



Government of South Australia
Dog and Cat Management Board

DOG AND CAT MANAGEMENT BOARD ANNUAL REPORT 2014 - 15



DOG AND CAT MANAGEMENT BOARD

ANNUAL REPORT 2014 - 15

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Hon Ian Hunter MLC

Minister for Sustainability
Environment and Conservation
Parliament House
North Terrace
ADELAIDE SA 5000

Dear Minister

In accordance with the requirements of section 24 of the *Dog and Cat Management Act 1995* and the *Public Sector Act 2009*, I have pleasure in presenting the annual report of the Dog and Cat Management Board for the year ended 30 June 2015.

Highlights for this year include:

- Contributing to the development of a substantial legislative reform package for the management of cats and dogs, including a Code of Practice for the Welfare of Dogs and Cats in Breeding Facilities and a business case for a state-wide dog and cat database.
- The commencement of a Citizens' Jury to debate what further measures can be introduced or trialled to reduce the number of unwanted pets.
- Expanded delivery of the We Are Family program aimed at parents of children in the 0-4 age bracket.
- Continued delivery of the Living Safely with Pets education program to 32,000 children.

I commend the report to you.

Yours sincerely

**Dr Felicity-ann Lewis**

Chairperson
Dog and Cat Management Board

28 September 2015



Board Priorities 2104-15

Establish a population of both sociable and safe dogs in our community.

Improve the management and care of owned and unowned cats.

Maximise the benefits from new and existing partnerships which foster and facilitate leadership and initiative in dog and cat management.

Ensure the efficient administration of the *Dog and Cat Management Act 1995*.

The Dog and Cat Management Board (the Board) provides expert advice to the Minister for Sustainability, Environment and Conservation (the Minister) and the Local Government Association (LGA) on dog and cat management in South Australia.

The Board set the following strategic priorities for the reporting period of 2014-15:

- Establish a population of both sociable and safe dogs in our community.
- Improve the management and care of owned and unowned cats.
- Maximise the benefits from new and existing partnerships which foster and facilitate leadership and initiative in dog and cat management.
- Ensure the efficient administration of the *Dog and Cat Management Act 1995*.

The Board's priority to 'establish a population of safe and sociable dogs in our community' aligns with the Government's Strategic Priority of '*safe communities and healthy neighbourhoods*'. The Board's strategic plan contributes to a number of additional targets in *South Australia's Strategic Plan 2011*. These include the following:

Target 1: **Urban spaces**

By promoting the development and management of well-designed and integrated dog parks, which provide safe and accessible places for people to interact with their dogs

Target 78: **Healthy South Australians**

By encouraging people to exercise with their dogs and by promoting responsible dog management to reduce the incidence of dog related injury in the community

Target 83: **Sport and recreation**

Through promoting responsible dog ownership and encouraging the development of areas where people can safely exercise their dogs

Target 86: **Psychological wellbeing**

By promoting the social benefits of dog and cat ownership and encouraging responsible pet ownership to reduce social nuisance.

The Board achieves its objectives through activities identified in its Strategic and Operational Plan and budget which are provided to the Minister.

Review of the Board's performance and strategic direction occurs annually allowing the Strategic Plan to be updated to reflect current and ongoing priority areas. An annual Operational Plan is developed to support the Board's Strategic Plan and describes the priorities, initiatives and budget for the financial year.

The year in review

Throughout 2014-15, the Board collaborated with the Minister and the Department of Environment, Water and Natural Resources (DEWNR) on the development of a substantial legislative reform package, for the management of cats and dogs. The package was developed in close consultation with key stakeholders such as the Local Government Association (LGA), Royal Society for the Prevention of Cruelty to Animals (RSPCA), Animal Welfare League (AWL) and Australian Veterinary Association (AVA), Dogs SA, as well as major breeders' associations.

The Board delivered a social media campaign to raise awareness of the public consultation process. The Board worked closely with DEWNR on the Code of Practice for the Welfare of Dogs and Cats in Breeding Facilities and the development of the business case for a state-wide dog and cat database.

In June 2015, the Board commenced a Citizens' Jury process, to investigate if mandatory desexing has a role to play in reducing the number of unwanted dogs and cats. A jury of 35 were appointed to debate the following remit:

- Last year in South Australia over 10 000 unwanted dogs and cats were put down.
- The State Government recently announced some reforms to dog and cat laws.
- What further measures can we introduce or trial to reduce the number of unwanted pets?

The Citizen's Jury provided their final report to the Minister in August 2015.

Premier's Review of Boards and Committees

During the reporting period a review was conducted of all South Australian boards and committees. Views were sought from key stakeholders, such as the Local Government Association and DEWNR.

As a result of the review, the Government resolved to retain the Dog and Cat Management Board. However, there was a delay to the approval of the Board's Annual Operational Plan and budget, and the appointment of new Board Members and Chairperson impacting on a number of the Board's projects including the Board's attendance at the Royal Show, public awareness campaigns and undertaking the Health Monitor Survey.

For a number of years, the Board has conducted a Finance Audit and Risk Management (FARM) committee. FARM had been considered to be a separate committee, rather than a sub-committee of the Dog and Cat Management Board. As a result of the boards and committees review, FARM will no longer be considered a separate committee.

Throughout 2014-15, the Board also undertook the following operations and initiatives, to meet its strategic priorities:

Objective 1

Establish a population of both sociable and safe dogs in our community

During the reporting period, the Board continued to provide the 'Living Safely with Pets' program, to educate five to nine year old school children about dog and cat safety and responsible ownership. The program has been delivered to over 32,000 children in 278 schools, throughout South Australia. In April 2015, the Board extended the existing contract funding the Living Safely with Pets program for a further two years. In 2014-15, the program was significantly expanded in regional SA, with visits to schools in Kangaroo Island, Eyre and Yorke Peninsulas and through the State's Northern regions.

In April 2015, the Board relaunched an enhanced version of its 'We Are Family' program, a guide to nurturing the child-pet relationship from pregnancy to pre-school. The program was also promoted through a stand at the Pregnancy, Babies and Children's Expo.

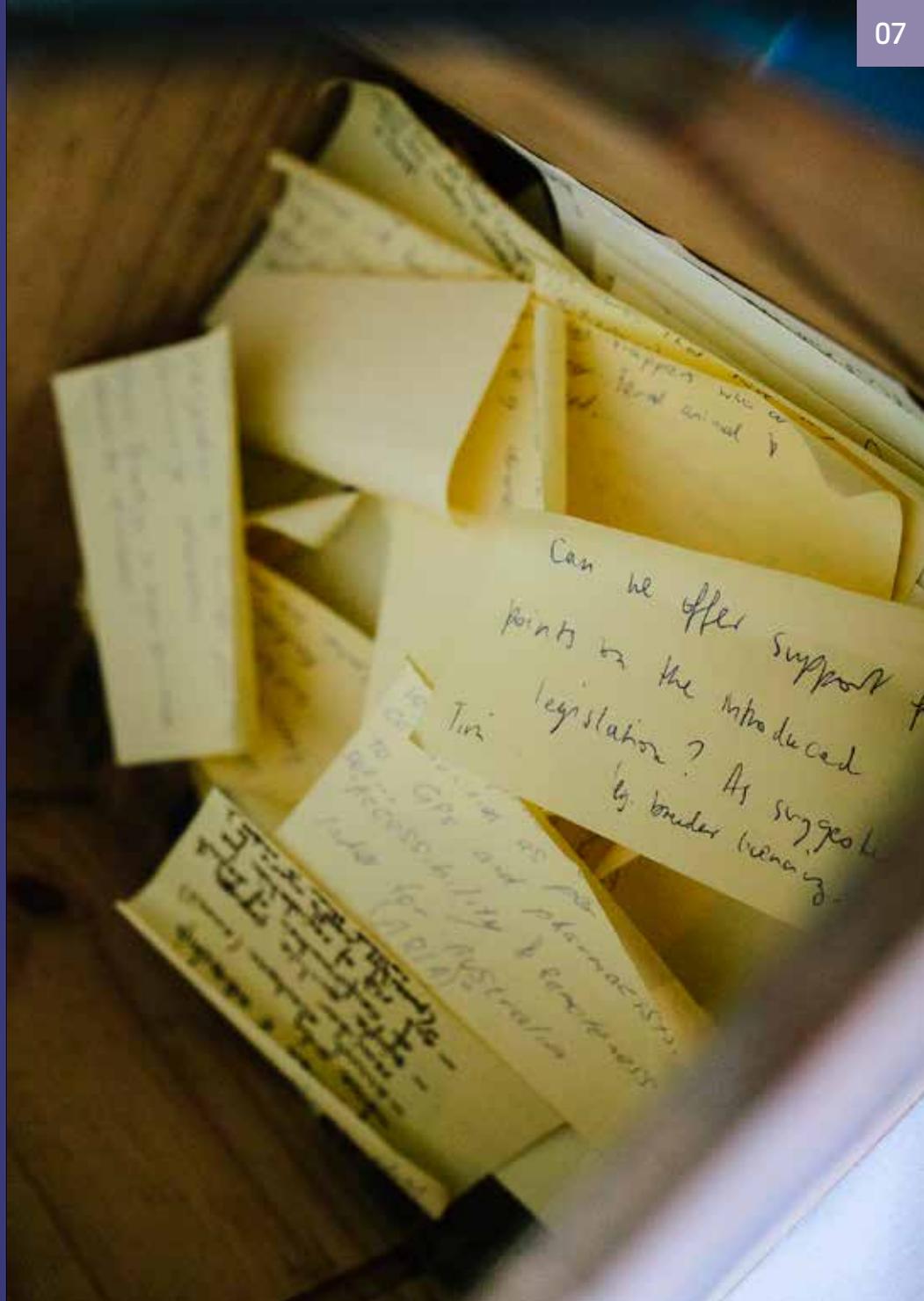
During the reporting period, the Board developed an Incident Report System to consolidate two state-wide processes, in relation to dog attack/harassment reporting and dangerous dog management. The system will enable local government to share dangerous dog information, case manage dog control orders across SA irrespective of council boundaries, and enable councils and the Board to easily extract meaningful statistics. The system also allows veterinarians and medical practitioners to lodge dog attack reports with the Board, providing a simplified way to satisfy legislative reporting requirements.

In June 2015 a Citizens' Jury met to debate the following topics:

Last year in South Australia over 10 000 unwanted dogs and cats were put down.

The State Government recently announced some reforms to dog and cat laws.

What further measures can we introduce or trial to reduce the number of unwanted pets?



Objective 2

Improve the management and care of owned and unowned cats

In 2014-15, the Board continued as a project sponsor for the University of South Australia's Cat Tracker (Pets or Pests) citizen science research project. The Cat Tracker project has been developed to assess public attitudes towards cats and cat management in South Australia and GPS track owned cats in various locations around South Australia to provide data on how far owned cats roam.

During the reporting period staff have worked closely with Natural Resources Management (NRM) groups on the issue of cat management. Board staff attended and presented at a Rangelands Natural Resources Management Group meeting on feral cat management in Burra and a Cat Management forum held by the Riverland Local Government NRM Advisory Group.

The Board has provided a representative on the Riverland Cat Management Working Group established in May 2015 by the Riverland NRM Group, Riverland Local Government NRM Advisory Group and Natural Resources SA Murray Darling-Basin.



Objective 3

Maximise the benefits from new and existing partnerships that foster and facilitate leadership and initiative in dog and cat management

The Board attended the LGA Showcase held at the Adelaide Convention Centre. The Showcase provided the opportunity to interact with local government elected members, CEO's and managers and provide information on the legislative reform process.

Bi-monthly stakeholder meetings with the RSPCA, AWL and AVA were facilitated by the Board to discuss common objectives and to develop strategies to improve state-wide dog and cat management.

The Board attended the RSPCA Million Paws Walk and the Dogs SA Winter International Dog show, providing information on responsible ownership and the proposed dog and cat legislative reforms.

