

TASMANIAN CANINE DEFENCE LEAGUE INC.

# DOGS' HOMES OF TASMANIA



73RD

## ANNUAL REPORT

2022 - 2023

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*Image above: Whiskey (formerly Freckles), a previous medium-term resident of the Launceston Home.*

*Front cover image: Previous Hobart Home resident, Mango.*

# Our organisation

## About us

The Dogs' Homes of Tasmania is operated by the Tasmanian Canine Defence League (TCDL) Inc. We are Tasmania's largest canine welfare organisation and have provided for the care and welfare of Tasmania's dogs for over 70 years.

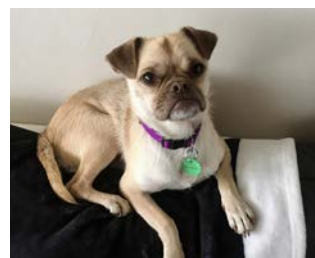
**Tasmanian Canine Defence League Inc. operates Dogs' Homes of Tasmania in Hobart, Burnie, Devonport and Launceston, and provides the best possible care for dogs in need. We reunite dogs with their families and adopt dogs into caring new homes.**

## Our vision

*That every dog in Tasmania has a safe and caring home.*

## Our mission

The Dogs' Homes of Tasmania is committed to being the best friend of all dogs in Tasmania but particularly stray, abandoned, lost and unwanted dogs. Across our four Homes we will ensure that dogs and their welfare remain the central focus of our activities.



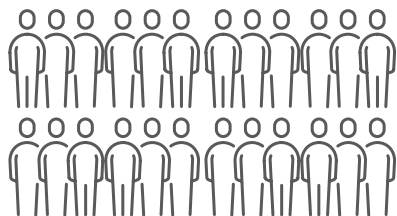
(L to R) AmbassaDog Nala, who is in training to become a therapy dog. AmbassaDog and Special CorresPAWndent Pete.

## Our Homes and support staff



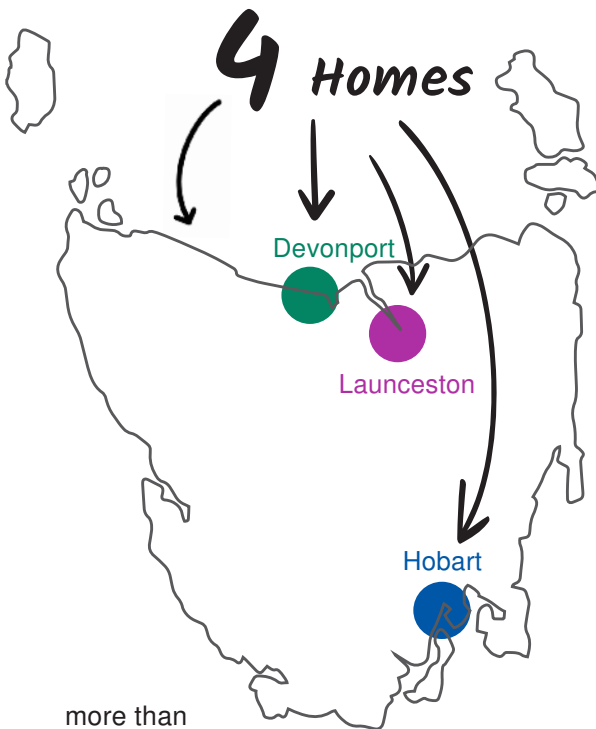
9

full-time staff



28

part-time and casual staff



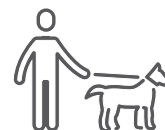
more than

120

volunteers state-wide

85%

of staff are hands-on with dog care/management



# President's report

It is pleasing to report that the past year has again been one in which we have continued to fulfill our mission to provide the very best outcomes for the dogs in our care. It is only with the generous support of many in the community that we are able to maintain the quality of the care we provide.

In addition to the work we do at our four Homes, a variety of other activities were undertaken during the year.

