



*Annual Report 2022*



*Rescuing Dogs Who Rescue  
Veterans & First Responders*



*When it's too hard to look back and you are afraid  
to look forward, look beside you.... I'll be there!*

YOUR RESCUE DOG



*Rescuing Dogs Who Rescue  
Veterans & First Responders*





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### DIRECTORS

Angie Weeks

Roger Weeks

Stella Phillips

John Butterworth

Ian Smyllie

Gary Smith

### CEO

Angie Weeks

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# A MESSAGE FROM OUR PATRON

**PTSD Dogs Australia makes a remarkable difference to the lives of Veterans and First Responders with Post-Traumatic Stress Disorder (PTSD).**

PTSD is a mental health condition that is prevalent among Veterans who have served our nation and First Responders who have served our community, and it can have long-lasting effects that continue to impact many parts of their daily lives.

From my former career with the Queensland Police Service, I know from my own experience and that of my friends and former colleagues just how important it is to acknowledge the condition and seek the right treatment for it.

The provision of a specially-trained PTSD Assistance Dog can make a profound difference to people with the condition by helping them to regain a sense of safety, engaging in the broader community, regaining physical and social function that may have been impaired by their PTSD, and improving their mental wellbeing by caring for an animal who also looks out for them.

As a relatively young organisation, PTSD Dogs Australia is doing an incredible job to support Veterans and First Responders, and has already provided more than a dozen assistance dogs to Veterans, free of charge, which make a significant positive difference to the mental wellbeing and health of the recipients and their families.

The dogs have also been used to visit elderly Veterans and First Responders with PTSD in hospitals and nursing homes, further increasing the reach of this valuable program.

I'm pleased to have been able to support the work of PTSD Dogs Australia and I commend the committee and all volunteers for their impressive work in the community.

We can all look forward to seeing PTSD Dogs Australia increase its impact and its reach as the organisation grows from strength to strength.

**Llew O'Brien**

Federal Member for Wide Bay  
Deputy Speaker of the House of Representatives  
Patron – PTSD Dogs Australia



*Rescuing Dogs Who Rescue  
Veterans & First Responders*



## MEET OUR CEO

As I reflect on PTSSDA's past 12 months and our four years of trailblazing growth and development, I'm filled with a sense of achievement and pride. We as a Pack and organisation have leant on and learnt from our 5 core values of Trust Respect Compassion Resilience and Collaboration.

It is the lived experience within our Pack which drives our vision to Rescue Dogs who Rescue Veterans and First Responders. I have from our creation in 2018 investigated ways we can contribute to and learn from science. We all know the unconditional love of our dogs, especially when we are physically, mentally & emotionally challenged. In early 2019 I started discussions with Professor Jim Lagopoulos from the Thompson Institute UniSC Mind & Neuroscience.

Late 2021 saw our Board and Prof Jim meet and discuss the potential to create a world first study which would see PTSSDA conduct research in collaboration with USC's Thompson Institute called PTSD Assistance - Dog Wellbeing Study (PAWS)

Why is the study being conducted?

The purpose of this study is to assess:

- The impact that assistance dogs have on the quality of life of adults with PTSD
- The neurobiological effects of assistance dogs on adult participants with PTSD

What does the study involve?

As part of the study, participants will complete several MRI brain scans and self-report questionnaires over a 12-month period. In total participants will attend four visits which include:

- Baseline assessment – completed prior to the commencement of PTSD Dogs Assistance Dog Program
- 4 months after baseline
- 8 months after baseline
- 12 months after baseline

The study has now been written and in final stages of the ethics committee, it is believed 2023 will see the first participants enter the study. An estimated 10% of all Emergency Services personnel in Australia meet a diagnosis of PTSD. In 2018 24.3% of transitioned ADF had high to very high PTSD Symptoms Vs 8.7% in 2015.



Our fourth year has seen monumental growth with our first paid staff member working two days a week focused on Marketing and Publicity. Being a new role, it came with its own hurdles, together a great deal was achieved. Rebranding, great publicity with local and national promotion. From Podcasts to National live with Paul Murray Sky News. And the best 4th Birthday bash called High Tea for the Hounds.