In May 2015, the Board attended the annual Local Government Authorised Persons Association Professional Seminar and presented on the proposed dog and cat legislative reforms.

Objective 4

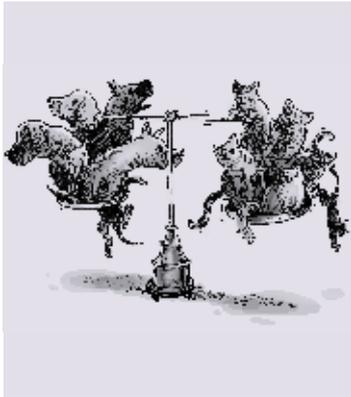
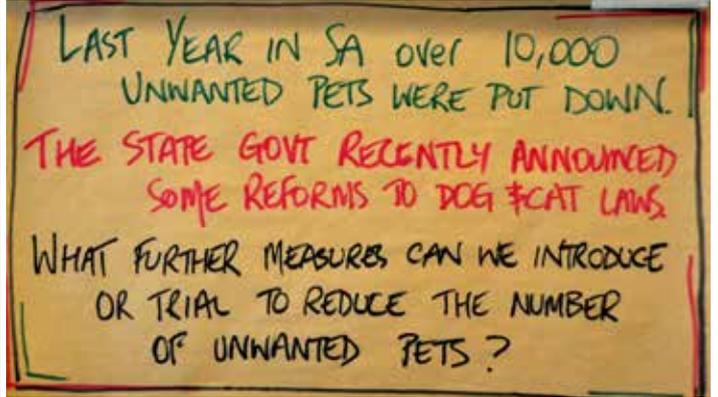
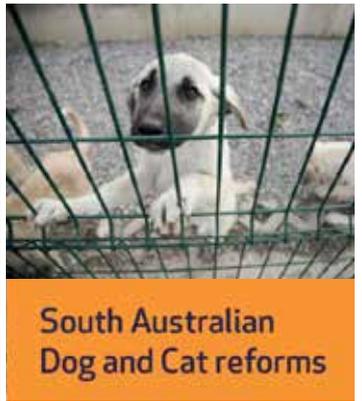
Ensure the efficient administration of the *Dog and Cat Management Act 1995*

The Board audits the 68 councils and Outback Communities' Authority in South Australia, to ensure that dog and cat management practices and procedures comply with the Act. Through the audit process, advice is provided to councils in relation to any legislative non-compliance identified, and corrective actions have identified timeframes for rectification.

The Board continues to work with councils to improve the administration and enforcement of the Act. A comprehensive review of the financial audit process conducted in 2013-14 saw the implementation of a more efficient and streamlined process. As a result, efficiencies were realised and significant cost savings were made in this reporting period.

Pursuant to the Act, the Board issues guidelines and standard forms to councils for the administration and enforcement of dog and cat management. Throughout the reporting period, a review of standardised Board approved forms has been undertaken in consultation with the LGA and local councils, improving consistency across South Australia and local government compliance.

During the reporting period the Board continued to facilitate the Senior Animal Management Officer's Forum (SAMOF). The forum provided an opportunity for the Board to consult with those working in the field on the proposed changes to the legislation, the business case for a state-wide database of dog and cat registration and microchip numbers, provisions in relation to greyhounds, as well as policy and operational matters.



Role, Legislation and Structure

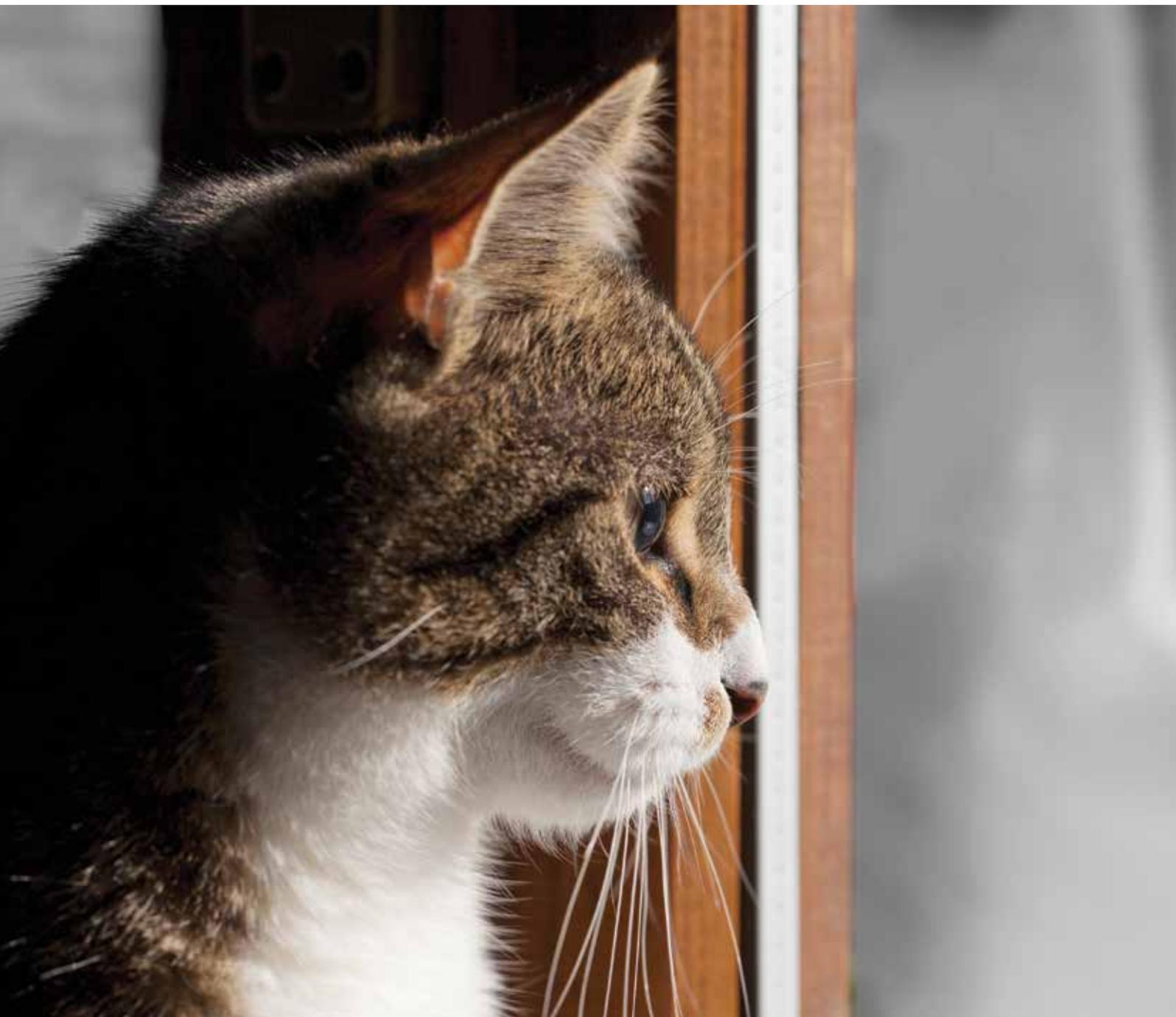
The Board is established under section 10 of the Act.

The Act defines the powers and functions of the Board and specifies council responsibilities for the day-to-day enforcement and administration of the legislative provisions for the management of dogs and cats. The Act provides the framework against which breaches of the legislation may be identified and resolved through fairness, equity and conciliation.

Objects of the Dog and Cat Management Act 1995

The objects of the Act are:

- (a) To encourage responsible dog and cat ownership;
- (b) To reduce public and environmental nuisance caused by dogs and cats;
- (c) To promote the effective management of dogs and cats (including through encouragement of the desexing of dogs and cats).



Role and Functions of the Dog and Cat Management Board

The Act describes the functions of the Board.

The functions of the Board are:

- (1) The Board has the following functions:
 - (a) to plan for, promote, and provide advice about, the effective management of dogs and cats throughout South Australia;
 - (b) to oversee the administration and enforcement of the provisions of this Act relating to dogs, including—
 - (i) monitoring the administration and enforcement of this Act by councils; and
 - (ii) issuing guidelines and providing advice to councils about
 - (A) planning for the effective management of dogs;
 - (B) training for dog management officers;
 - (C) the appropriate level of administration and enforcement in the circumstances prevailing in the area;
 - (D) the issuing of orders or related directions under this Act;
 - (E) the standard of facilities used for the detention of dogs under this Act;
 - (F) the keeping of registers under this Act and the issuing of certificates of registration and registration discs;
 - (G) any other matter related to the administration or enforcement of the provisions of this Act relating to dogs; and
 - (iii) otherwise providing support and assistance to councils;
 - (ba) to accredit dogs as disability dogs, guide dogs or hearing dogs;
 - (c) to inquire into and consider all proposed by-laws referred to it under this Act, with a view to promoting the effective management of dogs and cats, and, to the extent that the Board considers it appropriate, the consistent application of by laws throughout South Australia;
 - (d) to advise the Minister or the Local Government Association (LGA), either on its own initiative or at the request of the Minister or the LGA, on the operation of this Act or issues directly relating to dog or cat management in South Australia;
 - (e) to undertake or facilitate research relating to dog or cat management;
 - (f) to undertake or facilitate educational programs relating to dog or cat management;
 - (g) to keep this Act under review and make recommendations to the Minister with respect to the Act and regulations made under the Act;
 - (h) to carry out any other function assigned to the Board by the Minister or by or under this Act.
- (2) The Boards functions may extend to providing the following services as the Board thinks fit:
 - (a) the accreditation of training programs for dogs and owners;
 - (b) the accreditation of procedures for testing the behaviour of dogs;
 - (c) the carrying out of any other function relating to responsible dog and cat ownership or the effective management of dogs and cats.
- (3) The Board may fix a fee for providing a service under subsection (2).

By-Laws

Under section 90 of the Act, the Board is required to consider all proposed council by-laws for the control or management of dogs or cats. The council must consider any recommendations of the Board relating to the by-law.

Draft cat by-laws from the following councils were considered by the Board during the reporting period:

Berri Barmera Council

By-law 6. Cats

City of Mitcham

By-law 6. Cats

City of Playford

By-law 5. Cats

Corporation of the City of Whyalla

By-law 6. Cats

Light Regional Council

By-law 6. Cats.

Draft dog by-laws from the following councils were considered by the Board during the reporting period:

City of Mitcham

By-law 5. Dogs

City of Playford

By-law 4. Dogs

City of Port Adelaide Enfield

By-law 5. Dogs

City of Prospect

By-law 5. Dogs

City of Onkaparinga

By-law 7. Dogs

City of Salisbury

By-law 5. Dogs

City of Tea Tree Gully

By-law 4. Dogs

City of Unley

By-law 5. Dogs

Corporation of the City of Whyalla

By-law 5. Dogs

Corporation of the Town of Walkerville

By-law 5. Dogs

District Council of Ellison

By-law 5. Dogs

District Council of Grant

By-law 5. Dogs

Light Regional Council

By-law 5. Dogs.

Plans of management relating to dogs and cats

Section 26A of the Act requires that each council must prepare a plan relating to the management of dogs and cats within its area, which must be presented to the Board for approval at least six months before it is to take effect.

