



2021/2022 ANNUAL REPORT



RSPCA 

Darwin Regional Branch

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GOOD NEWS STORIES



This gentle girl came to us via the City of Palmerston pound after being abandoned at a local vet.

RSPCA Darwin Vet Clinic staff noticed she had a limp and upon further investigation it was confirmed in an x-ray that Bonnie had a badly broken elbow. It appeared she had sustained this injury a week or two prior, staff suspected she had maybe fallen from the back of a vehicle or similar. The tough decision to amputate the leg was made and Bonnie was then placed into the care of one of our fabulous foster families. Bonnie took to 3 legs like that's how she had always been and was recovering extremely well, so we were surprised to receive a distressed call from her concerned foster carers. They felt Bonnie just wasn't quite herself that morning. Given the significant surgery she had undergone only a few days prior, the vet asked them to bring Bonnie straight in for a check-up.....it was THE WORST news. Bonnie had contracted the deadly Parvovirus and she had a big battle ahead of her. She spent four days at the vet and we waited.

Thankfully, Bonnie is a fighter and because her carers noticed very early that she was unwell, she was able to receive the lifesaving medication and care she needed. Bonnie returned to her foster carers to recover and we are so very pleased to say she is officially a foster fail! Bonnie was adopted by her foster carers and is now a fur-ever member of that family.....they just couldn't imagine their home without her.

CHAIR'S REPORT

It is my pleasure to present the annual report for RSPCA Darwin's 57th year of successfully achieving outcomes for the animals and community of the Darwin region.

During the year, RSPCA Darwin delivered on its role as a community organisation by:

- Rehoming/returning 628 animals and assisted 707 animals in total.
- Providing volunteering opportunities totalling 6,500 hours.
- Assisting those in times of need with emergency boarding for domestic violence victims.
- Continuing to provide employment for a dedicated team with 8 FTE equivalent jobs.
- Advocating on improved legislation and by-laws to protect animals, including success in changes to tenancy laws, which will see fewer animals needing to be rehomed.

Operations

Consistent with the experience of the limited impact of COVID-19 on the NT, RSPCA Darwin have been fortunate to see limited impacts ongoing and have been able to continue major fundraisers and community outreach work during the 2021/22 year. The team have continued to see successful outcomes at almost 89%, a leading figure nationally and internationally. The General Manager's report has detailed information on our operational successes throughout the year.

More recently, there has been some leadership changes at the RSPCA Darwin with Peter King, our General Manager and Taylah Sommerville, Shelter Supervisor both moving interstate but providing the Board with significant notice in order to transition seamlessly. Peter and Taylah have both contributed significantly to the organisation and were awarded Honorary Life Membership of RSPCA Darwin by our patrons at our annual supporters event at Government House.

