



Dolphin Research Australia
Knowledge, Awareness, Action – Conserving Our Seas



Dolphin Research Australia

Annual Report 2018-2019

Dolphin Research Australia

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Knowledge, Awareness, Action - Conserving Our Seas

TABLE OF CONTENTS

1.0 President's Report	3
2.0 The Year in Brief	6
3.0 Research Report	11
3.1 Flagship Dolphin Research Projects	11
3.1.1 Incident Response or Stranded Dolphins & Whales	11
3.1.2 Moreton Bay Dolphin Research Project	12
3.1.3 Byron Bay Dolphin Research Project	16
3.1.4 Healthy Waterways-Healthy Dolphins Research Project	17
3.1.5 Research project collaborations and partnerships	21
3.1.6 Publications	21
3.2 Dolphin Watch Citizen Science Initiative	22
4.0 Education Report	23
4.1 O.C.E.A.N Education School Programs	23
4.2 Dolphin Ecology Workshops	23
4.3 Biocultural Monitoring of Cetaceans & Marine Megafauna Course	24
4.4 International Dolphin Day Competition	25
4.5 Public Presentations	25
4.6 Community Education Stall & Major Events	26
5.0 Media coverage	27
6.0 Fundraising & Grants	28
6.1 Memberships & Dolphin Adoptions	28
6.2 Grants & Sponsorship	28
7.0 Treasurer's Report	29
8.0 Independent Auditors Report	34

1.0 PRESIDENT'S REPORT

It is my pleasure to introduce the 7th annual report to Dolphin Research Australia's members and partners who have played such a key role in all our accomplishments.

One of DRA's major successes this year has been the expansion of Healthy Waterways - Healthy Dolphins. This project has provided opportunities to advance knowledge and understanding of the resident dolphin communities in the waterways of South East Queensland, Northern New South Wales and more recently Nambucca. Healthy Waterways - Healthy Dolphins started with our Founder Dr Liz Hawkins' vision to return to these sites and carry out systematic observations of dolphin communities that were the subject of previous research projects led by her. It has been a great success thanks to the arduous work and dedication of DRA research team and other members, great collaboration with local Councils and sponsors.



It is also DRA's mission to provide opportunities for education and conservation actions. They aim to inform and educate the public about dolphins and the coastal/marine environment, and also tap into the challenges that our marine life and we humans face with the current environmental degradation. As we engage our communities in education and conservation efforts, we aspire to instill in them the changes in behaviour and mindset that are much needed to promote sustainable living. Our interactions with the public are great opportunities to network and are never a 'one-way street'. It is rewarding to hear and learn about other sustainable practices and to be able to meet some inspiring people in the wider community. I am glad to say that, along DRA's journey, a few have become very supportive DRA members! Among the many education programs DR Liz Hawkins presented this year were two highly successful Dolphin Ecology Workshops, in Ballina and on the Gold Coast, and 12 talks in Queensland and New South Wales. The market stall has made a presence in some exciting events such as the Sand Arts festival and Whale Festival, both on the Gold Coast. For the third year now we have had the privilege to celebrate the dolphins and whales of Moreton Bay by being part of the Quandamooka Festival's Buwangan (Dolphin) Day.

As DRA grows, so does the number of members that get involved in research, education and outreach programs through our Dolphin Ambassador initiative. Healthy Waterways - Healthy Dolphins has been a key project to provide ongoing opportunities to our Dolphin Ambassadors. We also appreciate the efforts of members of our Dolphin Watch Program; thanks to them we have received invaluable photos and reports of sightings of many species of dolphins and whales along the east coast. It is exciting to see our 'seagrass-root' movement spreading across our coast!

On a personal note, besides my love for dolphins, whales and the ocean, I am committed to create opportunities to engage youth in environmental education. Knowledge is power, and there is no better way to empower young people than providing opportunities to learn about something they love, nature and animals and to take action to make this world better. I am humbled to say that I have witnessed quite a few aha moments in groups with children and teenagers, and was happy to see them take that learning experience to other levels. The young ones have the important role of educating their parents and of demanding the changes they want to see from the wider community; besides, they take action straight away, giving meaning to what they learn. My hope is that the children of now and the future have the same opportunities as we did when we were at their age. I truly hope that they will still be in awe with the wonders of the natural world, and that they will have hope for their future, just like us. Also, they are the ones that will bring the much needed solutions for our current problems, and will provide answers to many of the questions that science currently poses.

We have also faced a few challenges this year; which can be seen as opportunities for growth - lack of funding is still at the forefront of these challenges. What we hope is that, with the recent events on the planet - climate crisis, pollution and environmental degradation due to unsustainable practices such as overconsumption, our society will pursue the much needed paradigm shift in our economic model and move towards a model that seeks an equilibrium between environmental, social and economic growth, the triple bottom line. This will allow more businesses and organisations to see the real value in investing in environmental charity organisations like ours. We need to develop these strong partnerships to take DRA to the next level. Developing "partnerships for the goals" is actually the 17th and last goal in the UN Sustainable Development Goals!

Lastly, DRA's success is driven by teamwork. Our achievements are only possible because of the efforts of the hardworking, dedicated, passionate and enthusiastic members of our volunteer team. They also bring in a wide range of skills, knowledge and great attributes that contribute to DRA's success in every area.

I would like to express my deepest gratitude to our inspiring leader, Dr Liz Hawkins (Founder, EO and Board of Directors' Secretary), who leads by example, works with such an integrity and motivates us to push the frontiers of knowledge. By bringing us all together under the DRA family, Liz has created the Dream Team! I also wish to express immense gratitude to Dr Tamzin Barber (Vice President) and David Briggs (Treasurer) for being invaluable members of our Board of Directors, and for helping move our mission forward with their wise guidance and advice. I count myself very lucky to work with them. I would also like to extend a heart-felt thank you to our 2019 crew on the ground; Heather Pheloung (Research Assistant), Christian Jähnichen (Technical Officer), Jessica Tsitonakis (Research Assistant), Pete Garbett (Bribie Island Dolphin Watch Coordinator and Editor), Karen Moores (Administration Assistant), Jodi Burley (Community Engagement & Education Officer) and Tammy Brown (Research Assistant). We truly appreciate the level of commitment of these wonderful crew members and it is because of their ongoing support that we are able to celebrate many accomplishments this year.

We all know that 2019 has been an arena for many challenges regarding the sustainable future of the Oceans and Earth. As advocates of our marine life, with a common vision and arduous dedication, we have all played key roles in the saga of our planet. My wish is that together we continue to strive to present solutions and to work in collaboration for a sustainable future for our planet and our marvelous marine life!

In Kindness



Isabela Keski-Frantti

Education Manager, President

2.0 THE YEAR IN BRIEF

This year, the organization has focused on:

- Continuing the long-term flagship research project in Moreton Bay, Queensland - a monumental project to establish the trends in abundance and health, and to understand the ecology and conservation priorities of coastal dolphins in the region.
- Expanding our more recent long-term flagship research project, Healthy Waterways-Healthy Dolphins, Northern New South Wales and South East Queensland. The project assesses the ongoing status and health of resident dolphin communities that rely on estuarine environments. It also engages members of DRA and wider community in citizen-science.
- Relaunching monthly research surveys in Byron Bay to continue assessing population trends, ecology and conservation trends in that area.
- Assisting in the response to and assessment of incidences of injury, stranding and illness in dolphin and whale along the beaches of South-East Queensland and Northern New South Wales.
- Engaging and promoting stewardship of the environment through our Dolphin Watch citizen science and program and our Dolphin Ambassadors.
- Educating and engaging more community groups, schools and the public on marine conservation and issues.
- Collaborating with Gumma Indigenous Protected Area to deliver our Biocultural monitoring of marine megafauna training course to indigenous the rangers.
- Publishing high quality scientific and popular reports and publications including our very own CetusGeo Dolphin & Whale Emagazine.

