

Performance Report

Mobility Assistance Dogs Trust (CC24410)
For the year ended 31 March 2024

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Annual Report of the Chair Kathy Peake

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2024

I am privileged to be Chair of Mobility Assistance Dogs Trust (MADT).

The last financial year has been successful as we continue to enhance the wellbeing and independence of all New Zealanders through the diversification of our programmes proudly raising and training Mobility, Court, Therapy, Companion, School and Dental Dogs.

Despite strong support, funding remains a challenge due to the number of charities, the current economic situation and rising cost of living. While we value all donations, grants and bequests, special thanks go to the Lindsay Foundation, Chillisoft, Lion Foundation, Foundation North, and the Joyce Fisher Charitable Trust for their ongoing support.

This year we placed nine dogs across New Zealand: three Mobility Dogs for individuals with physical disability, four Companion Dogs, one Court Dog and one School Dog. The latter is near the end of its six-month pilot study and once this is fine-tuned, we expect more schools to come on board in the coming year. We aim for 10-12 placements annually and anticipate an increase with our expanded range of services.

We manage 62 placed dogs, have 17 in training (with the arrival of six more puppies imminent), and eight dogs in our Puppies in Prison programme at Wiri Women's prison.

Our General Manager, Jody Wilson, notes that the number of dogs placed does not reflect their impact. One dog changes many lives with the marked ripple effect on the family, support network and community. There is also a tangible impact on mental health and general well-being.

We are incredibly fortunate to be one of only three service dog organisations in New Zealand accredited by Assistance Dogs International, "the global authority in the Assistance Dogs industry", and we continue to strive to exceed these standards.

Assistance Dogs International and the International Guide Dog Federation, cognisant of the emotional capacities of dogs, have strengthened their commitment to the health, welfare and ethical treatment of Service Dogs by all member programs. At Mobility Dogs, the welfare and well-being of our dogs is central to our mission.

As the only Service Dog organisation involved in the New Zealand Court Dog programme, we have three Court Dogs placed in Auckland and Tauranga, with another recently signed up. This would not be possible without the support and relationship with the founding body Courthouse Dogs in the USA.

New developments include:

Establishing the Mobility Dogs Investment Trust to enhance our fiscal responsibility and accountability, with thanks to Hamilton Locke for their pro bono work.

Welcoming our first fundraiser to boost our funding and marketing efforts.

Announcing that Robyn Scott-Vincent has joined our team as Trustee. Robyn, as Founder, Director and Executive Producer of Attitude Pictures Ltd and attitudelive.com, brings invaluable experience from both disability and commercial sectors.

Finally, a huge thank you to our team. Though small, we are mighty, and the commitment of our General Manager, Canine and Administration teams, Board members (voluntary), and volunteers make our life changing work possible. Special thanks to those who breed and assist us acquire the best puppies for our clients.

Kathy Peake

Chair

Entity Information

Mobility Assistance Dogs Trust (CC24410) For the year ended 31 March 2024

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. The Board comprises of the following members:

- Katherine Peake - Chair
- Karen Elliot - Deputy Chair
- Gregory Shanahan - Trustee
- Robyn Scott-Vincent - Trustee
- Suzanne Mudge - Trustee
- Troy Kennedy - Trustee

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

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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 2024

	2024	2023
Trust's Output		
Mobility Dog Placements	9	11
Puppies in Prison Canine Handler Places	8	8
Puppy Raisers	41	36
Public Access Assessment Completed	42	33

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 2024 we were supported by 41 full time volunteer puppy raisers in Auckland, Hamilton, Whangarei and Southern Lakes.

Puppies in Prison - 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 **9** new Mobility Dog partnerships in a variety of settings and we continue to support all of our current clients for the lifetime of their dogs. These placements are divided into the following categories; Court Dogs, School Dogs, Companion Dogs, Therapy Dogs, Mobility Dogs. All of these dogs are individually trained to meet the needs of the clients.

Public Access Assessments In order to adhere to the requirements of our Accreditation with Assistance Dogs International, and, to meet our commitment to the ongoing support of our clients and dogs we completed **42** annual Public Access Assessments nationwide. This is to ensure that our dogs can work safely in the community and exhibit the behaviors we would expect from a disability assist dog.

Approval of Financial Report

Mobility Assistance Dogs Trust (CC24410) For the year ended 31 March 2024

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 2024.

