come to the end of this financial year, I would like to acknowledge all our supporters who have shown their ongoing commitment to our Trust. I would also like to provide you with an update on what we have achieved this year and our plans for the future.

This year Mobility Dogs continues to receive increasing numbers of enquiries and applications from our disabled community seeking support by partnering with a Mobility Dog. In order to meet this demand we have established puppy raising and training operations nationally in Whangarei, Auckland, Hamilton and Queenstown.

As we embark on the next twelve months, our focus will be on expanding the delivery of quality assistance dogs, and on providing high level support to our clients for the life time of their dog. We never lose sight of the extraordinary impact that assistance dogs have on the lives of the people they are partnered with.

We continue to diversify our programmes to meet a variety of needs across our communities. We have a newly established Trained Companion Dog Programme together with Assistance, Court, Dental and Therapy Dogs.

Our relationship with the Department of Corrections remains strong. Our wider social initiative, Puppies in Prison™ is now in its 15th year which is testament to its impact and positive outcomes. Plans are currently underway to develop canine behaviour learning models for the prisoners whilst they are on our programme, and, we are looking to offer volunteering opportunities with us when the women have completed their sentences.

Our fundraisers and donors have been outstanding yet again, giving us the financial security to invest in our services, our workforce, and programmes across New Zealand. We are committed to remaining open and honest with our supporters and stakeholders at all times. Thank you to those who provided support in all our fundraising activities at a local level, raising awareness across New Zealand of the work of Mobility Dogs. A particular acknowledgement to our communities in Queenstown and Hamilton. None of this great work could happen without you.

To our partners and funders, such as, Foundation North, The Lion Foundation, The Lindsay Foundation and Chillisoft – thank you. It would be remiss not to acknowledge the importance of our advising veterinary team from Franklin Vets, VSA and Veterinary Radiology for their willingness to share their expertise to ensure positive outcomes for our dogs. We continue to work closely with similar charities to create efficiencies across the sector as much as we can. Our appreciation to Assistance Dogs New Zealand and Assistance Dogs International whose willingness to collaborate benefits us all.

The tenacity and resolve of our excellent staff and volunteers put us in the best possible place to overcome any challenge that may lie ahead, and I would like to thank everyone for their continued exceptional efforts through this financial year. And finally, my sincere gratitude to the Board of Trustees whose dedication and hard work goes unseen by most.

Jody Wilson

General Manager

Entity Information

Mobility Assistance Dogs Trust (CC24410) For the year ended 31 March 2023

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 6 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 2023

	2023	2022
Trust's Output		
Mobility Dog Placements	11	9
Puppies in Prison Canine Handler Places	8	8
Public Access Assessment Completed	33	29

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 2023 we were supported by teams of volunteer puppy raisers in Auckland, Hamilton, Whangarei and Southern Lakes.

Puppies in Prison - Our prison programme has been significantly impacted by COVID-19. In August 2022 we were able to reinstate the prison programme once we received clearance from the Department of Corrections. 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 more Mobility Dogs. Currently, 100% of our dogs 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.

Clients - We have placed 11 new Mobility Dog partnerships in a variety of settings. We continue to support all of our current clients and have undertaken **33 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 in order to remain compliance with our Accreditation.

Approval of Financial Report

Mobility Assistance Dogs Trust (CC24410) For the year ended 31 March 2023

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 2023.

APPROVED



Karen Elliott

Deputy Chair

Date 23 November 2023



Suzie Mudge

Trustee

Date 23 November, 2023

Statement of Financial Performance

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2023

	NOTES	2023	2022
Revenue			
Donations, fundraising and other similar revenue	1	707,374	1,217,601
Revenue from providing goods or services	1	71,573	58,671
Interest, dividends and other investment revenue	1	13,114	513
Other revenue	1	-	3,043
Total Revenue		792,060	1,279,828
Expenses			
Volunteer and employee related costs	2	454,435	367,987
Costs related to providing goods or service	2	153,047	92,919
Other expenses	2	140,528	138,674
Total Expenses		748,010	599,580
Surplus/(Deficit) for the Year		44,050	680,248

