



Assistance Dogs
New Zealand Trust



ANNUAL REPORT

2025/26



1 APR 25 – 31 MAR 26

CONTENTS:

Chair's Report	2
Key Highlights.....	4
Graduations.....	5
Client Story: Charlotte & Poppy.....	7
Fundraising Summary.....	9
Never Quite Ours: A Puppy Raiser's Story.....	10
A Pupdate from Queenie.....	12
Thank you to our Volunteers.....	13
Thank you to our Partners & Supporters.....	14
Performance Report.....	16



Assistance Dogs New Zealand Trust is proudly supported by



Transforming Lives

CHAIR'S REPORT

Kia ora and greetings,

It is with a sense of pride and satisfaction that I write this as my 8th and final report as the Board Chair of the Assistance Dogs New Zealand Trust. This year the Trust graduated and placed 10 dogs with clients and their whānau – a record number for our organisation.

Recent times have been a significant challenge for groups involved in the charitable sector and it only seems fitting that I begin by acknowledging all those that have made 2025/26 a successful 12 months for this organisation. A sincere thanks to our volunteers and the many supporters who have contributed gifts of money and time. In particular I wish to acknowledge our major benefactors the Lindsay Foundation, Hill's Pet Nutrition, and the Scarlet Trust for their amazing generosity which flows towards our clients and their families. The Trust also has many volunteer families helping to raise our puppies and dogs in training. It is a rewarding, and occasionally demanding, role and this group deserves a special acknowledgement. And to all our staff who have remained so resilient and dedicated to the Trust's mission, I offer my heartfelt thanks.

I'm also pleased to report that this year the Trust has returned its accounts to surplus after several years of difficult results and I acknowledge all responsible for this fine achievement.

The impact that an Assistance Dog can make to the life of a young person in need is vast and each individual story is different. However, there are common themes such as greater independence, less stress and anxiety which allows our clients to experience the world in ways that were seemingly impossible prior to the arrival of their Assistance Dog. Families also tell us of the many ways in which life improves as a result of this work.

Placing 10 dogs across the year is a tribute to the expertise of our technical team. Nevertheless, we do not lose sight of the fact that demand for an Assistance Dog far exceeds our ability to raise and train dogs for their intended purpose. This drives the Trust's ambition to continue to grow as we aspire to meet the needs of disabled young people within our community. Our team are a dedicated bunch who work so hard for both or dogs and families. I want to thank them all for their hard work and passion.

Finally, I would like to offer my thanks to my fellow trustees for their valuable insights and contributions around the board table. Leading the Assistance Dogs New Zealand Trust over these past 9 years has been a hugely rewarding experience.

A handwritten signature in black ink, appearing to read 'Sinead Horgan', with a stylized, flowing script.

SINEAD HORGAN

Chair, Assistance Dogs New Zealand Trust (ADNZT)



KEY HIGHLIGHTS



36

Working teams

Assistance Dogs partnered with children and families across New Zealand

23

Puppies in Development

18

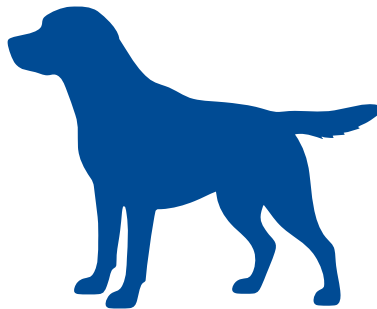
Dogs in Formal Training

10

Graduated and placed

3

Brood bitches



11

Dogs retired

13

Staff positions

230+

Volunteers

Programme figures represent all dogs that participated in each stage during the reporting year. As dogs progress through the programme, some are included in more than one category.

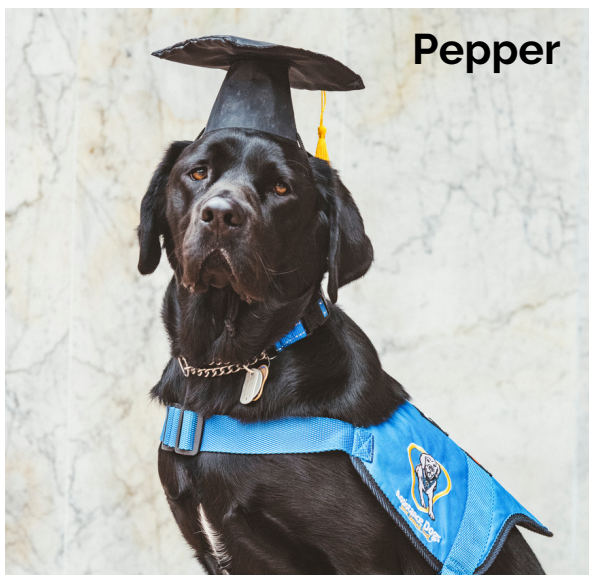
GRADUATIONS



Rosie



Paisley



Pepper



Phill



Poppy



Orchid

GRADUATIONS

Nina



Lily



Izzak



Noah



**CONGRATULATIONS TO OUR
10 GRADUATES THIS
RECORD-BREAKING YEAR!**

Photos taken by Matty Louis Photography & Melissa Howard Photography

CHARLOTTE & POPPY

December 2025



The words Charlotte once used to describe her life were “lonely,” “scared,” and “small.” Today, her words are “free,” “safe,” “loved,” and “alive.” Charlotte grew up in Fielding, Manawatū. She loves photography, animals, and music - but for many years, she rarely left her bedroom.

Charlotte has autism and becomes easily overwhelmed by noise, bright lights, and unpredictable environments. Charlotte says she’s been affected by bullying throughout her life and has become a very socially anxious person.



“Before Poppy, my world felt very small. I would isolate myself in my bedroom at home and rarely even come out to spend time with my immediate family. I relied heavily on my parents and support workers for everything. I wanted so badly to be part of life, but it felt like life was happening without me.”

