



*Annual Report 2023*



*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







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### DIRECTORS

Angie Weeks  
 Roger Weeks  
 Megan James  
 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*



## Message from our CEO

**We are pleased to present the annual report for PTSD dogs Australia for the year 2023, demonstrating our commitment to enhancing the lives of individuals suffering from Post Traumatic Stress Disorder (PTSD) through the companionship of trained assistance dogs.**

In 2023, we continued to make significant strides in achieving our mission, directly impacting the lives of many PTSD sufferers. We are proud to report that we have successfully trained and placed five assistance dogs this year a 100% increase from the previous Covid 19 years. Along with one train your own. These dogs have been paired with Veterans & First Responders suffering from PTSD and physical ailments.

Our fifth year has seen monumental growth with four paid staff members. Full time Administration / P.A., Junior Dog Trainer, Accounts administrator and Handler Co-ordinator. The Pack is working as one and achieving a lot.

With great determination and resilience PTSD Dogs has now after four years become an approved training institution of Assistance Dogs under the Queensland's Guide, Hearing and Assistance Dog Act 2009.

Our training programme has been honed and optimised to ensure that the dogs are well equipped to offer psychiatric support and everyday assistance to their paired individual. We have introduced new training modules based on the latest research in animal assisted therapy enhancing our dogs ability to respond to anxiety and panic attacks effectively.

We have conducted numerous community outreach programmes to raise awareness about PTSD and the therapeutic role of assistance dogs. Our PTSD awareness events reached over 5000 people this year and we have seen an enthusiastic response from local schools, corporations, and community centres.

Despite the challenges presented by the ongoing global pandemic, we have managed to maintain a stable financial footing our total revenue for 2023 was \$156,120.57 with major contributions coming from individual donations, corporate sponsorships,



and government grants. Our expenses, primarily consisted of dog acquisition, training, and placement, totalled at \$166,102.09, leaving us with a net loss of \$9,981.52. When we take out the Motor Vehicle Depreciation of \$12,237.07 it leaves us with a net profit of \$2,255.55.

In 2024, we aim to increase the number of service dogs trained and placed by 50%. We also plan to expand our community outreach programmes, aiming to reach more individuals and organisations to spread awareness about PTSD and the benefits of Assistance Dogs.

In conclusion, we extend our deepest gratitude to our dedicated trainers, volunteers, sponsors, donors and everyone who has supported our mission in various capacities. Your unwavering support and belief in our cause have enabled us to bring comfort and companionship to those battling PTSD. We look forward to another year of making a difference one assistance dog at a time by Rescuing Dogs Who Rescue Veterans & First Responders.

ANGIE WEEKS  
CEO, Co-Founder & Pack Leader





# The Silent Struggle of Secondary PTSD

**“Secondary” Post Traumatic Stress Disorder (PTSD), also known as Vicarious Trauma, is a recognised condition that can affect those living with someone who suffers from PTSD. It is a transformation that occurs when individuals begin to mirror some of the behaviours exhibited by their loved ones. The signs, symptoms, and effects of secondary PTSD are just as varied as those experienced by individuals with “primary” PTSD.**

When you find yourself living with someone who has PTSD, you unknowingly slip into the role of caretaker. You become hyperaware, constantly on the lookout for triggers that may set them off. Your goal is to maintain a sense of calm and ensure that everything remains in perfect order, yet despite your best efforts, you often find yourself on the receiving end of their outbursts and berating.

Emotionally, they are not there for you. Whether you are upset, happy, angry, or sad, you must navigate, these emotions on your own. This isolation can make you feel ignored and unloved, causing you to treat others, especially your partner, in the same detached manner. On top of all this, you likely find yourself shouldering the responsibilities of household chores, childcare, and financial management on your own. Your spouse offers little to no support, leaving you to be the cook, chauffeur, secretary, accountant, gardener, and childcare provider. It feels as though everything in your family falls solely on your shoulders, and the weight of this impossible task can lead to the creeping onset of Secondary PTSD.