We continue to advocate for the welfare of animals and in July, we had an opportunity to comment on the Draft Animal Welfare Act Amendment Bill 2022. A submission was made on behalf of Dogs' Homes supporting the banning of pronged collars and endorsing a proposal to include the sentience of animals as an important initial step in clarifying and safeguarding the welfare of animals in Tasmania.

In August we partnered with RSPCA in their "Safe Beds" Program providing temporary care for dogs and cats owned by victims/survivors of family/domestic violence and people experiencing homelessness. We have been proud to be part of this Program which has been successful in providing assistance for the most vulnerable Tasmanians and their animals.

We were delighted to welcome Her Excellency the Honourable Barbara Baker, Governor of Tasmania and Emeritus Professor Don Chalmers to the Hobart Home in October to plant a tree as part of the Australian Government's "Planting Trees for the Queen's Jubilee" program, one of many programs aimed at marking her Majesty's 70 years of service by improving local tree canopies. After the planting, Her Excellency and Professor Chalmers undertook a tour of the Home, including a visit to the Vet Room and an encounter with some puppies awaiting veterinary attention.

During October and November, donations of creative work from practising artists, members of the community and Dogs' Homes staff, were invited to be part of our "Bonded Art Exhibition", to express their experience of the incredible bond that humans and dogs share. The Exhibition was facilitated by our Marketing and Development Manager, Alexandra Bray, and our Ambassador Lisa Gormley. Held at Reba Sear Café in Huonville, artworks were (silently) auctioned throughout the exhibition, along with live music, tasty treats, puppaccinos and much more. In excess of \$9,000 was raised.

In March our adoption kennels received a refresh as part of Dulux's Community Project Initiative when teams from Dulux and Bunnings attended the Hobart Home over two days to help paint the kennels and do some odd jobs around the Home that needed attention.

We welcomed our new CEO, Mark Wild, in April, and as he has reported, the challenges of the environment in which we operate have necessitated increased focus on

maintaining and safeguarding our ongoing sustainability. To this end, staff across our four Homes have been involved in a process of identifying relevant issues to better inform the development of a new strategic plan currently underway to provide a solid foundation for the challenges of the future.

A plaque was added to the Memorial Wall in honour of Betty and Joan Shepperd, both of whom were devoted Life Members of the Dogs' Homes and long-standing supporters of the Auxiliary.

Our membership of the Companion Animal Network Australia provides much needed financial support from donors such as JB HiFi, Collins Foods, Starbucks and many others and we are grateful for their ongoing commitment.

We would not be able to continue to do what we do for our dogs without the invaluable support of our many donors, volunteers and supporters and we extend to them all our heartfelt thanks.

I would finally like to acknowledge the contribution of the members of the Board for their continued support and energy, and of our past CEO, Michael Sertori, for his contribution to the life of the Dogs' Homes of Tasmania.



**Carol Hughes**  
President

# Chief Executive Officer's report

The Dogs' Homes of Tasmania, established in 1950, has a very proud 73-year history of providing care to dogs in need in this state. It was an absolute honour for me to be appointed to the role of Chief Executive Officer, and be entrusted with the responsibility of steering this wonderful organisation into the future and the next 73 years.

Joining the Dogs' Homes of Tasmania team in April of this year, I have been nothing short of impressed by the passion and dedication of the entire team across our four sites, statewide. From our super committed and supportive Board of Directors, to our passionate staff, to our unwavering volunteers and very generous donors, it has been an absolute joy getting to meet and work with so many wonderful people, as we work towards our common goal of "being here for every dog" in Tasmania.

The 2022-23 year has been one of many challenges. The environment in which we operate is becoming increasingly competitive as the pressures on household incomes continue to grow. These pressures do not show any signs of abating, in the short term at least, so we are continuing to focus on ways we can streamline our business operations, increase our revenues and reduce our operating costs to ensure we remain sustainable for the next 73 years.

There have been some successes in 2022-23, with this year's focus on some key areas within the business. We have expanded our Marketing and Development team to allow us to focus on diversifying our revenue streams, and undertaken a cultural review with staff across our four Homes to improve staff engagement and increase productivity. We have continued our investment in business systems to help improve efficiency and reduce costs across the business to ensure we remain viable in the challenging economic environment in which we operate. Again this year we provided support, shelter and care for more than 3,000 dogs across the state, highlighting the commitment of our dedicated team.