On the rare occasions Charlotte was brave enough to leave the house, sensory overwhelm often triggered seizures - leaving her feeling frustrated, scared and alone.

After five years on the waitlist, Charlotte received a message on her birthday that changed everything - an Assistance Dog was ready for her, and her name was Poppy. “The moment I saw that message, I burst into tears and ran to my mum. It felt like a new beginning, and like something had finally gone right after so many hard years.”

In just five months, Poppy has transformed Charlotte’s world. The young woman who once struggled to leave her bedroom is now spending quality time with her family, going out independently, visiting cafés, and - remarkably - moving into her own flat.

“I’ll never forget our first walk alone together around my neighbourhood. I felt nervous, but with Poppy by my side, I realised I could actually do it - I could move through the streets, face the world, and feel safe. That’s when it hit me: life could be different now.”

Because Poppy has government granted public access rights, she goes everywhere with Charlotte - supermarkets, malls, cafes - providing comfort, safety, and confidence.

If Charlotte is out and starts to feel stressed, she can ask Poppy to find her a chair or an exit - and Poppy will immediately step up and take the lead. Poppy is also trained to sense when Charlotte is becoming overwhelmed and will give her a gentle nudge to let her know she’s right there, and she can also provide deep pressure - a calming, grounding weight - whenever Charlotte asks.

"In moments that used to completely overwhelm me, Poppy makes me feel safe. She looks at me as if to say, 'we've got this, Mum,' and reminds me I'm not alone. With Poppy by my side, the world feels more accepting - people smile, show understanding, and give me space and patience.

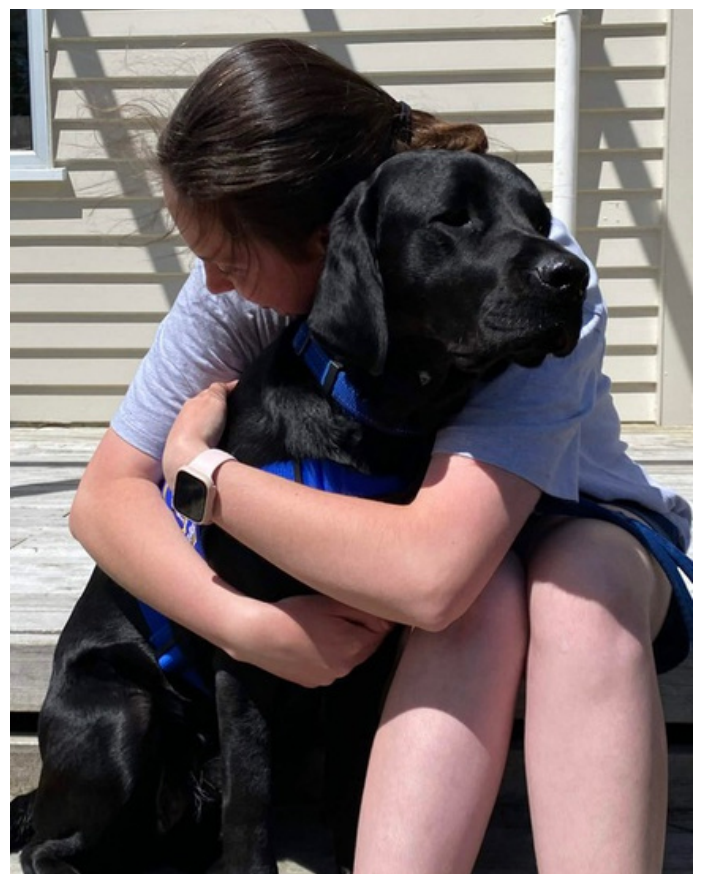
She's also brought my family so much joy and relief. They see me happy, independent, and safe, and that means everything."

Because of people like you - and with Poppy by her side - Charlotte is now excited for the future. "I feel ready to try new things, meet new people, and see more of the world. Before Poppy,

