

TASMANIAN CANINE DEFENCE LEAGUE INC.

DOGS' HOMES OF TASMANIA



74TH
**ANNUAL
REPORT**

2023 - 2024

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Image above: Pup Betty with Team Leader, Jodi.
Front cover image: Previous Hobart Dogs’ Home resident, Zoe.

Our organisation

About us

Dogs' Homes of Tasmania is operated by the Tasmanian Canine Defence League Inc. (TCDL). We are Tasmania's largest canine welfare organisation and have provided care and welfare of Tasmania's dogs for 74 years.

The Tasmanian Canine Defence League Inc. operates Dogs' Homes 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.

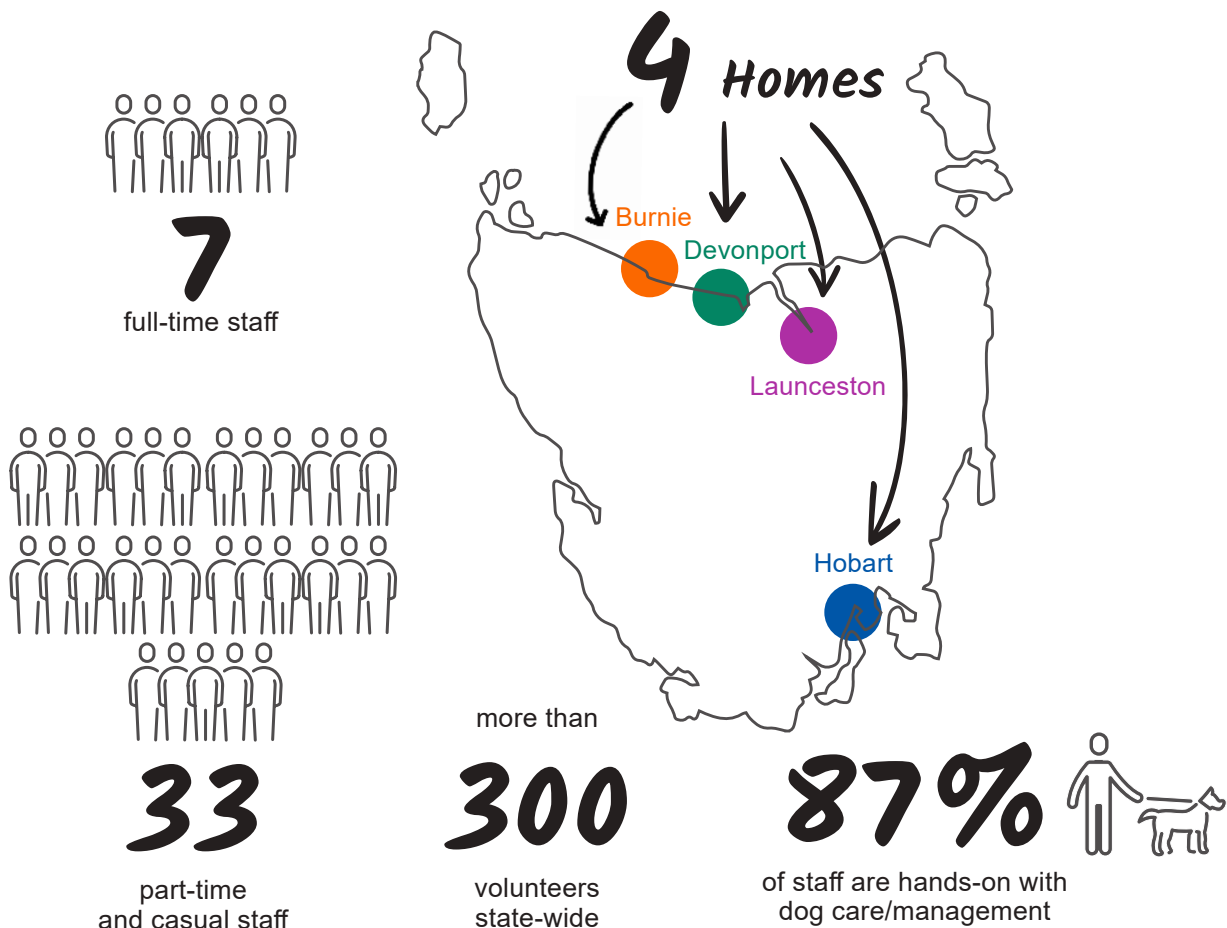
Our mission

The TCDL is committed to being the best friend to all dogs in Tasmania and in particular stray, abandoned, lost and unwanted dogs, and in ensuring dogs and their welfare remain the central focus of our activities.