Plans of management relating to dogs and cats from the following councils were approved during the reporting period:

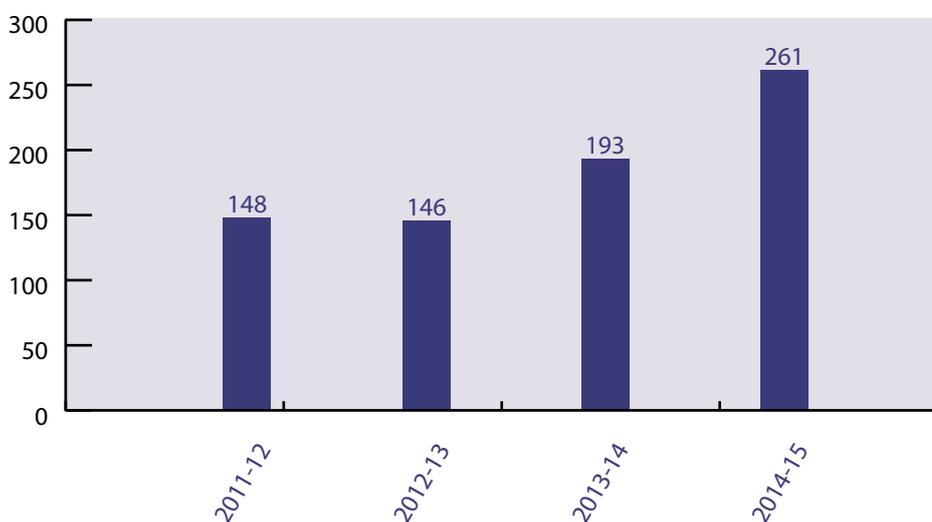
- City of Norwood, Payneham and St Peters
- Corporation of the City of Whyalla.

Greyhound Exemptions

During the reporting period 261 greyhound muzzle exemptions were granted by the Board in accordance with section 45E (1) of the Act.

The last three years have seen a steady increase in the number of exemptions granted, with 68 more exemptions granted this reporting period compared with 2013-14.

During the reporting period, one greyhound muzzle exemption was revoked under section 45E (3) of the Act.



Disability Dogs

During the reporting period 24 disability dogs were accredited by the Board in accordance with section 21A of the Act.

Advice to Minister

Pursuant to section 21(1)(d) of the Act, the Board continues to provide advice and assistance to the Minister, the LGA and councils on dog and cat management issues including dog registration fees, council by-laws and options for cat management.

This year the Board has provided the Minister with advice regarding:

- Legislative amendments to the *Dog and Cat Management Act 1995*
- The Citizens' Jury on unwanted dogs and cats
- Ministerial approval of council Dog Registration Fees
- The Dog and Cat Management Fund
- The Board's Strategic Objectives and three year plan
- Premier's Review of Boards and Committees
- Regulation of greyhounds
- Dog attack statistics
- The business case for a state-wide database of dog and cat registration and microchip numbers
- Correspondence from Members of Parliament, stakeholder organisations, and members of the public.

Our Board



Chairperson Dr Felicity-ann Lewis



Mr John Darzanos



Ms Helen Radoslovich



Mr Rocky Warren

Membership

The Board is made up of nine members appointed by the Governor.

As at 30 June 2015 Dog and Cat Management Board membership was as follows:

Meetings: General and Special

A total of ten general Board meetings were held during the 2014-15 financial year.

Two special Board meetings were held during the 2014-15 financial year.

* Appointed pursuant to the following section of the Act, Division 2, Section 12 - Composition of Board.

| Member | Role |
|------------------------------|-----------------------------|
| Dr Felicity-ann Lewis | Chairperson |
| Mr John Darzanos | Member |
| Cr Janet Loveday | Member |
| Dr Katina D'Onise | Member |
| Dr Susan Hazel | Member |
| Ms Helen Radoslovich | Member |
| Mr Rocky Warren | Member |
| Cr Gail Kilby | Member |
| Ms Wendy Wakefield | Member |
| Dr Ronald Somers | Deputy to Dr Katina D'Onise |
| J Connolly | Previous Chairperson |



Cr Janet Loveday



Dr Katina D'Onise



Dr Susan Hazel



Cr Gail Kilby



Ms Wendy Wakefield



Dr Ronald Somers (Deputy)

| Nominated by* | Meeting attendance | Comments |
|---|--------------------|---|
| Minister and the Local Government Association | 6 | Appointed in January 2015 |
| Local Government Association | 9 | |
| Local Government Association | 8 | |
| Minister | 9 | |
| Minister | 8 | |
| Minister | 7 | |
| Local Government Association | 5 | Appointed in January 2015 |
| Local Government Association | 5 | Appointed in January 2015 |
| Minister | 4 | Appointed in January 2015 |
| Minister | 0 | |
| - | 2 | Position of Chair extended for 2 months |

Subcommittee Membership

Under section 22(e) of the Act, the Board established a Finance, Audit and Risk Management Subcommittee (FARM Committee) in May 2013. In accordance with the FARM Committee's Charter, the membership of the FARM Committee is appointed by the Board in May of each year for a term of 12 months. The role of the FARM Committee is to provide strategic advice and recommendations to the Board on matters relating to the effectiveness of the Board's financial performance, legal/regulatory and compliance environment, including:

- financial plans and budgets of the Board
- preparation and integrity of the Board's financial statements
- the Board's risk register and action plan
- internal controls, policies and procedures that the Board uses to identify and manage risks
- Board's legal and regulatory compliance
- external Auditor's annual audit of the Board's financial statements
- other matters referred to it by the Board.

The Committee has no executive powers in regards to its findings and recommendations.

During the reporting period the membership of the Committee was:

- Cr Jan Loveday
- Ms Helen Radoslovich
- Mr John Darzanos.

Meetings are also attended by the Board Secretary, the Program Manager and the DEWNR Finance Officer, appointed to provide financial services to the Board.

Four meetings of the Committee were held during the financial year. As a result of the boards and committees review, FARM is no longer considered a separate committee.

Policies of the Board

During 2014-15 the Board reviewed a number of existing policies and implemented several new policies. The following policies and guidelines were adopted during the reporting period:

- Auditing of Council Compliance
- Approval of Facilities Under the Act
- Media.

Additional Stakeholders

The following stakeholder groups are consulted on issues relevant to them:

- Animal Welfare League of South Australia Inc
- Assistance Dogs Australia
- Australian Institute of Animal Management
- Australian Veterinary Association
- Council elected members and staff
- Dogs SA
- Department of Environment, Water and Natural Resources
- Department of Planning, Transport and Infrastructure
- Dog Obedience Clubs
- Feline Association of South Australia
- The Governing Council of the Cat Fancy of South Australia Inc.
- Greyhound Adoption Program
- Greyhound Racing SA
- Guide Dogs SA & NT
- Law Society of South Australia (Animal Law Committee)
- Lions Hearing Dogs
- Local Government Association of South Australia
- Local Government Authorised Persons Association
- Pet Industry Association Australia
- Royal Society for the Blind
- Royal Society for the Prevention of Cruelty to Animals (South Australia)
- SA Health
- SA Working Sheepdog Association Inc.
- South Australian Yard Dogs Association
- Seeing Eye Dogs.

The Board appreciates the support and advice provided by these organisations.

Statistics

The Board collects statistical information* annually from councils and the South Australian Department for Health and Ageing relating to dog and cat management. This information is reported in the annual report and used by the Board to guide policy development.

Number of Dogs Registered In South Australia

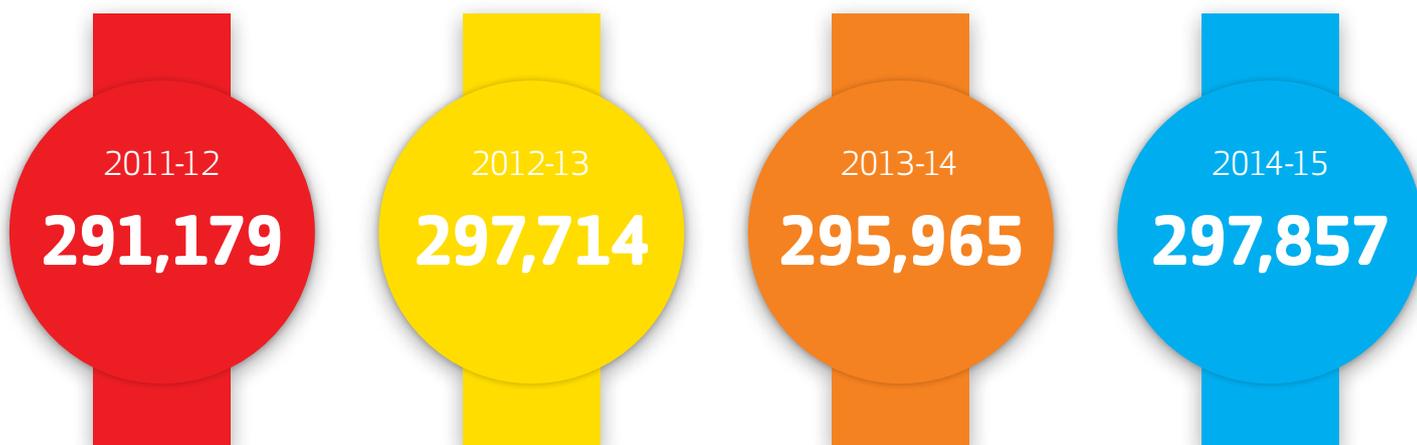


Table 1 Number of Dogs Registered In South Australia

| Year | Metropolitan | Country | Total |
|----------------|----------------|----------------|----------------|
| 2014-15 | 185,674 | 112,183 | 297,857 |
| 2013-14 | 183,195 | 112,776 | 295,965 |
| 2012-13 | 186,954 | 110,760 | 297,714 |
| 2011-12 | 181,145 | 110,034 | 291,179 |
| 2010-11 | 184,433 | 109,544 | 293,977 |
| 2009-10 | 184,440 | 110,537 | 294,977 |
| 2008-09 | 189,012 | 108,652 | 297,664 |
| 2007-08 | 198,114 | 107,041 | 305,155 |
| 2006-07 | 183,863 | 106,210 | 290,073 |
| 2005-06 | 188,513 | 101,045 | 289,558 |
| 2004-05 | 179,841 | 99,599 | 279,440 |

The number of dogs registered in South Australia over the last 11 years averaged 293,576 with the 2014-15 figure of 297,857 rising above the average.

The 2014-15 metropolitan registration figures of 185,674 is slightly above the average for metropolitan registrations of 185,516 and an increase from 2013-14.

There has been a small decrease in the number of country registrations from 2013-14, however it is still above the average of 108,059.

* Due to changes in national funding arrangements, the Health Department Data and Reporting Services is no longer able to provide statistics for Emergency Department presentations for dog or cat related incidents.



Total microhipped dogs in SA

Total number of registered dogs where the microchip rebate is claimed in South Australia

2012-13

52%

2013-14

55%

2014-15

60%

Total desexed dogs in SA

Total Number of registered dogs where the desexing rebate is claimed in South Australia

2012-13

67%

2013-14

68%

2014-15

69%

Figure 1
Total Number of registered dogs where the desexing rebate is claimed in South Australia 2014-15

- **Total entire dogs**
91,026 - 31%
- **Total desexed dogs**
206,831 - 69%

There has been a 1% increase in the number of registered dogs where the desexing rebate is claimed since 2013-14.

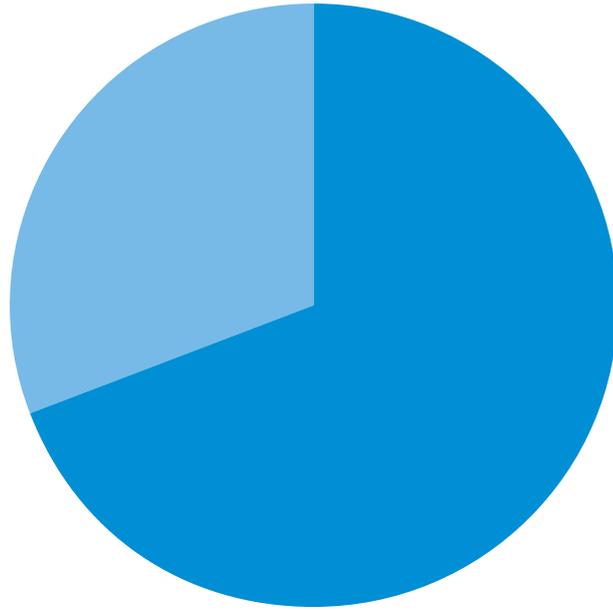


Figure 2
Total number of registered dogs where the microchip rebate is claimed in South Australia 2014-15

- **Total unmicrochipped dogs**
119,324 - 40%
- **Total microchipped dogs**
178,533 - 60%

There has been a 5% increase in the number of registered dogs where the microchip rebate is claimed since 2013-14.