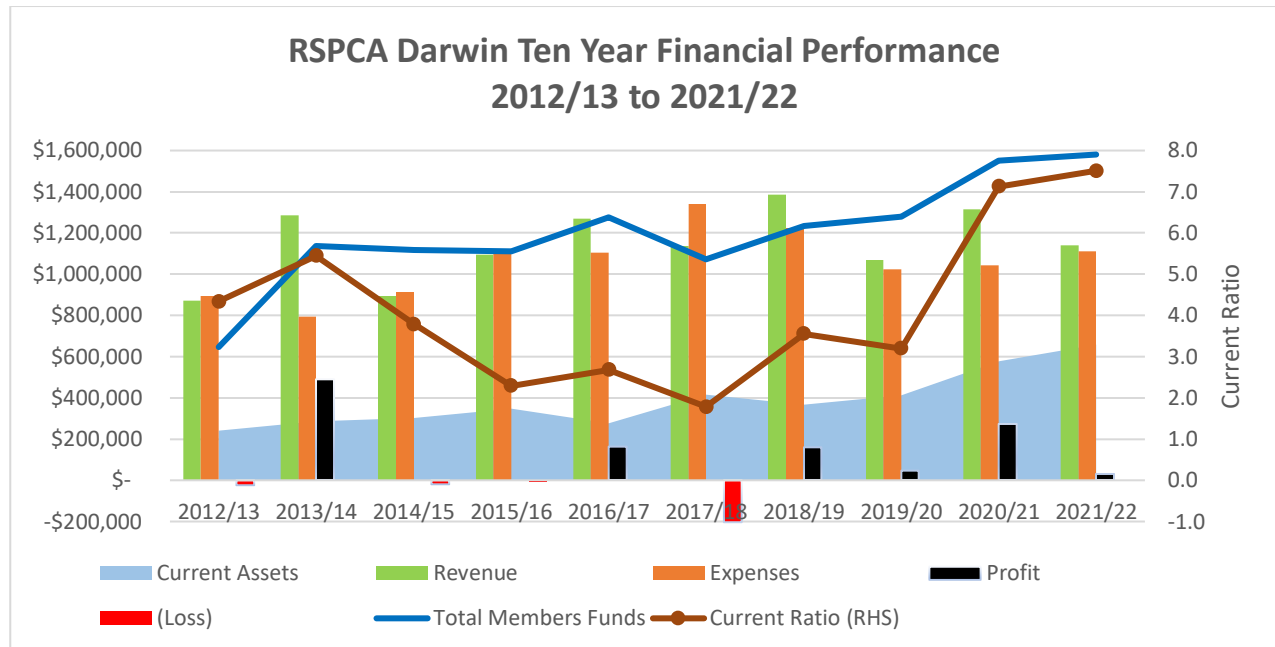


Award recipients with the Joint Patrons and Chair of RSPCA Darwin at Government House, August 2022.

Financial

The financial performance and strength of the organisation continued to grow consistent with our strategy to be financially sustainable and able to fund our current operations and broader proactive programs into the future. The Board's targets for reserves were achieved far in advance and the financial strength of the organization has continued to grow with the 2021/22 financial year delivering a modest surplus of \$29,066 with a continued focus on balancing costs and revenue. The year ended with an impressive current ratio of 7.5. The Board have recently taken the decision to invest some funds in term deposits to take advantage of the recent interest rate increases and improved the benefit of the cash asset to the charity.

The following graph summarises the financial performance of RSPCA Darwin over the past decade.



Governance

The Board of RSPCA Darwin has benefitted from both stability and renewal over recent years, with some Directors retiring at the last AGM and two new Directors joining. As we move through this year's AGM, a similar process of renewal will commence and I thank Sarah Hohnholt, Luigi Manzione and Amber Garden for their two and half years of commitment to RSPCA Darwin, contribution to the Board and achievement of the animal outcomes and sustainable financial operation.

Recruitment will shortly commence to identify suitably skilled and committed Directors to join the Board. This will include recruiting the role of Chair of the Board to replace myself. While my term is due to end at the AGM 2023, after five years as Chair and seven on the Board, I intend to resign as Chair once a suitable candidate is found so that a locally based Chair can serve RSPCA Darwin's interests better. With the support of the Board, I plan to continue to be a Director of RSPCA Darwin to support transition.

The following table summaries Board Directors and attendance during the 2021/22 period.

Director	Position	Board Meetings	
		Eligible	Attended
Danny Moore	Chair	11	11
Ryan Sanders	Vice Chair (term ended 24 November 2021)	5	3
Luigi Manzione	Treasurer	11	9
Amber Garden	Secretary (until 24 November 2021), Vice Chair (from 24 November 2021)	11	9
Matthew Moss	Board Member	11	9
Lea Aitken	Board Member	11	10
Kerri-Ann Laurence	Board Member (term ended 24 November 2021)	6	5
Sonia Harvey	Board Member (term ended 24 November 2021)	6	2
Sarah Hohnholt	Board Member	11	8
Giovina D'Alessandro	Board Member (from 21 January 2022) / Secretary (from 23 March 2022)	2	2
Michelle Pederson	Board Member (from 21 January 2022)	2	2