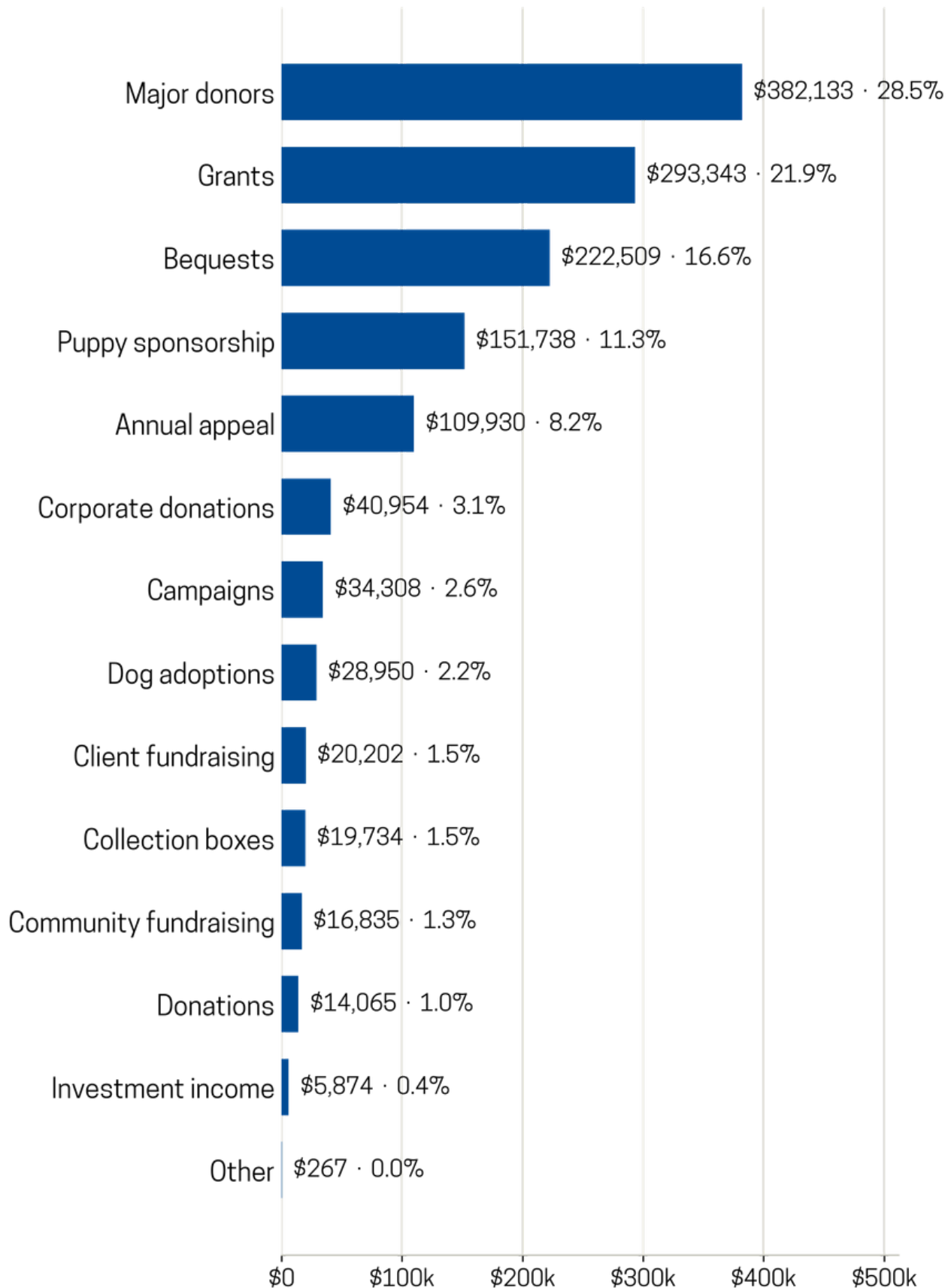
I tried hard to hide my autism. Now, with Poppy by my side, I feel like I don't have to hide anymore. I can finally just be me.

Poppy's not just my Assistance Dog, she's my companion, my courage, and my constant reminder that I am capable of so much more than I ever believed. She helps me experience the world instead of hiding from it. Before Poppy, I survived - with Poppy, I truly live."

And Charlotte knows exactly who made this possible: "Please know that your support changes lives. You're not just helping someone get a dog - you're giving them hope, independence, and the chance to experience life. From the bottom of my heart, thank you."



FUNDRAISING SUMMARY



NEVER QUITE OURS - A PUPPY RAISER'S STORY

Behind every assistance dog we place is a puppy raiser — a volunteer who gives up part of their home, their weekend routine and, eventually, a good piece of their heart. It's a role that asks a great deal and gives back even more. We asked Steph MacPherson, one of our dedicated puppy raisers, to share what the journey really looks like: the joy, the early starts, and the bittersweet business of raising a dog you always knew was never quite yours.



Steph and her second puppy in training, Ruby

When we lost our 16-year-old Labrador, Breeze, in 2023, the house felt suddenly, achingly empty — my only office companion an opinionated ginger cat named Tiggy. I started researching puppies almost straight away, then made myself stop. Did we really want another sixteen years of dog parenting? That's when I discovered puppy raising, and reached out to Assistance Dogs New Zealand Trust.

After a home visit and approval, we welcomed Monty, a yellow Labrador cross with all the looks and temperament of a poster pup. Puppy raising means having your dog with you almost 24/7 — a big commitment. They're crate trained early, sleep in your bedroom, and come everywhere.

Until they're fully vaccinated they ride in the supermarket trolley in tiny puppy coats, learning to ignore the food while the shopping takes twice as long, because people always stop to ask. It's a lovely way to explain what ADNZN does — and the children are always better than the adults at asking to say hello.

Training is reward-based, and the support is wonderful. Our Puppy Development Coordinator visited weekly at first, then fortnightly, then monthly, helping with everything from commands to the occasional wobble. Monty grew into a happy, busy boy, but he was never quite focused on the job. When I needed shoulder surgery in early 2024 he moved to another raiser and was later withdrawn. I felt I'd failed him — until I was reminded that only around half the dogs make it, and that the work still counted.

Since then we've raised Ruby, a gentle black Labrador who charmed everyone before her noise sensitivity saw her withdrawn — so, naturally, we adopted her. And now there's Tāwera, Ruby's half-sister, who stepped into formal training this year and is doing beautifully.

People often ask how we can give them up, or whether the dogs get to be "real" dogs. The second answer is a firm yes — ours meet other dogs, tear around our lifestyle block and live full, happy lives. Because our dogs have public access rights they can go almost anywhere, and the occasional push-back is simply a chance to explain the difference they make. As for giving them up: you always know the dog was never really yours. You're doing a genuinely rewarding job, and somewhere a child and their family may have a whole world of possibility opened up because of it. That makes every early start worth it.

Steph MacPherson - Valued Puppy Raiser



Ruby and Tawera

A 'PUPDATE' FROM QUEENIE

February 2026



It's Queenie with some very special news!

I've been a busy girl and I have some very exciting news to share with you.

Since we last wrote, I've made a big move! I've headed up to Auckland, leaving my puppy raisers in Cambridge so I can live closer to ADNZN trainer Michelle and continue my next stage of my journey.

Because of my beautiful nature, strong health, and clever mind, the team has been so impressed with me that I'm now being carefully assessed for one of two very important roles. Alongside continuing my training to become an Assistance Dog, I'm also being evaluated as a potential mum for the next generation of Assistance Dog puppies.