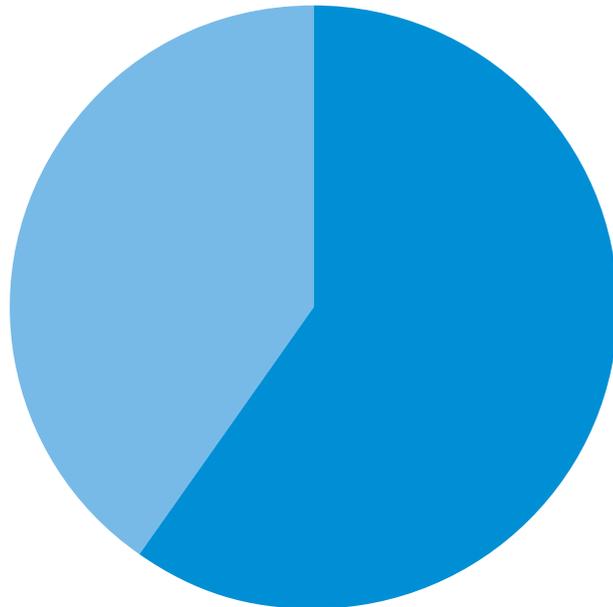
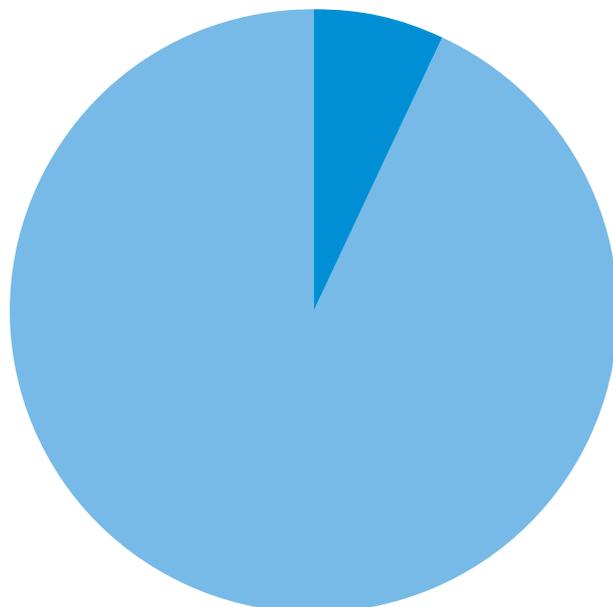


Figure 3
Total number of registered dogs where the training rebate is claimed in South Australia 2014-15

- **Total untrained dogs**
276,615 - 93%
- **Total trained dogs**
21,242 - 7%

There has been no increase in the number of registered dogs where the training rebate is claimed since 2013-14.



Statistics **Dogs impounded and returned to owner**

Percentage returned to owner

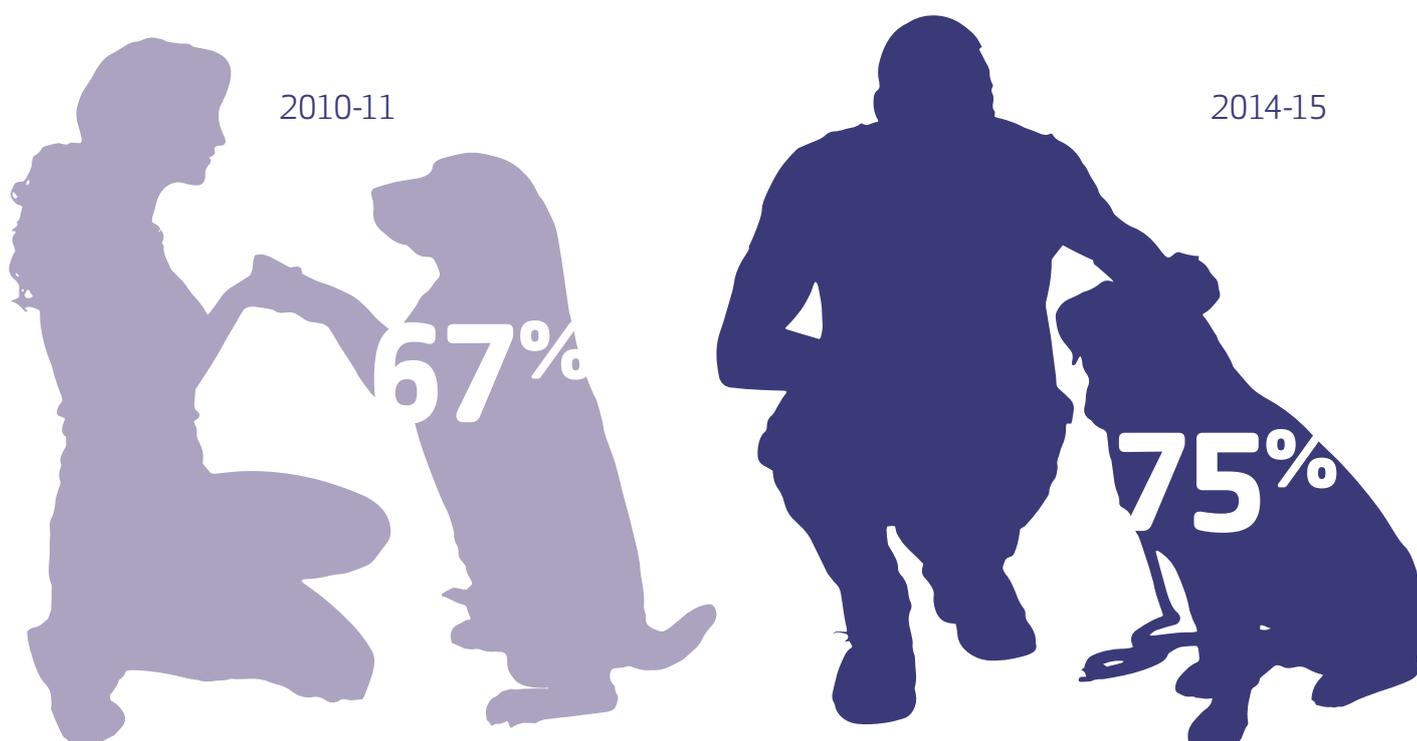


Table 2 Number of Dogs Collected by Councils as a Result of Dogs Wandering at Large

| Year | | Dogs Impounded | Impounded Dogs returned to owner | Dogs returned to owner before impoundment | Percentage returned to owner |
|---------|--------------|----------------|----------------------------------|---|------------------------------|
| 2014-15 | Metropolitan | 5840 | 3849 | 2222 | 75.45% |
| | Country | 3534 | 2233 | 1814 | |
| | Total | 9,374 | 6,082 | 4,036 | |
| 2013-14 | Metropolitan | 6356 | 4401 | 1610 | 74.18% |
| | Country | 4039 | 2494 | 1550 | |
| | Total | 10,395 | 6,895 | 3,160 | |
| 2012-13 | Metropolitan | 7,128 | 4,726 | 1,787 | 71.60% |
| | Country | 4,367 | 2,587 | 1,443 | |
| | Total | 11,495 | 7,313 | 3,230 | |
| 2011-12 | Metropolitan | 8,349 | 5,459 | 1,764 | 69.20% |
| | Country | 4,224 | 2,285 | 1,342 | |
| | Total | 12,573 | 7,744 | 3,106 | |
| 2010-11 | Metropolitan | 8,520 | 5,664 | 1,330 | 67.04% |
| | Country | 4,788 | 2,328 | 1,489 | |
| | Total | 13,308 | 7,992 | 2,819 | |

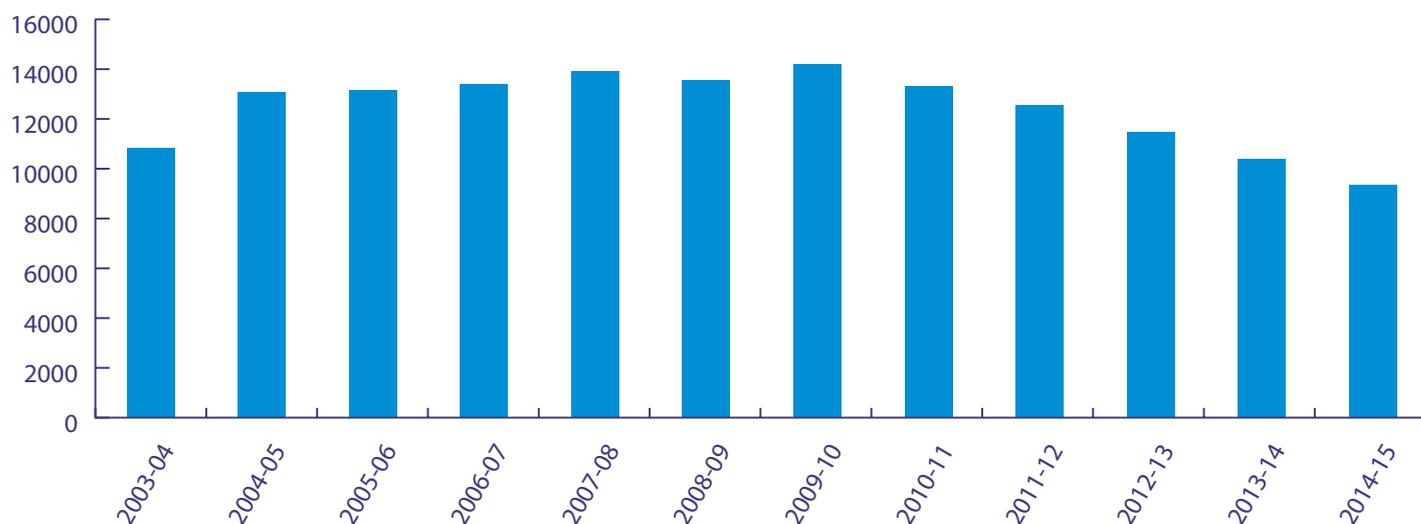
This table represents the return to owner reportable figures within the 72 hours statutory detention period as identified in the Act. Dogs transferred to shelters after the detention period may still be reclaimed, however these statistics are not included here.

Number of dogs impounded – This total only relates to dogs that cannot be identified or the owner cannot be located and these dogs are then officially impounded.

Number of dogs returned to owner – These are the dogs that have been impounded and subsequently returned to owner.

Number of dogs collected and returned to owner – These are the total number of identified dogs that are wandering at large, collected by an Animal Management Officer and returned to their owner before they are impounded.

Figure 4
Wandering dog impounding data - all councils



The number of dogs that cannot be identified or for which an owner cannot be located has continued to decrease since 2009-10.

The increased rates of microchipping and actions of council Animal Management Officers has continued to have a positive influence in improving the rate of dogs returned to owners.

Statistics Reported Dog Attacks

| Year | Harassment | Attack | Total |
|----------------|------------|--------------|--------------|
| 2014-15 | 653 | 1,347 | 2,000 |
| 2013-14 | 743 | 1,318 | 2,061 |
| 2012-13 | 792 | 1,320 | 2,112 |
| 2011-12 | 966 | 1,354 | 2,320 |
| 2010-11 | 721 | 1,267 | 1,988 |
| 2009-10 | 1,832 | 994 | 2,826 |
| 2008-09 | 1,281 | 1,058 | 2,339 |
| 2007-08 | 1,393 | 804 | 2,197 |
| 2006-07 | 1,540 | 978 | 2,518 |
| 2005-06 | 1,467 | 708 | 2,175 |
| 2004-05 | 1,613 | 793 | 2,406 |
| 2003-04 | 1,564 | 715 | 2,279 |

Table 4 **Type of Dog Attacks/Harassments Reported to Councils**

| Year | Type | Harassment | Attack | Total |
|----------------|---------------|------------|------------|--------------|
| 2014-15 | Human | 353 | 479 | 832 |
| | Animal | 300 | 868 | 1,168 |
| 2013-14 | Human | 422 | 454 | 876 |
| | Animal | 321 | 864 | 1,185 |
| 2012-13 | Human | 496 | 431 | 927 |
| | Animal | 296 | 889 | 1,185 |
| 2011-12 | Human | 583 | 440 | 1,023 |
| | Animal | 383 | 914 | 1,297 |

Table 4 represents dog attack/harassment incidents that have been reported to councils.