(L to R) Nurse Mary and Vet Ros in the Hobart Dogs' Home surgery room with Baxter.

Our Homes and support staff



President's report

The events of the past year have demonstrated once again our commitment to provide the best outcomes for the dogs who come into our care. Our ability to continue to provide that care depends on the generosity of those who support us - donors, volunteers, and others - and I extend to them all our heartfelt thanks. No matter how small, each donation we receive benefits our dogs in some way, and contributes towards the welfare of all dogs in the community.

The Auxiliary continues to assist us in so many ways from their fundraising efforts, providing special food and treats for all our dogs, and contributing towards much needed equipment.

Our advocacy work on behalf of all dogs has continued during the year, including our involvement in the campaign to end government funding for greyhound racing, together with ten other local respected animal welfare organisations. A new e-petition to Parliament calling for a joint select committee to "examine the economic and welfare implications of the greyhound racing subsidy ahead of any renewal of its current twenty-year funding deed" is expected to be launched in the second half of 2024.

We welcome the announcement of a review into dog welfare regulations with the aim of ensuring all dogs in the State have good welfare outcomes. Although the review appears to have an initial focus on greyhounds, another important aspect of the review relates to options for regulating dog breeders for the purpose of improving animal welfare standards and responding to community concerns about the practices of puppy farms. We look forward to making a submission when the draft regulations are released for public consultation.

We are also encouraged to learn that substantial funds have been committed to the renewal of an Australian Animal Welfare Strategy (AAWS). The previous strategy lapsed in 2014 and the renewed strategy will cement a national approach to animal welfare and signal to Australian consumers that animal welfare is a priority. The AAWS will include all animals and be released in chapters, each dedicated to one of 6 animal groups, with the final strategy expected in 2027. It is intended that all levels of government Australia wide will work closely together and take a joint leadership approach to renewing the AAWS. To reach a national position on such issues as live animal export, horse and dog racing and sentience would be a fantastic achievement.

Our membership of the Companion Animal Network Australia (CANA) continues to provide much needed financial assistance through major donors such as JB HiFi, Collins Foods, Starbucks and many others and we thank them for their ongoing support. We are proud to be associated with the important work undertaken by CANA Australia wide in their Pets in Aged Care

and Pets in Rentals programs, which assist in reducing rates of animal surrender, re-homing and euthanasia, and help to nurture and sustain the irreplaceable bond between pet owners and their companion animals. The health benefits pets provide is also well established, and we applaud CANA's work with aged care experts to find ways of preserving the bond between people and pets in aged care accommodation.

2025 marks the 75th year of operation of TCDL operating Dogs' Homes of Tasmania, and work is underway to appropriately document the milestones and achievements accomplished over the past 75 years. What form that documentation will take is uncertain at present, and all suggestions in that regard are welcome!

I would also like to extend my thanks and appreciation to Mark, our CEO, and our wonderful people who work at our Homes for their invaluable caring and support for our dogs on a daily basis.

I would finally like to acknowledge the contribution of the members of the Board for their continued support and energy in guiding us in the fulfillment of our commitment to being the best friend to all dogs in Tasmania and in particular stray, abandoned, lost and unwanted dogs and ensuring dogs and their welfare remain the central focus of our activities.



Carol Hughes
President

Chief Executive Officer's report

As another year draws to a close, and I reflect on the challenges and successes of the past twelve months, I continue to be amazed at the passion and dedication of so many people working hard to ensure 'that every dog in Tasmania has a safe and caring home'. Our staff and volunteers have always been the cornerstone of our work. They bring an unwavering commitment to our mission, ensuring that we not only meet but regularly exceed the needs of the communities that we serve.

We see our staff rise to the challenge time and time again. Many have gone above and beyond, working long hours, taking on new responsibilities, and continuously improving the quality of their work, all while embodying the vision that makes our organisation unique.

Our volunteers deserve special recognition, their ongoing contributions cannot be overstated. They continue to be integral to our success and without them we would simply not be able to operate. Their passionate contribution allows us to deliver the best possible outcomes and experiences for the dogs in our care.