The 2023-24 financial year will see a continued focus on internal systems as we move to even more efficient and streamlined systems for our business processes. Work is under way to develop a new strategic plan, and it is hoped this will help guide the business through the next three to five years and equip us well to face the challenges the current economic environment presents. Capital works and site maintenance remain a challenging environment for us, and we will continue to seek funding opportunities that will ultimately help us to deliver better service and higher quality outcomes. Our focus always has been, and always will be, the outcomes we achieve for the dogs in our care.

To our dedicated donors and committed volunteers, we would simply not be able to operate without you, so I thank you all most sincerely. We look forward to being able to partner with you in the future as we work to improve welfare outcomes for all dogs in Tasmania.

One final note to all staff: thank you for the very warm welcome and your commitment to the Dogs' Homes cause. We have a great team who is capable and committed to tackling the many challenges that lie ahead.

It is with a great sense of pride and hope that I look forward to working with everyone to build a stronger Dogs' Homes of Tasmania to enable us to better serve the dogs in this state.



**Mark Wild**  
Chief Executive Officer

# Treasurer's report

I would like to thank all our wonderful volunteers and donors who so generously offered their time and made their donations to the Dogs' Homes of Tasmania. Without your generosity and support in time or by donation, we would not be able to operate in the manner in which we do.

Moving into a world where it is now an everyday occurrence to deal with and accommodate the effects of COVID-19 along with increased cost of living and operational expenses has made it a challenging time for the Homes, which saw the Homes incur an operating deficit of \$210,115.

If it was not for the work of the Auxiliary, your donations, and the bequests the Homes received throughout the year, our operation deficit would have been nearly twice the amount.

The income received from dog adoptions increased, along with an increase in fees received from councils in operating their pound facilities. This increase in fees and along with a decrease in funds received from fundraising are indicators of the cost of living pressures on the community.

However, it is pleasing to know that the increase in adoption fees evidences our success in being able to find a forever home for the dogs that come into our care.

Our Staff, Consultation and Contract expenses increased by approximately 14% for the year. This increase was incurred due to the Homes engaging consultants to ensure our staff have a fair workplace and by acknowledging their value to the Homes by ensuring they are appropriately rewarded for their services.

I would like to take this opportunity to acknowledge our significant givers for this year and to thank you once again for your generous donations and bequests, for without your generosity the Homes would not be able to operate as they do.

Estate of Beatrice Thompson – which contributes to the cost of looking after dogs in our care.	\$23,810
Estate of Dugald Grant McDougall	\$5,000
Estate of Vera Armstrong	\$126,000
Estate of Barry De Jersey	\$5,000
Estate of Betty Gregg	\$2,000
Estate of George Alfred Barnes	\$20,000
Estate of Frank M Croucher	\$5,000
Estate of Milan Jiri Fischer	\$5,000
Estate of Deon Jamie Bramich	\$23,172
Estate of Doreen Grace Courtenay	\$4,000
Estate of D G Johnstone	\$1,000
Estate of Rosemary Ann French	\$2,000
Estate of Rhonda Beatrice Weidmann	\$1,000
Estate of Janice Lillian Horton	\$1,294



**Jencie Harrington**

Treasurer

# Dogs' Homes of Tasmania Auxiliary report

I am pleased to report that the Auxiliary have been busy fundraising this financial year for the benefit of all the dogs at our four Homes.

Our Fair last October raised \$1,721.05, plus donations, and our Fair held in April this year made \$1,562.85, plus generous donations.

On the expenditure side we contributed \$3,000.00 towards a Humidicrib and an Ultrasound, so we are still able to participate by purchasing these necessary items for the well-being of our dogs.

My special thanks to our fantastic, hard-working team, always full of enthusiasm to raise additional funds for the welfare of all the dogs in our care. They're a great bunch, it has been a pleasure for me to work alongside them.