That means they see something truly special in me. They hope I might pass on my calm temperament, intelligence, and loving heart to future puppies - puppies who could one day support children across New Zealand who are waiting for an Assistance Dog.

If I'm the right fit for breeding, I'll leave an incredible legacy. My impact could stretch far beyond just me, through my own puppies as they grow into life-changing partners for people living with disabilities.

Over the coming months, I'll be having thorough health and temperament assessments while the team carefully decides which one special path is right for me.

If I'm selected for breeding, I'll step into that very special role as a mum. If not, I'll continue my training toward becoming a working Assistance Dog for a child who is waiting.

Whichever path is chosen for me, my future is all about changing lives, and your support is making that possible. Thank you so much!



THANK YOU TO OUR VOLUNTEERS

Thank you so much to our amazing volunteers, without whom we would not be able to provide this life-changing service.



Puppy Raiser, Claire Burridge, and puppy in training, Tui

A special thank you to our puppy raiser and boarding families who selflessly opened their homes to our puppies and dogs over the past 12 months. Thank you for dedicating your time and energy to ensure our dogs can grow up to change the lives of their future families. We're truly grateful for everything you do.

A SPECIAL THANK YOU TO...

Our Partners:

Lindsay Foundation
Hill's Pet Nutrition Limited
Scarlet Trust

Trusts & Foundations:

Acorn Foundation
Air Rescue Services Limited
Aotearoa Gaming Trust
The David Ellison Charitable Trust
DV Bryant Trust
Foundation North
Four Winds Foundation
The Gift Trust
Holdsworth Charitable Trust
Ideal Foundation
Jones Foundation
The King Family Trust
Kiwi Gaming Foundation
The Lion Foundation
NZ Lottery Grants Board
Lottery COGS

Businesses:

Animates
Coca Cola Oceania Ltd (Staff)
Georges Road Winery
KJ & LM Burns Ltd
Matty Louis Photography
Melissa Howard Photography
New Zealand Veterinary Association



Perpetual Guardian
Pub Charity Limited
Public Trust
Rātā Foundation
The Trusts Community Foundation
Trust Waikato
Whakatupu Aotearoa Foundation

Phoenix PDP
Ryan Recruitment
Silk Route Ltd
SVS Veterinary Supplies
Tait Electronics
TCI Veterinary Services Ltd
Veron Building Consultants

Bequests:

The Estate of Kathleen (Kathy) Landsman

The Estate of Tom Fleming

The Estate of Ivy Cramond

If you would like information about leaving a gift in your Will to support future generations, or simply wish to discuss your intentions in confidence, please contact ADNZN General Manager John Loof on 021 663 435 or email john@assisteddogstrust.org.nz

Individuals:

Alison Aldred

Andrew Matthews

Anil Puri

Belinda Yoong

Beth Wood

Bob and Sally Barton

Carl Harding and Lauren Palmer

Catherine Drayton

Chris Dempsey and Tracy Butler

Christeen McKenzie

Colin Marsland

Dan Finnigan

Davies Family Charitable Trust

Deane and Rhonda Cope

Debbie Bulman

Dennis and Viv Ilton-Tucker

Devorah Nicuarta-Smith

Dorothy Cutts

Dugald and Dawn Morrison

Garry Mooney

Hayley and Jaron Marsh

Inga Currey

Julie Kay

Kate Baker

Kay Kirwan

Kerry Warnock

Lynley Brier

Margriet Willemsen-Thomas

Nicky Oliver

Pam Williams

Peter and Robyn MacDonald

Peter Meyer

Pip and Russell Jarrett

Rebekah Sills

Rebecca Whiting

Rob Buchanan

Robyn Bowers

Sievwright Family

Sinead Horgan

Sue Allison

Sue Bethell

Vicki Barton

Community Fundraising:

Auckland Quilt Guild Inc

Sunnyhills School

Waterford on Hobsonville Point Social Club

Thank you to all our supporters who generously supported us during this financial year. We are proud to be working alongside you as we continue to enrich the lives of New Zealanders living with disabilities.

Performance Report

AssistanceDogsNew Zealand Trust
For the year ended 31 March 2026

Contents

3	Entity Information
4	Approval of Financial Report
5	Statement of Service Performance
6	Statement of Financial Performance
7	Statement of Financial Position
8	Statement of Cash Flows
9	Statement of Accounting Policies
10	Notes to the Performance Report
15	Independent Auditor's Report

Entity Information

Assistance Dogs New Zealand Trust For the year ended 31 March 2026

Legal Name of Entity

Assistance Dogs New Zealand Trust (ADNZT)

Registration Number

CC32920

Type of Entity

ADNZT is a registered charity in New Zealand

Entity's Purpose or Mission

Assistance Dogs New Zealand Trust's charitable purpose is to enrich the lives of people living with disability by providing purpose-bred and trained Assistance Dogs, to meet the unique needs of each individual client and family.

Entity Structure and Entities Governance arrangements

ADNZT operates as a single entity and is governed by a Board of Trustees. The Board provides leadership and strategic direction to ADNZT staff, enabling the delivery of effective Assistance Dogs services to clients living with disabilities.

The Trust is governed by a Board of Trustees

Sinead Horgan (Chairperson)

Catherine McNeill (Secretary)

Craig Vickery (Treasurer)

Darrin Bull

Sarah von Dadelszen

Brodie Kane

Michaela Shaw

Other entities controlled by the entity

Nil

Entity's reliance on volunteers and donated goods or services

ADNZT relies heavily on the generosity of volunteers and donated goods and services to carry out its work. Volunteers contribute significant time across areas such as puppy raising, boarding, and fundraising activities, allowing the Trust to extend its impact beyond what paid staff alone could achieve. Donated goods and services help reduce operational costs and ensure that more funding can be directed toward training and placing assistance dogs.