Grants have been a great contributor as finally we now have a PTSD Dogs vehicle thanks to a \$35,000 win from the Community Gambling Fund and another \$7,000 from the White House Foundation which paid for sign writing and crate setup for the dogs. New shirts which are way more comfortable and cooler with a grant from Imperial Hotel \$3,000.

The future is looking bright as we continue to work on a permanent home for PTSSDA. All this is only possible because of our Pack the furry and the not so furry. Our Patrons Llew O'Brien, Rotary and Lions, corporates Hall Payne Lawyers, NexGard Spectra, Blackhawk, Noosa Village and Maple Street Vets, new collaborations with Pets Domain, Road Runners and Bowden's Own and all our Volunteers. From my heart to yours Thank you.

ANGIE WEEKS  
CEO, Co-Founder & Pack Leader





# UNDERSTANDING PTSD

**Post-Traumatic Stress Disorder (PTSD) is a set of reactions that can develop after a person has been through a traumatic event which threatened their life or safety, or that of others around them.**

Not everyone who lives through trauma will develop PTSD. However, the risk of PTSD is inherent in the work of Veterans and First Responders (police, fire, ambulance) as they often experience several traumatic events in the course of their careers.

For Veterans, the trauma may relate to direct combat duties, being in a dangerous war zone, or taking part in peacekeeping missions under difficult and stressful conditions. For First Responders it is the delivery of the initial response to an emergency and dealing with people who are usually highly distressed and often injured, whether it be the result of a natural disaster, an accident, or a deliberate human act causing or threatening injury or loss of life.

The symptoms people experience with PTSD are the result of stress-induced changes in brain chemistry and brain structure.

## PTSD Effects

PTSD has significant implications not just for sufferers but also the people who live with and support them, as well as the wider community.

PTSD is often associated with high levels of social and occupational impairment. It can have a profound effect on relationships, with the person's ability to relate to loved ones and friends adversely affected. It can also interfere with the ability to carry out everyday routines and regular work duties.

## PTSD Symptoms

It is natural to have some of these symptoms for a few weeks after a traumatic event. It is when the symptoms last more than a month, and cause significant distress, or interfere with important areas of functioning, that a diagnosis of PTSD may be made.

### UNDERSTANDING PTSD

Mental or cognitive changes	Physical changes	Behavioural changes	Emotional Changes
Reduced concentration and memory	Feeling anxious or angry	Avoiding reminders of trauma: people, places, situations	Anger, sadness, fear, helplessness, or hopelessness
Poor planning and problem-solving	Feeling keyed up or on edge	Becoming withdrawn	Guilt and shame
Difficulty making decisions	Having aches, pains and headaches	Increased conflict with others	Numbness or detachment
Thinking the world is unsafe, people can't be trusted, the self is unworthy or incompetent	Feeling jumpy	Increase substance use e.g., alcohol and other drugs	Feeling out of control or as if going crazy – TIC can help all this make sense
Intrusive images or nightmares	Difficulty sleeping	Engaging in risk-taking behaviour	Lots of survival emotion, numbing of positive and softer emotions



This table was originally created by



# ABOUT US

**PTSD Dogs Australia (PTSDDA) is a not-for-profit charity created and managed by a passionate and committed pack of humans, who rescue shelter dogs and train them as PTSD Assistance Dogs for Veterans and First Responders afflicted with PTSD (Post Traumatic Stress Disorder) due to the service they have given to Australia and our community in our hour of need.**

Whilst still in our infancy, our heart-driven organisation is creating massive positive change in the lives of our rescue dogs who's empathic and unconditional love is helping to save the lives of our wounded Veterans and 000 personnel living with a psychiatric disorder and often physical ailments.

Our services are completely free to our clients (Handlers) and we supply lifetime support to each PTSD Assistance Dog and their handler. The life of a working Assistance Dog is 10 years and under state QLD law must be re-certified every 3 years for public access.