*Pat*

**Pat Rogers**

Auxiliary President



*The first litter to use the humidicrib.*



*Dedicated staff happily accepted interrupted sleep and round the clock feeds to care for this gorgeous litter.*

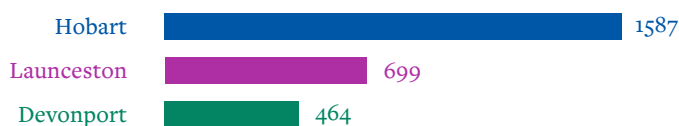


# Statewide statistics

## Incoming dogs

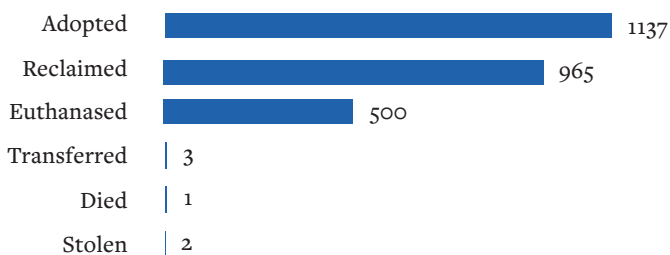
Across the state, 3,056 dogs came to us for care during 2022-23. In comparison to the previous financial year, this number has increased by 5%.

Dogs enter our care due to a multitude of circumstances. Some are merely lost and require reuniting with their owners, while others are voluntarily surrendered, patiently awaiting their new forever homes. Surrender motivations are diverse and encompass housing or rental challenges, behavioural issues, family breakdown, undesirability or unsuitability, and financial constraints.



## Outgoing dogs

The rise in the dog intake in 2022-23 led to a notable uptick in adoptions, with a total of 1,137 dogs finding their new forever homes. Additionally, we were delighted to reunite 965 dogs with their devoted owners over the course of the year.



Spooky, a former resident of the Hobart Home.



Luna, a current resident of the Launceston Home.

## Euthanasia - getting to zero

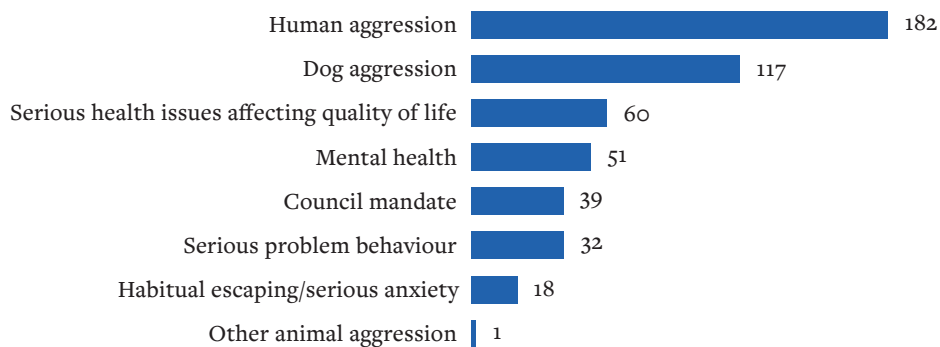
Dogs' Homes of Tasmania will never turn a dog in need away, and we accept any dog needing our help.

Sadly, sometimes dogs brought to us have significant health issues affecting their quality of life. Some other dogs are not safe to rehome into the community because of serious aggression.

Dogs' Homes of Tasmania is a "Getting to Zero" (G2Z) shelter which means we are committed to zero euthanasia of healthy or treatable dogs. There is no time limit on how long dogs can stay in our Homes, and we work to ensure that every dog in our care receives the support they need.

No dog is ever euthanased without exploring every possible option for safely rehoming that dog.

More detailed statistics can be downloaded from our website: [dhot.com.au/statistics](http://dhot.com.au/statistics)







*Major, a former long-term resident at the Hobart Home.*

## Board and financial statements

# Board statement

## Tasmanian Canine Defence League Inc. Board Statement for the year ended 30 June 2023

**Founder: Joan Gladys Rawson B.E.M.**

### Office Bearers and other Board Members

The Members of the Board and Office Bearers throughout the year and at the time of this report are:

<b>Name</b>	<b>Position</b>
Carol Hughes	President
Denise Bower	Vice President
Jencie Harrington	Treasurer
Aaron McClurg	Secretary / Public Officer
Megan Alessandrini	Director
David Jackson	Director
Patricia Brown	Director (Jul 2022 - Jan 2023)
Maxine Hindell	Director (Jul 2022 - Jan 2023)

### Declaration

The Board has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 of the financial statements.

