

Performance Report

Mobility Assistance Dogs Trust
For the year ended 31 March 2025

Contents

3	Annual Report of the Chair Kathy Peake
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
13	Notes to the Performance Report
20	Audit Report

Annual Report of the Chair Kathy Peake

Mobility Assistance Dogs Trust For the year ended 31 March 2025

During my three years as Chairperson of Mobility Assistance Dogs Trust (Mobility Dogs) I have been proud to witness the continued evolution and maturation of our organisation.

Three key words come to mind - **sustainability, transformation and impact**. These, together with best practice and financial prudence, have enabled us to serve and reach increasingly more disabled people and their communities across New Zealand through the specialist training and placement of our dogs.

We are one of only three service dog organisations in New Zealand who are registered and recognised by Assistance Dogs International and are currently undergoing our third five yearly audit – a comprehensive review of the training, care and welfare of our dogs, operations and governance.

We continue to refine our practices to maximise our operational efficiencies; we value, support and ensure fair remuneration for our small but dedicated team; and continue to build strong and enduring relationships with funders, donors, volunteers and supporters. Notably, our key funders for 2024/2025 Joyce Fisher Charitable Trust Lion Foundation and Foundation North have supported us for over 15 years.

We have established an Investment Trust for responsible financial stewardship of our funding and donations.

We continue to respond to the evolving needs of our clients and communities. Our Dogs are now trained and placed in multiple roles.

- Mobility Dogs
- Companion Dogs
- Therapy Dogs (including school and dental dogs)
- Court Dogs

Feedback consistently reinforces the transformative impact our dogs have across a broad cross-section of society and disabilities – it extends to not only the individual or collective recipient but also their whanau and communities. It is estimated that our dogs positively impact 90,000 people each year.

We currently have dogs being trained in Auckland, Hamilton and Southern Lakes (Queenstown area) and are planning to expand to Christchurch and Wellington.

Key figures for 2024/2025

- Ten dogs were placed
 - 8 Companion Dogs,
 - one School Dog, and
 - one Therapy Dog.
- We oversee 64 Mobility Dogs nationwide;
- 30 dogs are in training (across their two-year training period);
- 15 new puppies entered our programme; and
- Up to eight dogs are involved in our Puppies in Prison™ programme.
- Demand continues to grow, especially for Companion Dogs.
- We have recently joined an initiative involving reintegration of women released from prison.

While the economic climate remains challenging, we are grateful to be in a relatively strong financial position. We give heartfelt thanks to our funders, donors (including an increasing number of bequests), volunteers and community who allow us to continue our essential work.

We are only able to do this through our dedicated Mobility Dog team under the exceptional leadership of our General Manager, Jody Wilson.

Thank you. It has been a privilege to serve as Chair during this time.



Kathy Peake

Chair

Entity Information

Mobility Assistance Dogs Trust For the year ended 31 March 2025

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 by providing Mobility Dogs to increase independence, confidence, self-esteem and participation in New Zealand communities.

Entity Structure and Entity's Governance Arrangements

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 Elliott - 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

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 For the year ended 31 March 2025

Description of Medium to Long Term Objectives

Mobility Assistance Dogs Trust aims to strengthen its capacity and impact by steadily increasing the number of fully trained assistance dogs placed with clients, expanding partnerships with community organisations, and securing sustainable funding streams to ensure long-term stability. Over the next five to ten years, the Trust seeks to enhance national awareness of the life-changing role of assistance dogs, grow volunteer and puppy-raising networks, and maintain full compliance with Assistance Dogs International standards. These objectives support the Trust's vision of empowering greater independence, inclusion, and quality of life for people living with disabilities across New Zealand.

	2025	2024
Description of Key Activities		
Mobility Dog Placements	10	9
Puppies in Prison Canine Handler Places	8	8
Puppy Raisers	42	41
Public Access Assessment Completed	36	42

Volunteer Puppy Raisers - Our team worked closely with our volunteer puppy raisers and boarders over the last financial 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 2025 we were supported by **42** full time volunteer puppy raisers and boarders in Auckland, Hamilton, Whangarei and Southern Lakes.