Additional Information

Main sources of entity's cash and resources

The Trust's primary sources of cash are donations, grants, and sponsorship income. In addition, the breeding dogs that support the Assistance Dogs Programme are a key resource, providing the foundation for the ongoing development and delivery of assistance dogs.

Postal Address

PO Box 36406, Merivale, Christchurch 8146

Date of Establishment

30th June 2008

Approval of Financial Report

Assistance Dogs New Zealand Trust

For the year ended 31 March 2026

The Board of Trustees are pleased to present the approved financial report including the historical financial statements of Assistance Dogs New Zealand Trust for the year ended 31 March 2026

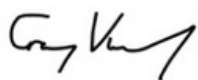
APPROVED



Sinead Horgan

Chairperson

Date 28 July 2026



Craig Vickery

Treasurer

Date 28 July 2026

Statement of Service Performance

Assistance Dogs New Zealand Trust For the year ended 31 March 2026

Description of medium to long term objectives

The Mission of the Assistance Dogs New Zealand Trust is to 'provide purpose-trained Assistance Dogs to enrich the lives of New Zealanders living with a disability'. Therefore, the Trust seeks to graduate and place as many dogs as possible with clients and for the 2025/26 year this number was 10.

Graduating a new puppy is a two-year process and the Trust is seeking to rebuild the number of puppies in development and dogs in training to 50 within two years. This will be done via a mix of in-house breeding and external acquisition and will result in client placement numbers between 10 to 15 at the end of that period.

Placing 10 dogs across the year is a tribute to the expertise of our development and training team. Nevertheless, we do not lose sight of the fact that demand for an Assistance Dog far exceeds our ability to produce dogs for their intended purpose. This drives the Trust's long-term ambition to continue to grow sustainable as we aspire to meet the needs of disabled young people within our community.

Description of significant activities	Quantity	
	Current year	Last year
Number of New Puppies	3	14
Puppy Development Programme	11	26
Puppies moved to Formal Training Programme	8	17
Total Number of Working Dogs	27	30

Placement of new dogs - ADNZT strives to ensure the best possible match between each assistance dog and their future handler. Our team conducts thorough assessments of potential clients to understand their individual requirements, lifestyle and preferences. This ensures a strong bond between the assistance dog and the recipient, leading to a successful and fulfilling partnership. Additionally, we offer ongoing support and guidance to clients throughout their journey with their assistance dogs.

Assistance Dog Breeding Program - the Trust maintains a carefully managed breeding program with a focus on producing healthy, genetically sound, and temperamentally suitable dogs for assistance work. Our commitment to responsible breeding helps ensure that all breeding decisions prioritize the welfare and health of our canine partners – promoting the qualities needed to excel in their roles. In addition dogs may be acquired from reputable breeders and/or organisations such as Blind and Low Vision NZ, to compliment the in-house breeding programme.

Advanced Training Program - once the puppies reach an appropriate age and development stage, they enter our advanced training program. Here, our experienced and skilled trainers work diligently to transform the young dogs into competent assistance dogs. Through positive reinforcement techniques, they learn a wide range of specialized tasks tailored to meet the unique needs of our clients. These tasks may include retrieving items, opening doors, turning on lights, providing stability for mobility, alerting to medical conditions, and more.

Support for existing clients/families - ADNZT stays in close contact with its clients and their family/whanau. Currently there are 27 'working teams' located across New Zealand. Client Liaison staff are in regular contact with client families offering advice and support to maximise the benefit of the partnership.

The impact that an assistance dog can make to the life of a young person in need is vast and each individual story is different. However, there are common themes such as greater independence, less stress and anxiety which allows our clients to experience the world in ways that were seemingly impossible prior to the arrival of their Assistance Dog. Families are unequivocal when they tell us of the many ways in which life improves as a result of this work.

FINANCIAL INFORMATION

Statement of Financial Performance

Assistance Dogs New Zealand Trust

For the year ended 31 March 2026

	Note	Current year \$	Last year \$
Revenue			
Donations, koha, bequests and other general fundraising activities	1	1,012,409	6 31,513
General grants		2 93,343	4 59,180
Membership fees and subscriptions		28,950	22,550
Interest, dividends and other investment revenue		5,874	18,562
Other revenue		2 67	3,958
Total revenue		1,340,843	1,135,762
Expenses			
Expenses related to fundraising	2	27,616	7,732
Employee remuneration and other related expenses		9 22,399	9 17,820
Other expenses related to service delivery		2 53,875	3 51,548
Other expenses		79,304	90,676
Total expenses		1,283,195	1,367,776
Surplus/(Deficit)		57,648	(232,014)

This statement is to be read in conjunction with the accompanying Notes and the Auditor's Report

FINANCIAL INFORMATION

Statement of Financial Position

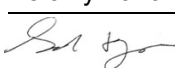
Assistance Dogs New Zealand Trust

For the year ended 31 March 2026

	Note	Current year \$	Last year \$
Assets			
Current assets			
Cash and short term deposits		4 16,149	44,076
Debtors and prepayments		2,233	7,039
GST		4,750	10,673
Inventory	3	0	6,044
Investments		91,822	-
Other current assets		6 72	6 97
Total current assets		515,625	68,529
Non-current assets			
Property, plant and equipment	5	95,856	1 06,088
Investments (Forsyth Barr Fund)		-	2 37,913
Total non-current assets		95,856	344,001
Total assets		611,482	412,530
Liabilities			
Current Liabilities			
Creditors and accrued expenses		21,160	33,417
Employee costs payable		97,611	95,493
Deferred revenue		1 41,704	1,500
Total current liabilities		260,475	130,410
Non-current liabilities			
Loans	4	-	-
Total non-current liabilities		-	-
Total Liabilities		260,475	130,410
Net assets (total assets less total liabilities)		351,006	282,121
Accumulated Funds			
Accumulated surpluses or (deficits)		3 51,007	2 82,121
Total Accumulated Funds		351,007	282,121