In the opinion of the Board, the attached financial report:

1. Presents a true and fair view of the financial position of the Tasmanian Canine Defence League Inc. as at 30 June 2023 and its performance for the period 1 July 2022 to 30 June 2023.
2. At the date of this statement there are reasonable grounds to believe that the Tasmanian Canine Defence League Inc. will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:



Carol Hughes  
(President)



Jencie Harrington  
(Treasurer)

Dated at Hobart this 14th day of September 2023.

# Compilation Report

Tasmanian Canine Defence League Inc

For the year ended 30 June 2023

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We have compiled the accompanying special purpose financial statements of Tasmanian Canine Defence League Inc, which comprise the asset and liabilities statement as at 30 June 2023, the profit & loss statement, the statement of cash flows, the statement of changes in equity, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

## ***The Responsibility of the Directors***

The Directors of Tasmanian Canine Defence League Inc are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

## ***Our Responsibility***


On the basis of information provided by the Directors we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants.

## ***Assurance Disclaimer***

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the committee who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.



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Tim Moroney (CA)  
Moroney Wray Jackson Pty Ltd  
49 Molle Street  
Hobart TAS 7000

7 September 2023

## Profit and Loss

Tasmanian Canine Defence League Inc

For the year ended 30 June 2023

<b>Account</b>	<b>2023</b>	<b>2022</b>
<b>Income</b>		
Auxiliary	3,534	2,939
Council Contributions	777,091	754,292
Dogs	717,133	601,879
Donations	269,120	244,486
Fundraising Income	159,110	196,682
Subscriptions & Sponsorships	15,340	19,868
Sales	96,027	88,967
Other income	65,143	52,814
Surrender Donation	16,083	17,204
<b>Total Income</b>	<b>2,118,581</b>	<b>1,979,131</b>
<b>Expenses</b>		
Finance & Admin Costs	54,851	66,758
Dogs	7,617	11,470
Fundraising	14,410	15,058
Goods for Resale	61,324	74,429
Rental Property Expenses	1,538	3,518
Running Costs, Maint. & Repair	132,684	148,494
General Expenses	208,724	186,217
Supplies	22,330	32,930
Utilities	73,806	60,712
Veterinary	219,513	160,364
Staff, Consult & Contractor Exp	1,854,069	1,628,943
<b>Total Expenses</b>	<b>2,650,866</b>	<b>2,388,893</b>
<b>Operating Surplus/ (Deficit)</b>	<b>(532,285)</b>	<b>(409,762)</b>
<b>Other Items</b>		
Depreciation	(131,106)	(120,892)
Bequest Income	224,276	1,721,671
Grants Received	69,295	200,000
Minor Capital Expenditure	(554)	(980)
Loss on Disposal	-	(15,637)
Return on Investment	160,259	
<b>Total Other Items</b>	<b>322,170</b>	<b>1,784,162</b>
<b>Total Surplus/ (Deficit)</b>	<b>(210,115)</b>	<b>1,374,400</b>

This statement should be read in conjunction with the attached compilation report.