Puppies in Prison - Throughout the year, new prisoners are inducted into the programme as other dogs 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 **10** 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 10 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 in clinical, school, court or individual client environments.

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 **36** annual Public Access Assessments nationwide. This is to ensure that our dogs can work safely in the community and exhibit the behaviours we would expect from a disability assist dog.

Approval of Financial Report

Mobility Assistance Dogs Trust For the year ended 31 March 2025

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 2025.

APPROVED



Karen Elliott

Deputy Chair

Date29/09/2025.....



Suzie Mudge

Trustee

Date29/09/2025.....

Statement of Financial Performance

Mobility Assistance Dogs Trust For the year ended 31 March 2025

	NOTES	2025	2024
Revenue			
Donations, grants, koha, bequests and other general fundraising activities	1	649,589	438,944
Revenue from commercial activities	1	58,599	62,015
Interest, dividends and other investment revenue	1	29,800	46,663
Other revenue	1	-	100
Total Revenue		737,989	547,722
Expenses			
Employee remuneration and other related expenses	2	596,485	577,565
Expenses related to commercial activities	2	145,658	148,284
Other expenses	2	159,032	141,143
Total Expenses		901,175	866,992
Surplus/(Deficit) for the Year		(163,187)	(319,271)

This performance report has been approved by those charged with governance.



Karen Elliott

Deputy Chair

Date ...29/09/2025.....



Suzie Mudge

Trustee

Date29/09/2025.....

This statement should be read in conjunction with the notes to the performance report and the independent auditor's report.

Statement of Financial Position

Mobility Assistance Dogs Trust

As at 31 March 2025

	NOTES	31 MAR 2025	31 MAR 2024
Assets			
Current Assets			
Cash and short-term deposits	3	1,025,458	1,175,598
Debtors and prepayments	3	27,645	28,765
Total Current Assets		1,053,103	1,204,363
Non-Current Assets			
Property, Plant and Equipment	5	81,804	104,506
Total Non-Current Assets		81,804	104,506
Total Assets		1,134,907	1,308,868
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	42,756	44,139
Employee costs payable	4	91,192	84,424
Deferred revenue	4	163,663	179,822
Total Current Liabilities		297,610	308,385
Total Liabilities		297,610	308,385
Total Assets less Total Liabilities (Net Assets)		837,297	1,000,484
Accumulated Funds			
Accumulated surpluses or (deficits)	6	837,297	1,000,484
Total Accumulated Funds		837,297	1,000,484

This statement should be read in conjunction with the notes to the performance report and the independent auditor's report.

Statement of Cash Flows

Mobility Assistance Dogs Trust For the year ended 31 March 2025

	2025	2024
Cash Flows from Operating Activities		
Donations, grants, koha, bequests and other general fundraising activities	628,430	569,084
Gross sales from commercial activities	61,886	64,189
Interest, dividends and other investment receipts	29,800	46,663
Payments to suppliers and employees	(872,942)	(808,597)
Net GST	3,558	444
Total Cash Flows from Operating Activities	(149,268)	(128,218)
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)
Loans made to other parties	(872)	(1,443)
Total Cash Flows from Investing and Financing Activities	(872)	(54,881)
Net Increase/(Decrease) in Cash	(150,140)	(183,099)
Bank Accounts and Cash		
Opening cash	1,175,598	1,358,697
Closing cash	1,025,458	1,175,598
Net change in cash for period	(150,140)	(183,099)

This statement should be read in conjunction with the notes to the performance report and the independent auditor's report.

Statement of Accounting Policies

Mobility Assistance Dogs Trust For the year ended 31 March 2025

Basis of Preparation

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5,000,000. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity will continue to operate for 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

Cash and short term deposits 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

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Trust and revenue can be reliably measured. Revenue is measured at the fair value of the consideration receivable. The following specific recognition criteria must be met before revenue is recognised.