Harassment is defined as a dog troubling or annoying a person without being the primary cause of physical injury i.e. the dog may chase a person or animal but not bite them. Attack is defined as a dog acting with force or harmfully resulting in physical injury such as bruising, puncture wounds or laceration.

The total number of harassment and attack reports lodged with councils has continued to decrease in 2014-15. A slight increase in reported attacks against humans and animals has been recorded. The majority of attacks reported to councils relate to attacks against animals.

Table 5 **State-wide hospital admissions for dog related incidents**

| Year | Hospital admissions |
|----------------|---------------------|
| 2014-15 | 299 |
| 2013-14 | 265 |
| 2012-13 | 235 |
| 2011-12 | 230 |
| 2010-11 | 195 |
| 2009-10 | 220 |
| 2008-09 | 183 |
| 2007-08 | 160 |
| 2006-07 | 230 |
| 2005-06 | 184 |
| 2004-05 | 190 |
| 2003-04 | 163 |
| 2002-03 | 132 |
| 2001-02 | 136 |
| 2000-01 | 118 |

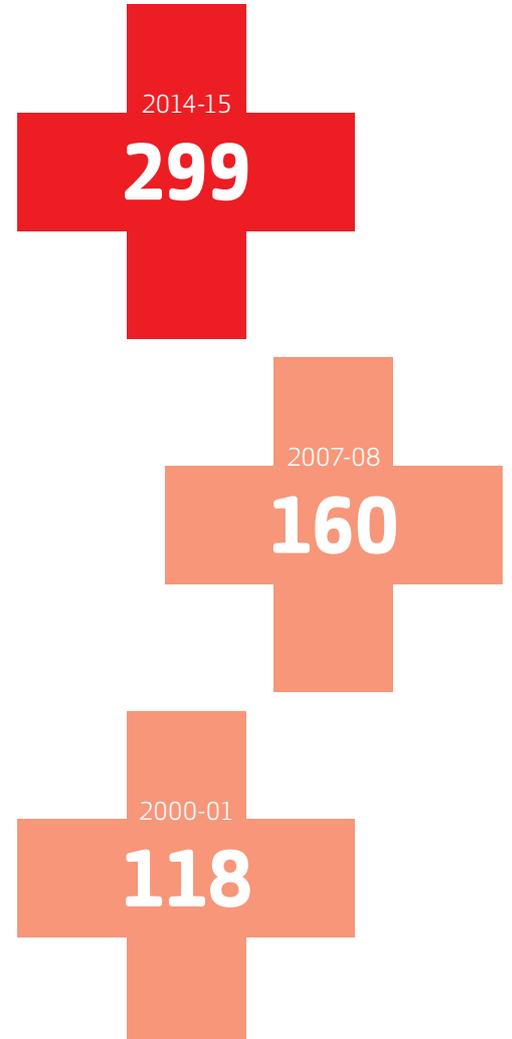


Table 6 Admissions to hospital for dog related incident by age 2014-15

| Age categories | Bitten by dog | Other contact by dog | Total | Percent (%) | Length of stay (days) |
|----------------|---------------|----------------------|------------|-------------|------------------------|
| 0-4 | 32 | 0 | 32 | 10.70 | 51 (average 1.6 days) |
| 5-9 | 24 | 4 | 28 | 9.36 | 34 (average 1.2 days) |
| 10-14 | 4 | 1 | 5 | 1.67 | 10 (average 2.0 days) |
| 15-19 | 10 | 0 | 10 | 3.34 | 12 (average 1.2 days) |
| 20-24 | 12 | 1 | 13 | 4.35 | 60 (average 4.6 days) |
| 25-29 | 19 | 1 | 20 | 6.69 | 48 (average 2.4 days) |
| 30-34 | 9 | 2 | 11 | 3.68 | 33 (average 3.0 days) |
| 35-39 | 17 | 0 | 17 | 5.69 | 67 (average 3.9 days) |
| 40-44 | 18 | 3 | 21 | 7.02 | 56 (average 2.7 days) |
| 45-49 | 15 | 2 | 17 | 5.69 | 57 (average 3.4 days) |
| 50-54 | 14 | 0 | 14 | 4.68 | 38 (average 2.7 days) |
| 55-59 | 17 | 4 | 21 | 7.02 | 43 (average 2.0 days) |
| 60-64 | 12 | 4 | 16 | 5.35 | 98 (average 6.1 days) |
| 65-69 | 15 | 4 | 19 | 6.35 | 54 (average 2.8 days) |
| 70-74 | 9 | 3 | 12 | 4.01 | 28 (average 2.3 days) |
| 75-79 | 8 | 2 | 10 | 3.34 | 43 (average 4.3 days) |
| 80-84 | 8 | 6 | 14 | 4.68 | 40 (average 2.9 days) |
| 85+ | 9 | 10 | 19 | 6.35 | 132 (average 6.9 days) |
| Total | 252 | 47 | 299 | 100 | 904 |

For people of all ages, the number of dog attacks in SA requiring hospital admission in 2014/15 increased by 7% relative to the annual average of the previous two financial years. This increase was not statistically significant.

For people aged under ten years, the number of dog attacks in SA requiring hospital admission in 2014/15 decreased by two cases relative to the annual average of the previous two financial years. This decrease was not statistically significant.

Table 7 State-wide hospital admissions bitten or struck by a cat

| Year | Hospital admissions |
|----------------|---------------------|
| 2014-15 | 111 |
| 2013-14 | 111 |
| 2012-13 | 84 |
| 2011-12 | 63 |
| 2010-11 | 55 |
| 2009-10 | 55 |

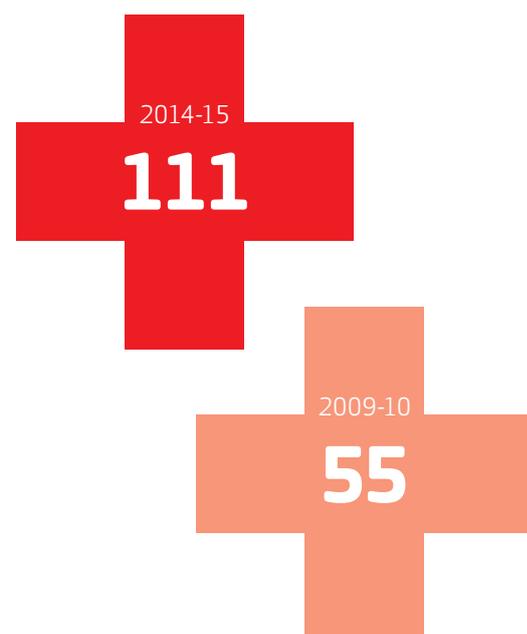


Table 8 Admissions to hospital for cat related incident by age 2014-15

| Age categories | Bitten/struck by cat | Percent (%) | Length of stay (days) |
|----------------|----------------------|-------------|-----------------------|
| 0-4 | 2 | 1.8 | 3 |
| 5-9 | 1 | 0.9 | 1 |
| 10-14 | 1 | 0.9 | 3 |
| 15-19 | 3 | 2.7 | 6 |
| 20-24 | 2 | 1.8 | 4 |
| 25-29 | 5 | 4.5 | 13 |
| 30-34 | 9 | 8.1 | 18 |
| 35-39 | 6 | 5.4 | 17 |
| 40-44 | 5 | 4.5 | 8 |
| 45-49 | 12 | 10.8 | 39 |
| 50-54 | 16 | 14.4 | 47 |
| 55-59 | 9 | 8.1 | 169 |
| 60-64 | 6 | 5.4 | 18 |
| 65-69 | 12 | 10.8 | 22 |
| 70-74 | 3 | 2.7 | 10 |
| 75-79 | 9 | 8.1 | 55 |
| 80-84 | 5 | 4.5 | 16 |
| 85+ | 5 | 4.5 | 15 |
| Total | 111 | 100 | 464 |

Management of Human Resources

Governance Arrangements

The Board, an independent statutory authority established under the *Dog and Cat Management Act 1995*, is an entity within the Sustainability, Environment and Conservation Portfolio and subject to the administrative requirements of the public sector. DEWNR provides support to the Board through a service level agreement.

Dog and Cat Management Board members (other than government employees) received the following remuneration as determined by the Governor:

Chair

\$221 per four hour session

\$55.25 per hour (out of session)

Member

\$177 per four hour session

Employee Numbers, Gender and Status

By agreement between the Chair of the Board and the Chief Executive of DEWNR, administrative and executive support to the Board has been provided by DEWNR on a cost recovery basis.

Through a service level agreement with DEWNR the Board funds the following positions:

Program Manager

1.0 (AS06)

Project Officer - Compliance

1.0 (AS04)

Project Officer - Communications

1.0 (AS04)

Administration Officer

2.0 (AS03)

Temporary agency staff are employed on an as needs basis to assist the completion of projects in addition to the scope of projects covered by the core staff.

The Board employs a Board Secretary on a part-time basis through an employment agency.

The gender balance of the Board is always taken into consideration when members are appointed. During the reporting period membership consisted of seven women and two men.

The following matters are also contained in the DEWNR Annual Report 2014-2015:

- Workforce Diversity
- Workplace Adaptation
- Executives
- Leave Management
- Performance Development
- Leadership and Management Development
- Employment Opportunity Programs
- Work Health and Safety and Injury Management
- Reporting Against the Carers Recognition Act 2005
- Disability Access and Inclusion Plans
- Government Buildings Energy Strategy
- Public Complaints
- Sustainability Reporting
- Financial Performance
- Account Payment Performance.

Contractual Arrangements

The Dog and Cat Management Board did not enter into any contractual arrangements during the reporting period.

Fraud

It is declared that there were no instances of fraud detected in the activities undertaken by the Dog and Cat Management Board in this reporting period. Financial services are provided to the Board by DEWNR. Strategies to detect instances of fraud are reported in the DEWNR Annual Report 2014-15.

Consultants

The Dog and Cat Management Board did not engage any consultants in this reporting period.

Overseas Travel

It is declared that no member of the Dog and Cat Management Board has travelled overseas on Dog and Cat Management Board business during this reporting period.

Asbestos Management in Government Buildings

The Dog and Cat Management Board does not own any buildings and is therefore not required to develop an asbestos risk reduction program.

Urban Design Charter

No events occurred in 2014-15 that required the Dog and Cat Management Board to consider the principles of urban design contained in the South Australian Urban Design Charter.

Freedom of Information – Information Statements

Through the SLA, the Dog and Cat Management Board participates and abides by the arrangements outlined in the DEWNR Freedom of Information regime. Reporting on this matter is available on the DEWNR internet site. Please visit <http://www.environment.sa.gov.au> to view the FOI statement.

Whistleblowers Protection Act 1993

Reporting requirements against the *Whistleblowers Protection Act 1993* requires the Dog and Cat Management Board to report on the number of occasions on which public interest information has been disclosed to a Responsible Officer of the agency. There were no disclosures made during the 2014-15 financial year.

Regional Impact Assessment Statements

The Board did not undertake any regional Impact Assessment Statements during the 2014-15 financial year.

Reconciliation Statement

The Dog and Cat Management Board would like to acknowledge the land on which it meets is the traditional lands for the Kurna people and that it respects their spiritual relationship with their country. The Dog and Cat Management Board also acknowledges the Kurna people as the custodians of the Adelaide region and that their cultural and heritage beliefs are still as important to the living Kurna people today.