Each dog chooses its Handler. A PTSD Assistance dog trained by PTSDDA is not a pet, but a highly trained disability support service that enables a person with PTSD, anxiety and other service-related disabilities, to safely participate in personal and public life activities.

Each Assistance Dog is specifically trained to mitigate and alleviate the barriers people living with a psychiatric disorder such as PTSD or anxiety have. In terms of PTSD and anxiety, the Assistance Dog is trained to keep space around the handler, disrupt negative behaviours and help to ground the handler via touch, nuzzling and deep pressure therapy. The Assistance Dog is trained to bring back the handler to the present time when they grey out in a PTSD or anxiety state. Whilst the Assistance Dog is trained to assist a person with a disability to alleviate the effects of the disability, it is also trained to meet standards of hygiene and behaviour that are appropriate for an animal in a public place.

With the support and unconditional love of their service dogs, we have seen handlers taken off suicide watch, regularly attend children sports activities, reduce their reliance on medications, return to their family unit and go out in public unaccompanied by a human, and even get behind the wheel after a 10-year absence.

More than 130,000 dogs are euthanised every year for no good reason and DVA supports a reported 230,000 personnel living with PTSD. There is an average wait of 3 years for a Psychiatric Assistance Dog; it makes pawsome sense to rescue shelter and death row dogs aged between 8 months and 3 years and train them into highly empathic and sentient Assistance Dogs, reducing the common 3 year wait to under 12 months.



PTSD Dogs Australia LTD is registered with the ACNC as a charity who is advancing social or public welfare and is a Public Benevolent Institution (PBI) 18 May 2018 and endorsed by the ATO to access tax concessions including the prestigious DGR endorsement and is covered by Item 1 Section 30.15 of the Income Tax Assessment Act 1997.



# ABOUT US CONT...

## OUR GUIDING PRINCIPLES

1. Military and Emergency Service personnel make an enormous contribution to the safety of the Australian community and deserve and need to be supported when suffering with PTSD symptoms.
2. Dogs that through no fault of their own that are displaced or unwanted deserve a second chance.
3. The contribution of volunteers who work tirelessly to achieve our mission are recognised and appreciated.
4. As a heart driven organisation, all decisions are underpinned by Respect, Trust, Compassion, Resilience and Collaboration.

## OUR VALUES

<b>RESPECT</b>	We show empathy and recognise the worth and dignity of every dog and person. We speak & treat each other kindly.	We value & respect the homeless & unwanted dogs who join our team and all that they teach us & give us. We are their eternal voice.
<b>TRUST</b>	We behave ethically and with integrity in all that we do. Trust goes both ways.	We value the faith and trust our dogs, our handlers and our partners, supporters and volunteers put in us. We demonstrate honesty and professionalism at all times.
<b>COMPASSION</b>	We observe, listen, understand, and assist with heart – appreciating that we all have different views and life experiences.	We care about the wellbeing and dignity of our dogs, handlers and fellow pack members.
<b>RESILIENCE</b>	We bounce back from challenges stronger by supporting each other.	We solve problems calmly and fairly. We ask for help when we need it. We understand we cannot always succeed.
<b>COLLABORATION</b>	We believe pack work is the best way to work – knowing together anything is possible.	We use our shared vision to remain objective and find resolutions.

PTSD Dogs Australia, as a pack, believes every human can rescue a dog, yet equally, every dog can rescue a human by pairing and training the two, we are creating ripples of significant change.

For example, a trained Assistance Dog can wake a person having a Night Terror. Partners report a better nights sleep, instead of Sleep Deprivation. They wake calmer, feeling rested, more able to cope with daily life. At work they are relaxed, less on edge, creating a positive working environment. At home, families cope better with less stress, and reactivity. This is just one example. We have lots more ripples of positive change to share.



# WARM & FLUFFY TAIL Tales

## Willow – From Abandoned & Alone To Loved & Cherished

Not even 12 months old Willow found herself left unwanted at the Sunshine Coast Pound.

Council dog behaviourist found her sound in every aspect and so did we.