APPROVED



Karen Elliott

Deputy Chair

Date 30/10/2024



Suzie Mudge

Trustee

Date 30/10/2024

Statement of Financial Performance

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2024

	NOTES	2024	2023
Revenue			
Donations, fundraising and other similar revenue	1	438,944	707,374
Revenue from providing goods or services	1	62,015	71,573
Interest, dividends and other investment revenue	1	46,663	13,114
Other revenue	1	100	-
Total Revenue		547,722	792,060
Expenses			
Volunteer and employee related costs	2	577,565	454,435
Costs related to providing goods or service	2	148,284	153,047
Other expenses	2	141,143	140,528
Total Expenses		866,992	748,010
Surplus/(Deficit) for the Year		(319,271)	44,050

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 2024

	NOTES	31 MAR 2024	31 MAR 2023
Assets			
Current Assets			
Bank accounts and cash	3	1,175,598	1,358,697
Debtors and prepayments	3	28,765	46,974
Total Current Assets		1,204,363	1,405,671
Non-Current Assets			
Property, Plant and Equipment	5	104,506	65,613
Total Non-Current Assets		104,506	65,613
Total Assets		1,308,868	1,471,284
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	44,139	31,792
Employee costs payable	4	84,424	59,955
Unused donations and grants with conditions	4	179,822	59,782
Total Current Liabilities		308,385	151,530
Total Liabilities		308,385	151,530
Total Assets less Total Liabilities (Net Assets)		1,000,484	1,319,754
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,000,484	1,319,754
Total Accumulated Funds		1,000,484	1,319,754

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 2024

	2024	2023
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	569,084	617,265
Receipts from providing goods or services	64,189	54,181
Interest, dividends and other investment receipts	46,663	13,114
Payments to suppliers and employees	(808,597)	(708,404)
Net GST	444	(10,238)
Total Cash Flows from Operating Activities	(128,218)	(34,082)
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	7,826	-
Payments to acquire property, plant and equipment	(61,264)	(39,253)
Repayments of loans borrowed from other parties	-	(311)
Loans made to other parties	(1,443)	-
Total Cash Flows from Investing and Financing Activities	(54,881)	(39,565)
Net Increase/(Decrease) in Cash	(183,099)	(73,647)
Bank Accounts and Cash		
Opening cash	1,358,697	1,432,344
Closing cash	1,175,598	1,358,697
Net change in cash for period	(183,099)	(73,647)

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 2024

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%), Diminishing value (40%-50%)
Plant & Equipment	Straight-line, 3 to 6 years (17.5 % to 30%), Diminishing Value (13.5% - 67%)
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 (2023:nil)

Notes to the Performance Report

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2024

2024 2023

1. Analysis of Revenue

Donations, fundraising and other similar revenue

Bequests	-	5,056
Donations	108,486	147,585
Fund Raising Income	2,313	3,136
Grants	20,000	65,500
Grants - GST Exempt	308,145	486,097
Total Donations, fundraising and other similar revenue	438,944	707,374

Revenue from providing goods or services

Adoption Revenue	1,043	-
Client Equip & Merchandise Sales	1,045	452
Client Partnership Establishment	30,735	41,739
Events	1,477	12,545
IWD - Client Partnership Establishment	8,696	12,174
Puppy Sponsorship	9,018	4,662
Sponsorships	10,000	-
Total Revenue from providing goods or services	62,015	71,573

Interest, dividends and other investment revenue

Interest Income	46,663	13,114
Total Interest, dividends and other investment revenue	46,663	13,114