RSPCA Australia

During the 2021/22 year, I continued to be RSPCA Darwin's nominated director to the Board of RSPCA Australia. It was with great pleasure that we were able to host the RSPCA Australia Board Meeting at Parliament House, Darwin in May 2022 and we thank the then Speaker, The Hon. Ngaree Ah Kit MLA for her hospitality. This was the first time the Board and CEO Working Group had met in Darwin for around a decade and was a great opportunity to educate the Board on the animal welfare issues of the Top End and show them the great work the team do here in Darwin.



RSPCA Australia Board Members, CEO and Company Secretary meeting in Darwin, May 2022.

Thanks

I would like to thank our team members, volunteers, fellow volunteer Board Directors, corporate supporters and valued sponsors for their ongoing support which enables RSPCA Darwin to provide services to the animals and community of Darwin and Top End and achieve the outcomes listed.

Danny Moore

Chair

GENERAL MANAGER'S REPORT

On-Site Vet Clinic

The RSPCA Darwin onsite vet clinic has made significant ground on addressing the over-population concerns with cats and dogs in the Darwin and Palmerston regions. With expert assistance from the team and our dedicated and supportive locum vets we have partnered with the respective Councils to identify areas of concern and educate pet owners on the merits of desexing their pets. This proactive work has resulted in not only reducing the risk of unwanted or unplanned litters in the community, but also to take an opportunity to assess the animal health and provide guidance and treatment as necessary. RSPCA Darwin thanks the Northern Territory Government for funding assistance to deliver these programs. We are extremely proud of this work, and although there is still much to be done we have developed an excellent operating rhythm in parallel with maintaining a consistent approach to treatment of our in-shelter animals.