BIG THANKS TO THE 2019 COMMITTEE & CREW

Board of Directors

Committee Members:

Isabela Keski-Franti

(President)

Tamzin Barber (Vice-President)

David Briggs (Treasurer)

Liz Hawkins (Secretary)

Dolphin Crew

Executive Officer:

Liz Hawkins

Technical Officer:

Christian Jähnichen

Research Assistants:

Heather Pheloung

Jessica Tsitonakis

Tammy Brown

Editor & Dolphin Watch

Coordinator (Bribie Is.):

Pete Garbett

Community Engagement &

Education Officer:

Jodi Burley

Administration Assistant:

Karen Moores

- Establishing and strengthening partnerships with government agencies, researchers, businesses and industry that will assist in scientific surveys, delivery of educational information and promoting environmentally positive actions.
- Providing independent, expert advice to government agencies; this includes membership to the Australian Government Cetacean Roundtable for NGOs.
- All the major events and milestones achieved throughout the year are highlighted in Table 1 below.

The incredible efforts of the DRA team have resulted in the following cumulative achievements since 2012:

- > 2,615 ambassador citizen science field research hours
- > 1,994 dolphins identified in South East Queensland and Northern New South Wales
- > 29 injured, stranded or deceased dolphins and whales assisted in the Northern New South Wales region
- > 5,520 social media followers
- > 346 members
- > 107 volunteers
- > 22 scientific publications
- > 2,127 people educated in our formal education programs and many more through our community engagement opportunities and presentations
- > 18 major events (festivals, fundraising and community beach clean-up events)

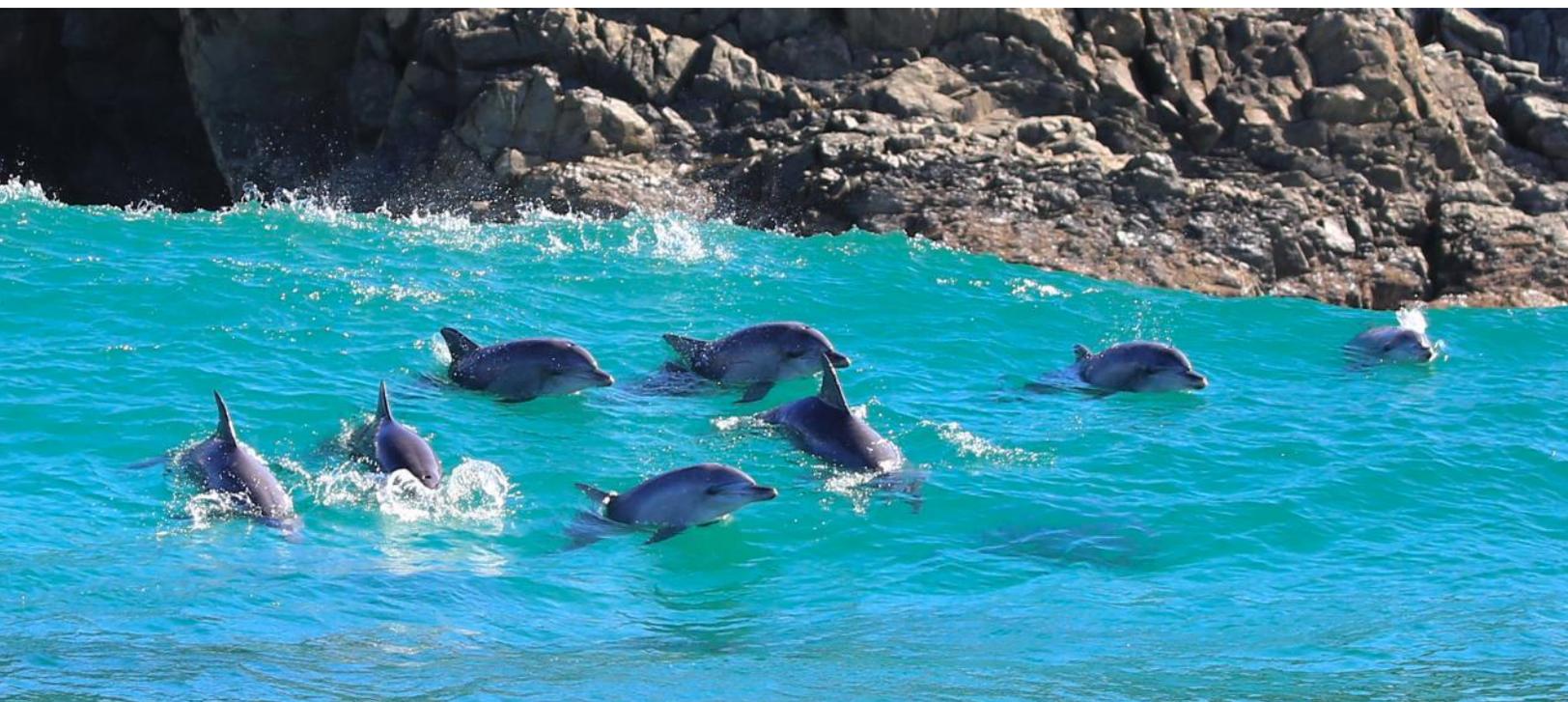


Table 1: Summary of major activity for Dolphin Research Australia Inc. from November 2018 to October 2019.

Date	Activity
November 2018	<ul style="list-style-type: none"> • Monthly Healthy Waterways-Healthy Dolphin surveys Ballina, Tweed & Gold Coast • High school education program at Hastings Point, NSW • Pottsville Markets • Moreton Bay Research Station Open Day (stall & presentation), North Stradbroke Island.
December 2018	<ul style="list-style-type: none"> • Monthly Healthy Waterways-Healthy Dolphin surveys Ballina, Tweed & Gold Coast • Byron Project relaunch & survey • Community talk at Probus, Burleigh Heads • Pottsville Markets • CetusGeo Dolphin & Whale Emagazine Issue 4&5 published
January 2019	<ul style="list-style-type: none"> • Monthly Healthy Waterways-Healthy Dolphin surveys Ballina, Tweed & Gold Coast • Byron Project relaunch & survey • Pottsville Markets • Bangalow Vacation Care education program
February 2019	<ul style="list-style-type: none"> • Monthly Healthy Waterways-Healthy Dolphin surveys Ballina, Tweed & Gold Coast • Byron Project survey • Pottsville Markets • Gold Coast Sand Arts Festival stall • Community talk at Brunswick U3A
March 2019	<ul style="list-style-type: none"> • Monthly Healthy Waterways-Healthy Dolphin surveys Ballina, Tweed & Gold Coast • Byron Project survey • Present Ballina Dolphin Ecology Workshop • Community talk at Cape Byron Trust
April 2019	<ul style="list-style-type: none"> • International Dolphin Day Drive & Competition • Monthly Healthy Waterways-Healthy Dolphin surveys Ballina, Tweed & Gold Coast • Representative at the Gumma Indigenous Protected Area Advisory Committee meeting