Willow is smart tenacious and full of spunk, she makes us smile and proud. She has excelled at training on every level. We are working on dog reactivity after several little dogs took a disliking to her.

December 2022 will be 12 months we have had her in training. Willow is the perfect dog at home and in the shops happy to trot alongside the trolley and create space around her foster dad. We are very hopeful Willow next year will be placed with her forever human a Veteran or First Responder living with PTSD.



## Badu - Oh my

'BADU' is African for 'one who is strong', It is also a name given to the 10th born which he is. Born 4th February 2022

Gifted from Megseys Goldadors & Golden Retrievers @ 8 weeks old. Assessing the litter, Mr Blue Collar was curious about everything. When others ran away, he would stop and come back and check it out. He wasn't fazed when others tried to bully him, just stepped away from them. He loved cuddles and even enjoyed his feet being touched. In assessment we called him the "Strong one" so his name of Badu has stuck.

Badu is thriving with Foster Fiona & family

## Henry & Johno

From the moment they met it was a success story in the making!

Yellow lab Henry has changed my world forever and afforded me, to do things I couldn't do before he came into my life!

- ✓ Attend family events and kids sports
- ✓ Enter a shop without a human just my best mate
- ✓ Stay calm in places that would normally have triggered me
- ✓ Through look, touch & nuzzle he disrupts negative behaviours
- ✓ Henry keeps me safe by creating space around me

Today life is so much easier to live, I find more and more of the enjoyment that I had been missing so much.







## Training HQ Property in the Making

**The Board of PTSD Dogs Au has made significant headway in finding a potentially suitable HQ. We would like to recognise the concerted efforts of all levels of government in their support to make this come together.**

The ideal Headquarters and training facility for PTSD Dogs Australia LTD looks like:

- 5 Acreage property facilitating an all-weather training facility for our PTSD Assistance Dogs.
- We are seeking a licence for up to 20 Assistance dogs in training within the property. This would allow for future growth of our charitable organisation.
- Initially 10 Assistance Dogs in training living on site would be manageable for the first 12 months of operation.
- Ease of access for many of our handlers who have physical disabilities as well as PTSD and potentially room to build gymnasium and fitness program facilities. Our handlers often have difficulty in joining a swim class or a gymnasium due to the noise and hypervigilance.
- Office space and training room.
- Accommodation close to facility for Handlers to complete a 3 week intensive training course with continuing revision and assessment of their Assistance Dog.
- A communal kitchen and “chill out” zone where handlers can come together to share a meal and discuss their progress with others.
- A peaceful environment where nature can aid in the relaxation of the handlers.
- An environment with space to hold family days

where handlers and families can come together and where children can play and support each other.

- A venue to hold fundraising such as car boot sales and an annual fundraising event with, potentially, space for an Op shop and café with dog petting.
- A venue where open days can be held to help with educating the community.

We believe such a property would provide us with the facilities we need to effectively operate as a nationwide organisation and allow for expansion to cater for the rapidly growing need for PTSD Assistance Dogs.





# HEAD & TAIL COUNT

**PAWESOME  
STATS**

  
**33 VOLUNTEERS**



  
**6 HANDLERS**



  
**12 DOGS**



  
**21 SPONSORS**

  
**\$72.5k GRANTS**





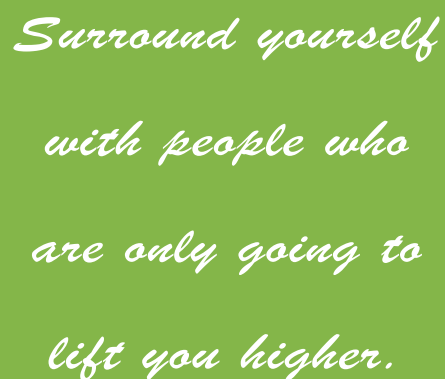
# Company Report

PTSD Dogs Australia Ltd  
ABN 96 624 595 759  
As at 30 June 2022

Compiled by Accounting and Tax Matters CPA  
Audited by Laura Robertson, Team SMF Audit, Nerang  
Audit report available on request

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*Surround yourself  
with people who  
are only going to  
lift you higher.*

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.