AWARE Education Program

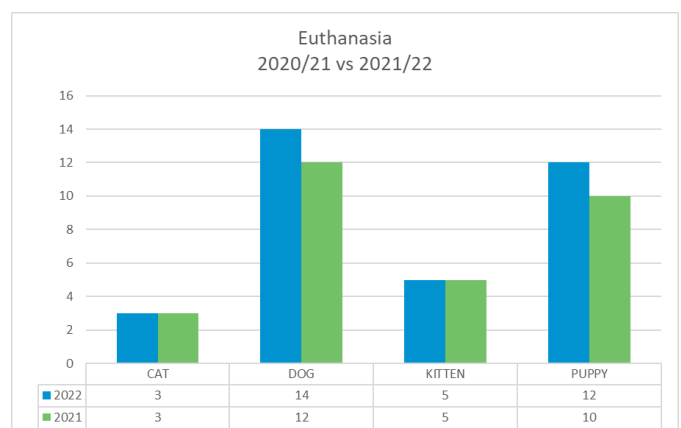
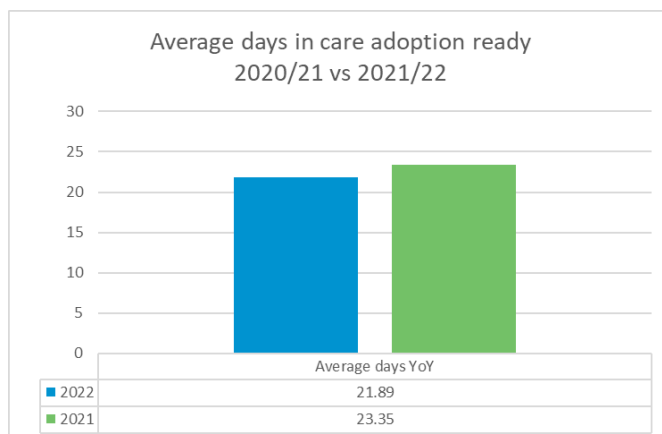
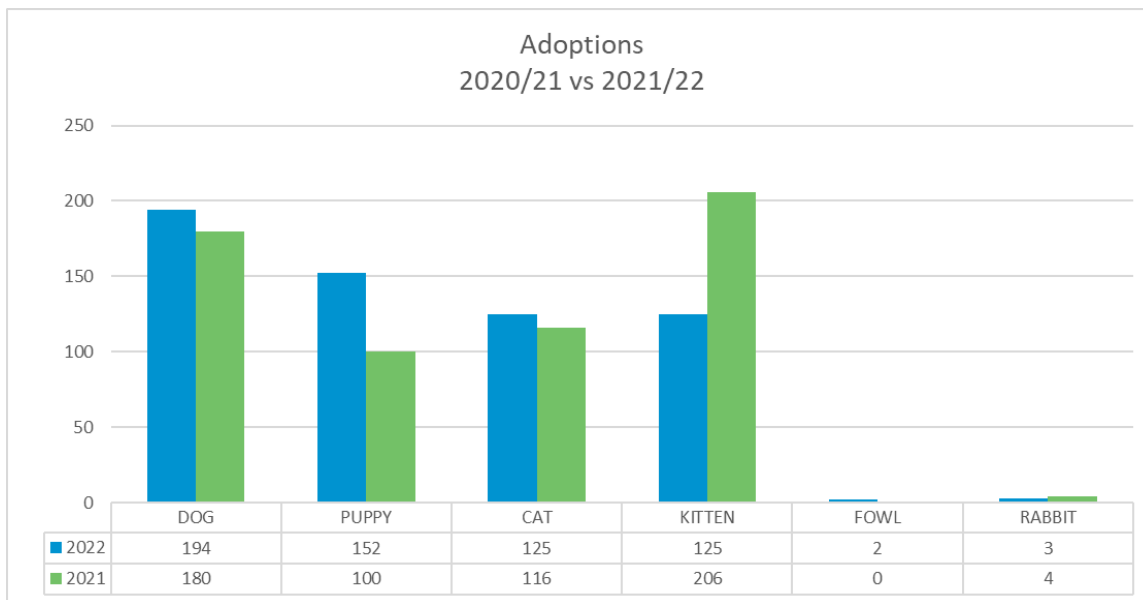
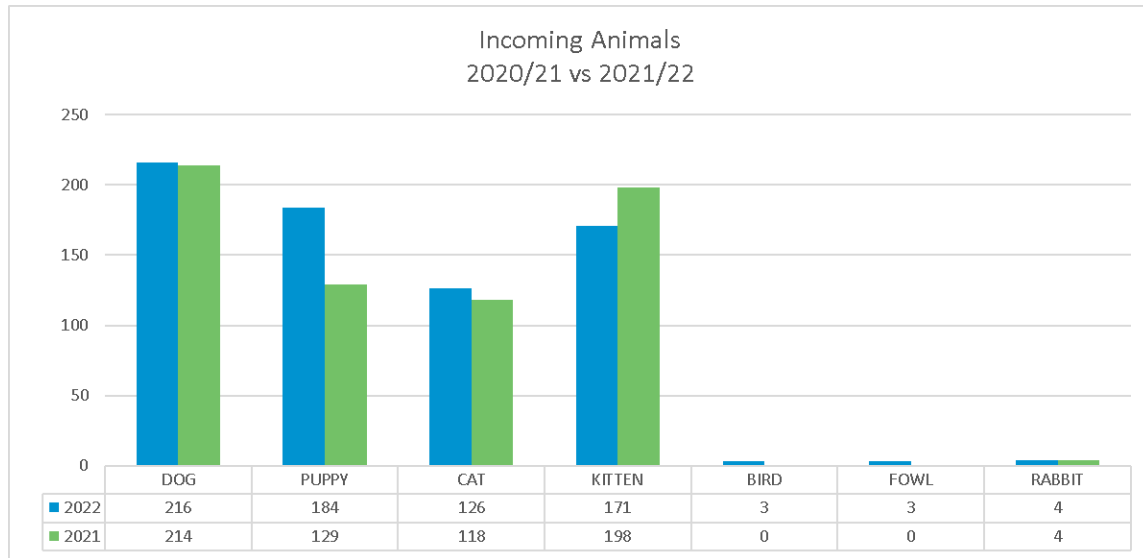
Our AWARE education program continues to gain momentum in local schools, and RSPCA Darwin has visited many primary and secondary schools in the region to provide education and advice for responsible pet care. The AWARE by RSPCA education program is free for students and teachers to access and includes a high number of resource tools that align with the Australian Schools Curriculum in mathematics, science and technology and other subjects whilst providing valuable information about animal needs. We will continue to develop positive relationships with schools in the NT as educating our youth is key to developing better animal welfare outcomes.