This constant cycle takes a toll on many spouses, causing them to lose themselves in the process. It is impossible to walk on eggshells day in and day out while juggling all of life’s other duties that are normally shared between two people. The strain becomes overwhelming, leading to feelings of anger, depression, exhaustion, and an overall dissatisfaction with life. Simple tasks such as folding laundry may feel impossible, and you may find yourself questioning your ability to do anything right. Tears become commonplace, and you are left feeling an intense anger towards the world around you.

If you suspect that you may be suffering from Secondary PTSD, there are steps you can take to seek help and regain your life. One option is to reach out to Open Arms Families Counselling Service, which offers free counselling to spouses of veterans, veterans themselves, their children, family, and caregivers. Their compassionate support can provide a much-needed outlet for your emotions.

Additionally, it is essential to carve out time for yourself, even if it seems challenging. Taking a few minutes, each day to engage in activities you enjoy, such as playing with the dog, reading, going for a walk, or indulging in a bubble bath, can have a significant impact on your overall well-being.

Finding someone to talk to is also crucial. Ideally, you might confide in a fellow spouse who understands the unique challenges of living with someone with PTSD. Sharing your experiences with someone who has “walked the walk” can provide a sense of validation and understanding. However, it is equally important to talk to a friend or a professional (such as a psychologist or counsellor) who is a good listener and non-judgmental. Expressing your feelings without fear of being labelled “a bad person” is vital in your journey towards healing.

Remember that love still exists in your relationship, and with the right support, both you and your partner can navigate the challenges of PTSD. Reach out, seek help, and know that you are not alone.

**PTSD is a family affair**

Don't forget kids, parents, friends and spouses are all affected by a loved ones PTSD. Reach out and make sure everyone is ok.



# ABOUT US

**We understand the immense service that these Veterans and First Responders have given to our country and community, and we aim to support them during their time of need. Our goal is to provide these individuals with empathic and unconditional love from our rescue dogs, which in turn helps to improve their lives. Our services are completely free for our clients, and we offer lifetime support to both the PTSD Assistance Dogs and their handlers.**

The role of a PTSD Assistance Dog goes beyond that of a pet. These dogs are highly trained disability support services that enable individuals 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 that individuals with psychiatric disorders face, such as PTSD or anxiety.

In the context of PTSD and anxiety, these Assistance Dogs are trained to create a safe space around their handler, disrupt negative behaviors, and provide grounding through touch, nuzzling, and deep pressure therapy.

They are also trained to help bring their handlers back to the present moment when they experience a PTSD or anxiety episode. Additionally, these dogs are trained to meet hygiene and behavior standards that are appropriate for public places.

The impact of our work can be seen in the lives of our handlers. With the support and unconditional love of their Assistance Dogs, handlers have been able to overcome challenges and achieve significant milestones. They have been taken off suicide watch, actively participate in their children's sports activities, reduce their reliance on medications, reconnect with their families, venture out in public unaccompanied, and even regain the ability to drive after a long absence.

Our approach is also driven by the desire to address the issue of unnecessary euthanasia of dogs. Each year, over 130,000 dogs are euthanized, while there are approximately 250,000 personnel living with PTSD who could benefit from a Psychiatric Assistance Dog. By rescuing shelter dogs between the ages of 8 months and 2 years, we can train them to become highly empathic and sentient Assistance Dogs, reducing the average wait time for a Psychiatric Assistance Dog from 3 years to under 12 months.

In summary, PTSSDA is a not-for-profit charity that is dedicated to supporting Veterans and First Responders with PTSD through the rescue and training of shelter dogs as PTSD Assistance Dogs. We believe in the power of the human-canine bond and strive to make a positive impact in the lives of those affected by PTSD.



**Foster Susan with Assistance Dog in training Arlo**



**#Team Arlo with his Young Veteran Handler**



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.



# Triumph Through Determination and Resilience

**The Goal** - Become an approved Assistance Dog training institution under Queensland's Guide Hearing and Assistance Dog's Act 2009

We utilized our determination as the fuel which propelled us towards achieving certification, even when faced with adversity and criticism. Determination is our driving force that keeps us focused, regardless of the many obstacles that stood in our way. Through Pack determination we broke through barriers and achieved the seemingly impossible. It is through our firm belief in our abilities to choose appropriate shelter dogs and the refusal to never give up, even when the odds seemed insurmountable. Our vision to Rescue Dogs Who Rescue Veterans and First Responders is our guiding light, it inspires us to never stop saving two lives in one go!