I would personally like to extend our heartfelt gratitude to our donors, whose generosity has been instrumental in us being able to continue our work. Whether you've given once, or you're a long-time supporter, your contributions have directly impacted the lives of the dogs we care for. It's not just about the financial support but also the trust you place in us. We do not take this for granted and we promise to keep working hard and making sure that every dollar you give goes towards creating real, lasting change.

While celebrating the achievements of the past year, we have also been looking to the future. The world is changing rapidly, and we must remain agile, responsive, and forward-thinking in our approach. In recognition of this, our team, in collaboration with the Board of Directors, undertook a comprehensive strategic review this year. The result of this review is a bold and ambitious Strategy Plan that will guide us over the next five years. Our new strategy centres around four key pillars: People and Culture, Community and Stakeholder Engagement, Innovation, and Service Delivery.

People and Culture – creating an environment that attracts and retains top talent and cultivates a workforce that is highly motivated, engaged, and aligned.

Community and Stakeholder Engagement – establishing ourselves as the trusted and reputable authority on dogs in Tasmania, actively contributing to positive outcomes for all dogs in Tasmania.

Innovation – adapting to change, embracing opportunity, and

remaining resilient in a dynamic business environment.

Service Delivery – aligning our resources, processes, and activities to consistently deliver value, ensuring our best practice services remain relevant, effective, and impactful.

As we look to the future, we know there will be many challenges ahead. However, we are confident that with the passion of our people, the strength of our partnerships, and the clarity of our strategic vision, we are well-positioned to meet these challenges head-on.

We will continue to invest in our staff and volunteers, ensuring they have the support, resources, and opportunities they need to thrive. We will remain committed to innovation, striving for best practice and ensuring the best outcomes for the dogs that we care for. Most importantly, we will stay focused on our mission of being the best friend of all dogs in Tasmania.

I would like to extend my deepest gratitude to our Board of Directors, staff, volunteers, partners, donors, and the entire community for your continued support and dedication. Together, we are building a brighter future for dogs in Tasmania, one that is full of opportunity and new beginnings.

Thank you for being part of our journey and for your continuing support.



Mark Wild
Chief Executive Officer

Treasurer's report

We began 2024 facing a significant challenge: a forecasted budget deficit of nearly \$400,000. Yet, looking back now, it's clear there was no need for concern. Through the hard work and dedication of our volunteers, employees, Auxiliary, and the unwavering support of our donors, we turned that deficit into a surplus.

The year did not come without its hurdles. One of the most significant was the unexpected withdrawal of our food provider's support. However, when we reached out to you, our members and the public, during our Christmas and Winter appeals, you responded with overwhelming generosity, ensuring that no dog in our care went hungry.

We also extend our heartfelt gratitude to those who, even in their final wishes, chose to provide for our dogs through their Wills. These meaningful parting gifts have greatly contributed to the sustainability of our Homes, and we offer our sympathies to the families who mourn their loss.

This year, our income became more diversified, with revenue coming from adoptions, partnerships with Councils, boarding services, Greyhound adoption, and a collaboration with the RSPCA to provide safe beds for dogs in need.

Major expenses such as staff wages, insurance, electricity, and veterinary care remain ongoing, but thanks to the generous contributions from our community, we can continue to provide the level of care our dogs deserve.

Lastly, I would like to once again express our deepest thanks to our significant supporters for your generous donations and bequests. Without your continued support, the Homes would not be able to care for our dogs as we do.

Milan Jiri Fischer

Eric Charles Wyatt

Deon Bramich

Frances Bladel

Christine Anne Cooper

Joyce Kathleen Court

Wendy Brigden

Anne Burnell-Kummerer

Roger Biggs

Vera Joan Armstrong

Dorothy Ena Keats

Pauline Ann Joan Rice

Lynda Newgrain

Toni Evans



Jencie Harrington

Treasurer

Auxiliary report

About the Auxiliary

The Dogs' Homes of Tasmania Auxiliary has been a vital part of our organisation for over 37 years. This dedicated group of volunteers has contributed in numerous ways over the decades, offering invaluable support as they have witnessed the Homes evolve and grow. The Auxiliary's involvement has been wide-ranging, from assisting with various activities to actively participating in initiatives aimed at raising awareness and funds for our beloved dogs. Their deep connection to the Homes, and their unwavering passion and commitment, is profound.

In recent years, the Auxiliary's primary focus has been their fundraising fairs. These events have become a cornerstone of their efforts, providing the community with an opportunity to purchase jewellery, books, CDs, DVDs, toys, puzzles, plants, and general bric-a-brac, all in support of the Homes. The fairs have continued to raise vital funds for the care of lost, abandoned, and surrendered dogs throughout Tasmania.