Community Microchipping Days

RSPCA Darwin hosted several free community microchipping days throughout 2022, and public response was strong. Microchipping is the most effective method for animal identification and is a great way for vets, council rangers and our own staff to identify lost and stray animals with a high chance of reuniting them with their owner. Again, we thank the Northern Territory Government for funding assistance to deliver these programs throughout the year and look forward to continuing a valuable working relationship.

Animal statistics

Final shelter animal statistics for 2021/22 compared to 2020/21 are illustrated in the following graphs.



Million Paws Walk

We walked and wagged around George Brown Darwin Botanic Gardens on Sunday 29 May 2022 to celebrate Million Paws Walk.

A huge THANK YOU to every person (and dog!) who fundraised for or participated this year. All 250 of you played an enormous part in helping us raise just over \$26,000 to help Top End animals in need.

Extra special thanks go to the amazing people that make this event possible - our event partners and generous sponsors, incredible staff and community of dedicated volunteers who gave their time to make it a day to remember.



Advance Civil Engineering RSPCA Save the Paws Ball 2021



The Save the Paws Ball was SOLD OUT in record time, seven weeks prior to the event! Many of our regular guests booked their tables early and we welcomed several new groups to the event. The fundraising efforts on the night also broke all records raising over \$65,000 for orphaned, abandoned and sick Top End animals in need.

The RSPCA Darwin Board, staff and volunteers and of course our animals are extremely grateful to all attendees for this enormous display of generosity and support of the work RSPCA Darwin does. These funds went a long way to helping us continue our in-house Vet service and the planned expansion of that service.

Government House Open Days

RSPCA Darwin welcomed the Top End community visiting Government House on 24 and 25 June 2022. Milly loved the open day so much last year, she returned this year to say hello with her adopted Mum.



Peter King

General Manager

TREASURER'S REPORT

We are pleased to present the financial results for RSPCA Darwin Regional Branch Incorporated (RSPCA Darwin) for the year ending 30 June 2022.

The positive result shows an improved surplus and financial position, strengthening RSPCA Darwin's future sustainability. Reduction in income can be largely attributed to COVID-19 funding in the prior year. The reduction in shelter expenses reflects the change to our in-house veterinary services.

Key results at year end were:

- An operating surplus of \$29,066
- Cash and cash equivalents of \$600,854, an increase from \$541,700 in 2020/21.