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

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Statement of Financial Position

Mobility Assistance Dogs Trust (CC24410)

As at 31 March 2023

	NOTES	31 MAR 2023	31 MAR 2022
Assets			
Current Assets			
Bank accounts and cash	3	1,358,697	1,432,344
Debtors and prepayments	3	46,974	12,971
Total Current Assets		1,405,671	1,445,315
Non-Current Assets			
Property, Plant and Equipment	5	65,613	34,598
Total Non-Current Assets		65,613	34,598
Total Assets		1,471,284	1,479,913
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	31,792	31,442
Employee costs payable	4	59,955	40,018
Unused donations and grants with conditions	4	59,782	132,500
Other current liabilities	4	-	249
Total Current Liabilities		151,530	204,209
Total Liabilities		151,530	204,209
Total Assets less Total Liabilities (Net Assets)		1,319,754	1,275,704
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,319,754	1,275,704
Total Accumulated Funds		1,319,754	1,275,704

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

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Statement of Cash Flows

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2023

	2023	2022
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	617,265	1,350,101
Receipts from providing goods or services	54,181	58,671
Interest, dividends and other investment receipts	13,114	513
Cash receipts from other operating activities	-	3,043
Payments to suppliers and employees	(708,404)	(731,419)
Net GST	(10,238)	(1,166)
Total Cash Flows from Operating Activities	(34,082)	679,743
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(39,253)	(8,897)
Repayments of loans borrowed from other parties	(311)	(747)
Loans made to other parties	-	(633)
Total Cash Flows from Investing and Financing Activities	(39,565)	(10,276)
Net Increase/(Decrease) in Cash	(73,647)	669,467
Bank Accounts and Cash		
Opening cash	1,432,344	762,877
Closing cash	1,358,697	1,432,344
Net change in cash for period	(73,647)	669,467

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

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

Statement of Accounting Policies

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2023

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 (2022:nil)

Notes to the Performance Report

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2023

2023 2022

1. Analysis of Revenue

Donations, fundraising and other similar revenue

Bequests	5,056	795,000
Donations	147,585	213,159
Fund Raising Income	3,136	-
Grants	65,500	49,172
Grants - GST Exempt	486,097	160,270
Total Donations, fundraising and other similar revenue	707,374	1,217,601

Revenue from providing goods or services

Adoption Revenue	-	3,478
Client Equip & Merchandise Sales	452	110
Client Partnership Establishment	41,739	35,083
Events	12,545	-
IWD - Client Partnership Establishment	12,174	20,000
Puppy Sponsorship	4,662	-
Total Revenue from providing goods or services	71,573	58,671

Interest, dividends and other investment revenue

Interest Income	13,114	513
Total Interest, dividends and other investment revenue	13,114	513

Other revenue

Resurgence Support Payments Received	-	3,043
Total Other revenue	-	3,043

Donations in Kind

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

2023 2022

List of Bequests, Donations and Grants Received

Bequests

Anonymous Bequests	5,056	795,000
Total Bequests	5,056	795,000

Donations

Animates NZ Limited	-	13,968
Anonymous Donor	20,000	21,297
Bodmin Charitable Trust Board	15,000	15,000
Chillisoft Limited	12,000	12,000
Hugo Charitable Trust	5,000	5,000
Fonterra Co-operative Group Limited - Auckland Hapori Team	1,000	-
Ian Russell	5,000	5,000

	2023	2022
Ian Walters	17,391	-
Jillian Reid	1,000	-
J M Thomson	-	20,000
Judy & Grant Reid	10,005	10,004
Julie & Brendan Wynn	1,240	-
Kelliher Charitable Trust	-	10,000
King Family Trust	2,000	-
Margaret & Huia Clarke Trust	-	5,000
Maurice Paykel Charitable Trust	-	10,000
Mount Pirongia Lions Club	1,000	-
Oceanbridge Shipping	2,000	-
Pam Williams	1,400	-
Sharon Russell	6,000	11,000
Silk Route Limited	5,000	5,000
St Cuthberts College	5,330	-
The Boyd Clarke Foundation	10,000	10,000
The Walter and Adrienne Titchener Foundation	-	10,000
Donations < 5000	27,219	49,889
Total Donations	147,585	213,159