## Balance Sheet

Tasmanian Canine Defence League Inc  
As at 30 June 2023

Account	2023	2022
<b>Assets</b>		
<b>Current Assets</b>		
<b>Cash at Bank</b>		
Cash At Bank (Dogs Homes)	75,009	131,050
Cash At Bank - (Auxiliary)	3,909	3,375
<b>Total Cash at Bank</b>	<b>78,918</b>	<b>134,425</b>
Cash on Hand	953	1,510
<b>Receivables</b>		
Debtors	24,205	34,341
Accrued Revenue	23,280	2,557
Prepayments	17,815	14,838
Distribution Receivable	12,534	-
<b>Total Receivables</b>	<b>77,834</b>	<b>51,736</b>
<b>Investments</b>		
At Call Investment	741,138	2,767,065
Term Deposits	-	1,354,438
Cash Managed Funds	-	627,382
Unica Investment	3,949,829	-
<b>Total Investments</b>	<b>4,690,967</b>	<b>4,748,885</b>
Inventories	102,450	98,041
Other Current Assets	900	900
<b>Total Current Assets</b>	<b>4,952,022</b>	<b>5,035,497</b>
<b>Non-current Assets</b>		
<b>Property</b>		
Land (Risdon Vale) - At Cost	144,696	144,696
Buildings (R/Vale) - At Cost	1,437,774	1,437,774
Acc Depn Risdon Main Building	(967,958)	(928,066)
Freehold Prop (Burnie) At Cost	495,332	495,332
Acc Depn Brn Main Building	(295,005)	(279,285)
Freehold Land (Burnie) At Cost	21,222	21,222
Freehold Prop (D'port) At Cost	288,833	288,833
Acc Depn Dport Main Build	(160,267)	(150,236)
<b>Total Property</b>	<b>964,627</b>	<b>1,030,270</b>
<b>Plant &amp; Equipment</b>		
Plant & Equipment - At Cost	769,567	721,638
Acc Depn P and E	(328,760)	(267,604)
<b>Total Plant &amp; Equipment</b>	<b>440,807</b>	<b>454,034</b>

This statement should be read in conjunction with the attached compilation report.

<b>Leasehold Improv (D'port) - At insurance value</b>		
Leasehold Improvements (Dport) - At Insurance Value	98,500	98,500
Acc Depn Out Building 1	(78,827)	(76,365)
<b>Total Leasehold Improv (D'port) - At insurance value</b>	<b>19,672</b>	<b>22,135</b>
<b>Leasehold Improv (D'port) - At cost</b>		
Leasehold Improvements (Dport) - At Cost	60,058	60,058
Acc Depn Out Building 2	(32,480)	(30,638)
<b>Total Leasehold Improv (D'port) - At cost</b>	<b>27,578</b>	<b>29,420</b>
<b>Total Non-current Assets</b>	<b>1,452,684</b>	<b>1,535,861</b>
<b>Total Assets</b>	<b>6,404,706</b>	<b>6,571,358</b>

This statement should be read in conjunction with the attached compilation report.

**Liabilities****Current Liabilities**

Account Payables	2,055	(3,042)
Accrued Expenses	59,819	46,788
Grant Money Received	-	12,650
GST liabilities	14,359	8,827
Payroll Liabilities	19,930	17,382
Staff Leave Provision	393,649	358,086
<b>Total Current Liabilities</b>	<b>489,812</b>	<b>440,691</b>

**Non-current Liabilities****Provisions**

Long Service & Annual Leave	17,713	33,981
<b>Total Provisions</b>	<b>17,713</b>	<b>33,981</b>
<b>Total Non-current Liabilities</b>	<b>17,713</b>	<b>33,981</b>
<b>Total Liabilities</b>	<b>507,525</b>	<b>474,672</b>

**Net Assets****5,897,181 6,096,686****Accumulation Funds**

Retained Earnings	5,886,575	6,096,686
Change in Value of Investments	10,606	-
<b>Total Accumulation Funds</b>	<b>5,897,181</b>	<b>6,096,686</b>

This statement should be read in conjunction with the attached compilation report.

## Statement of Changes in Equity

Tasmanian Canine Defence League Inc

For the year ended 30 June 2023

<b>Account</b>	<b>2023</b>	<b>2022</b>
<b>Equity</b>		
Opening Balance	6,096,690	4,722,290
Current Year Earnings	(210,115)	1,374,400
Change in Value of Investments	10,606	0
<b>Total Equity</b>	<b>5,897,181</b>	<b>6,096,690</b>

This statement should be read in conjunction with the attached compilation report.