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

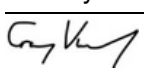
Date 28 July 2026

Signature 

Name Sinead Horgan

Position Chairperson

Date 28 July 2026

Signature 

Name Craig Vickery

Position Treasurer

This statement is to be read in conjunction with the accompanying Notes and the Auditor's Report

FINANCIAL INFORMATION

Statement of Cash Flows

Assistance Dogs New Zealand Trust

For the year ended 31 March 2026

	Current year \$	Last year \$
Cash flows from operating activities		
Cash received:		
Donations, koha, bequests and other general fundraising activities	1,017,299	6 10,450
General grants	4 33,547	4 55,882
Membership fees and subscriptions	28,950	22,550
Interest, dividends and other investment receipts	5,874	18,562
Other cash received	6,190	(881)
Total receipts	1,491,860	1,106,563
Cash payments:		
Payments related to public fundraising	27,616	7,732
Employee remuneration and other related expenses	9 20,280	9 44,153
Other payments related to service delivery	2 47,831	3 51,547
Other payments	54,704	49,860
Total payments	1,250,431	1,353,292
Net cash flows from operating activities	241,429	(246,729)
Cash flows from other activities		
Cash received:		
Sale of property, plant and equipment	4,150	11,452
Sale of investments	2 25,196	2 12,049
Cash payments:		
Payments to acquire property, plant and equipment	7,147	1,850
Payments to purchase investments	91,555	-
Net cash flows from other activities	130,644	221,651
Net increase/(decrease) in cash	3 72,073	(25,078)
Opening cash	44,076	69,154
Closing cash	416,149	44,076

This statement is to be read in conjunction with the accompanying Notes and the Auditor's Report

FINANCIAL INFORMATION

Statement of Accounting Policies

Assistance Dogs New Zealand Trust

For the year ended 31 March 2026

Basis of preparation

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

All amounts in the financial statements have been rounded to the nearest dollar unless otherwise stated.

Income Tax

Assistance Dogs New Zealand Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Treatment of GST

The entity is registered for GST and all amounts are recorded on a GST exclusive basis, except for Debtors and Creditors which are stated inclusive of GST

Revenue Recognition

Revenue is measured at fair value of the consideration received or receivable for the sale of goods and services, to the extent it is probable that the economic benefits will flow to the organisation and revenue can be reliably measured.

Revenue from donations, fundraising and sponsorship are recognised when the funds are received or receivable. Revenue from regular puppy sponsorship donations is recognised when received and is receipted as a lump sum at year-end.

Bequests are recognised as revenue in the financial statements when the money is received into the bank account of the entity.

Interest received is recognised as interest accrues, gross of refundable tax credits received.

Grants requiring specific future conditions to be met are recognised as a liability on receipt. The grants are recognised as revenue when the specific conditions are completed, and the associated costs are recognised

Cash and short-term deposits

Cash and short-term deposits in the Statement of Financial Position and Statement of Cash Flows comprise cash balances and bank balances (including short-term deposits) with original maturities of 90 days or less.

Property, Plant & Equipment

Property, plant and equipment are stated at historical cost, less any accumulated depreciation and impairment losses. Historical cost includes expenditure directly attributable to the acquisition of assets and includes the cost of replacements that are eligible for capitalisation when these are incurred.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil)

Notes to the Performance Report

Assistance Dogs New Zealand Trust

For the year ended 31 March 2026

Note 1 - Analysis of Revenue

Category	Analysis	Current year	Last year
Donations, koha, bequests and other general fundraising activities	Annual Appeal	1 09,930	90,999
	Bequests	2 22,509	56,589
	Campaigns	34,308	4,430
	Client Fundraising	20,202	31,126
	Collection Boxes	19,734	18,444
	Community Fundraising	16,835	12,466
	Corporate Sponsorship	-	1,670
	Puppy Sponsor	1 51,738	1 38,852
	Corporate Donations	40,954	32,837
	Donations	14,065	11,803
	Donations - Major	3 82,133	2 32,298
	Total	1,012,409	631,513

Category	Analysis	Current year	Last year
General grants	ACC Support Funds	1 43	10,477
	Grant Income	2 93,200	4 48,703
	Total	293,343	459,180

Category	Analysis	Current year	Last year
Membership fees and subscriptions	Dog Adoptions	28,950	22,550
	Total	28,950	22,550

Category	Analysis	Current year	Last year
Interest, dividends and other investment revenue	Forsyth Barr Income		16,978
	Interest Received	2,613	1,584
	Total	3,260	18,562

5,874

Category	Analysis	Current year	Last year
Other revenue	Other Revenue	2 67	
	Total	267	3,958

3,958

Notes to the Performance Report cont...

Assistance Dogs New Zealand Trust For the year ended 31 March 2026

Note 2 - Analysis of Expenses

Category	Analysis	Current year	Last year
Expenses related to fundraising	Fundraising Expense	27,616	7,732
	Total	27,616	7,732

Category	Analysis	Current year	Last year
Employee remuneration and other related expenses	Wages & Salaries	8 80,463	8 93,999
	Accident Compensation Levy	2,016	1,598
	Recruitment	13,031	6 10
	Staff Expenses	1,817	7,489
	Subcontractors	25,073	14,124
	Total	922,399	917,820