Resilience reinforced our resolve to keep moving forward, even when the path wasn't visible, and the challenges seemed insurmountable.

The journey of PTSD Dogs Australia is a testament to the power of determination and resilience. Despite being told by peers that we would never become an approved organisation due to our philosophy of rescuing shelter and death row dogs, our CEO displays dogged determination. Spending countless hours educating and proving that abandoned shelter dogs are just as capable, if not better, than bred dogs, we triumphed over scepticism and prejudice.

Our pursuit of becoming an approved training institution under Queensland's Guide, Hearing, and Assistance Dogs Act 2009, took us 4 years of unwavering determination. We defied the norms of the assistance dog industry, challenging the belief that only bred dogs should be used. Through our resilience and belief in the potential of abandoned dogs, we achieved our goal, proving that determination and resilience can lead to triumph.

Collaboration also played a crucial role in our triumph. With the unwavering belief and support of the team at Hall Payne Lawyers, we were able to navigate legal challenges and overcome obstacles along the way. This collaboration further reinforced our resilience and determination, showing that together, we could achieve what seemed impossible.

So, let the story of PTSD Dogs Australia serve as a reminder that triumph is possible through determination and resilience. Embrace these qualities, believe in your abilities, and never stop pushing forward, even when faced with adversity. Let your determination fuel your journey and your resilience guide you towards success.



## K9 Team

**The dog is neither tool nor toy,  
YOU ARE PARTNERS,  
Giving each other advice.  
Each brings something to the work  
that the other doesn't have  
and cannot do alone.**



# WARM & FLUFFY TAIL Tales

## Shaune and Legend

#TeamLegend

Never did I think 12 months on, I'd be so happy, content, building a new home full of amazing things... 12 months is a long time but if you embrace the journey, trust your dog and give some of that worry to him, anything is possible. When we met Angie Weeks, I was edgy, angry and how little love I had, how things have changed... my family and my partner are my everything and we were given an amazing choccy lab named Legend thanks to this amazing pack.



## Shaun and Blaze

#TeamBlaze

Team Blaze went to see Collingwood's Grand final cup. It's doing an Australian tour.

Heaps of people turned up, and I handled it.

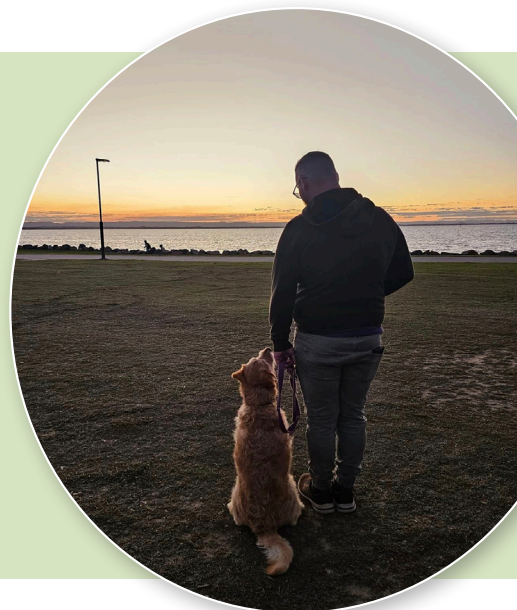
Blaze gave me the confidence even to give it a go. Before Blaze, no way would I have even thought of going. But his effect has changed my life, in the past, I wouldn't go, so family doesn't go, so everyone misses out on great opportunities.

How times have changed. Blaze and the entire Pack, my family thanks you.

## Ben and Arlo

#TeamArlo

The unwavering constant support and loyalty that Mr. Arlo offers is second to none. Its amazing how he changes my entire mood and outlook and brings me back to the here and now.