Donations, sponsorship and fundraising

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

Bequests

Legacies and bequests are recognised as revenue in the financial statements when the money is received in bank account of the entity.

Grants

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and business. Grant revenue is accounted for depending on whether or not it has a "use or return" condition attached. Where no use or return conditions are attached, the revenue is recorded as income when the amount is received. When grant received includes a use or return condition, it is initially recorded as a liability on receipt. The income is then subsequently recognised within the statement of financial performance as the performance conditions are met.

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	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%)

Gains or loss arising on disposal of property, plant and equipment are determined as the difference between the disposal proceed and the carrying amount of the assets and are recognised in the Statement of Financial Performance within other income or other expenses.

All property, plant and equipment are recorded at cost less accumulated depreciation and impairment losses. While every care is taken to determine the useful life of an asset, these are fair and reasonable estimations. Any future changes to the asset which was not foreseeable will be accounted for in the period of impairment.

Creditors and Accrued Expenses

Creditors and accrued expenses represent liabilities for goods and services provided to the organisation prior to the end of the financial year which are unpaid. Creditors are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 12 months of recognition.

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.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (2024:nil).

Significant Management Judgement in Applying Accounting Policies and Estimation Uncertainty

When preparing the performance report, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, revenue and expenses.

Property, Plant and Equipment

While every care is taken to determine the useful life of an asset, these are fair and reasonable estimations. Any future changes to the asset which was not foreseeable will be accounted for in the period of impairment.

Notes to the Performance Report

Mobility Assistance Dogs Trust For the year ended 31 March 2025

	2025	2024
1. Analysis of Revenue		
Donations, grants, koha, bequests and other general fundraising activities		
Bequests	110,480	-
Donations	150,168	108,486
Fund Raising Income	904	2,313
Grants	17,500	20,000
Grants - GST Exempt	370,537	308,145
Total Donations, grants, koha, bequests and other general fundraising activities	649,589	438,944
Revenue from commercial activities		
Adoption Revenue	870	1,043
Client Equip & Merchandise Sales	183	1,045
Client Partnership Establishment	23,913	30,735
Dog Replacement equipment reimbursement due to loss	74	-
Events	11,783	1,477
IWD - Client Partnership Establishment	7,391	8,696
Puppy Sponsorship	14,386	9,018
Sponsorships	-	10,000
Total Revenue from commercial activities	58,599	62,015
Interest, dividends and other investment revenue		
Interest Income	29,800	46,663
Total Interest, dividends and other investment revenue	29,800	46,663
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.

	2025	2024
List of Bequests, Donations and Grants Received		
Bequests		
Anonymous Bequests	110,480	-
Total Bequests	110,480	-
Donations		
Anonymous Donor	-	-
Biogen NZ Biopharma Limited	5,750	-
Bodmin Charitable Trust Board	15,000	15,000
Chillisoft Limited	12,000	12,000
Hugo Charitable Trust	50,000	-

	2025	2024
Ian Russell	5,000	5,000
Judy & Grant Reid	6,000	10,006
King Family Trust	2,000	2,000
Oceanbridge Shipping	2,000	2,000
Rotary Club of Ellerslie	4,000	-
Sharon Russell	6,000	6,000
Silk Route Limited	5,000	5,000
St Cuthberts College	2,807	6,672
The Boyd Clarke Foundation	10,000	20,000
Donations < 5000	24,611	24,808
Total Donations	150,168	108,486