In fulfilling its functions, the Dog and Cat Management Board is cognisant of the cultural and natural heritage of traditional owners and strives to achieve positive outcomes wherever these matters are concerned.

Acknowledgments

The Chair thanks the Minister for Sustainability, Environment and Conservation, local councils and the LGA for their support and encouragement; fellow Board members for their commitment and valuable contribution; the Board Secretary, and staff supporting the Board for their dedication, hard work and good humour; and staff of DEWNR for their support via the service level agreement throughout the year.

The Chair would like to acknowledge and thank outgoing Board Member, Dr Katina D’Onise for her work over two terms with the Board. Katina has been instrumental in the policy development behind the amendments currently proposed to the *Dog and Cat Management Act 1995*. Her drive and intellectual rigour will be missed.

The past year has seen the appointment of three new Board members and I welcome the addition of Councillor Gail Kilby (of the Onkaparinga Council), Rocky Warren (Mid Murray Council), Wendy Wakefield (a lawyer, currently working in dispute resolution at the South Australian Civil and Administrative Tribunal, SACAT) and Dr Ron Somers, who has spent his career making lives safer in a number of different guises. The Board continues to build upon the education, skills-base and experience, from which we can draw.

Finally, I would like to thank the two Jans. Outgoing Board Chair, Jan Connolly, whose drive and rigour resulted in improved standards for the Board and its staff, and who created an environment where the expertise on the Board could be used to drive policy development, programs and law reform forward. Councillor Jan Loveday, from Adelaide Hills Council stepped in to Chair the Board during a several month period of uncertain future, budgets and staffing. Nevertheless she was still able to push forward on our legislative agenda, build trust with our stakeholder groups and to finalise arrangements on some of our key education programs. Thank you to both Jans.

Top 10 Breeds in South Australia

Including crosses



1 Maltese



2 Australian Kelpie



3 Labrador Retriever



4 Staffordshire Bull Terrier



5 Jack Russell Terrier



6 Border Collie



7 Australian Cattle Dog



8 German Shepherd Dog



9 Chihuahua



10 Beagle

DOG AND CAT MANAGEMENT BOARD
FINANCIAL STATEMENTS
1ST JULY 2014
30TH JUNE 2015

For Official Use Only**Government of South Australia**

Auditor-General's Department

Our ref: A15/290

1 October 2015

Dr F Lewis
Chairperson
Dog and Cat Management Board
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www.audit.sa.gov.au

Dear Dr Lewis

**The audit of the Dog and Cat Management Board
for the year ended 30 June 2015**

The audit of the accounts of the Dog and Cat Management Board (the Board) for the year ended 30 June 2015 has been completed.

The scope of the audit covered the principal areas of the financial operations of the Board and included the test review of systems and processes and internal controls and financial transactions.

The audit coverage and its conduct is directed to meeting statutory audit responsibilities under the *Public Finance and Audit Act 1987* and also the requirements of Australian Auditing Standards.

In essence, three important outcomes result from the annual audit process, notably the issue:

- of the Independent Auditor's Report (IAR) on the integrity of the Board financial statements
- during the year or at the time of financial statement preparation and audit or close thereto, of an audit management letter advising of deficiencies/weaknesses in areas of governance, financial system and process and control and financial reporting, together with recommendations for improvement in controls
- of the opinion on the controls exercised by your agency.

In this regard, returned herewith are the financial statements of the Board together with the IAR, which is unmodified.

For Official Use Only

The audit did not identify any matters requiring management attention.

In my opinion, the controls exercised by the Board in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are sufficient to provide reasonable assurance that the financial transactions of the Board have been conducted properly and in accordance with law.

Finally, I would like to express my appreciation to the management and staff of the Board in providing assistance during the year to my officers in the conduct of the annual audit.

Yours sincerely

A handwritten signature in black ink, appearing to read "A. Richardson", with a long horizontal flourish extending to the right.

Andrew Richardson
Auditor-General

enc

INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Auditor-General's Department

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To the Chairperson of the Board Dog and Cat Management Board

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the accompanying financial report of the Dog and Cat Management Board for the financial year ended 30 June 2015. The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2015
- a Statement of Financial Position as at 30 June 2015
- a Statement of Changes in Equity for the year ended 30 June 2015
- a Statement of Cash Flows for the year ended 30 June 2015
- notes, comprising a summary of significant accounting policies and other explanatory information
- a Certificate from the Chairperson and the Board Secretary of the Dog and Cat Management Board and the Chief Financial Officer, Department of Environment, Water and Natural Resources.

The Board's Responsibility for the Financial Report

The Board are responsible for the preparation of the financial report that gives a true and fair view in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

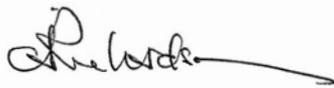
My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the requirements of the *Public Finance and Audit Act 1987* and Australian Auditing Standards. The auditing standards require that the auditor comply with relevant ethical requirements and that the auditor plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Board, as well as the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial report gives a true and fair view of the financial position of the Dog and Cat Management Board as at 30 June 2015, its financial performance and its cash flows for the year then ended in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.



Andrew Richardson

Auditor-General

1 October 2015

DOG AND CAT MANAGEMENT BOARD
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

Dog and Cat Management Board

Certification of the Financial Report

We certify that the attached general purpose financial statements for the Dog and Cat Management Board:

- comply with relevant Treasurer's Instructions issued under section 41 of the *Public Finance and Audit Act 1987*, and relevant Australian Accounting Standards;
- are in accordance with the accounts and records of the Board; and
- present a true and fair view of the financial position of the Dog and Cat Management Board as at 30 June 2015 and the results of its operations and cash flows for the financial year.

We certify that the internal controls employed by the Dog and Cat Management Board for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.



F Lewis
Chairperson
Dog and Cat Management
Board



A Lamb
Board Secretary
Dog and Cat Management
Board



M Griffiths
Chief Financial Officer
Department of Environment,
Water and Natural Resources

29 September 2015

29 September 2015

29 September 2015

Dog and Cat Management Board
Statement of Comprehensive Income
For the Year Ended 30 June 2015

| | Note | 2015 \$'000 | 2014 \$'000 |
|--|------|----------------|----------------|
| Expenses | | | |
| Board member expenses | 5 | 14 | 37 |
| Supplies and services | 6 | 1 193 | 1 676 |
| Grants and subsidies | 7 | - | 10 |
| Depreciation expense | 8 | 10 | 10 |
| Other expenses | 9 | 9 | 9 |
| Total expenses | | 1 226 | 1 742 |
| Income | | | |
| Revenues from fees and charges | 10 | 1 460 | 1 444 |
| Grants and contributions | 11 | 15 | - |
| Interest revenues | 12 | 16 | 19 |
| Other income | | - | 2 |
| Total income | | 1 491 | 1 465 |
| Net cost of / (benefit from) providing services | | (265) | 277 |
| Net result | | 265 | (277) |
| Total comprehensive result | | 265 | (277) |

The net result and total comprehensive result are attributable to the SA Government as owner

The above statement should be read in conjunction with the accompanying notes

Dog and Cat Management Board
Statement of Financial Position
As at 30 June 2015

| | Note | 2015 \$'000 | 2014 \$'000 |
|--|------|----------------|----------------|
| Current assets | | | |
| Cash and cash equivalents | 13 | 718 | 399 |
| Receivables | 14 | 4 | 4 |
| Total current assets | | <u>722</u> | <u>403</u> |
| Non-current assets | | | |
| Property, plant and equipment | 15 | 94 | 104 |
| Total non-current assets | | <u>94</u> | <u>104</u> |
| Total assets | | <u>816</u> | <u>507</u> |
| Current liabilities | | | |
| Payables | 16 | 208 | 164 |
| Total current liabilities | | <u>208</u> | <u>164</u> |
| Total liabilities | | <u>208</u> | <u>164</u> |
| Net assets | | <u>608</u> | <u>343</u> |
| Equity | | | |
| Retained earnings | | 608 | 343 |
| Total equity | | <u>608</u> | <u>343</u> |
| The total equity is attributable to the SA Government as owner | | | |
| Unrecognised contractual commitments | 18 | | |
| Contingent assets and liabilities | 19 | | |

The above statement should be read in conjunction with the accompanying notes

Dog and Cat Management Board
Statement of Changes in Equity
For the Year Ended 30 June 2015

| | Retained Earnings | Total |
|---|--------------------------|--------------------------|
| | \$'000 | \$'000 |
| Balance at 30 June 2013 | 620 | 620 |
| Net result for 2013-14 | (277) | (277) |
| Total comprehensive result for 2013-14 | <u>(277)</u> | <u>(277)</u> |
| Balance at 30 June 2014 | <u>343</u> | <u>343</u> |
| Net result for 2014-15 | 265 | 265 |
| Total comprehensive result for 2014-15 | <u>265</u> | <u>265</u> |
| Balance at 30 June 2015 | <u><u>608</u></u> | <u><u>608</u></u> |

All changes in equity are attributable to the SA Government as owner

The above statement should be read in conjunction with the accompanying notes

Dog and Cat Management Board
Statement of Cash Flows
For the Year Ended 30 June 2015

| | Note | 2015 \$'000 | 2014 \$'000 |
|---|------|----------------|----------------|
| Cash flows from operating activities | | | |
| Cash outflows | | | |
| Board member payments | | (14) | (37) |
| Payments for supplies and services | | (1 149) | (1 721) |
| Payments of grants and subsidies | | - | (10) |
| Other payments | | (9) | (9) |
| Cash used in operations | | (1 172) | (1 777) |
| Cash inflows | | | |
| Fees and charges | | 1 460 | 1 444 |
| Grants and contributions | | 15 | - |
| Interest received | | 16 | 19 |
| Cash generated from operations | | 1 491 | 1 463 |
| Net cash provided by/(used in) operating activities | 17 | 319 | (314) |
| Net increase/(decrease) in cash and cash equivalents | | 319 | (314) |
| Cash and cash equivalents at the beginning of the period | | 399 | 713 |
| Cash and cash equivalents at the end of the period | 13 | 718 | 399 |

The above statement should be read in conjunction with the accompanying notes

Dog and Cat Management Board
Note Index
For the Year Ended 30 June 2015

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Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2015

1 Objectives of the Dog and Cat Management Board

The Dog and Cat Management Board (the Board) was established under the *Dog and Cat Management Act 1995* (the Act) to:

- plan for, promote, and provide advice about the effective management of dogs and cats throughout South Australia
- oversee the administration and enforcement of the provisions of the Act.

The Objectives of the Act are:

- (a) to encourage responsible dog and cat ownership
- (b) to reduce public and environmental nuisance caused by dogs and cats
- (c) to promote the effective management of dogs and cats (including through encouragement of the desexing of the dogs and cats).

The priorities of the Board in achieving the Objectives of the Act are to:

- (a) establish a population of both sociable and safe dogs in our community
- (b) improve the management and care of owned and unowned cats
- (c) maximise the benefits from new and existing partnerships which foster and facilitate leadership and initiative in dog and cat management
- (d) continue the efficient administration of the *Dog and Cat Management Act 1995*.

2 Summary of significant accounting policies

(a) Statement of compliance

These financial statements have been prepared in compliance with section 23 of the *Public Finance and Audit Act 1987*.

The financial statements are general purpose financial statements. The accounts have been prepared in accordance with Australian Accounting Standards and comply with Treasurer's Instructions and Accounting Policy Statements promulgated under the provisions of the *Public Finance and Audit Act 1987*.

Except for AASB 2015-7 which the Board has early adopted, Australian accounting standards and interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Board for the reporting period ending 30 June 2015 (refer note 3).