# Balance Sheet

## PTSD Dogs Australia Ltd As at 30 June 2022

	30 JUN 2022	30 JUN 2021
<b>Assets</b>		
<b>Current Assets</b>		
<b>Bank Accounts</b>		
Statement Account #771	3,818.95	4,829.08
Gifts & Donations #789	225,116.76	212,581.12
Statement Account Debit Card #379	638.58	482.05
Petty Cash	-	120.00
<b>Total Bank Accounts</b>	<b>229,574.29</b>	<b>218,012.25</b>
GST	2,583.83	-
Inventory	8,319.94	7,938.23
Deposits Paid	119.25	-
<b>Total Current Assets</b>	<b>240,597.31</b>	<b>225,950.48</b>
<b>Non-Current Assets</b>		
<b>Property, Plant and Equipment</b>		
Plant & Equipment	7,988.67	2,365.95
Less Accumulated Depreciation on Plant & Equipment	(480.29)	-
Computer Equipment	6,472.00	-
Less Accumulated Depreciation on Computer Equipment	(363.33)	-
Motor Vehicle	36,734.23	-
Less Accumulated Depreciation on Motor Vehicles	(4,126.31)	-
<b>Total Property, Plant and Equipment</b>	<b>46,224.97</b>	<b>2,365.95</b>
<b>Total Non-Current Assets</b>	<b>46,224.97</b>	<b>2,365.95</b>
<b>Total Assets</b>	<b>286,822.28</b>	<b>228,316.43</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
PAYG Withholdings Payable	378.00	-
Trade Creditors	396.00	-
Deposits Collected	1,814.00	-
<b>Total Current Liabilities</b>	<b>2,588.00</b>	<b>-</b>
<b>Non-Current Liabilities</b>		
Loan	336.90	5,757.84
<b>Total Non-Current Liabilities</b>	<b>336.90</b>	<b>5,757.84</b>
<b>Total Liabilities</b>	<b>2,924.90</b>	<b>5,757.84</b>
<b>Net Assets</b>	<b>283,897.38</b>	<b>222,558.59</b>
<b>Equity</b>		
Retained Earnings	283,897.38	222,558.59
<b>Total Equity</b>	<b>283,897.38</b>	<b>222,558.59</b>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.



# Profit and Loss

## PTSD Dogs Australia Ltd For the year ended 30 June 2022

	2022	2021
<b>Income</b>		
<b>Trading Profit</b>		
<b>Revenue</b>		
Donation/Gift Income	71,585.43	198,115.11
Grant Income	72,548.90	7,759.00
Income from Fundraising Events	8,364.08	-
Interest Income	21.25	17.85
Other Revenue	727.27	1,600.00
<b>Total Revenue</b>	<b>153,246.93</b>	<b>207,491.96</b>
Sale of Goods	587.28	5,978.97
<b>Cost of Sales</b>		
Cost of Goods Sold	(346.95)	-
Inventory Adjustment	-	2,266.42
<b>Total Cost of Sales</b>	<b>(346.95)</b>	<b>2,266.42</b>
<b>Total Trading Profit</b>	<b>153,487.26</b>	<b>215,737.35</b>
<b>Total Income</b>	<b>153,487.26</b>	<b>215,737.35</b>
<b>Total Income</b>	<b>153,487.26</b>	<b>215,737.35</b>
<b>Expenses</b>		
Advertising	2,353.69	3,948.02
Bank Fees	11.48	14.00
Booking Fees	148.49	-
Cleaning	670.00	40.00
Computer Expenses	1,562.25	4,398.00
Consumables	918.96	-
Depreciation	4,969.93	-
Dog Expenses	4,307.87	9,962.54
Equipment	-	158.94
Freight	-	355.00
Fundraising Expenses	2,984.09	-
General Expenses	307.53	11.10
Grant Writing Expenses	450.46	-
Insurance	1,908.64	1,146.45
Meetings	1,858.06	772.48
Motor Vehicle Expenses	9,996.44	1,022.54
Office Expenses	763.99	363.91
Postage	419.46	233.79
Prizes	400.00	-
Rent	20,720.00	14,560.00
Repairs and Maintenance	645.83	329.34