Grants

A K Franks Charitable Trust	750	-
Albert-Eden Local Board	1,000	3,100
ANZ Staff Foundation	-	18,000
Aotearoa Gaming Trust	-	20,840
Bay Trust	2,500	2,500
Biogen New Zealand	-	5,000
Blue Waters Community Trust	-	5,000
Coca Cola Euro Pacific	12,000	-
Community Organisation Grants Scheme - Auckland City	3,500	3,500
Community Organisation Grants Scheme - Central Otago	-	500
Community Organisation Grants Scheme - Hutt Valley	1,000	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	2,500
Community Organisation Grants Scheme - Waikato West	-	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
Dawn Lay Trust	3,270	-
Dragon Community Trust	6,499	2,758
Eastern & Central Community Trust	5,000	5,000
First Light Community Foundation	-	2,000
Foundation North	60,000	60,000
Four Winds Foundation	16,000	10,000
Grassroots Trust	5,000	-
Henderson-Massey Local Board	500	2,000
Howick Local Board	1,500	1,500
Hutt Mana Charitable Trust	2,500	-
ILT Foundation	3,886	5,000
Jack Jeffs Charitable Trust	7,875	7,875
J M Thompson Trust	-	20,000
Joyce Fisher Charitable Trust	70,000	70,000

Kiwi Gaming Foundation	-	20,000
Lindsay Foundation	-	30,000
Louisa & Patrick Emmett Murphy Trust	10,000	-
L W Nelson Charitable Trust	5,000	5,225
Mangere-Otahuhu Local Board	2,000	4,000
Manurewa Local Board	500	800
Maurice Paykel Charitable Trust	10,000	10,000
Mazda Foundation	-	4,000
Milestone Foundation	5,585	5,000
NZ Community Trust	5,000	4,000
Otara-Papatoetoe Local Board	2,000	1,500
Oxford Sports Trust	3,154	-
Papakura Local Board	3,500	2,000
Pelorus Trust	6,000	6,087
Pub Charity Limited	20,000	18,000
Rano Community Trust	-	5,000
Roy Owen Dixey Charitable Trust	3,500	-
Southland Care & Welfare Trust	2,000	-
T G Macarthy Trust	-	5,000
The Lion Foundation	60,000	50,000
The Trusts Community Foundation	5,000	10,000
The Trusts West Auckland Support Fund	-	4,000
Trillian Trust	6,360	-
Trust House Foundation	4,500	-
Waitemata Local Board	-	1,000
Add: Opening Unused Grants with conditions as at balance sheet date	179,822	59,782
Less: Closing Unused Grants with conditions as at balance sheet date	(163,663)	(179,822)
Total Grants	388,037	328,145
	2025	2024

2. Analysis of Expenses

Employee remuneration and other related expenses

Contractors	81,172	68,601
Kiwi Saver Employer Contributions	14,542	14,019
Recruitment	7,095	-
Salaries	490,193	489,695
Staff and Volunteer Uniforms	623	2,067
Staff Training	685	2,272
Staff Mileage Reimbursement	2,176	912
Total Employee remuneration and other related expenses	596,485	577,565

Expenses related to commercial activities

Canine Programme Expenses

Dog: Acquisition Costs	34,333	41,766
Dog: Advanced Canine Training	-	5,000

	2025	2024
Dog: Food	25,902	21,664
Dog: Identification / Registration	182	165
Dog: Jackets	151	1,750
Dog: Miscellaneous Expenses	491	3,592
Dog: Training Equipment & Supplies	3,577	5,533
Dog: Transport Costs	439	-
Dog: Veterinary Costs	66,113	50,764
Total Canine Programme Expenses	131,188	130,234
Client & Applicant Placement & Support Expenses		
Client & Applicant Support	4,035	4,455
Client: Partnership Resources	-	39
Client: Placement	5,806	2,441
Client: Team Mileage & Vehicle Expenses	4,629	11,116
Total Client & Applicant Placement & Support Expenses	14,470	18,050
Total Expenses related to commercial activities	145,658	148,284
Other expenses		
ACC Levies	2,544	2,107
Bank Fees	27	26
Canine - Volunteer Expenses	58	-
Consulting & Accounting	14,235	13,100
Courses & Conferences	152	1,671
Depreciation	22,460	21,607
Entertainment	-	510
Equipment (Under \$500)	349	-
Fines & Penalties	650	-
Fuel	8,820	10,062
Funding & Fundraising Expenses	3,056	978
General Expenses	6,314	4,011
Insurance	7,277	7,652
Interest Expense	96	-
Legal expenses	5,583	-
Loss on Disposal of Fixed Assets	241	765
Marketing	15,974	11,956
Motor Vehicle Expenses	8,096	5,822
Office: Expenses	81	-
Office: IT Expenses	1,752	650
Office: Light, Power, Heating	1,206	1,029
Office: Postage, Freight & Courier	117	290
Office: Rent	41,675	41,675
Office: Telephone & Internet	5,323	5,514
Printing & Stationary	873	996
Promotional Materials & Activities	1,540	-
Repairs and Maintenance	-	567
Subscriptions & Fees	8,257	9,634