Category	Analysis	Current year	Last year
Other expenses related to service delivery	Board Costs	1 83	2,743
	Breeding	-	7 45
	Breeding & Artificial Insemination Costs	31,056	34,436
	Client Services	2,875	8 24
	Computer Expenses	3,697	2,801
	Dog Food	5,745	9,463
	Dog Purchases	-	5,000
	Dog Training	6 18	1,391
	Entertainment Deductible 100%	-	5
	Entertainment Deductible 50%	1,402	1,398
	Equipment	7,091	6,639
	Freight, Courier & Postage	2,821	3,181
	General Expenses	6,443	6,532
	Kennel Lease	11,043	20,210
	Low Cost Asset (Under \$1,000)	-	3,224
	Motor Vehicle Expenses	41,655	42,959
	Office Expenses	8,397	12,820
	Printing & Stationery	7 43	2 71
	Puppy Development	6,726	6,249
	Subscriptions	21,549	33,074
	Telephone & Tolls	7,578	7,966
	Travel & Accommodation	26,776	21,278
	Uniforms	70	3 96
	Vet Expenses	67,408	1 27,942
	Total	253,875	351,547

Category	Analysis	Current year	Last year
Other expenses	Audit Fee	8,800	8,000
	Bank & Finance Charges	13,909	12,376
	Consulting & Legal Fees	3,862	6,072
	Depreciation	24,392	28,451
	Insurance	13,341	14,575
	Interest Paid	-	44
	Loss on Disposal of Assets	1,062	8,105
	Loss on Fair Value of Investments	13,938	13,053
	Total	79,304	90,676

Notes to the Performance Report cont...

Assistance Dogs New Zealand Trust

For the year ended 31 March 2026

Note 3 - Analysis of Assets

Category	Analysis	Current year	Last year
Cash and short-term deposits	BNZ Bank - Donation Box Account	4,214	6 35
	BNZ Bank - Not for Profit Account	3 66,952	47,856
	BNZ Bank - Operational Account	17	2
	Bus First Oncall Account	5,112	-
	VISA	(6,234)	(4,417)
	Short Term Deposits	46,088	-
	Total	416,149	44,076

Category	Analysis	Current year	Last year
Debtors and prepayments	Accounts Receivable (Xero)	-	
	Prepayments	2,233	4,864
	Total	2,233	2,175

7,039

Category	Analysis	Current year	Last year
Investments	Term Deposit	91,822	-
	Forsyth Barr Investment	-	2 37,913
	Total	91,822	237,913

Category	Analysis	Current year	Last year
Inventory	ADNZT Equipment		
	Total	0	6,044

0 6,044

Note 4 - Analysis of Liabilities

Category	Analysis	Current year	Last year
Creditors and accrued expenses	Accounts Payable (Xero)	11,829	
	Accrued Expenses	9,331	21,418
	Total	21,160	11,999

Category	Analysis	Current year	Last year
Employee costs payable	Holiday Pay Accrued		33,417
	PAYE Payable	40,381	49,292
	Wages Payable - Payroll	28,487	22,647
	Total	28,743	23,554

Category	Analysis	Current year	Last year
Deferred revenue	Grants Unspent	1 41,704	
	Total	141,704	1,500

1,500

Category	Analysis	Current year	Last year
Loans			
	Total	-	-

- -

Notes to the Performance Report cont...

Assistance Dogs New Zealand Trust For the year ended 31 March 2026

Note 5 - Property, Plant and Equipment

Asset Class	Current year					
	Opening Carrying Amount	Purchases	(Disposals)	(Depreciation and Impairment)	Revaluation Movements	Closing Carrying amount
Motor Vehicles	70,378	39,990	-	(45,135)		65,233
Office Equipment	413	4,059	(2,605)	1,301	-	3,168
Plant and Equipment	35,297	-	(8,368)	526	-	27,455
Total	106,088	44,049	(10,973)	(43,307)	-	95,857

Asset Class	Last year					
	Opening Carrying Amount	Purchases	(Disposals)	(Depreciation and Impairment)	Revaluation Movements	Closing Carrying amount
Motor vehicles	100,766	-	(11,234)	(19,154)		70,378
Office equipment	826	-	-	(413)	-	413
Plant and Equipment	47,197	1,850	(4,866)	(8,884)	-	35,297
Total	148,789	1,850	(16,100)	(28,451)	-	106,088

Source and Date of Valuation for Assets (including significant donated assets recorded at valuation)			
Description of Asset	Source of Valuation	Date of Valuation	Amount
Motor Vehicle - 2019 Toyota RAV4	Vehicle Offer and Sale Agreement	24/07/2019	39,990

Note 6 - Investments

Asset Class	Current year						
	Valuation Method	Opening Carrying Amount	Purchases	Sales	Income	Gains/(Losses) on revaluation or (Impairment)	Closing Carrying amount
Cash and Cash Equivalents	Current Market Value	3,941	-	(3,730)	20	(231)	-
NZ Fixed Interest	Current Market Value	68,125	-	(64,483)	349	(3,991)	-
Australasian Equities	Current Market Value	74,598	-	(70,610)	383	(4,370)	-
International Equities	Cost less Impairment	66,840	-	(63,267)	343	(3,916)	-
Listed Property	Cost less Impairment	24,410	-	(23,105)	125	(1,430)	-
Total		237,914	-	(225,196)	1,220	(13,938)	-

Asset Class	Last Year						
	Valuation Method	Opening Carrying Amount	Purchases	Sales	Income	Gains/(Losses) on revaluation or (Impairment)	Closing Carrying amount
Cash and Cash Equivalents	Current Market Value	15,285	-	(11,478)	582	(447)	3,941
NZ Fixed Interest	Current Market Value	116,258	-	(49,156)	4,426	(3,402)	68,125
Australasian Equities	Current Market Value	175,762	-	(102,711)	6,691	(5,144)	74,598
International Equities	Cost less Impairment	107,775	-	(41,883)	4,103	(3,154)	66,840
Listed Property	Cost less Impairment	30,925	-	(6,787)	1,177	(905)	24,410
Total		446,004	-	(212,015)	16,978	(13,053)	237,914

Notes to the Performance Report cont...

