

# **ACT Canine Association Inc.**

ABN: 11 150 955 611

## **Financial Statements**

For the Year Ended 30 June 2025

# **ACT Canine Association Inc.**

ABN: 11 150 955 611

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**For the Year Ended 30 June 2025**

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**ACT Canine Association Inc.**

ABN: 11 150 955 611

**Committee's Report**  
**For the Year Ended 30 June 2025**

The committee members submit the financial report of the Association for the financial year ended 30 June 2025.

**1. General information**

**Committee members**

The names of committee members throughout the year and at the date of this report are:

<b>Names</b>	<b>Position</b>
Eric Birkeland	President
John Scholz	Senior Vice President
Judith Barlow	Junior Vice President
Kirstin Henderson	Treasurer
Cristan McCusker	Council
Katarina Manna	Council
Natasha Sands	Council
Clive Styles	Council
Heather Swinbourn	Council
Fran Coventry	Council
Denice Greenwood	Council
Elektra Oshyer	Council

**Principal activities**

The principal activity of the ACT Canine Association is to act as the controlling body for purebred dogs and dogs sports within the Australian Capital Territory. The primary objective is to promote in every way, the general improvements of purebred dogs, responsible dog ownership and the varied roles in which dogs contribute to today's society.

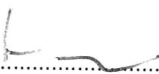
**Significant changes**


No significant change in the nature of these activities occurred during the year.

**2. Operating results**

The (loss)/profit of the Association for the financial year amounted to \$ (28,903) (2024: \$ 11,560).

Signed in accordance with a resolution of the Members of the Committee:

Committee member:  .....

Committee member:  .....

Dated 26 Aug 25.

**ACT Canine Association Inc.**

ABN: 11 150 955 611

**Statement of Profit or Loss and Other Comprehensive Income**  
**For the Year Ended 30 June 2025**

		2025	2024
	Note	\$	\$
Revenue	4	222,157	236,480
Other Income	4	9,127	24,126
Accounting fees		(5,732)	(6,411)
Bank charges		(619)	(825)
Cleaning		(3,067)	(8,373)
Depreciation expense	7(a)	(14,952)	(6,707)
Dogs Australia (ANKC)		(11,918)	(10,130)
Employee benefits expense		(64,230)	(62,636)
Electricity & water		(13,728)	(9,079)
Events		(58,950)	(52,045)
Finance expenses		(1,938)	(1,685)
Grounds rent		(17,048)	(19,405)
Hire		(2,811)	(2,392)
Insurance		(29,409)	(31,746)
IT expenses		(8,857)	(13,214)
Office expenses		(1,668)	(1,583)
Other expenses		(10,341)	(11,539)
Postage		(1,055)	(839)
Printing and stationery		(6,034)	(2,904)
Software expenses		(509)	(883)
Staff		(566)	(1,479)
Telephone and Internet		(2,685)	(1,741)
Other equipment expenses		(2,088)	(1,241)
Waste disposal		(1,982)	(2,189)
<b>(Loss)/Profit before income tax</b>		<b>(28,903)</b>	<b>11,560</b>
Income tax expense	2(b)	-	-
<b>(Loss)/Profit for the year</b>		<b>(28,903)</b>	<b>11,560</b>
<b>Total comprehensive income for the year</b>		<b>(28,903)</b>	<b>11,560</b>

The accompanying notes form part of these financial statements.

**ACT Canine Association Inc.**

ABN: 11 150 955 611

**Statement of Financial Position**  
**As At 30 June 2025**

	Note	2025 \$	2024 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	5	115,578	126,613
Trade and other receivables	6	1,080	14,596
Other assets	8	17,446	15,211
TOTAL CURRENT ASSETS		<u>134,104</u>	<u>156,420</u>
NON-CURRENT ASSETS			
Property, plant and equipment	7	83,311	90,075
TOTAL NON-CURRENT ASSETS		<u>83,311</u>	<u>90,075</u>
TOTAL ASSETS		<u>217,415</u>	<u>246,495</u>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	9	11,840	11,611
Loan	10	15,174	15,222
Employee benefits	11	3,819	4,177
TOTAL CURRENT LIABILITIES		<u>30,833</u>	<u>31,010</u>
TOTAL LIABILITIES		<u>30,833</u>	<u>31,010</u>
NET ASSETS		<u>186,582</u>	<u>215,485</u>
<b>EQUITY</b>			
Retained earnings		<u>186,582</u>	<u>215,485</u>
TOTAL EQUITY		<u>186,582</u>	<u>215,485</u>

The accompanying notes form part of these financial statements.