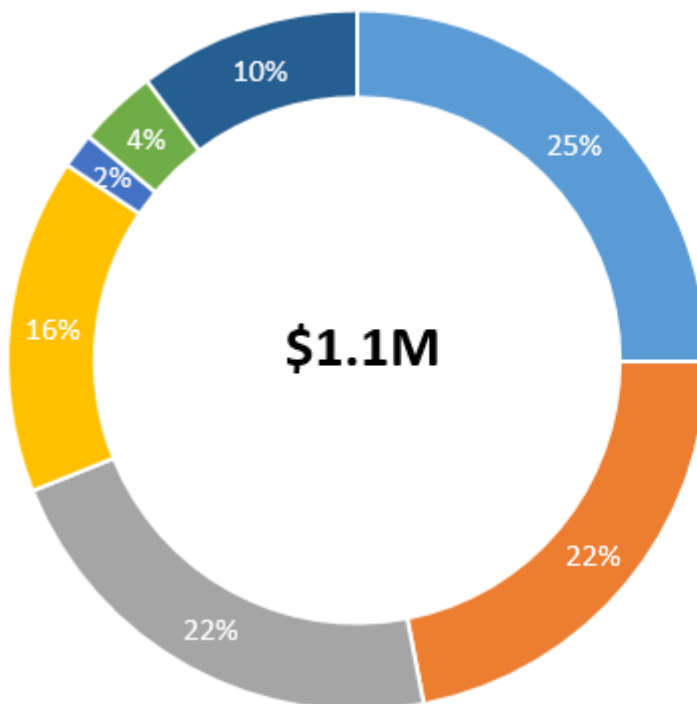
STATEMENT OF PROFIT AND LOSS

Summary	2021/22	2020/21
Income	\$ 1,140,492.00	\$ 1,315,602.00
Expenditure	\$ 1,111,426.00	\$ 1,042,319.00
Surplus	\$ 29,066.00	\$ 273,283.00

INCOME

RSPCA Darwin received income of \$1,140,492 in 2021/22, a \$175,110 (13%) decrease compared to 2020/21.