Assistance Dogs New Zealand Trust For the year ended 31 March 2026

Note 7 - Accumulated Funds

Description	Current year						Total
	Capital Contributed by Owners	Accumulated Surpluses or Deficits	Restricted and Discretionary Reserves	Property, Plant and Equipment Revaluation Reserves	Investment Revaluation Reserves	Other Reserves	
Opening balance	-	282,121	-	-	-	-	2 82,121
Surplus/(Deficit)		57,648					57,648
Other movements recognised directly in accumulated funds		11,238	-			-	11,238
Closing balance	-	351,007	-	-	-	-	351,007

Description	Last year						Total
	Capital Contributed by Owners	Accumulated Surpluses or Deficits	Restricted and Discretionary Reserves	Property, Plant and Equipment Revaluation Reserves	Investment Revaluation Reserves	Other Reserves	
Opening balance	-	514,135	-	-	-	-	5 14,135
Surplus/(Deficit)		(232,014)					(232,014)
Closing balance	-	282,121	-	-	-	-	282,121

Note 8 - Commitments and Contingencies

Commitments

There are no commitments as at balance date (last year - nil)

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Note 9 - Deferred Revenue

Description	Purpose and nature of the documented expectations over future use	Date documented expectations are expected to be satisfied	Original Amount \$	Deferred Amount	
				Current year \$	Last year \$
Grants Unspent	Will be used for intended purpose in 2026	31/03/2027	222,300	141,704	1,500
Total			222,300	141,704	1,500

Note 10 - Goods or services provided in kind to the entity

Description	Amount \$
Dog Food - Hill's Pet Nutrition	73,093
Flea and Worming Treatments	10,862
Purpose Tech - Volunteer Management System	3,000

Notes to the Performance Report cont...

Assistance Dogs New Zealand Trust

For the year ended 31 March 2026

Note 11 - Related Party Transactions

There were no significant transactions, or any other transactions requiring disclosure, involving related parties during the financial year. (Last year - Nil)

Note 12 - Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report.

Note 15 - Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

Note 16 - Correction of Errors

The Lindsay Foundation donated a 2019 Toyota RAV4 in 2019. The vehicle had not previously been recognised as an asset in the financial records and has been recorded for the first time in the current financial year at its original cost of \$39,990, less accumulated depreciation to date.

INDEPENDENT AUDITOR'S REPORT

To the Trustees of the Assistance Dogs New Zealand Trust

Report on the Audit of the Performance Report

Qualified Opinion

We have audited the performance report of Assistance Dogs New Zealand Trust (the 'Trust'), which comprises the financial statements, the statement of service performance and the entity information. The complete set of financial statements comprise the statement of financial position as at 31 March 2026, the statement of financial performance, statement of cash flows for the year then ended, and notes to the performance report, including a summary of significant accounting policies.

In our opinion, the accompanying performance report presents fairly, in all material respects:

- The entity information as at 31 March 2026;
- The financial position of the Trust as at 31 March 2026, and its financial performance and its cash flows for the year then ended; and
- The service performance for the year ended 31 March 2026 in that the service performance information is appropriate and meaningful and prepared in accordance with the Trust's measurement bases or evaluation methods

in accordance with the Tier 3 Not-For-Profit Standard ('Tier 3 (NFP) Standard') issued by the New Zealand Accounting Standards Board.

This report is made solely to the Trustees, as a body. Our audit work has been undertaken so that we might state to the Trustees those matters which we are required to state to them in the auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trustees, as a body, for our audit procedures, for this report, or for the opinion we have formed.

Basis for Qualified Opinion

As is common with similar organisations, controls over cash related donations such as the annual appeal and collection boxes are limited, and there are no practical audit procedures to determine the effect of this limited control. The Trust's recorded total revenue from these sources of income is \$109,930 and \$19,734 respectively. Consequently, we were unable to determine whether any adjustments to the recorded amounts for this income were necessary.

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and the audit of the service performance information in accordance with the ISAs (NZ) and New Zealand Auditing Standard ('(NZ AS) 1 (Revised)') *The Audit of Service Performance Information*. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of the Trust in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards (New Zealand))* issued by the New Zealand Auditing and Assurance Standards Board and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in the Trust.

Trustees' Responsibilities for the Performance Report

The Trustees are responsible on behalf of the Trust for:

- a) The preparation and fair presentation of the performance report in accordance with the Tier 3 (NFP) Standard;
- b) The selection of elements/aspects of service performance criteria, performance and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the Tier 3 (NFP) Standard;
- c) The preparation and fair presentation of service performance information in accordance with the Trust's measurement bases or evaluation methods, in accordance with the Tier 3 (NFP) Standard;
- d) The overall presentation, structure and content of the service performance in accordance with the Tier 3 (NFP) Standard; and
- e) Such internal control as the Trustees determine is necessary to enable the preparation of a performance report that are free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the Trust, for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Trust or cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether performance 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 ISAs (NZ) and NZ AS 1 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and NZ AS 1 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance 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 of the performance report 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 Trust's internal controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods;
- Evaluate whether the selection of elements/aspects of service performance, performance measures, and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the Trust's service performance in accordance with the Tier 3 (NFP) Standard;
- Evaluate whether the service performance information is prepared in accordance with the Trust's measurement bases or evaluation methods, in accordance with the Tier 3 (NFP) Standard;

- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the performance 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 report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure, content of the performance report and whether the performance report represents the underlying transactions and events and elements/aspects of service performance in accordance with the Tier 3 (NFP) Standard in a manner that achieves fair presentation.

We communicate with the Trustees 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.

PKF Goldsmith Fox Audit.

PKF Goldsmith Fox Audit Limited
Christchurch, New Zealand

28 July 2026



Assistance Dogs

New Zealand Trust

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