**ACT Canine Association Inc.**

ABN: 11 150 955 611

**Statement of Changes in Equity**  
**For the Year Ended 30 June 2025**

**2025**

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2024	215,485	215,485
(Loss) for the year	(28,903)	(28,903)
Balance at 30 June 2025	186,582	186,582

**2024**

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2023	203,925	203,925
Profit for the year	11,560	11,560
Balance at 30 June 2024	215,485	215,485

The accompanying notes form part of these financial statements.

**ACT Canine Association Inc.**

ABN: 11 150 955 611

**Statement of Cash Flows**  
**For the Year Ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
<b>Note</b>	<b>\$</b>	<b>\$</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	<b>246,050</b>	276,925
Payments to suppliers	<b>(222,001)</b>	(229,053)
Interest paid	<b>(1,938)</b>	(1,684)
Net cash (used in) operating activities	<b>22,111</b>	46,188
	15	
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of plant and equipment	<b>(8,188)</b>	(9,468)
Net cash (used in) investing activities	<b>(8,188)</b>	(9,468)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from Repayment	<b>(24,958)</b>	(25,902)
Net cash provided by financing activities	<b>(24,958)</b>	(25,902)
Net (decrease) in cash and cash equivalents held	<b>(11,035)</b>	10,818
Cash and cash equivalents at beginning of year	<b>126,613</b>	115,795
Cash and cash equivalents at end of financial year	<b>115,578</b>	126,613
	5	

The accompanying notes form part of these financial statements.

## ACT Canine Association Inc.

ABN: 11 150 955 611

# Notes to the Financial Statements

For the Year Ended 30 June 2025

The financial statements cover ACT Canine Association Inc. as an individual entity. ACT Canine Association Inc. is a Association incorporated in the Australian Capital Territory under the *Associations Incorporation Act (ACT) 1991* ('the Act').

The functional and presentation currency of ACT Canine Association Inc. is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

## 1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures and the Act.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Material accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

## 2 Summary of Material Accounting Policies

### (a) Revenue and other income

#### Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

#### Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Association are:

#### Membership Subscriptions

Revenue is recognised when subscriptions are invoiced to the various members for the corresponding period during the financial year.

#### Other income

Other income is recognised on an accruals basis when the Association is entitled to it.



Notes to the Financial Statements  
For the Year Ended 30 June 2025

2 Summary of Material Accounting Policies

(b) Income tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(d) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

Land and buildings

Land and buildings are measured using the cost model.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Property, plant and equipment, excluding leasehold land, is depreciated on a reducing balance basis over the asset's useful life to the Association, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Buildings	2.5%
Ground Equipment	20%
Ground Plant & Improvements	20%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### 2 Summary of Material Accounting Policies

#### (e) Financial instruments

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

##### **Financial assets**

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

##### *Classification*

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

##### *Amortised cost*

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

##### *Fair value through other comprehensive income -Equity instruments*

The Association holds no investments in listed and unlisted entities.

##### *Financial assets through profit or loss*

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

The Association has no investments that fall under this category.

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### 2 Summary of Material Accounting Policies

#### (e) Financial instruments

##### Financial assets

###### *Impairment of financial assets*

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost

When determining whether the credit risk of a financial assets has increased significantly since initial recognition and when estimating ECL, the Association considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Association's historical experience and informed credit assessment and including forward looking information.

The Association uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Association uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

###### *Trade receivables*

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Association has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

###### *Other financial assets measured at amortised cost*

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

## **Notes to the Financial Statements**

**For the Year Ended 30 June 2025**

### **2 Summary of Material Accounting Policies**

#### **(e) Financial instruments**

##### **Financial liabilities**

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise trade payables, bank and other loans.

#### **(f) Cash and cash equivalents**

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

#### **(g) Employee benefits**

Provision is made for the Association's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

### **3 Critical Accounting Estimates and Judgments**

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

#### **Key estimates - impairment of property, plant and equipment**

The Association assesses impairment at the end of each reporting period by evaluating conditions specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

#### **Key estimates - receivables**

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

## ACT Canine Association Inc.

ABN: 11 150 955 611

### Notes to the Financial Statements

For the Year Ended 30 June 2025

#### 4 Revenue and Other Income

	2025	2024
	\$	\$
Revenue from contracts with customers (AASB 15)		
- Rendering services	30,348	31,862
- Member subscriptions	27,904	28,752
- Event income	163,855	167,309
- Hire	50	3,557
- Grants	-	5,000
	<u>222,157</u>	<u>236,480</u>
Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058)		
- Administration Charges	-	699
- Other income	9,127	23,427
	<u>9,127</u>	<u>24,126</u>
<b>Total Revenue and Other Income</b>	<u><b>231,284</b></u>	<u><b>260,606</b></u>

#### 5 Cash and Cash Equivalents

	2025	2024
	\$	\$
Cash at bank and in hand	115,578	126,613
	<u>115,578</u>	<u>126,613</u>