	<ul style="list-style-type: none"> • Byron Project survey • Journey with Dolphins Sathya Sai Primary School, Murwillumbah
May 2019	<ul style="list-style-type: none"> • Monthly Healthy Waterways-Healthy Dolphin surveys Ballina, Tweed & Gold Coast • Byron Project survey • Two Moreton Bay Dolphin Research Project Expeditions (Sponsored & Ecovolunteer) • Journey with Dolphins Sathya Sai Primary School, Murwillumbah
June 2019	<ul style="list-style-type: none"> • Monthly Healthy Waterways-Healthy Dolphin surveys Ballina, Tweed & Gold Coast • Byron Project survey • Moreton Bay Dolphin Research Project Expedition (Sponsored & Ecovolunteer)
July 2019	<ul style="list-style-type: none"> • Monthly Healthy Waterways-Healthy Dolphin surveys Ballina, Tweed & Gold Coast • Byron Project survey • Moreton Bay Dolphin Research Project Expedition (Sponsored & Ecovolunteer) • Community talk with Probus, Ballina
August 2019	<ul style="list-style-type: none"> • Monthly Healthy Waterways-Healthy Dolphin surveys Ballina, Tweed & Gold Coast • Byron Project survey • Moreton Bay Dolphin Research Project Expedition (Sponsored & Ecovolunteer) • Gold Coast Dolphin Ecology Workshop • Community Presentation at Sea World Cruises for Citizen Science week • Buanga Day, Quandamooka Festival, North Stradbroke Island • Moreton Bay Dolphin Research Project Expedition (Sponsored & Ecovolunteer) • Gold Coast Whale Festival talk & stall
September 2019	<ul style="list-style-type: none"> • Gumma Indigenous Protected Area ranger training • Monthly Healthy Waterways-Healthy Dolphin surveys Ballina, Tweed & Gold Coast • Byron Project survey

	<ul style="list-style-type: none">• Community talk at Reefcheck Coast to Coral event, Gold Coast• Final Moreton Bay surveys for 2019
October 2019	<ul style="list-style-type: none">• Monthly Healthy Waterways-Healthy Dolphin surveys Ballina, Tweed & Gold Coast• Attended the QYAC Research Forum, North Stradbroke Island



3.0 RESEARCH REPORT

3.1 Flagship Dolphin Research Projects

The organization has continued to undertake three long-term flagship research projects in northern New South Wales and South-East Queensland. We are incredibly grateful to our small team of volunteers, particularly our research assistants, Heather, Jess and Tammy.

3.1.1 Incident Response or Stranded Dolphins & Whales

As part of our ongoing monitoring and assessment of the health of dolphin and whale populations along our coastline, we have also assisted in 3 cases of stranded (all deceased) animals (to October 2019). All three cases were of Indo-Pacific bottlenose dolphins which included; 1 adult male stranded at The Spit, Gold Coast, QLD (7th June 2019); 1 neonate male (euthanased) at Lennox Head, NSW (19th November 2018); 1 male subadult at Byron Bay, NSW (4th October 2019). Of these, we assisted to perform necropsy assessments on two and provided external assessment on the third.



Photo: Deceased male Indo-Pacific bottlenose dolphin at Byron Bay, NSW on 4th October 2019 (Photo supplied by member of the public).

In September 2019, we were called to a young subadult Indo-Pacific bottlenose dolphin who had been seen for at least seven days continuously in a small canal in Terranora Creek, Tweed

Heads. The dolphin was identified as a regular user of the Tweed River, known as 'Wattle' (id # 378). Wattle displayed abnormal behavior and stereotyped behavior intermittently for the three days that the Dolphin team observed. Wattle would repeatedly circle a very small ~10m area within the canal. On the 7th day of monitoring (27th September), the dolphin had expanded its area of movement and was actively hunting. The dolphin was not seen in the days following and it is assumed that the dolphin left the canal and the river during the evening with the outgoing tide.

We were unable to ascertain the reason for Wattle's abnormal behavior. Interestingly, within 10 days after this case, two dolphins were reported to have been found deceased in the nearby vicinity by members of the public (reported to Sea World Research & Rescue Foundation). The two dolphins were both Indo-Pacific bottlenose dolphins; one stranded at Fingal Head deceased (22nd September 2019), the other, an adult, was found deceased at sea near Cook Island (6th October 2019). No external assessments were possible with these dolphins and it cannot be confirmed if they were part of the Tweed resident community.

3.1.2 Moreton Bay Dolphin Research Project

Project commencement: 2014

Project Aims:

- Assess and monitor the abundance and trends of coastal dolphin populations in the Moreton Bay Marine Park;
- Examine the health of the coastal dolphin populations;
- Examine the use of habitat areas over space and time to identify critical areas;
- Establish a baseline acoustic catalogue of communicative sounds used by coastal dolphins in Moreton Bay;
- Investigate the social systems and stability of communicative systems of coastal dolphins in Moreton Bay Marine Park over time;
- Determine the threats to coastal dolphins over space and time to provide important information to be used in conservation and management plans.

Project Progress:

We've had another big year with the Moreton Bay Dolphin Research Project!

We had more participants in our Ecovolunteer program and had some incredible wildlife encounters during the expeditions. During the ecovolunteer program, participants assisted in recording the behavior and identification of Indo-Pacific bottlenose and Australian humpback dolphins. We ran three expeditions this year; two-four day expeditions and one eight-day

expedition. Outside vessel surveys, the ecovolunteers also participated in marine debris surveys at North Stradbroke Island. This year, we collected over 1270 pieces of rubbish along 1km of beach at Point Lookout. National Marine Debris Database run by Tangaroa Blue to assist in the wider understanding of the impacts and patterns from marine debris.

We were also very grateful to receive ongoing in-kind support from the Sea World Research & Rescue Foundation once again this year to assist in dolphin surveys. We completed two four-day expeditions in May and August with the SWRRF team running two vessels from the Gold Coast to Bribie Island.

A major focus of the analysis of data from the Moreton Bay project this year has been to unravel the social systems of the Australian humpback dolphin. This has seen one international scientific journal article being approved in *Marine Mammal Science*, which is a monumental article for the population and the species. The findings of this research revealed that the social systems of humpback dolphins in Moreton Bay are sexually-segregated, with males appearing to form small paired-alliances and females were more promiscuous, but maintained long-term preferred companionships with other females. The social system is also highly fragmented, with somewhat discrete communities that show preferences for small geographic regions and don't interact (or prefer to interact) with members of other communities. That is, members from one community will rarely, if ever, associate with members of another community. The summary of this year's milestones for the project are listed in Table 2 below.

We have continued to work through the epidermal assessment of both species in the Bay and plan to have a scientific paper submitted to a relevant journal on this in early 2020. The next priority for this project is to reassess the population abundances for both bottlenose and humpback dolphins in addition to undertaking a spatial risk assessment from multi-year datasets to identify areas of conservation priority for both species' and a reassessment.



Image: Infographic showing some of the major observations and survey effort for the Moreton Bay Dolphin Research 2019 season.

Table 2: Milestones reached during 2019 for the Moreton Bay Dolphin Research Project.

Measurable	2019
# Land & Vessel surveys	37
# Dolphin Groups observed	108
# Dolphins Identified (to date)	181 Australian humpback dolphins 676 Bottlenose dolphins
# Eco-Volunteers	12
Research Intern (volunteer)	0
Research Assistant (volunteer)	2
Support Crew (volunteer)	6
Funding Support Received	\$11,345 Ecovolunteer participants
In-Kind Support Received	Sea World Research & Rescue Foundation
Publications	2 scientific journal article published



3.1.3 Byron Bay Dolphin Research Project

Project commencement: 2012

Project Aims:

- Investigate the population characteristics & trends, habitat use, communication patterns and other aspects of ecology of coastal dolphins.
- Assess & monitor the effects of short & long-term human activities, including vessel interactions

Project Progress:

Byron Bay Dolphin Research Project is our longest running project and thanks to the in-kind support of Cape Byron Marine Park, we have been able to get back in the field to monitor the residency and population dynamics of dolphins in Byron Bay. This year to date, we have completed 6 surveys, with weather hampering some of the monthly surveys. We encountered some very familiar Indo-Pacific bottlenose dolphin residents - some of which we first recorded 15 years ago in 2004. These are incredible long-term records of individuals. We also encountered two groups of over 100 individuals during the surveys - a spectacular sight to see!