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Profit and Loss

	2022	2021
Staff Training	944.15	501.00
Stripe/Paypal Fees	444.81	296.47
Subscriptions	1,776.08	672.99
Superannuation	1,993.00	-
Telephone & Internet	2,183.34	1,071.48
Training Resources	-	164.71
Travel - National	843.54	258.58
Uniforms	2,874.65	13.20
Vet Costs	4,235.78	4,334.35
Volunteer - Gifts	342.43	244.87
Volunteer - Recruitment	954.09	533.00
Volunteer - Other	29.08	-
Wages and Salaries	19,930.00	-
Workcover	200.35	-
<b>Total Expenses</b>	<b>92,148.47</b>	<b>45,406.76</b>
<b>Profit/(Loss) before Taxation</b>	<b>61,338.79</b>	<b>170,330.59</b>
<b>Net Profit After Tax</b>	<b>61,338.79</b>	<b>170,330.59</b>
<b>Net Profit After Distributions/Dividends Paid</b>	<b>61,338.79</b>	<b>170,330.59</b>

## Strategic Plan



*Rescuing Dogs Who Rescue Veterans & First Responders*

**OUR MISSION:**
**DELIVERED THROUGH:**

**VISION**  
Every rescue dog can save a human, equally every human can save a rescue dog.

**MISSION**  
To rescue dogs who rescue Veterans & First Responders

**BELIEF**  
There are rescue dogs who have the potential to enhance Mental Health for Veterans and First Responders with Post-Traumatic Stress Disorder.

**OUR STRENGTHS**

- Personal experience with PTSD
- Narrow focus on Veterans and First Responders allows specialisation
- Positive partnerships
- Rescuing dogs

**OUR STRATEGIC PILLARS**

- Enhancing Mental Health
- Community Awareness
- Dog Welfare
- Collaboration Partnerships
- Programmes

**OUR CORE BUSINESS**

- Rescuing Dogs
- Training Dogs as PTSD Assistance Dogs
- Educating Veterans and First Responders

**OUR VALUES:**
**MEASURED BY:**

Respect

Trust

Compassion

Resilience

Collaboration

**OUR SCORECARD**

Customer & Stakeholder Satisfaction	Volunteer Engagement & Satisfaction
Mission Impact	Program Outcomes

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.



# Compilation Report

## PTSD Dogs Australia Ltd For the year ended 30 June 2022

Compilation report to PTSD Dogs Australia Ltd

We have compiled the accompanying special purpose financial statements of PTSD Dogs Australia Ltd, which comprise the balance sheet as at 30 June 2022, the income statement, the statement of cash flows, 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 PTSD Dogs Australia Ltd 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*.



---

Julie Morrison

Accounting & Tax Matters

PO Box 565  
Hervey Bay QLD 4655

Dated: 7 November 2022

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

# Notes to the Financial Statements

## PTSD Dogs Australia Ltd

### For the year ended 30 June 2022

#### 1. Statement of Significant Accounting Policies

The directors have determined that the company is not a reporting entity and accordingly, this financial report is a special purpose report prepared for the sole purpose of distributing a financial report to members and must not be used for any other purpose. The directors have determined that the accounting policies adopted are appropriate to meet the needs of the members.

The financial report has been prepared on an accrual basis and under the historical cost convention, except for certain assets, which, as noted, have been written down to fair value as a result of impairment. Unless otherwise stated, the accounting policies adopted are consistent with those of the prior year.

The accounting policies that have been adopted in the preparation of the statements are as follows:

#### Inventories

Inventories are carried at the lower of cost or net realisable value. Cost is based on the first-in, first out method and includes expenditure incurred in acquiring the inventories and bring them to the existing condition and location.