Other revenue

Sundry Income	100	-
Total Other revenue	100	-

Donations in Kind

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

2024 2023

List of Bequests, Donations and Grants Received

Bequests

Anonymous Bequests	-	5,056
Total Bequests	-	5,056

Donations

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

	2024	2023
Ian Walters	-	17,391
Jillian Reid	-	1,000
Judy & Grant Reid	10,006	10,005
Julie & Brendan Wynn	-	1,240
King Family Trust	2,000	2,000
Mount Pirongia Lions Club	-	1,000
Oceanbridge Shipping	2,000	2,000
Pam Williams	-	1,400
Sharon Russell	6,000	6,000
Silk Route Limited	5,000	5,000
St Cuthberts College	6,672	5,330
The Boyd Clarke Foundation	20,000	10,000
Donations < 5000	24,808	27,219
Total Donations	108,486	147,585
Grants		
Air Rescue Services	-	2,000
Akarana Community Trust	-	5,000
A K Franks Charitable Trust	-	500
Albert-Eden Local Board	3,100	-
ANZ Staff Foundation	18,000	25,000
Aotearoa Gaming Trust	20,840	-
Auckland Council Local Boards	-	6,569
Bay Trust	2,500	-
Biogen New Zealand	5,000	-
Blue Waters Community Trust	5,000	1,500
Community Organisation Grants Scheme - Auckland City	3,500	3,500
Community Organisation Grants Scheme - Central Otago	500	1,500
Community Organisation Grants Scheme - Hutt Valley	2,000	2,000
Community Organisation Grants Scheme - Kirikiriroa Hamilton City	1,500	1,500
Community Organisation Grants Scheme - Manawatū-Horowhenua	1,000	1,000
Community Organisation Grants Scheme - Manukau	4,500	4,500
Community Organisation Grants Scheme - Papakura Franklin	2,500	2,000
Community Organisation Grants Scheme - Rodney-North Shore	-	3,000
Community Organisation Grants Scheme - Waikato West	1,000	1,000
Community Organisation Grants Scheme - Waitakere City	2,000	2,000
Community Organisation Grants Scheme - Wellington	1,500	1,500
Community Trust South	2,000	2,000
D.V. Bryant Trust	-	3,000
Dragon Community Trust	2,758	18,060
Eastern & Central Community Trust	5,000	5,000
First Light Community Foundation	2,000	-
Foundation North	60,000	60,000
Four Winds Foundation	10,000	8,750
Grassroots Trust	-	5,000
Henderson-Massey Local Board	2,000	-

Howick Local Board	1,500	-
Hutt Mana Charitable Trust	-	3,500
ILT Foundation	5,000	-
Jack Jeffs Charitable Trust	7,875	7,500
J M Thompson Trust	20,000	-
Joyce Fisher Charitable Trust	70,000	80,000
Kiwi Gaming Foundation	20,000	5,000
Lindsay Foundation	30,000	30,000
L W Nelson Charitable Trust	5,225	2,000
Mangere-Otahuhu Local Board	4,000	-
Manurewa Local Board	800	-
Masterton Trust Lands Trust	-	2,000
Maurice Paykel Charitable Trust	10,000	10,000
Mazda Foundation	4,000	-
Milestone Foundation	5,000	-
NZ Community Trust	4,000	4,000
One Foundation	-	5,000
Otara-Papatoetoe Local Board	1,500	-
Oxford Sports Trust	-	4,000
Papakura Local Board	2,000	-
Pelorus Trust	6,087	-
Pub Charity Limited	18,000	10,000
Rano Community Trust	5,000	5,000
Rehabilitation Welfare Trust	-	1,000
TECT	-	8,000
T G Macarthy Trust	5,000	5,000
The Lion Foundation	50,000	106,000
The Trusts Community Foundation	10,000	10,000
The Trusts West Auckland Support Fund	4,000	-
Trillian Trust	-	5,000
Trust Waikato	-	5,000
Waitemata Local Board	1,000	-
Wellington Community Fund	-	5,000
Add: Opening Unused Grants with conditions as at balance sheet date	59,782	132,500
Less: Closing Unused Grants with conditions as at balance sheet date	(179,822)	(59,782)
Total Grants	328,145	551,597
	2024	2023

2. Analysis of Expenses

Volunteer and employee related costs

Contractors	68,601	40,033
Kiwi Saver Employer Contributions	14,019	11,502
Salaries	489,695	398,474
Staff and Volunteer Uniforms	2,067	2,123