## Training HQ Property in the Making

### The Problem

The suicide rate among Veterans and First Responders suffering from PTSD is alarmingly higher than the general population. Shockingly, 50% of ex-serving men under 30 years will commit suicide. First Responders can witness more tragedy in a single shift than most people will see in a lifetime.

### Our Solution

Due to our recent recognition and successes, we are seeing an overwhelming demand for Assistance Dogs. However, our limited facilities make it impossible to meet this growing demand. Securing a purpose-built all-weather training facility will help us support even more Veterans & First Responders who are at breaking point.

### Our Vision

We envision a 5-acre property that can facilitate an all-weather training facility for our PTSD Assistance Dogs. We are seeking a license for up to 50 Assistance Dogs in training within the property. This would allow for future growth of our charitable organization. Initially, 10 Assistance Dogs in training living on-site would be manageable for the first 12 months of operation.

The facility should be easily accessible for many of our handlers who have physical disabilities as well as PTSD. It should include office space, a training room, and accommodation close to the facility for Handlers to complete a training course with continuing revision and assessment of their Assistance Dog.

We envision a communal kitchen and “chill out” zone where handlers can come together to share a meal and discuss their progress with others. The environment should be peaceful, where nature can aid in the relaxation of the handlers.

The property should have space to hold family days where handlers and families can come together and where children can play and support each other. It should also be a venue to hold fundraising events such as car boot sales and an annual fundraising event.

We also envision the property as 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 organization and allow for expansion to cater for the rapidly growing need for PTSD Assistance Dogs.

It's critically important that we stop veteran suicide across the country. Suicide does not have an age problem; it has a care level problem. We invite you to join us in our mission to provide the care and support our Veterans and First Responders need. Together, we can make a difference.



**A special THANK YOU!  
to Big Dog Pet Foods  
and Nexgard Spectra  
for their valued and  
ongoing support of our  
furry Pack in 2023**





# HEAD AND TAIL COUNT



# Company Report

PTSD Dogs Australia Ltd

ABN 96 624 595 759

As at 30 June 2023

Prepared by Accounting and Tax Matters

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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 2023

30 JUN 2023      30 JUN 2022

### Assets

#### Current Assets

##### Bank Accounts

Statement Account #771	10,308.16	3,818.95
Gifts & Donations #789	196,948.49	225,116.76
Statement Account Debit Card #379	1,485.11	638.58
Petty Cash	1,100.00	-
<b>Total Bank Accounts</b>	<b>209,841.76</b>	<b>229,574.29</b>

GST	766.34	2,583.83
Inventory	8,334.59	8,319.94
Trade Debtors	14,053.00	-
Deposits Paid	123.35	119.25
<b>Total Current Assets</b>	<b>233,119.04</b>	<b>240,597.31</b>

#### Non-Current Assets

##### Property, Plant and Equipment

Plant & Equipment	14,108.29	7,988.67
Less Accumulated Depreciation on Plant & Equipment	(1,946.40)	(480.29)
Computer Equipment	6,472.00	6,472.00
Less Accumulated Depreciation on Computer Equipment	(2,976.54)	(363.33)
Motor Vehicle	36,734.23	36,734.23
Less Accumulated Depreciation on Motor Vehicles	(12,278.29)	(4,126.31)
Buildings	980.24	-
Less Accumulated Depreciation on Buildings	(5.77)	-
Web Design	5,000.00	-
<b>Total Property, Plant and Equipment</b>	<b>46,087.76</b>	<b>46,224.97</b>

<b>Total Non-Current Assets</b>	<b>46,087.76</b>	<b>46,224.97</b>
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<b>Total Assets</b>	<b>279,206.80</b>	<b>286,822.28</b>
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### Liabilities

#### Current Liabilities

PAYG Withholdings Payable	2,338.00	378.00
Trade Creditors	1,902.22	396.00
Deposits Collected	1,050.72	1,814.00
<b>Total Current Liabilities</b>	<b>5,290.94</b>	<b>2,588.00</b>