Photo: Dr Liz in action during a Byron Bay survey, NSW.

We also had a very unusual sighting of a large group of over 20 Australian humpback dolphins that appeared to remain in the coastal area adjacent to Brunswick Heads for over three months (from April to July). This was the largest group and the longest time that humpback dolphins had been recorded in the Byron region. Interestingly, the few photographs we acquired that identified individuals, none had been previously recorded in South East Queensland (the southern limits of the species resident range) or previously in Byron Bay.

We welcome our new collaborator, Dr Cara Miller from the University of New England who will be assisting us in analyzing the data from Byron Bay project. This analysis is currently our priority to achieve with this project to gain a better understanding of the population structure and trends.

The ongoing focus of the project will be to secure funding support for field surveys and analysis. Table 3 summarises the major milestones of this project during 2019.

Table 3: Major milestones reached during 2019 for the Byron Bay Dolphin Research Project.

Measurable	2019
# Vessel surveys	6
# Survey Hours	>84
# Dolphin Groups observed	18
# Dolphins observed	374
# Dolphins Identified (to date)	1117
Field Volunteers	2
Research Intern (volunteer)	0
Research Assistant (volunteer)	3
In-Kind Support Received	Cape Byron Marine Park Authority
Publications	-



3.1.4 Healthy Waterways-Healthy Dolphins Research Project

Project commencement: 2016

Project Aims:

- Assess the abundance, trends and residency patterns of dolphin populations in the six major estuarine systems of South East Queensland, Northern Rivers and Mid-North Coast, New South Wales;
- Examine the health of resident populations of coastal dolphins utilizing major estuaries using assessments of external features from photographs and samples from stranded animals;
- Identify habitats and prey species of critical importance to resident dolphin populations;
- Undertake a spatial risk assessment of potential threats in each estuary and identify areas of conservation concern.
- Provide for more informed management plans and ensure more effective conservation initiatives.

Project Progress:

Following the official launch of the Healthy Waterways-Healthy Dolphins Project in 2018, the project has expanded to incorporate the Gold Coast-Broadwater estuary in Queensland along with the Tweed, Richmond and Nambucca Rivers in Northern New South Wales.

Each month (where possible), our Dolphin Ambassador teams have been surveying these estuarine sites. During surveys, Ambassadors record the behavior and identity of individuals along with water quality measures. These data will contribute to understanding the abundance, trends, status, life histories and health of dolphins that use these estuaries. One major achievement for this project was to be featured in the 2019 Tweed River Health Report Card that



Photo: Tweed River Report 2019 produced by the Tweed Shire Council.

emphasized that dolphins are a key bioindicator for the health of regional catchment and river systems.

While we are still at least 2 years from being able to really assess these major objectives, we are able to begin to compare observations from the last year with historic data from each site. This has enabled us to confirm the long-term presence of some individuals. In some cases, we have confirmed the long-term presence of over 13 years for some individuals. Table 4 outlines the major milestones for the project in 2019.

While it is incredible to witness the lives of individual dolphins unfold as we gather long-term life histories, we are also frequently reminded of the direct threatening processes that they face each day. In May on the Gold Coast, we celebrated the birth of a new calf to ‘Chopper’, a female dolphin we first recorded in 2010. Chopper is a resident of the southern Moreton Bay-Gold Coast region and has lived through a shark attack, fishing line entanglement and a boat strike during her life. It was cause for dismay when we encountered Chopper during our September survey with her calf (now nicknamed ‘CJ’) sporting a fresh severe boat-strike injury across the back. The injury highlights the need for us to continue to raise public awareness about the boating regulations and best ways to care for these animals in our local waterways.



Photo: Chopper's calf CJ with fresh wounds from a boat-strike in the Gold Coast, Queensland.

Over the coming year, we will begin to focus on the epidermal health assessment of dolphins in each estuary and compare this to the environmental quality measures. We will also be completing a baseline analysis on the toxicology of Indo-Pacific bottlenose dolphins in the Northern New South Wales and South East Queensland region. Using samples obtained from five stranded animals over the last 18ths, we will be assessing the levels of heavy metals and trace elements and persistent organic pollutants (e.g. DDT).

Lastly, a report outlining the major findings from the Nambucca estuary site has been published. This report summarizes the major findings from the Nambucca estuary since sampling began

at in 2014. Findings from the study highlight the importance of the estuary to mother-calf groups who primarily use the estuary for feeding. There were few dolphins identified over the three years of sampling and this is likely due to the small size of the estuary and the complex, shallow bar. The report is available to the public to download via our website.

Table 4: Major milestones reached during 2019 for the Healthy Waterways - Healthy Dolphins project.

Measurable	2019
# Vessel surveys	60
# Survey hours	>250
# Dolphin Groups observed*	38
# Dolphins Counted*	168
# Dolphins Identified (to date)*	Gold Coast = 10 Tweed = 11 Ballina = 17 Nambucca = 9
# Field Volunteers	24
In-Kind Support Received	Gold Coast City Council Gumma Indigenous Protected Area Tweed Shire Council Out of the Blue Adventures
Publications	1

* Pertains to data to June 2019

3.1.5 Research project collaborations and partnerships

Thanks to our amazing partners for helping to make our research projects a success this year!

- Tweed Shire Council (Healthy Waterways-Healthy Dolphins Project)
- Out of the Blue Adventures (Healthy Waterways-Healthy Dolphins Project)
- Gold Coast City Council (Healthy Waterways-Healthy Dolphins Project)
- Gumma Indigenous Protected Area (Healthy Waterways-Healthy Dolphins Project)
- Department of Environment & Science Queensland (Moreton Bay Dolphin Research Project)
- Cape Byron Marine Park Authority (Byron Bay Dolphin Research Project)
- Sea World Research & Rescue Foundation (Healthy Waterways-Healthy Dolphins & Moreton Bay Dolphin Research Project)
- James Cook University - Queensland Tropical Dolphin Database
- Flinders University - Habitat preferences of Tropical Dolphins
- University of Queensland (PhD student) - vocalizations of bottlenose dolphins in Moreton Bay
- Dr Cara Miller, University of New England - collaborative partnership ongoing

3.1.6 Publications

- Dudgeon, C, Bansemer, C., Armstrong, A., Bennett, M., Bowden, D., Richardson, A. Townsend, K. & Hawkins, E. (2019) Citizen science photographic identification of marine megafauna populations in the Moreton Bay Marine Park, in Moreton Bay Quandamooka & Catchment: Past, present, and future, The Moreton Bay Foundation.
- Hawkins, E., Pogson-Manning, L., Jaehnichen, C. & Meager, J. (in press) Social dynamics and sexual segregation of Australian humpback dolphins (*Sousa sahulensis*) in Moreton Bay, Queensland, Marine Mammal Science 1-22.
- Hawkins, E. R. (2019) Looking Out for Yugirr (Dolphin) Mob - Nambucca Heads 2014-2018, Project Report, Dolphin Research Australia Inc
- Hawkins, E. R. (2019) 1770 Township Dolphin Watch Report, Project Report, Dolphin Research Australia Inc.