	2024	2023
Staff Training	2,272	2,303
Staff Mileage Reimbursement	912	-
Total Volunteer and employee related costs	577,565	454,435
Costs related to providing goods or services		
Canine Programme Expenses		
Dog: Acquisition Costs	41,766	38,583
Dog: Advanced Canine Training	5,000	15,000
Dog: Food	21,664	20,762
Dog: Identification / Registration	165	541
Dog: Jackets	1,750	104
Dog: Miscellaneous Expenses	3,592	2,883
Dog: Puppy Sponsorship Expenses	-	2,185
Dog: Training Equipment & Supplies	5,533	5,720
Dog: Transport Costs	-	409
Dog: Veterinary Costs	50,764	47,765
Total Canine Programme Expenses	130,234	133,954
Client & Applicant Placement & Support Expenses		
Client & Applicant Support	4,455	2,206
Client: Events (National)	-	309
Client: National Client Development	-	1,590
Client: Partnership Resources	39	-
Client: Placement	2,441	5,368
Client: Team Mileage & Vehicle Expenses	11,116	9,620
Total Client & Applicant Placement & Support Expenses	18,050	19,093
Total Costs related to providing goods or services	148,284	153,047
Other expenses		
ACC Levies	2,107	1,445
Bank Fees	26	25
Canine - Volunteer Expenses	-	17
Consulting & Accounting	13,100	14,290
Courses & Conferences	1,671	170
Depreciation	21,607	12,810
Entertainment	510	-
Fuel	10,062	11,421
Funding & Fundraising Expenses	978	1,039
General Expenses	4,011	1,600
Insurance	7,652	6,398
Loss on Disposal of Fixed Assets	765	4,994
Marketing	11,956	20,172
Motor Vehicle Expenses	5,822	8,457
Office: IT Expenses	650	1,104
Office: Light, Power, Heating	1,029	1,011
Office: Postage, Freight & Courier	290	498

Office: Rent	41,675	38,299
Office: Telephone & Internet	5,514	5,401
Printing & Stationary	996	1,312
Promotional Materials & Activities	-	2,039
Repairs and Maintenance	567	649
Subscriptions & Fees	9,634	6,992
Travel	267	385
Waste Disposal	255	-
Total Other expenses	141,143	140,528
	2024	2023

3. Analysis of Assets

Bank accounts and cash

Call Account (01)	1,012,101	969,951
General Purposes Account (00)	163,498	388,728
Holding Account 2	-	18
Total Bank accounts and cash	1,175,598	1,358,697

Debtors and prepayments

Accounts Receivable	6,000	20,030
Sundry Receivables	-	9,000
GST	20,114	16,736
The Foundation for Mobility Assistance Dogs	2,651	1,208
Total Debtors and prepayments	28,765	46,974

2024 **2023**

4. Analysis of Liabilities

Creditors and accrued expenses

Accounts Payable	17,063	9,430
Accruals	8,300	7,600
PAYE Payable	18,776	14,762
Total Creditors and accrued expenses	44,139	31,792

Employee costs payable

Annual Leave Provision	69,202	46,805
Wages Payable - Payroll	15,222	13,150
Total Employee costs payable	84,424	59,955

Unused donations and grants with conditions

Unused donations and grants with conditions	179,822	59,782
Total Unused donations and grants with conditions	179,822	59,782

	2024	2023
5. Property, Plant and Equipment		
Computer Equipment		
Cost	13,874	17,370
Disposals	-	(6,918)
Accumulated Depreciation	(10,375)	(9,164)
Book Value	3,499	1,288
Motor Vehicles		
Cost	154,181	143,334
Disposals	(15,135)	(48,174)
Accumulated Depreciation	(42,309)	(33,317)
Book Value	96,737	61,843
Plant and Equipment		
Cost	21,922	24,407
Disposals	-	(5,654)
Accumulated Depreciation	(17,653)	(16,272)
Book Value	4,269	2,481
Total Property, Plant and Equipment	104,506	65,612
	2024	2023

6. Accumulated Funds

Accumulated Funds		
Opening Balance	1,319,754	1,275,704
Accumulated surpluses or (deficits)	(319,271)	44,050
Total Accumulated Funds	1,000,484	1,319,754
Total Accumulated Funds	1,000,484	1,319,754
	2024	2023

7. Commitments**Commitments to lease or rent assets**

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	28,750	63,250
Total Commitments to lease or rent assets	28,750	63,250

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2024 Last year (2023 - nil).

2024 2023

9. Related Parties**Payments**

Neuro Rehab Results	-	60
Total Payments	-	60

Receipts

The Boyd Clarke Foundation	20,000	10,000
Total Receipts	20,000	10,000

Receivables

The Foundation for Mobility Assistance Dogs	2,651	1,208
Total Receivables	2,651	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 2024	Number of FTEs 2023	2024 (\$)	2023 (\$)
Board of Trustees	6	6	-	-
Senior Management	1	1	135,460	107,590

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 2023.