#### Non-Current Liabilities

Loan	-	336.90
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>336.90</b>

<b>Total Liabilities</b>	<b>5,290.94</b>	<b>2,924.90</b>
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<b>Net Assets</b>	<b>273,915.86</b>	<b>283,897.38</b>
	30 JUN 2023	30 JUN 2022

### Equity

Retained Earnings	273,915.86	283,897.38
<b>Total Equity</b>	<b>273,915.86</b>	<b>283,897.38</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 2023

	2023	2022
<b>Income</b>		
<b>Trading Profit</b>		
<b>Revenue</b>		
Donation/Gift Income	92,191.89	71,585.43
Grant Income	24,500.00	72,548.90
Income from Fundraising Events	20,621.15	8,364.08
Interest Income	17.35	21.25
Other Revenue	16,661.63	727.27
<b>Total Revenue</b>	<b>153,992.02</b>	<b>153,246.93</b>
Sale of Goods	3,850.91	587.28
<b>Cost of Sales</b>		
Cost of Goods Sold	(1,722.36)	(346.95)
<b>Total Cost of Sales</b>	<b>(1,722.36)</b>	<b>(346.95)</b>
<b>Total Trading Profit</b>	<b>156,120.57</b>	<b>153,487.26</b>
<b>Total Income</b>	<b>156,120.57</b>	<b>153,487.26</b>
<b>Total Income</b>	<b>156,120.57</b>	<b>153,487.26</b>
<b>Expenses</b>		
Advertising	851.97	2,353.69
Bad Debts	1,818.18	-
Bank Fees	213.31	11.48
Booking Fees	893.82	148.49
Cleaning	6.55	670.00
Computer Expenses	668.52	1,562.25
Consulting & Accounting	750.00	-
Consumables	-	918.96
Contractors	5,699.87	-
Depreciation	12,237.07	4,969.93
Dog Expenses	34,576.30	4,307.87
Entertainment	18.18	-
Fundraising Expenses	-	2,984.09
General Expenses	44.50	307.53
Grant Writing Expenses	-	450.46
Insurance	2,360.65	1,908.64
Legal expenses	333.64	-
Meetings	1,699.32	1,858.06
Motor Vehicle Expenses	8,875.52	9,996.44
Office Expenses	1,260.63	763.99
Postage	344.83	419.46
Prizes	3.97	400.00

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Rent	26,500.00	20,720.00
Repairs and Maintenance	30.17	645.83
Staff Training	2,638.99	944.15
Stripe/Paypal Fees	307.67	444.81
Subscriptions	2,309.96	1,776.08
Superannuation	4,550.86	1,993.00
Telephone & Internet	1,900.16	2,183.34
Training Resources	640.84	-
Travel - National	1,172.30	843.54
Uniforms	1,756.93	2,874.65
Vet Costs	6,239.75	4,235.78
Volunteer - Gifts	1,279.88	342.43
Volunteer - Recruitment	405.00	954.09
Volunteer - Other	-	29.08
Wages and Salaries	43,341.00	19,930.00
Workcover	371.75	200.35
<b>Total Expenses</b>	<b>166,102.09</b>	<b>92,148.47</b>
<b>Profit/(Loss) before Taxation</b>	<b>(9,981.52)</b>	<b>61,338.79</b>
<b>Net Profit After Tax</b>	<b>(9,981.52)</b>	<b>61,338.79</b>
<b>Net Profit After Distributions/Dividends Paid</b>	<b>(9,981.52)</b>	<b>61,338.79</b>

## Strategic Plan



Rescuing Dogs Who Rescue  
Veterans & First Responders

### OUR MISSION:

#### 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.

### DELIVERED THROUGH:

#### 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

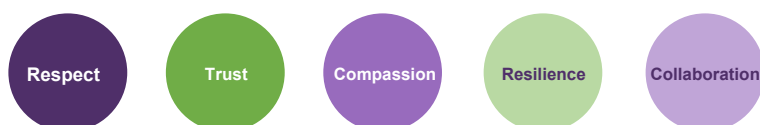
- Rescuing Dogs
- Training Dogs as PTSD Assistance Dogs
- Educating Veterans and First Responders

### MEASURED BY:

#### OUR SCORECARD

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

### OUR VALUES:



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 2023

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 2023, 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*.