Grants

Air Rescue Services	2,000	-
Akarana Community Trust	5,000	-
A K Franks Charitable Trust	500	-
ANZ Staff Foundation	25,000	-
Auckland Council Local Boards	6,569	-
BOP Legacy Fund	-	2,500
Blue Waters Community Trust	1,500	-
Community Organisation Grants Scheme	23,500	18,000
Community Trust South	2,000	-
Dawn Lay Charitable Trust	-	2,075
D.V. Bryant Trust	3,000	-
Dragon Community Trust	18,060	-
Eastern & Central Community Trust	5,000	5,000
Foundation North	60,000	-
Four Winds Foundation	8,750	13,125
Grassroots Trust	5,000	-
Hutt Mana Charitable Trust	3,500	3,000
ILT Foundation	-	1,000
ILT Licensing Trust	-	1,000
Jack Jeffs Charitable Trust	7,500	-
Joyce Fisher Charitable Trust	80,000	80,000
Kiwi Gaming Foundation	5,000	-
Lindsay Foundation	30,000	-
Lottery Grants Board	-	40,000
L W Nelson Charitable Trust	2,000	2,000

Masterton Trust Lands Trust	2,000	-
Maurice Paykel Charitable Trust	10,000	-
Mazda Foundation	-	5,000
NZ Community Trust	4,000	-
One Foundation	5,000	-
Oxford Sports Trust	4,000	-
Pub Charity Limited	10,000	-
Rano Community Trust	5,000	5,000
Rehabilitation Welfare Trust	1,000	1,000
Rotorua Trust	-	5,000
TECT	8,000	-
T G Macarthy Trust	5,000	-
The Lion Foundation	106,000	-
The Trusts - West Auckland Support	-	2,860
The Trusts Community Foundation	10,000	-
Trillian Trust	5,000	-
Trust House Foundation	-	3,000
Trust Waikato	5,000	1,000
Wellington Community Fund	5,000	-
Add: Opening Unused Grants with conditions as at balance sheet date	132,500	151,382
Less: Closing Unused Grants with conditions as at balance sheet date	(59,782)	(132,500)
Total Grants	551,597	209,442
	2023	2022

2. Analysis of Expenses

Volunteer and employee related costs

Contractors	40,033	29,313
Kiwi Saver Employer Contributions	11,502	9,073
Recruitment	-	683
Salaries	398,474	309,350
Staff and Volunteer Uniforms	2,123	1,786
Staff Expenses	-	17,783
Staff Training	2,303	-
Total Volunteer and employee related costs	454,435	367,987

Costs related to providing goods or services

Canine Programme Expenses

Dog: Acquisition Costs	38,583	20,870
Dog: Advanced Canine Training	15,000	2,500
Dog: Food	20,762	5,079
Dog: Identification / Registration	541	309
Dog: Jackets	104	4,345
Dog: Miscellaneous Expenses	2,883	484
Dog: Puppy Sponsorship Expenses	2,185	-
Dog: Team Mileage Reimbursement	-	554