This year, the Auxiliary visited the Hobart Dogs' Home again, where they met with our CEO, Mark Wild, and several staff members. This gathering offered an opportunity to reflect on the past, discuss current projects, and look ahead to the future of the Auxiliary. It was an especially meaningful occasion for long-term staff to reconnect with the Auxiliary and for newer team members to hear stories about the early days of the Homes. Some of the Auxiliary members shared their experiences of educating Tasmanian school children about dog safety, recalling moments in the very room where this recent meeting took place.

On behalf of all staff and dogs, thank you to the Auxiliary for your ongoing dedication.

Auxiliary report

I am pleased to report that the Auxiliary has raised a total of \$4,093.20 this financial year.

Our fair at Lindisfarne last October raised \$2,076.70, and our fair in April this year made \$2,016.50, plus generous donations.

Though we may be fewer in number and maturing gracefully, we are still dedicated to raising funds for the welfare of our beloved dogs at all our Homes.

Pat

Pat Rogers

Auxiliary President

Below: Auxiliary members visiting the Hobart Dogs' Home 2024.

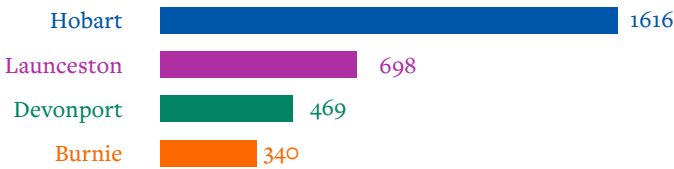


Statewide statistics

Incoming dogs

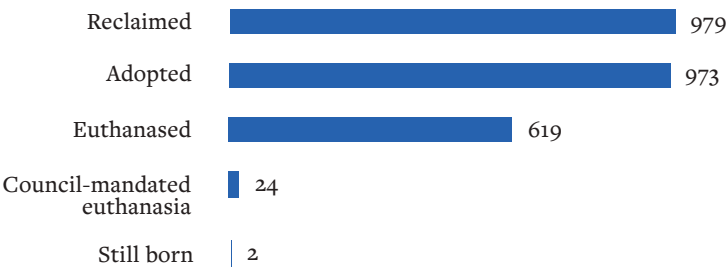
Across the state, 3,123 dogs came to us for care during 2023-24. In comparison to the previous financial year, this number has increased by $\approx 2.2\%$.

Dogs come into our care for various reasons. Some are simply lost and need to be reunited with their owners, while others are surrendered and are waiting for their new forever homes. The reasons for surrender are diverse, including housing or rental challenges, behavioural issues, family breakdowns, changes in lifestyle, or financial difficulties.



Outgoing dogs

In 2023-24, we managed outcomes for 2,597 dogs, ensuring the best possible futures for those in our care. This year, 979 dogs were happily reunited with their owners, representing 38% of our outcomes. Another 973 dogs, or 37%, found new forever homes through our adoption programs, bringing joy to their new families and themselves.



Bernie who spent 460 days waiting for his forever home. We never gave up hope!

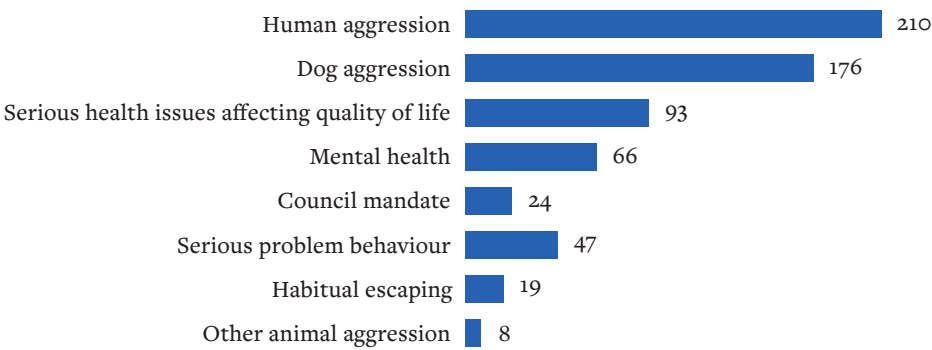
Unfortunately, 619 dogs (24%) were humanely euthanased due to complex medical or behavioural reasons that made them unsuitable for rehoming. Additionally, 24 dogs (1%) were euthanased under Council mandates, decisions made in accordance with dog control legislation.