3.2 Dolphin Watch Citizen Science Initiative

The Dolphin Watch Initiative encourages the community to report their dolphin sightings to help us monitor and understand populations along the coastline. Over the last 12 months, we have received over 273 dolphin-sighting reports from the community.

Due to the outstanding efforts of Dolphin Watchers in the township of 1770 in Queensland, we were able to produce a report that provides the first information about dolphins in this region. The findings show that there is a year-round presence of Australian humpback dolphins in the nearshore coastal and estuarine area of 1770.

We have also an incredible group of Dolphin Watchers at Bribie Island (known as the Bribie Island Dolphin Sighting group). These dedicated watchers have recorded every Indo-Pacific and Australian humpback dolphin for over a year. The team have collected many photographs of individual dolphins that can be used for identification and also recorded a few cases of harassment of dolphins by boaters. These cases of harassment were also reported to the Moreton Bay Marine Park Authority to take further.

Thanks to all of our amazing Dolphin Watchers for watching over your local dolphin communities!



4.0 EDUCATION REPORT

4.1 O.C.E.A.N Education School Programs

The Education team delivered a session for 22 overseas high school students at Hastings Point Marine Education Centre in November 2018. The group of students from Beijing, China, visited Australia with a specific purpose - to learn about the biodiversity of coastal and marine environments in Australia. The session was delivered by Liz Hawkins, Jodi Burley and Isabela Keski-Frantti with a theoretical component on the biology and ecology of cetaceans and an experiential component that led to a 'take-home' message. The session was very well received with a few students taking a pledge to reduce single-use plastic waste.

The education team also presented our Dive In holiday program at Bangalow Vacation Care. The session was attended by more than 20 enthusiastic children and presented by Liz Hawkins, Isabela Keski-Frantti, Pauline Ranscombe and Jodi Burley.

Journey with Dolphins was held once again this year at the Sathya Sai Primary School in Murwillumbah. The program was presented by Isabela Keski-Frantti, held after school during term 2, and attended by seven students from years 1 and 2. The end of the programme was celebrated with a family day out, when the students and parents went on a kayak field trip run by Watersports Guru in Cudgen Creek, Kingscliff. They all had a fantastic time while exploring the pristine habitats of Cudgen Creek.

4.2 Dolphin Ecology Workshops

This year, we held two very successful Dolphin Ecology Workshops. On 9th March, We held a packed workshop at the Australian Seabird Rescue facility in Ballina. The workshop was attended by over 30 enthusiastic members of the community who first enjoyed a presentation by Dr Liz before heading out into the field to observe dolphins off the Northern Break Wall. On 10th August, we held a workshop onboard the Jacob's Well Environmental Education Centre's boat '*Educat*'. The workshop was once again booked to capacity with 22 attendees. As soon as we left the Horizon Shores Marina, we were greeted by a mother, known as Shell, and her juvenile bottlenose dolphin who are well known residents in the Gold Coast region. As we cruised around the Broadwater, we came across another mother-calf pair near the Jumpinpin Bar. It was another successful workshop!



Photo: Participants at the Gold Coast Dolphin Ecology Workshop held in August 2019.

4.3 Biocultural Monitoring of Cetaceans & Marine Megafauna Course

In August, we were invited to deliver our course in Biocultural Monitoring of Cetaceans and Marine Megafauna to the Gumbaynnir rangers at the Nambucca Heads Lands Council and Gumma Indigenous Protected Area. We developed the course in partnership with Chels Marshall, manager of the Gumma IPA a few years ago. The course was attended by 16 rangers from Coffs Harbour, Nambucca Heads, Kempsey and Port Macquarie. Over the three days, the rangers learnt about the biology, ecology and conservation of cetaceans along with how to monitor populations and respond to stranding incidents. It was so uplifting to have the opportunity to deliver this unique course to such an enthusiastic group of indigenous rangers.



Photo: Dr Liz teaching the Biocultural Monitoring of Cetaceans course at Gumma IPA, Nambucca Heads, NSW.

4.4 International Dolphin Day Competition

This year we also held a social media campaign to celebrate International Dolphin Day on 4th April. We challenged members of the public to create an artwork made of trash that they had collected from their local neighbourhood and surrounds. We had some great entries from around the countries. The winner received a special ecofriendly prize pack full of goodies from the Dolphin Research Australia merchandise store. The winning entry was hard to pick, but the overall winner was clear; Janet Lovejoy, Mabel and Peggy for their imaginative and thought provoking entry “Water Clog”. The piece demonstrates how plastic pollution moves from land into the sea, impacting our marine wildlife. The winner received a beautiful pack full of goodies including reusable veggie bags, beeswax wraps, reusable straws, an ecofriendly toothbrush and an organic cotton tote bag.



Photos: The winning Dolphin Day Competition entry from the Lovejoy

4.5 Public Presentations

We were invited to give quite a few presentations this year to different audiences up and down the coast. Some of these were open to the public and others were to specialist groups. We held the following invited presentations:

- Probus Chapters Hastings Point, Ballina & Burleigh Heads
- U3A Brunswick Heads (February 2019)
- ReefCheck ‘Coast to Coral’, Gold Coast (September 2019)
- Cape Byron Trust, Byron Bay (March 2019)

- Buangan Day (Dolphin Day) during the Quandamooka Festival, North Stradbroke Island (July 2019)
- Gold Coast Whale Festival, Burleigh Heads (August 2019)
- Sea World Cruises National Science Week event (August 2019)

4.6 Community Education Stall & Major Events

Our community education stall has attended a number of major events this year including the University of Queensland's Moreton Bay Research Station Open Day (November 2018), Gold Coast Sand Arts Festival (February 2019), Quandamooka Festival's Buangan (Dolphin) Day (August 2019) and the Gold Coast Whale Festival (August 2019). We have also held intermittent stalls at the Pottsville Beach Community Market. In addition to community engagement, these events were also our major fundraising avenues for the year.



Photo: Our Dolphin Ambassadors (from left; Jenna, Christian, Liz and Maureen) at Buangan Day, Amity Point, North Stradbroke Island, QLD.

5.0 MEDIA COVERAGE

Our social media followers have grown this year with 935 newsletter subscribers, 3,518 Facebook friends and 1,239 Instagram followers.

Our reach in social media has expanded this year. Our most successful post reaching over 81,000. The post drew attention to an entangled dolphin (nicknamed 'Rascal') we encountered in Moreton Bay during the season. The post attracted several Dolphin Watch sighting reports along with ABC news and local newspapers (the Wynnum Herald and Bayside Bulletin). We also sent out two media releases to all local radio and newspaper outlets in the lead up to our Gold Coast and Ballina dolphin ecology workshops.

We were mentioned in a press release from the Queensland Minister of the Environment, Science and Arts in relation to our successful Community Sustainability Grant program. We will also be seeing the release of an article in the Australian Geographic featuring our Moreton Bay Dolphin Research and other marine megafauna projects of the area.



Photo: Indo-Pacific bottlenose dolphin nicknamed 'Rascal' in Moreton Bay, Queensland, with a severe fishing line entanglement around the dorsal fin.

6.0 FUNDRAISING & GRANTS

6.1 Memberships & Dolphin Adoptions

Our membership subscriptions have steadily increased this year due to our workshops and ecovolunteer expeditions. To date, our overall membership (since 2012) has reached 346 with 59 new and renewing members this year (compared to 287 in 2018-2019). With the focus on the Dolphin Ambassador initiative and continuation of the CetusGeo publication, we hope to attract more members and encourage renewals into the next year.