Travel	2,277	267
Waste Disposal	-	255
Total Other expenses	159,032	141,143

2025 2024

3. Analysis of Assets

Cash and short-term deposits

Call Account (01)	856,358	1,012,101
General Purposes Account (00)	169,100	163,498
Total Cash and short-term deposits	1,025,458	1,175,598

Debtors and prepayments

Accounts Receivable	7,970	6,000
GST	16,152	20,114
The Foundation for Mobility Assistance Dogs	3,523	2,651
Total Debtors and prepayments	27,645	28,765

2025 2024

4. Analysis of Liabilities

Creditors and accrued expenses

Accounts Payable	14,098	17,063
Accruals	9,200	8,300
PAYE Payable	19,458	18,776
Total Creditors and accrued expenses	42,756	44,139

Employee costs payable

Annual Leave Provision	74,646	69,202
Wages Payable - Payroll	16,546	15,222
Total Employee costs payable	91,192	84,424

Deferred revenue

Unused donations and grants with conditions	163,663	179,822
Total Deferred revenue	163,663	179,822

	2025	2024
5. Property, Plant and Equipment		
Computer Equipment		
Cost	10,516	13,874
Disposals	-	-
Accumulated Depreciation	(8,849)	(10,375)
Book Value	1,668	3,499
Motor Vehicles		
Cost	139,046	154,181
Disposals	-	(15,135)
Accumulated Depreciation	(61,656)	(42,309)
Book Value	77,390	96,737
Plant and Equipment		
Cost	21,401	21,922
Disposals	-	-
Accumulated Depreciation	(18,655)	(17,653)
Book Value	2,746	4,269
Total Property, Plant and Equipment	81,804	104,506
	2025	2024

6. Accumulated Funds

Accumulated Funds		
Opening Balance	1,000,484	1,319,754
Accumulated surpluses or (deficits)	(163,187)	(319,271)
Total Accumulated Funds	837,297	1,000,484
Total Accumulated Funds	837,297	1,000,484
	2025	2024

7. Commitments

Commitments to lease or rent assets		
Lease of Unit C, 13-15 Collard Place, Henderson, Auckland		
Up to 1 year	36,225	28,750
From 1 to 5 years	30,188	-
Above 5 years	-	-
Total Lease of Unit C, 13-15 Collard Place, Henderson, Auckland	66,413	28,750
Total Commitments to lease or rent assets	66,413	28,750

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2025 Last year (2024 - nil).

2025 2024

9. Related Parties**Receipts**

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

Receivables

Loan - The Foundation for Mobility Assistance Dogs Trust	3,523	2,651
Total Receivables	3,523	2,651

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

The Boyd Clarke Foundation is related to Mobility Assistance Dogs Trust as Emma Clarke was formerly a Trustee of Mobility Assistance Dogs Trust until 3 June 2025 and is a current Trustee of The Boyd Clarke Foundation.

The Foundation for Mobility Assistance Dogs Trust is related to Mobility Assistance Dogs Trust as Gregory Shanahan and Troy Kennedy are Trustees of both entities.

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 2025	Number of FTEs 2024	2025 (\$)	2024 (\$)
Board of Trustees	6	6	-	-
Senior Management	1	1	149,357	135,460

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 2024.