Euthanasia and our commitment to getting to zero (G2Z)

We want to be transparent about a difficult reality: despite our best efforts, our euthanasia rates have sadly risen this year. It's been heartbreaking for all of us. We're seeing more dogs with severe medical or behavioural issues that, despite our dedicated care, cannot be healed or safely rehomed.

Dogs' Homes of Tasmania is committed to the "Getting to Zero" (G2Z) approach, which means zero euthanasia of healthy or treatable dogs. We never turn away a dog in need, and there is no time limit on how long a dog can stay in our Homes. Every dog that comes through our doors receives the support they need, and we explore every possible option to find a safe and suitable home. Unfortunately, some dogs arrive with serious health issues affecting their quality of life, while others cannot be safely rehomed due to significant aggression.

Our team works tirelessly to give each animal the best chance at life, but when a dog's suffering cannot be eased, we have to make the hardest decision for their wellbeing. This is never taken lightly. We remain dedicated to improving outcomes for every dog in our care, and this year we are focusing on expanding our foster care program, adding resources for behaviour training, and increasing community outreach and education. These efforts aim to turn around the troubling trend we're experiencing, and to continue providing the best possible future for Tasmania's dogs.





Previous resident Chomp on a day outing with a volunteer.

Board and financial statements

Board statement

Tasmanian Canine Defence League Inc. Board Statement for the year ended 30 June 2024

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:

Name	Position
Carol Hughes	President
Denise Bower	Vice President
Jencie Harrington	Treasurer
Aaron McClurg	Secretary / Public Officer
Megan Alessandrini	Director
David Jackson	Director

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 2024 and its performance for the period 1 July 2023 to 30 June 2024.
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 15th day of October 2024.

Compilation Report

Tasmanian Canine Defence League Inc

For the year ended 30 June 2024

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 2024, 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.



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

21 August 2024

Profit and Loss (Consolidated)

Tasmanian Canine Defence League Inc

For the year ended 30 June 2024

	2024	2023
Income		
Auxiliary	3,835	3,534
Council Contributions	806,007	777,091
Dogs	700,417	717,133
Donations	423,133	269,120
Fundraising Income	419,991	159,110
Subscriptions & Sponsorships	17,154	15,340
Sales	56,050	96,027
Other income	64,957	65,143
Surrender Donation	21,495	16,083
Total Income	2,513,040	2,118,581
Expenses		
Finance & Admin Costs	59,781	54,851
Dogs	18,070	7,617
Fundraising	93,214	14,410
Goods for Resale	58,234	61,324
Rental Property Expenses	2,991	1,538
Running Costs, Maint. & Repair	157,218	132,684
General Expenses	170,627	208,724
Supplies	17,994	22,330
Utilities	64,176	73,806
Veterinary	246,964	219,513
Staff,Consult & Contractor Exp	2,045,253	1,854,069
Total Expenses	2,934,523	2,650,866
Operating Surplus/ (Deficit)	(421,482)	(532,285)
Other Items		
Depreciation	(138,132)	(131,106)
Bequest Income	707,597	224,276
Grants Received	-	69,295
Minor Capital Expenditure	-	(554)
Return on Investment	160,325	160,259
Total Other Items	729,789	322,170
Total Surplus/ (Deficit)	308,307	(210,115)

This statement should be read in conjunction with the attached compilation report and notes to accounts.

Balance Sheet

Tasmanian Canine Defence League Inc As at 30 June 2024

	30 JUNE 2024	30 JUNE 2023
Assets		
Current Assets		
Cash at Bank		
Cash At Bank (Dogs Homes)	712,282	75,009
Cash At Bank - (Auxiliary)	8,194	3,909
Total Cash at Bank	720,476	78,918
Cash on Hand	1,151	953
Receivables		
Debtors	19,711	24,205
Accrued Revenue	-	23,280
Prepayments	-	17,815
Distribution Receivable	10,837	12,534
Total Receivables	30,548	77,834
Investments		
At Call Investment	466,644	741,138
Unica Investment	4,307,122	3,949,829
Total Investments	4,773,765	4,690,967
Inventories	102,600	102,450
Other Current Assets	900	900
Total Current Assets	5,629,440	4,952,022
Non-current Assets		
Property		
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	(1,007,557)	(967,958)
Freehold Prop (Burnie) At Cost	495,332	495,332
Acc Depn Brn Main Building	(310,725)	(295,005)
Freehold Land (Burnie) At Cost	21,222	21,222
Freehold Prop (D'port) At Cost	288,833	288,833
Acc Depn Dport Main Build	(170,227)	(160,267)
Total Property	899,348	964,627
Plant & Equipment		
Plant & Equipment - At Cost	803,249	769,567
Acc Depn P and E	(397,025)	(328,760)
Total Plant & Equipment	406,223	440,807
Leasehold Improv (D'port) - At insurance value		
Leasehold Improvements (Dport) - At Insurance Value	98,500	98,500