The adoption program has received 36 new dolphin adoption purchases this year, a slight increase from last year (28 in 2018-2019). As one of the major fundraising initiatives, this program has a lot of potential. Improved marketing of this program could only benefit the sales and revenue it generates for the organization.

6.2 Grants & Sponsorship

We thank our funding bodies and partners for all of their support this year. This year, Dolphin Research Australia received sponsorship from:

Grants & Funding Awards

- Gold Coast City (Healthy Waterways-Healthy Dolphins Project) \$22,000
- Department of Environment, Science & Arts Community Sustainability Grant (Moreton Bay Dolphin Research Project) \$98,840 (over 3 years)

In-kind sponsorship

- Sea World Research & Rescue Foundation (boat time & crew, Moreton Bay Dolphin Research Project) (6th year)
- Moreton Bay Research Station (6th year)
- Department of Environment & Science (6th year)
- Quandamooka Festival (3rd year)
- Out of the Blue Adventures (2nd year)
- Tweed Shire Council (2nd year)
- Gold Coast City (2nd year)

7.0 TREASURER'S REPORT

Below is a summary of the organizations financial statement followed by the audited financials for the 2018/2019 financial year.

Overall, the organization had an income of \$46,465 during the financial year 2018-2019. This is an increase of ~\$9,000 in income from the previous year (2017/2018: \$ 37,468 to 2018/2019: \$46,465). This difference is due to grants received last year (i.e. Gold Coast City Council, ongoing for this year). Figures 1 and 2 presents the percentage income and expenses for the organization across the major divisions.

We had several current liabilities at the end of the financial year, i.e. PAYG Payable and Superannuation Payable (\$1,206) which has since been paid. We also had \$22,758 of unexpended grants by the end of the financial year which will be spend throughout the next financial year.

We received \$16,672 (accrual) last year (2017-2018) in grants income. Additionally, the research division received \$11,345 in funds mainly through the Moreton Bay Dolphin Research Project Ecovolunteer Expeditions.

Over the last financial year (2018-2019) we had a slight decrease in incoming funds within the education division compared to the previous year. This is due to fewer school programs (2018/2019: \$3,882 to 2017/2018: \$4,083) being presented. The generated funds covered the costs for these programs (\$3,496).

Comparably, the marketing division, i.e. the market stall, had a slight decrease (2018/2019: \$6,501 to 2017/2018: \$9,179). The revenue received at the market stall was stable this year due to successful events including Buangan (Dolphin) Day event. The decrease can be explained by the absence of any rocking horses sold (2 the year before at \$1,600 each) which were a commission-based product. Despite having no major fundraiser event, we were able to cover all cost (\$3,299) for the division (advertisement \$1,341 and materials \$1,758).

The income from donations decreased last year (2018/2019: \$3,501 to 2017/2018: \$6,168) while the income from memberships and adoptions increased (2018/2019: \$3,581 to 2017/2018: \$2,993). The decrease in donations between years was primarily due to the crowd funding campaign in 2017/2018. The funds raised through memberships and adoptions helped to cover the main running expenses of the organization including insurance (\$3,552).

The primary expenses of the organization were wages: \$18,251, superannuation: \$1,288 (both covered mainly by grants), travelling expenses: \$6,590 (mainly Moreton Bay Research Program and therefore

covered by volunteer fees), insurance \$3,552, merchandise \$1,757, workers compensation \$209 and advertising \$1,341). Wages (and related superannuation and workers compensation expenses) were covered by project-related research grants (including the Nambucca Heads project, Moreton Bay Research Project and Gold Coast City grant), facilitation of education programs and the sale of artwork through the market stall. The insurance, postage, printing and stationary were covered by income received through the market stall sales and associated programs (e.g. dolphin adoptions). Figure 3-6 summarise the Income and Expenses for the last financial year 2018-2019 in comparison to the years before for each sector of the organisation (note that calculations are made using cash accounting).

At the end of the financial year, the organisation made a slight profit. The organization, however, still has limited cash flow and increasing the 'bottom line' needs to be a focus of fundraising efforts. We are moving in a positive direction for research project support with funding confirmed for the Moreton Bay Dolphin Research Project for the next 3 years (\$97,000 Protecting Threatened Species Grant) as well as another year of funding from the Gold Coast City Council (\$24,400) supporting the Healthy Waterways-Healthy Dolphins Project. *The ongoing focus should be on increasing funding from donations, memberships and adoptions as well as ongoing development of our research expeditions and school programs. Overall, we are on a good track and I would like to thank our Executive Officer Liz, our dedicated volunteers and the board for their hard work.*

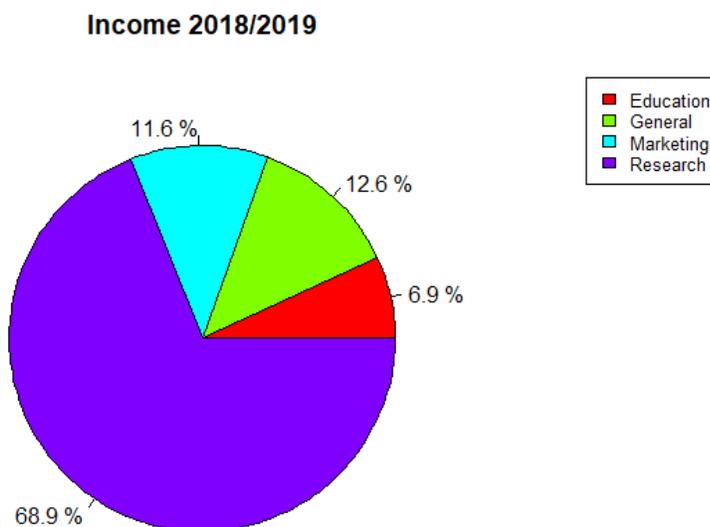


Figure 1: Pie chart showing the income for the organization for 2018-2019 financial year across the major divisions (Education = \$3,882; General = \$7,096; Marketing & Sales = \$6,501; Research = \$38,785).

Please note: General category includes running costs of the organization e.g. insurance, postage & stationary, accountants, taxes, administration wages (from art sales).

Expenses 2018/2019

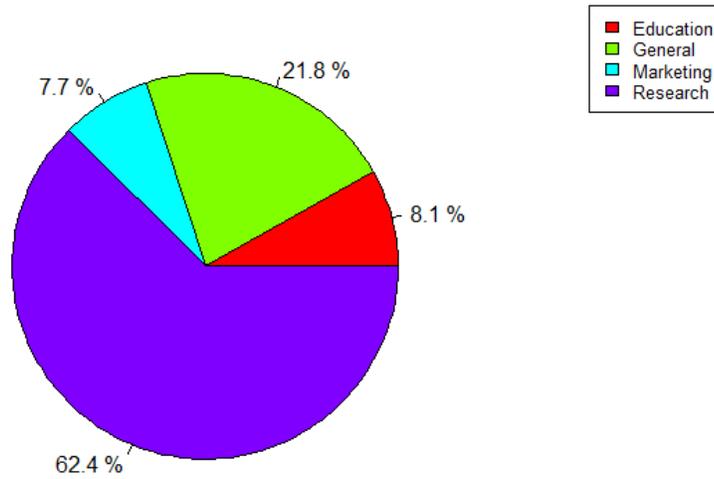


Figure 2: Pie chart showing the expenses for the organization for 2018-2019 financial year across the major divisions (Education = \$3,496; General = \$9,405; Marketing & Sales = \$3,299; Research = \$26,905).