#### 6 Trade and Other Receivables

	2025	2024
	\$	\$
CURRENT		
Trade receivables	476	14,596
GST receivable	604	-
	<u>1,080</u>	<u>14,596</u>

## Notes to the Financial Statements

### For the Year Ended 30 June 2025

#### 7 Property, Plant and Equipment

	2025	2024
	\$	\$
Buildings		
At cost	128,501	128,501
Accumulated depreciation	(117,725)	(117,452)
Total buildings	10,776	11,049
Plant and equipment		
At cost	261,341	253,153
Accumulated depreciation	(188,806)	(174,127)
Total plant and equipment	72,535	79,026
<b>Total property, plant and equipment</b>	<b>83,311</b>	<b>90,075</b>

##### (a) Movements in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Buildings	Plant and Equipment	Total
	\$	\$	\$
<b>Year ended 30 June 2025</b>			
Balance at the beginning of year	11,049	79,026	90,075
Additions	-	8,188	8,188
Depreciation expense	(273)	(14,679)	(14,952)
<b>Balance at the end of the year</b>	<b>10,776</b>	<b>72,535</b>	<b>83,311</b>

#### 8 Other Assets

	2025	2024
	\$	\$
CURRENT		
Prepayments	17,446	15,211
	<b>17,446</b>	<b>15,211</b>

# ACT Canine Association Inc.

ABN: 11 150 955 611

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### 9 Trade and Other Payables

	2025	2024
	\$	\$
CURRENT		
Trade payables	1,776	-
Deposits	1,411	-
GST payable	-	3,166
Accrued expense	4,458	4,473
Other payables	4,195	3,972
	<u>11,840</u>	<u>11,611</u>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

### 10 Borrowings

	2025	2024
	\$	\$
CURRENT		
Loan	15,174	15,222
	<u>15,174</u>	<u>15,222</u>

### 11 Employee Benefits

	2025	2024
	\$	\$
CURRENT		
Provision for employee benefits	3,819	4,177
	<u>3,819</u>	<u>4,177</u>

### 12 Financial Risk Management

	2025	2024
	\$	\$
<b>Financial assets</b>		
Held at amortised cost		
Cash and cash equivalents	5 115,578	126,613
Trade and other receivables	6 1,080	14,596
<b>Total financial assets</b>	<u>116,658</u>	<u>141,209</u>
<b>Financial liabilities</b>		
Loan	10 15,174	15,222
<b>Total financial liabilities</b>	<u>15,174</u>	<u>15,222</u>

## ACT Canine Association Inc.

ABN: 11 150 955 611

### Notes to the Financial Statements For the Year Ended 30 June 2025

#### 13 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Association is \$ 19,784 (2024: \$ 15,078).

#### 14 Contingencies

In the opinion of the Committee of Management, the Association did not have any contingencies at 30 June 2025 (30 June 2024:None).

#### 15 Cash Flow Information

##### (a) Reconciliation of result for the year to cashflows from operating activities

	2025	2024
	\$	\$
Profit/(Loss) for the year	(28,903)	11,559
Non-cash flows in profit:		
- amortisation of non-cash prepayments	28,077	24,885
- depreciation	14,952	6,707
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	13,516	(9,157)
- (increase)/decrease in prepayments	(2,235)	7,061
- increase/(decrease) in income in advance	1,411	-
- increase/(decrease) in trade and other payables	(1,183)	2,736
- increase/(decrease) in GST Payable	(3,166)	-
- increase/(decrease) in employee benefits	(358)	2,397
Cashflows from operations	<u>22,111</u>	<u>46,188</u>

#### 16 Events After the End of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

#### 17 Statutory Information

The registered office and principal place of business of the company is:

ACT Canine Association Inc.  
10 Flemington Road,  
Flemington, ACT 2602



## ACT Canine Association Inc.

# Independent Audit Report to the members of ACT Canine Association Inc.

## Report on the Audit of the Financial Report

### Opinion

We have audited the financial report of ACT Canine Association Inc. (the Association), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the committee.

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

- (i) giving a true and fair view of the Association's financial position as at 30 June 2025 and of its financial performance and its cash flows for the year ended; and
- (ii) complying with the Associations Incorporation Act (ACT) 1991.

### Basis for Opinion

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

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

### Other Information

Those charged with Governance are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the annual report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## ACT Canine Association Inc.

# Independent Audit Report to the members of ACT Canine Association Inc.

### Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Associations Incorporation Act (ACT) 1991, and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association'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 management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

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

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.

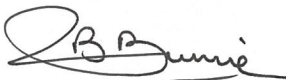
**ACT Canine Association Inc.**

**Independent Audit Report to the members of ACT Canine Association Inc.**

- Conclude on the appropriateness of the responsible entities' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance 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.

  
Hardwickes  
Chartered Accountants



Bhaumik Bumia  
Partner

Canberra

29 AUGUST 2025