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Julie Morrison

Accounting & Tax Matters

PO Box 565  
Hervey Bay QLD 4655

Dated: 20 October 2023



# Notes to the Financial Statements

## PTSD Dogs Australia Ltd

For the year ended 30 June 2023

### 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 / weighted average cost method and includes expenditure incurred in acquiring the inventories and bringing 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.

#### Intangibles

Goodwill is recognised as the excess of the purchase price for a business acquired over the fair value of the net assets at the date of acquisition. Goodwill is assessed for impairment annually and is carried at cost less accumulated impairment losses.

#### 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.

#### Financial Assets

Investments held are originally recognised at cost, which includes transaction costs. They are subsequently measured at fair value which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

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

## 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 2023. 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.

## 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).

## Goods and Services Tax

Transactions are recognised net 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 with other receivables or payables in the balance sheet.

## 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 receives 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.

Donations and bequests are recognised as revenue when received.

	2023	2022
<b>2. Cash and Cash Equivalents</b>		
<b>Bank Accounts</b>		
Gifts & Donations #789	196,948.49	225,116.76
Petty Cash	1,100.00	-
Statement Account #771	10,308.16	3,818.95
Statement Account Debit Card #379	1,485.11	638.58
<b>Total Bank Accounts</b>	<b>209,841.76</b>	<b>229,574.29</b>
<b>Total Cash and Cash Equivalents</b>	<b>209,841.76</b>	<b>229,574.29</b>

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



	2023	2022
<b>3. Receivables</b>		
<b>Current</b>		
Trade Debtors	14,053.00	-
<b>Total Current</b>	<b>14,053.00</b>	<b>-</b>
<b>Total Receivables</b>	<b>14,053.00</b>	<b>-</b>

	2023	2022
<b>4. Inventory</b>		
<b>Inventories</b>		
Inventory	8,334.59	8,319.94
<b>Total Inventories</b>	<b>8,334.59</b>	<b>8,319.94</b>
<b>Total Inventory</b>	<b>8,334.59</b>	<b>8,319.94</b>

	2023	2022
<b>5. Property Plant and Equipment</b>		
<b>Land and Buildings at Fair Value</b>		
<b>Land and Buildings</b>		
Buildings at Cost	980.24	-
Accumulated Depreciation of Buildings	(5.77)	-
<b>Total Land and Buildings</b>	<b>974.47</b>	<b>-</b>
<b>Total Land and Buildings at Fair Value</b>	<b>974.47</b>	<b>-</b>

<b>Plant and Equipment</b>		
Plant and Equipment at Cost	25,580.29	14,460.67
Accumulated Depreciation of Plant and Equipment	(4,922.94)	(843.62)
<b>Total Plant and Equipment</b>	<b>20,657.35</b>	<b>13,617.05</b>

<b>Motor Vehicles</b>		
Motor Vehicles at Cost	36,734.23	36,734.23
Accumulated Depreciation of Motor Vehicles	(12,278.29)	(4,126.31)
<b>Total Motor Vehicles</b>	<b>24,455.94</b>	<b>32,607.92</b>
<b>Total Property Plant and Equipment</b>	<b>46,087.76</b>	<b>46,224.97</b>

	2023	2022
<b>6. Payables</b>		
<b>Current</b>		
Deposits Collected	1,050.72	1,814.00
PAYG Withholdings Payable	2,338.00	378.00
Trade Creditors	1,902.22	396.00
<b>Total Current</b>	<b>5,290.94</b>	<b>2,588.00</b>
<b>Total Payables</b>	<b>5,290.94</b>	<b>2,588.00</b>

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

## 7. Financial Liabilities

### Non Current

#### Unsecured

Loan	-	336.90
<b>Total Unsecured</b>	-	<b>336.90</b>
<b>Total Non Current</b>	-	<b>336.90</b>
<b>Total Financial Liabilities</b>	-	<b>336.90</b>

## Directors Declaration

### PTSD Dogs Australia Ltd For the year ended 30 June 2023

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 2023 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: 20 October 2023



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





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