This statement should be read in conjunction with the attached compilation report and notes to accounts.

	30 JUNE 2024	30 JUNE 2023
Acc Depn Out Building 1	(81,290)	(78,827)
Total Leasehold Improv (D'port) - At insurance value	17,210	19,672
Leasehold Improv (D'port) - At cost		
Leasehold Improvements (Dport) - At Cost	73,804	60,058
Acc Depn Out Building 2	(34,607)	(32,480)
Total Leasehold Improv (D'port) - At cost	39,197	27,578
Total Non-current Assets	1,361,978	1,452,684
Total Assets	6,991,419	6,404,706
Liabilities		
Current Liabilities		
Account Payables	30,024	2,055
Accrued Expenses	76,112	59,819
Grant Money Received	3,000	-
GST liabilities	2,185	14,359
Payroll Liabilities	39,255	19,930
Staff Leave Provision	398,712	393,649
Total Current Liabilities	549,287	489,812
Non-current Liabilities		
Provisions		
Long Service & Annual Leave	29,279	17,713
Total Provisions	29,279	17,713
Total Non-current Liabilities	29,279	17,713
Total Liabilities	578,567	507,525
Net Assets	6,412,852	5,897,181
Accumulation Funds		
Retained Earnings	6,194,880	5,886,575
Change in Value of Investments	217,972	10,606
Total Accumulation Funds	6,412,852	5,897,181

This statement should be read in conjunction with the attached compilation report and notes to accounts.

Statement of Changes in Equity

Tasmanian Canine Defence League Inc
For the year ended 30 June 2024

	2024	2023
Equity		
Opening Balance	5,897,179	6,096,690
Current Year Earnings	308,307	(210,115)
Change in Value of Investments	207,366	10,606
Total Equity	6,412,852	5,897,181

This statement should be read in conjunction with the attached compilation report and notes to accounts.

Statement of Cash Flows

Tasmanian Canine Defence League Inc
For the year ended 30 June 2024

	2024	2023
CASH FLOW FROM OPERATING ACTIVITIES		
Cash Receipts From Operating Activities	1,768,952	1,728,717
Donations Received	423,512	268,844
Bequests Received	707,597	224,276
Fundraising Proceeds	415,098	137,161
Subscriptions & Sponsorships	17,138	15,482
Interest Received	22,456	37,497
Other Income	199,360	251,530
Payments to Suppliers	(801,915)	(966,871)
Payments to Employees	(1,999,421)	(1,763,680)
Net Cash Flows from Operating Activities	752,777	(67,044)
CASH FLOW FROM INVESTING ACTIVITIES		
Receipt/(Payment) for at Call Investments	274,495	2,025,927
Receipt/(Payment) for Term Deposits	-	1,354,438
Receipt/(Payment) for Other Investments	(26,493)	649,316
Payment for Plant and Equipment	(47,427)	(48,539)
Ruffwear Stock Adjustments	43,898	(7,666)
Unica Wealth 330	(26,732)	(607,707)
Unica Wealth 538	(330,560)	(2,942,121)
Unica Challenger Life Reserve	-	(400,000.00)
Distribution Receivable	1,697	(12,534)
Net Cash Flows from Investing Activities	(111,123)	11,113
Net Cash Flows	641,655	(55,931)
Cash and Cash Equivalents		
Cash and Cash Equivalents at Beginning of Period	79,434	135,378
Net Change in Cash for Period	641,655	(55,933)
Cash and Cash Equivalents at End of Period	721,089	79,445

This statement should be read in conjunction with the attached compilation report and notes to accounts.

Notes to the Financial Statements

Tasmanian Canine Defence League Inc

For the year ended 30 June 2024

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 2024, 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 2024, 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 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

28 August 2024

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