(b) Basis of preparation

The preparation of the financial statements requires:

- The use of certain accounting estimates and management to exercise its judgement in the process of applying the Board's accounting policies. Areas involving a higher degree of judgement or where assumptions and estimates are significant to the financial statements, are outlined in the applicable notes.
- The selection and application of accounting policies in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events are reported.
- Compliance with Accounting Policy Statements issued pursuant to section 41 of the *Public Finance and Audit Act 1987*. In the interest of public accountability and transparency the Accounting Policy Statements require the following note disclosures, which have been included in these financial statements:
 - (a) revenues, expenses, financial assets and liabilities where the counterparty/transaction is with an entity within the SA Government as at reporting date, classified according to their nature. A threshold of \$100 000 for separate identification of these items has been utilised
 - (b) board/committee member and remuneration information, where a board/committee member is entitled to receive income from membership other than a direct out-of-pocket reimbursement.

The Board's Statement of Comprehensive Income, Statement of Financial Position and Statement of Changes in Equity have been prepared on an accrual basis and are in accordance with historical cost convention, except for certain assets that were valued in accordance with the valuation policy applicable.

The Statement of Cash Flows has been prepared on a cash basis.

The financial statements have been prepared based on a 12 month period and presented in Australian currency.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2015 and the comparative information presented.

(c) Reporting entity

The financial activities of the Board are administered through the Dog and Cat Management Fund (the Fund) in accordance with the Act. The Fund is an interest bearing Deposit Account with the Department of Treasury and Finance (DTF) pursuant to Section 21(1) of the *Public Finance and Audit Act 1987*.

The Fund's sources of revenue consist of:

- money required to be paid into the Fund under the Act (representing a proportion of dog registration fees received by councils)
- any other money received by the Board for professional services
- interest accruing from investment of the Fund.

The Department of Environment, Water and Natural Resources (DEWNR) provides administrative and workforce support to the Board. These services are provided by DEWNR to the Board on a cost recovery basis under a Service Level Agreement. The Board reflects costs invoiced by DEWNR under the Service Level Agreement as fee for service expenses (refer to note 6).

(d) Comparative information

The presentation and classification of items in the financial statements are consistent with prior periods except where specific accounting standards and/or accounting policy statements have required a change.

Where presentation or classification of items in the financial statements have been amended, comparative figures have been adjusted to conform to changes in presentation or classification in these financial statements unless impracticable.

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2015

2 Summary of significant accounting policies (continued)

(e) Rounding

All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000).

(f) Taxation

The Board is not subject to income tax. The Board is liable for payroll tax and fringe benefits tax.

DEWNR prepares a Business Activity Statement on behalf of the Board under the grouping provisions of the GST legislation. Under these provisions, DEWNR is liable for the payments and entitled to the receipts associated with GST. Therefore the Board's net GST receivable/payable is recorded in DEWNR's Statement of Financial Position. GST cash flows applicable to the Board are recorded in DEWNR's Statement of Cash Flows.

(g) Events after the reporting period

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June and before the date the financial statements are authorised for issue, where those events provide information about conditions that existed at 30 June.

Note disclosure is made about events between 30 June and the date the financial statements are authorised for issue where the events relate to a condition which arose after 30 June and which may have a material impact on the results of subsequent years.

(h) Income

Income is recognised to the extent that it is probable that the flow of economic benefits to the Board will occur and can be reliably measured.

Income has been aggregated according to its nature and has not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

The following are specific recognition criteria:

Fees and Charges

Revenues from fees and charges relate to dog registration fees received from councils. The fees are recognised upon receipt.

Appropriations for activity funding are recognised as revenues when the Reporting Entity obtains control over the funding. Control over appropriations is normally obtained upon receipt.

Other income

Other income consists of donations, recoveries of insurance claims, reimbursement for expenses incurred, and other sundry income.

(i) Expenses

Expenses are recognised to the extent that it is probable that the flow of economic benefits from the Board will occur and can be reliably measured.

Expenses have been aggregated according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

Spending in 2014-15 was constrained to operational only, due to the Government Boards and Committees Review.

The following are specific recognition criteria:

Board member expenses

Board member expenses include all board fees and other costs including superannuation. These are recognised when incurred.

Superannuation

The amount charged to the Statement of Comprehensive Income represents the contributions made by the Board to superannuation plans in respect of current services of current Board members. The Department of Treasury and Finance centrally recognises the superannuation liability in the whole of government general purpose financial statements.

Depreciation of non-current

All non-current assets, having a limited useful life, are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential.

Assets' residual values and useful lives are reviewed and adjusted if appropriate, on an annual basis.

Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate, which is a change in accounting estimate.

Depreciation is calculated on a straight line basis over the estimated useful life of the following classes of assets as follows:

| Class of Asset | Useful Life (years) |
|----------------|---------------------|
| Vehicles | 15 |

Grants and subsidies

For contributions payable, the contribution will be recognised as a liability and expense when the entity has a present obligation to pay the contribution and the expense recognition criteria are met.

(j) Current and non-current classification

Assets and liabilities are characterised as either current or non-current in nature. Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle even when they are not expected to be realised within 12 months after the reporting date have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2015

2 Summary of significant accounting policies (continued)

(k) Assets

Assets have been classified according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

Where an asset line item combines amounts expected to be settled within 12 months and more than 12 months, the Board has separately disclosed the amounts expected to be recovered after more than 12 months.

Cash and cash equivalents

Cash and cash equivalents in the Statement of Financial Position include cash at bank and on hand.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

Cash is measured at nominal value.

Receivables

Receivables include amounts receivable from goods and services provided, and other accruals.

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are generally settled within 30 days after the issue of an invoice.

Collectability of receivables is reviewed on an ongoing basis. An allowance for doubtful debts is raised when there is objective evidence that the Board will not be able to collect the debt. Bad debts are written off when identified.

Non current assets

Acquisition and recognition

Non-current assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Non-current assets are subsequently measured at fair value after allowing for accumulated depreciation.

Where assets are acquired at no value, or minimal value, they are recorded at fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructure of administrative arrangements then the assets are recognised at book value, i.e. the amount recorded by the transferor public authority immediately prior to the restructure.

All non-current tangible assets with a value of \$10 000 or greater are capitalised.

Revaluation of non current assets

All non-current tangible assets are valued at fair value and revaluation of non-current assets or group of assets is only performed when its fair value at the time of acquisition is greater than \$1 million and estimated useful life is greater than three years. There are no assets with an acquisition cost exceeding \$1 million and therefore all assets are valued at cost (deemed fair value).

Impairment

All non-current tangible and intangible assets are tested for indication of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. The recoverable amount is determined as the higher of the asset's fair value less costs of disposal and depreciated replacement cost. An amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Fair value measurement

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

The Board classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation:

- Level 1 - traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.
- Level 2 - not traded in an active market and derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.
- Level 3 - not traded in an active market and are derived from unobservable inputs.

Valuation techniques and inputs used to derive level 3 fair values together with the reconciliation of level 3 fair value measurements are detailed at note 15.

Non-financial assets

In determining fair value, the Board has taken into account the characteristic of the asset (e.g. condition and location of the asset and any restrictions on the sale or use of the asset) and the asset's highest and best use (that is physically possible, legally permissible, financially feasible).

The Board's current use is the highest and best use of the asset unless other factors suggest an alternative use is feasible. As the Board did not identify any factors to suggest an alternative use, fair value measurement was based on current use.

The carrying amount of non-financial assets with a fair value at the time of acquisition that was less than \$1 million or had an estimated useful life that was less than three years are deemed to approximate fair value.

(l) Liabilities

Liabilities have been classified according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2015

2 (l) Liabilities (continued)

Payables

Payables include creditors, accrued expenses and board member remuneration on-costs.

Creditors represent the amounts owing for goods and services received prior to the end of the reporting period that are unpaid at the end of the reporting period. Creditors include all unpaid invoices received relating to the normal operations of the Board.

Accrued expenses represent goods and services provided by other parties during the period that are unpaid at the end of the reporting period and where an invoice has not been received.

All payables are measured at their nominal amount and are normally settled within 30 days from the date of the invoice or the date the invoice is first received.

The Board makes contributions to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at balance date relates to any contributions due but not yet paid to the South Australian Superannuation Board.

Employee benefits

The Board has no employees. Services to the Board are provided by personnel employed by DEWNR, hence no employee benefits or related provisions are included in the Board's financial statements. Employee benefits relating to relevant employees are reflected in the financial statements of DEWNR.

(m) Unrecognised contractual commitments and contingent assets and liabilities

Commitments include operating lease, capital and remuneration commitments arising from contractual or statutory sources and are disclosed at their nominal value.

Contingent assets and liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

Unrecognised contractual commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the Australian Taxation Office. If GST is not payable to, or recoverable from, the Australian Taxation Office, the commitments and contingencies are disclosed on a gross basis.

3 New and revised accounting standards and policies

Accounting Standards

Australian Accounting Standards and interpretations that have recently been issued or amended but are not yet effective, have not been adopted by the Board for the period ending 30 June 2015. An assessment has been made on the impact of the new and amended standards and interpretations and it is considered there will be no impact on the accounting policies or the financial statements of the Board.

The new AASB 1055 *Budgetary Reporting*, which become effective for the first time in 2014-15 has no impact on the Board as the budgetary information is not separately identified and presented to Parliament in the original budgeted financial statements in respect of the reporting period (2014-15 Budget Paper 4).

In accordance with the new AASB 10 Consolidated Financial Statements and AASB 11 Joint Arrangements, which became effective for the first time in 2014-15, the Board has reviewed its control assessments (i.e. the Board's involvement with the entity; protective and substantive rights; ability to direct major relevant activities etc.) in accordance with AASB 10 and its classification assessments in accordance with AASB 11 and has concluded that there is no impact. The Board does not currently control another entity and does not have any joint arrangements within the scope of AASB11.

4 Activities of the Board

The Board achieves its objectives through activities identified in its strategic, operational and financial plans approved by the Minister. Administrative support is provided via a service level agreement with DEWNR.

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2015

| 5 Board member expenses | 2015 | 2014 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Allowances paid | - | 2 |
| Board and committee fees | 10 | 29 |
| Board member remuneration on-costs - superannuation | 1 | 2 |
| Board member remuneration on-costs - other | 1 | 2 |
| Other expenses | 2 | 2 |
| Total Board member expenses | 14 | 37 |

| 6 Supplies and services | 2015 | 2014 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Contractors | 30 | 29 |
| Service Level Agreement (DEWNR) | 113 | 109 |
| Fee for service - direct salaries | 373 | 598 |
| Fee for service * | 533 | 522 |
| General administration | 65 | 278 |
| Printing and publishing | 21 | 46 |
| Donations and sponsorships | 6 | 10 |
| Information technology and communication expenses | 16 | 36 |
| Minor works, maintenance and equipment | 2 | 2 |
| Staff development | 2 | 16 |
| Transportation | 2 | 2 |
| Travel and accommodation (includes Council audits) | 9 | 7 |
| Vehicle | 12 | 11 |
| Other | 9 | 10 |
| Total Supplies and services | 1 193 | 1 676 |

* This includes Board projects, and hire costs for the Board Secretary and an AS02 Administrative Assistant through labour hire companies. The Board pays these companies a fee and they, in turn, take responsibility for payroll issues including superannuation liabilities.