## Statement of Cash Flows

Tasmanian Canine Defence League Inc  
For the year ended 30 June 2023

Account	2023	2022
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Cash Receipts From Operating Activities	1,728,717	1,589,381
Donations received	268,844	244,430
Bequests received	224,276	1,721,671
Fundraising proceeds	137,161	200,075
Subscriptions & Sponsorships	15,482	20,658
Interest Received	37,497	21,971
Other Income	251,530	46,129
Payments to suppliers	(966,871)	(917,713)
Payments to employees	(1,763,680)	(1,614,240)
<b>Net Cash Flows from Operating Activities</b>	<b>(67,044)</b>	<b>1,312,362</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Receipt/ (Payment) for at call investments	2,025,927	(1,987,401)
Receipt/ (Payment) for term deposits	1,354,438	(1,828)
Receipt/ (Payment) for other investments	649,316	(2,820)
Payment for plant and equipment	(48,539)	(258,098)
Unica Wealth 330	(1,022,256)	
Unica Wealth 330	414,549	
Distribution Receivable	(53,676)	
Distribution Receivable	41,141	
Unica Wealth 538	(3,554,762)	
Unica Wealth 538	612,641	
Hbt Ruffwear Stock - adjust account	(7,666)	
Unica Challenger Life Reserve	(400,000)	
<b>Net Cash Flows from Investing Activities</b>	<b>11,113</b>	<b>(2,250,147)</b>
<b>Net Cash Flows</b>	<b>(55,931)</b>	<b>(937,785)</b>
<b>Cash and Cash Equivalents</b>		
Cash and cash equivalents at beginning of period	135,378	1,073,163
Prior year adjustment		
Net change in cash for period	(55,933)	(937,785)
Cash and cash equivalents at end of period	79,445	135,378

This statement should be read in conjunction with the attached compilation report.

# Notes to the Financial Statements

## Tasmanian Canine Defence League Inc

### For the year ended 30 June 2023

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#### 1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared for the Members of the League to enable compliance with requirements of the Associations Incorporation Act (TAS). The League is of a type identified in Statement of Accounting Concepts 1 as a non-reporting entity, therefore generally accepted accounting principles have been used in the preparation of these accounts.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements

#### Income Tax

No provision for the income tax has been raised as the Tasmanian Canine Defence League Inc is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

#### Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

#### Accounts Receivable and Other Debtors

Trade Receivables are recognised at the nominal transaction value without taking into account the time value of money. If required a provision for doubtful debt has been created.

#### Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

#### Cash and Cash Equivalents

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

This statement should be read in conjunction with the attached compilation report.

## **Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates all owed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

All revenue is stated net of the amount of goods and services tax.

## **Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included in the Balance Sheet.

## **Accounts Payable and Other Payables**

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

## **2. Minor Capital Expenditure**

Capital items costing less than \$1000 are expensed in the year they are purchased.

This statement should be read in conjunction with the attached compilation report.

**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF TASMANIAN CANINE DEFENCE LEAGUE  
INC  
ABN: 65 399 649 360**

**Opinion**

We have audited the special purpose financial report of Tasmanian Canine Defence League Inc (the Entity), which comprises the balance sheet as at 30 June 2023, the profit and loss statement, statement of changes in equity and cash flow statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory notes.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial report of Tasmanian Canine Defence League Inc has been prepared in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012, including:

- a) giving a true and fair view of the registered entity's financial position as at 30 June 2023, and of its financial performance for the year ended on that date; and
- b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the Australian Charities and Not-for-profits Commission Regulation 2013.

**Basis for Qualified Opinion**

Cash donations are a significant source of fundraising revenue for Tasmanian Canine Defence League Inc. The Entity has determined that it is impracticable to establish control over the collection of cash donations prior to entry into its financials records. Accordingly, as the evidence available to us regarding fundraising revenue from this source was limited, our audit procedures with respect to cash donations had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion on whether the recorded cash donations Tasmanian Canine Defence League Inc are complete.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

#### **Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The special purpose financial report has been prepared for the purpose of fulfilling the responsible entities' financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### **Responsibility of the Board for the Financial Report**

The Board of Management of the Entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The Board's responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board either intends to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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

fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible entities.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board 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.



**Michael Ian Derbyshire**  
Director

18 September 2023

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