Figure 3: Overview of income and expenses for the last 7 years across for the education division of the organization.



Figure 4: Overview of income and expenses for the last 7 years across for the general division of the organization.



Figure 5: Overview of income and expenses for the last 7 years across for the marketing division of the organization.

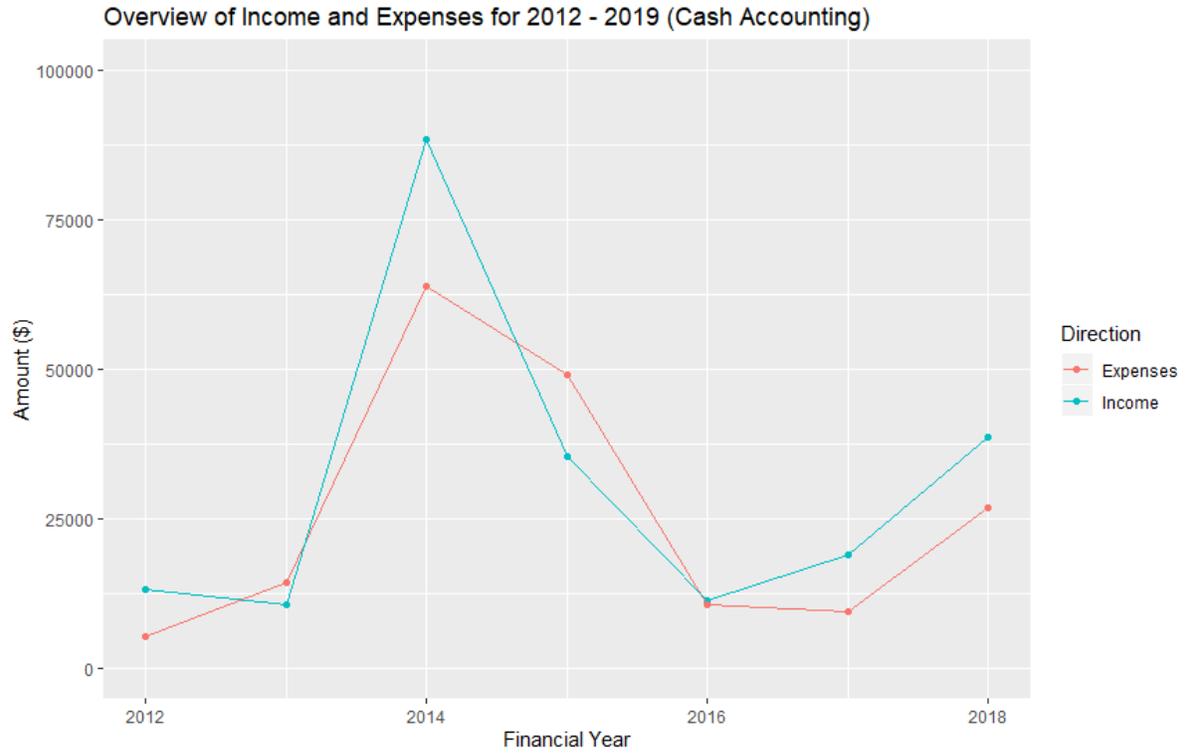


Figure 6: Overview of income and expenses for the last 7 years across for the research division of the organization.

8.0 INDEPENDENT AUDITORS REPORT

(see attached)

DOLPHIN RESEARCH AUSTRALIA INCORPORATED
ABN: 42 095 866 467

FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2019

DOLPHIN RESEARCH AUSTRALIA INCORPORATED
ABN: 42 095 866 467

CONTENTS

Committee's Report	1
Income Statement	2
Statement of Financial Position	4
Notes to the Financial Statements	5
Statement by Members of the Committee	10
Auditors' Report	11
Certificate by Members of the Committee	13

DOLPHIN RESEARCH AUSTRALIA INCORPORATED
ABN: 42 095 866 467

COMMITTEE'S REPORT

Your committee members submit the financial report of DOLPHIN RESEARCH AUSTRALIA INCORPORATED for the financial year ended 30 June 2019.

Committee Members

The name of each member of the committee during the year and if different, at the date of the report;

Isabela Keski - Frantti - President
Dr Elizabeth Hawkins - Secretary
David Briggs - Treasurer
Tamzin Barber - Committee Member

Principal Activities

The principal activities of the association during the financial year were:

To improving the knowledge, conservation and protection of marine mammals and the habitats upon which they rely.

Significant Changes

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

Operating Result

The surplus of the association amounted to \$3,275.21.

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

Committee Member: _____
Isabela Keski - Frantti - President

Dated this **day of**

DOLPHIN RESEARCH AUSTRALIA INCORPORATED
ABN: 42 095 866 467

INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019

Note	2019 \$	2018 \$
INCOME		
OTHER INCOME		
Donations Received	3,501.25	6,167.60
Grant Income	16,752.02	2,665.43
Memberships & Adoptions	3,580.90	2,993.36
Research & Rescue	13,406.00	9,179.14
Workshops	-	4,083.00
Other Revenue	404.27	3,282.82
Loss on Sale of Non-current Assets	(3,436.63)	-
Gross profit from trading - Merchandise	<u>12,257.02</u>	<u>3,720.53-</u>
	<u>46,464.83</u>	<u>32,091.88</u>
EXPENDITURE		
Accountancy Fees	968.00	-
Advertising	1,341.36	67.57
Bank Charges	216.40	-
Boat Expenses	3,629.87	1,022.27
Depreciation	962.00	2,647.00
Education Workshop Costs	44.10	1,293.85
Insurance	3,552.23	4,441.93
Permits, Licences & Fees	100.40	-
Postage, Printing & Stationery	808.31	367.04
Professional Fees	-	621.50
Rent	172.00	-
Research Equipment & Consumables	2,946.55	3,416.86
Sundry Expenses	1,760.00	1,604.34
Superannuation Contributions	1,288.04	602.79
Travelling Expenses	6,590.26	187.55
Wages	18,251.00	6,774.08
Website Maintenance	350.00	4,559.96
Worker's Compensation	<u>209.10</u>	<u>380.57</u>
	<u>43,189.62</u>	<u>27987.31</u>

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached Independent Audit Report
of MAYBERRY MELDRUM & ANDERSON

DOLPHIN RESEARCH AUSTRALIA INCORPORATED
ABN: 42 095 866 467

INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019

	Note	2019 \$	2018 \$
Surplus for the year		3,275.21	4,104.57
Retained surplus at the beginning of the financial year		29,994.52	25,889.95
Retained surplus at the end of the financial year		33,269.73	29,994.52

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached Independent Audit Report
of MAYBERRY MELDRUM & ANDERSON

DOLPHIN RESEARCH AUSTRALIA INCORPORATED
ABN: 42 095 866 467

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2019

	Note	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents		44,266.61	31,515.03
Trade and other receivables	4	-	45.00
Inventories	5	8,762.55	4,566.33
TOTAL CURRENT ASSETS		53,029.16	36,126.36
NON-CURRENT ASSETS			
Property, plant and equipment	6	4,203.37	8,602.00
TOTAL NON-CURRENT ASSETS		4,203.37	8,602.00
TOTAL ASSETS		57,232.53	44,728.36
LIABILITIES			
CURRENT LIABILITIES			
Amounts Withheld		506.00	936.00
Superannuation Payable		699.25	1,728.27
Unexpended Grants		22,757.55	12,069.57
TOTAL CURRENT LIABILITIES		23,962.80	14,733.84
TOTAL LIABILITIES		23,962.80	14,733.84
NET ASSETS		33,269.73	29,994.52
MEMBERS' FUNDS			
Retained surplus	7	33,269.73	29,994.52
TOTAL MEMBERS' FUNDS		33,269.73	29,994.52

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached Independent Audit Report
of MAYBERRY MELDRUM & ANDERSON

DOLPHIN RESEARCH AUSTRALIA INCORPORATED
ABN: 42 095 866 467

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

The financial statements cover DOLPHIN RESEARCH AUSTRALIA INCORPORATED as an individual entity. DOLPHIN RESEARCH AUSTRALIA INCORPORATED is a not for profit Association incorporated in NSW under the Associations Incorporation Act 2009 and is registered under The Australian Charities and Not For Profits Commission Act 2012 (and the Australian Charities and Not For Profit Commission Regulations 2013) ('the Acts').