Supplies and services provided by entities within the SA Government

| | | |
|--|------------|------------|
| Service Level Agreement (DEWNR) | 113 | 109 |
| Fee for service - direct salaries | 373 | 598 |
| Total Supplies and services provided by entities within the SA Government | 486 | 707 |

| 7 Grants and subsidies | 2015 | 2014 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Mid Murray Council | - | 10 |
| Total Grants and subsidies - Non SA Government | - | 10 |

| 8 Depreciation expense | 2015 | 2014 |
|-------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Vehicles | 10 | 10 |
| Total Depreciation | 10 | 10 |

| 9 Other expenses | 2015 | 2014 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Other (incl audit fees) | 9 | 9 |
| Total Other expenses | 9 | 9 |
| Audit fees paid/payable to the Auditor-General's Department relating to the audit of financial statements | 9 | 9 |
| Total Audit fees | 9 | 9 |

Other services

No other services were provided by the Auditor-General's Department

| 10 Revenues from fees and charges | 2015 | 2014 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Fees, levies and licences* | 1 460 | 1 443 |
| Sale of goods | - | 1 |
| Total Revenues from fees and charges | 1 460 | 1 444 |

* Fees, levies and licences:

Pursuant to section 26(5) of the Act, each Council must pay into the Fund the percentage of dog registration fees fixed by Regulation. Councils listed under Schedule 1 to the Regulations are required to contribute twenty percent of dog registration fees to the Fund, whilst all other Councils contribute ten percent of dog registration fees.

Fees, levies and licences received from Councils

| | | |
|----------------------------|--------------|--------------|
| Schedule 1 listed Councils | 1 173 | 967 |
| Other Councils | 287 | 476 |
| | 1 460 | 1 443 |

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2015

11 Grants and contributions

| | 2015 | 2014 |
|---|-----------|----------|
| | \$'000 | \$'000 |
| Grant provided by DEWNR to the Citizen's Jury project | 15 | - |
| Total Grants and contributions - SA Government | 15 | - |

12 Interest revenues

| | 2015 | 2014 |
|---|-----------|-----------|
| | \$'000 | \$'000 |
| Interest on deposit accounts - from entities within the SA Government | 16 | 19 |
| Total Interest revenues | 16 | 19 |

13 Cash and cash equivalents

| | 2015 | 2014 |
|--|------------|------------|
| | \$'000 | \$'000 |
| Deposits with the Treasurer | 718 | 399 |
| Total Cash and cash equivalents | 718 | 399 |

Interest rate risk

Cash deposits are recognised at their nominal amounts and interest is credited to revenue as it accrues. The Board invests surplus funds with the Treasurer. Interest is earned on the average monthly balance at rates based on the DTF 90 day average overnight cash interest rate and interest is paid at the end of each quarter.

14 Receivables

| | 2015 | 2014 |
|---|----------|----------|
| | \$'000 | \$'000 |
| Current | | |
| Receivables | 2 | 2 |
| Accrued revenues | 2 | 2 |
| Total Current receivables | 4 | 4 |
| Receivables from entities within the SA Government | | |
| Accrued revenues | 2 | 2 |
| Total Receivables from entities within the SA Government | 2 | 2 |

15 Property, plant and equipment

| | 2015 | 2014 |
|--|-----------|------------|
| | \$'000 | \$'000 |
| Vehicles | | |
| At cost (deemed fair value) | 147 | 147 |
| Less: Accumulated depreciation | (53) | (43) |
| Total Vehicles | 94 | 104 |
| Total Property, plant and equipment | 94 | 104 |

Carrying amount of property, plant and equipment

All items of property, plant and equipment had a fair value at the time of acquisition that was less than \$1 million or had an estimated useful life that was less than three years, and have not been revalued in accordance with APF III. The carrying value of these items are deemed to approximate fair value. These assets are classified in level 3 as there has been no subsequent adjustments to their value, except for management assumptions about the assets condition and remaining useful life.

Valuation techniques and inputs

Vehicles have been assessed as level 3. There were no changes in valuation techniques during 2015.

16 Payables

| | 2015 | 2014 |
|--|------------|------------|
| | \$'000 | \$'000 |
| Current | | |
| Accrued expenses | 22 | 14 |
| Creditors | 186 | 150 |
| Total Current payables | 208 | 164 |
| Payables to entities within the SA Government | | |
| Accrued expenses | 9 | 9 |
| Total Payables to entities within the SA Government | 9 | 9 |

Interest rate and credit risk

Creditors and accruals are raised for all amounts billed but unpaid. Sundry creditors are normally settled within 30 days. All payables are non-interest bearing. The carrying amount of payables represents fair value due to the amounts being payable on demand.

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2015

| 17 Cash flow reconciliation | 2015 | 2014 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Reconciliation of cash and cash equivalents at the end of the reporting period: | | |
| Cash and cash equivalents disclosed in the Statement of Financial Position | 718 | 399 |
| Balance as per the Statement of Cash Flows | 718 | 399 |
| Reconciliation of net cash provided by operating activities to net result | | |
| Net cash provided by/(used in) operating activities | 319 | (314) |
| Add/less non-cash items | | |
| Depreciation expense of non-current assets | (10) | (10) |
| Movement in assets and liabilities | | |
| Increase in receivables | - | 2 |
| (Increase)/decrease in payables | (44) | 45 |
| Net result | 265 | (277) |

18 Unrecognised contractual commitments

The Board had no unrecognised contractual commitments as at 30 June 2015. All capital commitments associated with the Board are managed by the Department of Environment, Water and Natural Resources and reflected in their financial statements.

19 Contingent assets and liabilities

The Board is not aware of the existence of any contingent assets or contingent liabilities.

20 Remuneration of board members

Members of the board and committee during the 2014-15 financial year were:

Dog and Cat Management Board

Button, C J (retired 31/07/14)
 Clancy, R A (retired 31/07/14)
 Connolly, J R (retired 31/08/14)
 Darzanos, J (extended to 13/06/18)
 D'Onise, K * (retired 30/06/15)
 Hazel, S
 Kilby J G (appointed 22/01/15)
 Lewis F (appointed 22/01/15)
 Loveday, J
 McLean, A V (retired 31/07/14)
 Radoslovich, H M (extended to 13/06/16)
 Warren P S (appointed 22/01/15)
 Wakefield W * (appointed 22/01/15)

The number of members whose remuneration received or receivable falls within the following bands:

| | 2015 | 2014 |
|--------------------------------|-----------------------|-----------------------|
| | No. of members | No. of members |
| \$ nil | 2 | 1 |
| \$1 - \$9 999 | 11 | 8 |
| Total number of members | 13 | 9 |

Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits and any fringe benefits tax paid or payable in respect of those benefits. The total remuneration received or receivable by members was \$13 000 (2014: \$33 000).

* In accordance with the Premier and Cabinet's Circular No 016, government employees did not receive any remuneration for board/committee duties during the financial year.

Unless otherwise disclosed, transactions between members and the Board are on conditions no more favourable than those that it is reasonable to expect the Board would have adopted if dealing with the related party at arm's length in the same circumstances.

21 Events after the reporting period

There are no known events after balance date that affect these general purpose financial statements in a material manner.

Dog and Cat Management Board
Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2015

22 Financial risk management/financial instruments

22.1 Financial risk management

Risk management is managed by the Board's corporate services section and departmental risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the Australian Standard *Risk Management Principles and Guidelines*.

The Board is exposed to financial risk - liquidity risk, credit risk and market risk. There have been no changes in risk exposure since the last reporting period.

22.2 Categorisation of financial instruments

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in note 2.

Refer note 22.3 for the carrying amounts of each of the following categories of financial assets and liabilities: receivables and payables measured at cost.

The Board does not recognise any financial assets or financial liabilities at fair value, but does disclose fair value in the notes.

- The carrying value less impairment provisions of receivables and payables is a reasonable approximation of their fair values due to the short-term nature of these (refer notes 2, 14 and 16).

22.3 Liquidity risk

Liquidity risk arises from the possibility that the Board is unable to meet its financial obligations as they fall due. The Board is funded principally from dog registration fees received from Councils for its ongoing operation (refer note 10).

The Board settles undisputed accounts within 30 days from the date of the invoice or date the invoice is first received. In the event of a dispute, payment is made 30 days from resolution.

The Board's exposure to liquidity risk is insignificant based on past experience and current assessment of risk.

The carrying amount recorded in note 22.3 represent the Board's maximum exposure.

The following table discloses the carrying amount of each category of financial instrument held by the Board including the contractual maturity analysis for financial assets and liabilities (i.e. liquidity risk)

Cash flows realised from financial assets reflect management's expectation as to the timing of realisation. Actual timing may differ from that disclosed. The timing of cash flows presented in the table to settle financial liabilities reflects the earliest contractual settlement dates.

Table 22.3: Categorisation and maturity analysis of financial assets and liabilities

| Category of financial asset and financial liability | Notes | 2015 Carrying amount / Fair value \$'000 | 2015 Contractual maturities | | | |
|---|-------|--|-----------------------------|-------------------------|---------------------|--------------------------------|
| | | | Current \$'000 | Within 1 year \$'000 | 1-5 years \$'000 | More than 5 years \$'000 |
| Financial assets | | | | | | |
| Cash and cash equivalents | 13 | 718 | 718 | - | - | - |
| Receivables ⁽¹⁾ | 14 | 4 | 4 | - | - | - |
| Total financial assets | | 722 | 722 | - | - | - |
| Financial liabilities | | | | | | |
| Payables ⁽¹⁾ | 16 | 199 | 199 | - | - | - |
| Total financial liabilities | | 199 | 199 | - | - | - |
| Category of financial asset and financial liability | | 2014 Carrying amount / Fair value \$'000 | 2014 Contractual maturities | | | |
| | | | Current \$'000 | Within 1 year \$'000 | 1-5 years \$'000 | More than 5 years \$'000 |
| Financial assets | | | | | | |
| Cash and cash equivalents | 13 | 399 | 399 | - | - | - |
| Receivables ⁽¹⁾ | 14 | 4 | 4 | - | - | - |
| Total financial assets | | 403 | 403 | - | - | - |
| Financial liabilities | | | | | | |
| Payables ⁽¹⁾ | 16 | 155 | 155 | - | - | - |
| Total financial liabilities | | 155 | 155 | - | - | - |

⁽¹⁾ Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (e.g. Commonwealth, State and Local Govt taxes, fees and charges; Auditor-General's Department audit fees). In government, certain rights to receive or pay cash may not be contractual and therefore in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levies, tax and equivalents etc they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at cost (not materially different from amortised cost).

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Notes to and forming part of the Financial Statements
For the Year Ended 30 June 2015

22 Financial risk management/financial instruments (continued)

22.4 Credit risk

Credit risk arises when there is the possibility of the Board's debtors defaulting on their contractual obligations resulting in financial loss to the Board. The Board measures credit risk on a fair value basis and monitors risk on a regular basis.

The Board has minimal concentration of credit risk. The Board has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history. The Board does not engage in high risk hedging for its financial assets. No collateral is held as security and no credit enhancements relate to financial assets held by the Board.

Allowances for impairment of financial assets are calculated on past experience and current and expected changes in credit rating. At reporting date there is no evidence to indicate that any of the financial assets are impaired.

The carrying amount of financial assets as detailed in note 22.3 represents the Board's maximum exposure to credit risk.

The following table discloses the ageing of financial assets, that are past due but not impaired and impaired financial assets.

Table 22.4 Ageing analysis of financial assets

| | Carrying amount \$'000 | Not past due and not impaired \$'000 | Past due but not impaired | | | Impaired financial assets \$'000 |
|----------------------------|---------------------------|---|---|----------------------------------|---|-------------------------------------|
| | | | Overdue for less than 30 days \$'000 | Overdue for 30–60 days \$'000 | Overdue for more than 60 days \$'000 | |
| 2015 | | | | | | |
| Receivables ⁽¹⁾ | 4 | 2 | - | - | 2 | - |
| | | | | | | - |
| 2014 | | | | | | |
| Receivables ⁽¹⁾ | 4 | 4 | - | - | - | - |
| | | | | | | |

⁽¹⁾ Receivable amounts disclosed here exclude amounts relating to statutory receivables (amounts owing to government). They are carried at cost.

22.5 Market risk

The Board has no interest bearing liabilities as at the end of the reporting period. There is no exposure to foreign currency or other price risks.

Sensitivity Analysis

Sensitivity analysis has not been undertaken for the interest rate risk of the Board as it has been determined that the possible impact on profit and loss or total equity from fluctuations in interest rates is immaterial.

DOG AND CAT MANAGEMENT BOARD

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