#### Property, Plant and Equipment

Property, plant and equipment is initially recorded at the cost of acquisition or fair value less, if applicable, any accumulated depreciation and impairment losses. Plant and equipment that has been contributed at no cost, or for nominal cost, is valued and recognised at the fair value of the asset at the date it is acquired. The plant and equipment is reviewed annually by directors to ensure that the carrying amount is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the utilisation of the assets and the subsequent disposal. The expected net cash flows have been discounted to their present values in estimating recoverable amounts.

Freehold land and buildings are measured at their fair value, based on periodic, but at least triennial, valuations by independent external valuers, less subsequent depreciation for buildings.

Increases in the carrying amount of land and buildings arising on revaluation are credited in equity to a revaluation surplus. Decreases against previous increases of the same asset are charged against fair value reserves in equity. All other decreases are charged to profit or loss.

Any accumulated depreciation at the date of revaluation is offset against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

#### Trade and Other Receivables

Trade receivables and other receivables, including distributions receivable, 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.

#### Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the company that remain unpaid at 30 June 2020. Trade payables are recognised at their transaction price. They are subject to normal credit terms and do not bear interest.

#### Cash and Cash Equivalents

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

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.



## Revenue Recognition

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Revenue from the rendering of services is recognised upon the delivery of the services to customers.

Revenue from commissions is recognised upon delivery of services to customers.

Revenue from interest is recognised using the effective interest rate method.

Revenue from dividends is recognised when the entity has a right to receive the dividend.

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

## Grants

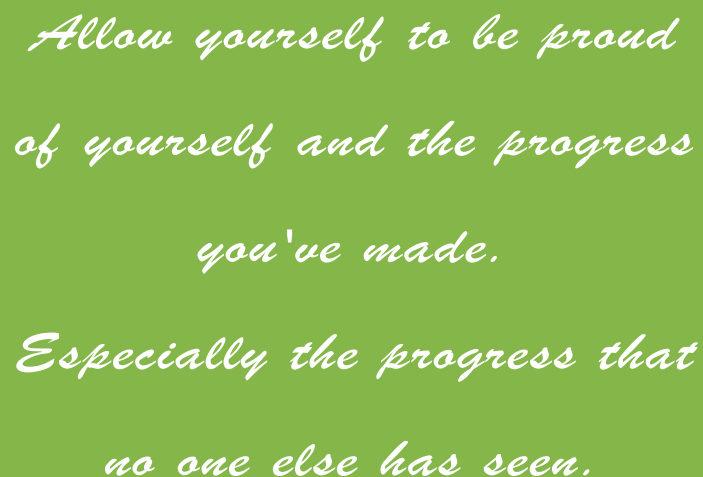
Grant revenue is recognised in the income statement when the entity receives the grant, when it is probable that the entity will receive the economic benefits of the grant and the amount can be reliably measured.

If the grant has conditions attached which must be satisfied before the entity is eligible to receive the grant, the recognition of the revenue will be deferred until those conditions are satisfied.

Where the entity incurs an obligation to deliver economic value back to the grant contributor, the transaction is considered a reciprocal transaction and the revenue is recognised as a liability in the balance sheet until the required service has been completed, otherwise the income is recognised on receipt.

PTSD Dogs Australia Ltd receive non-reciprocal contributions of assets from the government and other parties for a nominal or zero value. These assets are recognised at their fair value on the date of acquisition in the balance sheet, with an equivalent amount of income recognised in the income statement.

Donation and bequests are recognised as revenue when received.



*Allow yourself to be proud  
of yourself and the progress  
you've made.  
Especially the progress that  
no one else has seen.*

## Directors Declaration

### PTSD Dogs Australia Ltd For the year ended 30 June 2022

The directors have determined that the company 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 to the financial statements.

The directors of the company declare that:

1. The financial statements and notes, present fairly the company's financial position as at 30 June 2020 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director: Angela Weeks



Sign date: 7 November 2022

*The journey of life is  
SWEETER  
when travelled  
with a dog!*

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.





Rescuing Dogs Who Rescue  
Veterans & First Responders

OUR CORPORATE SPONSORS & SUPPORTERS