The functional and presentation currency of DOLPHIN RESEARCH AUSTRALIA INCORPORATED is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

In the opinion of the Committee of Management, the Association is not a reporting entity since there are unlikely to exist users of the financial report who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Act, and its regulations.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors and AASB 1054 Australian Additional Disclosures.

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.

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

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of this financial report.

2 Summary of Significant Accounting Policies

Income Tax

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

Inventories

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the first-in-first-out basis and are net of any rebates and discounts received.

DOLPHIN RESEARCH AUSTRALIA INCORPORATED
ABN: 42 095 866 467

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

Net realisable value is estimated using the most reliable evidence available at the reporting date and inventory is written down through an obsolescence provision if necessary.

DOLPHIN RESEARCH AUSTRALIA INCORPORATED
ABN: 42 095 866 467

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

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.

Depreciation

The depreciable amount of all plant and equipment is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

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.

DOLPHIN RESEARCH AUSTRALIA INCORPORATED
ABN: 42 095 866 467

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
3 Cash Flow Information		
Reconciliation of Cash Flow from Operations with Surplus		
Surplus	3,275.21	4,104.57
Non-cash flows in profit		
Depreciation	962.00	2,647.00
Net gain on disposal of investments	3,436.63	-
Changes in assets and liabilities		
(Increase)/decrease in inventories	(4,196.22)	(4,566.33)
(Increase)/decrease in trade and other receivables	45.00	(45.00)
Increase/(decrease) in trade and other payables	(1,459.02)	2,664.27
	2,063.60	4,804.51
4 Trade and Other Receivables		
Current		
ATO Integrated Client Account	-	45.00
5 Inventories		
Current		
Stock on Hand	8,762.55	4,566.33
6 Property, plant and equipment		
Plant & Equipment – at Cost	9,298.00	16,398.00
Less: Accumulated Depreciation	(5,094.63)	(7,796.00)
	4,203.37	8,602.00
Total Plant and Equipment	4,203.37	8,602.00
Total Property, Plant and Equipment	4,203.37	8,602.00

DOLPHIN RESEARCH AUSTRALIA INCORPORATED
ABN: 42 095 866 467

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
7 Retained Surplus		
Retained surplus at the beginning of the financial year	29,994.52	25,889.95
Net surplus attributable to the association	<u>3,275.21</u>	<u>4,104.57</u>
Retained surplus at the end of the financial year	<u>33,269.73</u>	<u>29,994.52</u>

DOLPHIN RESEARCH AUSTRALIA INCORPORATED
ABN: 42 095 866 467

STATEMENT BY MEMBERS OF THE COMMITTEE

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report as set out on pages 2 to 9:

1. Presents a true and fair view of the financial position of DOLPHIN RESEARCH AUSTRALIA INCORPORATED as at 30 June 2019 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that DOLPHIN RESEARCH AUSTRALIA INCORPORATED will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

President: _____
Isabela Keski-Frantti

Treasurer: _____
David Briggs

Dated this day of

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF DOLPHIN RESEARCH AUSTRALIA
ABN: 42 095 866 467**

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report, of DOLPHIN RESEARCH AUSTRALIA INCORPORATED (the association), which comprises the statement of financial position as at 30 June 2019, and the income and expenditure statement for the year then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

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 2009, the Australian Charities and Not For Profits Commission Act 2012 and The Australian Charities and Not For Profits Commission Regulations 2013 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and 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 auditors' judgment, 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 auditors consider internal control relevant to the entity's preparation of the financial report that

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF DOLPHIN RESEARCH AUSTRALIA
ABN: 42 095 866 467**

gives a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

Auditors' Opinion

In our opinion:

The financial report of DOLPHIN RESEARCH AUSTRALIA INC is in accordance with the Associations Incorporation Act 2009 including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2019 and of their performance for the year ended on that date; and
- (ii) complying with the Australian Accounting Standards.

Name of Firm: Mayberry Meldrum & Anderson
Public Accountants

Name of Partner: _____
Brian Meldrum CA81760

Address: 315 Tweed Valley Way, Murwillumbah NSW 2484

Dated this day of

DOLPHIN RESEARCH AUSTRALIA INCORPORATED
ABN: 42 095 866 467

CERTIFICATE BY MEMBERS OF THE COMMITTEE

I, Isabela Keski-Frantti (President) of, Dolphin Research Australia Incorporated certify that:

- (a) I attended the annual general meeting of the association held on .
- (b) The financial statements for the year ended 30 June 2019 were submitted to the members of the association at its annual general meeting.

Dated this day of

Committee Member: _____
Isabela Keski-Frantti (President)

DOLPHIN RESEARCH AUSTRALIA INCORPORATED
ABN: 42 095 866 467

PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
SALES		
Merchandise	<u>8,060.80</u>	<u>9,096.25</u>
LESS: COST OF GOODS SOLD		
Opening Stock	4,566.33	-
Merchandise Purchases	-	5,375.72
Closing Stock	<u>(8,762.55)</u>	<u>-</u>
	<u>(4,196.22)</u>	<u>5,375.72</u>
GROSS PROFIT FROM TRADING	<u>12,257.02</u>	<u>3,720.53</u>
OTHER INCOME		
Donations Received	3,501.25	6,167.60
Grant Income	16,752.02	2,665.43
Memberships & Adoptions	3,580.90	2,993.36
Research & Rescue	13,406.00	9,179.14
Workshops	-	4,083.00
Other Revenue	404.27	3,282.82
Loss on Sale of Non-current Assets	<u>(3,436.63)</u>	<u>-</u>
	<u>34,207.81</u>	<u>28,371.35</u>
	<u>46,464.83</u>	<u>32,091.88</u>

DOLPHIN RESEARCH AUSTRALIA INCORPORATED
ABN: 42 095 866 467

PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
EXPENSES		
Accountancy Fees	968.00	-
Advertising	1,341.36	67.57
Bank Charges	216.40	-
Boat Expenses	3,629.87	1,022.27
Depreciation	962.00	2,647.00
Education Workshop Costs	44.10	1,293.85
Insurance	3,552.23	4,441.93
Permits, Licences & Fees	100.40	-
Postage, Printing & Stationery	808.31	367.04
Professional Fees	-	621.50
Rent	172.00	-
Research Equipment & Consumables	2,946.55	3,416.86
Sundry Expenses	1,760.00	1,604.34
Superannuation Contributions	1,288.04	602.79
Travelling Expenses	6,590.26	187.55
Wages	18,251.00	6,774.08
Website Maintenance	350.00	4,559.96
Worker's Compensation	209.10	380.57
	<u>43,189.62</u>	<u>27,987.31</u>
Profit before income tax	<u>3,275.21</u>	<u>4,104.57</u>