	2023	2022
Dog: Training Equipment & Supplies	5,720	7,157
Dog: Transport Costs	409	1,239
Dog: Veterinary Costs	47,765	39,390
Total Canine Programme Expenses	133,954	81,927
Client & Applicant Placement & Support Expenses		
Client & Applicant Support	2,206	7,173
Client: Events (National)	309	-
Client: Expenses (Prev Placement Expenses)	-	209
Client: National Client Development	1,590	-
Client: Placement	5,368	-
Client: Team Mileage & Vehicle Expenses	9,620	3,611
Total Client & Applicant Placement & Support Expenses	19,093	10,992
Total Costs related to providing goods or services	153,047	92,919
Other expenses		
ACC Levies	1,445	1,587
Advertising	-	170
Bank Fees	25	(275)
Canine - Volunteer Expenses	17	86
Consulting & Accounting	14,290	11,475
Courses & Conferences	170	1,859
Depreciation	12,810	11,512
Equipment (Under \$500)	-	190
Fuel	11,421	5,875
Funding & Fundraising Expenses	1,039	1,353
General Expenses	1,600	1,152
Insurance	6,398	6,811
Legal expenses	-	17,101
Loss on Disposal of Fixed Assets	4,994	-
Marketing	20,172	17,552
Motor Vehicle Expenses	8,457	11,899
Office: Expenses	-	177
Office: IT Expenses	1,104	2,397
Office: Light, Power, Heating	1,011	1,037
Office: Postage, Freight & Courier	498	238
Office: Rent	38,299	37,624
Office: Telephone & Internet	5,401	4,280
Printing & Stationary	1,312	921
Promotional Materials & Activities	2,039	-
Repairs and Maintenance	649	-
Subscriptions & Fees	6,992	3,598
Travel	385	-
Waste Disposal	-	53
Total Other expenses	140,528	138,674

2023 2022

3. Analysis of Assets**Bank accounts and cash**

Call Account (01)	969,951	959,720
General Purposes Account (00)	388,728	472,605
Holding Account 2	18	18
Total Bank accounts and cash	1,358,697	1,432,344

Debtors and prepayments

Accounts Receivable	20,030	-
Sundry Receivables	9,000	-
GST	16,736	11,763
The Foundation for Mobility Assistance Dogs	1,208	1,208
Total Debtors and prepayments	46,974	12,971

2023 2022

4. Analysis of Liabilities**Creditors and accrued expenses**

Accounts Payable	9,430	13,655
Accruals	7,600	6,900
PAYE Payable	14,762	10,887
Total Creditors and accrued expenses	31,792	31,442

Employee costs payable

Annual Leave Provision	46,805	31,396
Wages Payable - Payroll	13,150	8,622
Total Employee costs payable	59,955	40,018

	2023	2022
Unused donations and grants with conditions		
Unused donations and grants with conditions	59,782	132,500
Total Unused donations and grants with conditions	59,782	132,500
Other current liabilities		
Hire Purchase - Phone	-	249
Total Other current liabilities	-	249

	2023	2022
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5. Property, Plant and Equipment

Computer Equipment

Cost	17,370	15,784
Disposals	(6,918)	-
Accumulated Depreciation	(9,164)	(12,201)
Book Value	1,288	3,583

Motor Vehicles

Cost	143,334	73,309
Disposals	(48,174)	-
Accumulated Depreciation	(33,317)	(45,715)
Book Value	61,843	27,594

Plant and Equipment

Cost	24,407	21,982
Disposals	(5,654)	-
Accumulated Depreciation	(16,272)	(18,563)
Book Value	2,481	3,420

Total Property, Plant and Equipment	65,612	34,597
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	2023	2022
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6. Accumulated Funds

Accumulated Funds

Opening Balance	1,275,704	595,456
Accumulated surpluses or (deficits)	44,050	680,248
Total Accumulated Funds	1,319,754	1,275,704

Total Accumulated Funds	1,319,754	1,275,704
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2023 2022

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
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
Rent: This represents the lease of a property covering the 2-year period, ending 31 January 2025. The current monthly rental payment is \$2,875	63,250	-
Total Commitments to lease or rent assets	63,250	19,207

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2023 Last year (2022 - nil).

2023 2022

9. Related Parties

Payments

Neuro Rehab Results	60	1,661
Total Payments	60	1,661

Receivables

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

Gregory Shanahan, Trustee of Mobility Assistance Dogs Trust provides legal services to the Trust pro bono.

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 2023	Number of FTEs 2022	2023 (\$)	2022 (\$)
Board of Trustees	6	7	-	-
Senior Management	1	1	107,590	105,050

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 2022.

**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 20 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 2023, the statement of financial position as at 31 March 2023, 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 20 presents fairly, in all material respects:
 - the financial position of Mobility Assistance Dogs Trust as at 31 March 2023 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

24 NOV 2022

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Date