SOURCES OF INCOME 2021/22

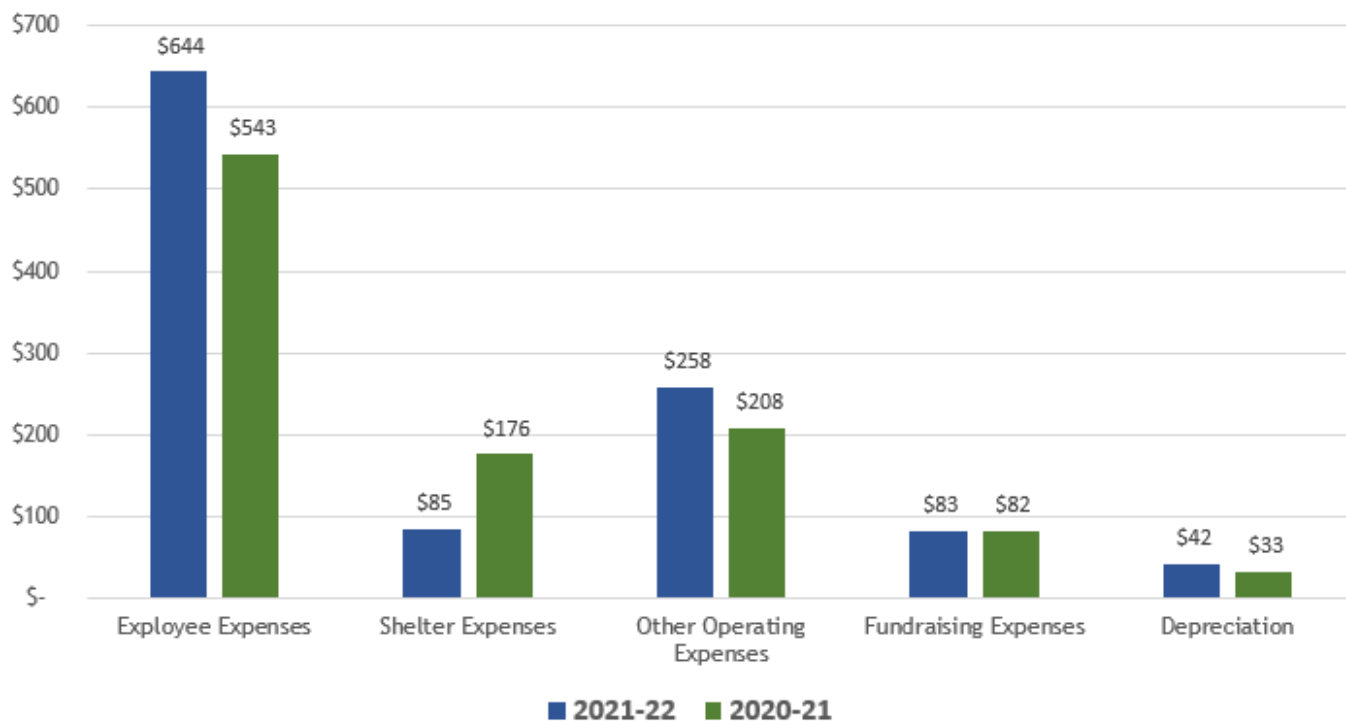


- Fundraising Income \$285,791
- Animal Shelter \$249,766
- Donations & Bequests \$250,489
- Grants \$176,818
- Product Sales \$18,526
- Investments \$41,953
- Other Revenue \$117,149

EXPENDITURE

RSPCA Darwin expenditure totaled \$1,111,426 in 2021/22, an increase of \$69,107 (6%) increase compared to 2020/21.

Expenditure Comparison (\$'000)



BALANCE SHEET

Summary	2021/22		2020/21	
Assets	\$	1,702,606.00	\$	1,665,069.00
Liabilities	\$	122,083.00	\$	113,612.00
Members' Funds	\$	1,580,523.00	\$	1,551,457.00

Total assets increased to \$1,702,606 from \$1,665,069 in 2020/21.

RSPCA DARWIN BOARD 2021/2022



Chair
Danny Moore



Vice Chair
Amber Garden



Treasurer
Luigi Manzione



Secretary
Giovina D'Alessandro



Board Member
Michelle Pedersen



Board Member
Lea Aitken



Board Member
Matthew Moss



Board Member
Sarah Hohnholt

Ryan Sanders, Kerri-Ann Laurence and Sonia Harvey were also Board Members until the 2020/21 AGM.

Joint Patrons

**Her Honour, the Honourable Vicki O'Halloran AO,
the Administrator of the Northern Territory
and
Mr Craig O'Halloran**



RSPCA Darwin Regional Branch Incorporated (ABN: 42 603 546 873)

Special Purpose Financial Report

For the Year Ended 30 June 2022

RSPCA Darwin Regional Branch Incorporated**Contents****For the Year Ended 30 June 2022**

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RSPCA Darwin Regional Branch Incorporated

Director's Report 30 June 2022

The board members submit the financial report of the Association for the financial year ended 30 June 2022.

Board members

The names of board members throughout the year and up to the date of this report are:

Danny Moore	Chair
Ryan Sanders	Vice Chair (term ended 24 November 2021)
Luigi Manzione	Treasurer
Amber Garden	Secretary (until 24 November 2021), Vice Chair (from 24 November 2021)
Matthew Moss	Board Member
Lea Aitken	Board Member
Kerri-Ann Laurence	Board Member (term ended 24 November 2021)
Sonia Harvey	Board Member (term ended 24 November 2021)
Sarah Hohnholt	Board Member
Giovina D'Alessandro	Board Member (appointed 21 January 2022), Secretary (from 23 March 2022)
Michelle Pederson	Board Member (appointed 21 January 2022)

Principal activities

The RSPCA is Australia's pre-eminent animal welfare organisation. RSPCA provides a strong voice for all animals that experience cruelty and neglect. The RSPCA is committed to the care and welfare of animals in the local and wider community, and provide comfort and shelter to lost, abandoned, surrendered, neglected unwanted or sick and injured animals. The RSPCA Darwin Regional Branch Incorporated is a financial member of the national organisation, RSPCA Australia. It is represented on the Organisation's Board and adheres to all policies and codes of conduct required by the Organisation.

The objectives and purposes of the RSPCA Darwin Regional Branch are:

- (a) To protect from cruelty animals of all species by every lawful means;
- (b) To relieve the suffering of animals, whether the suffering is caused by cruelty or otherwise;
- (c) To initiate and promote the passing of legislation protecting animals from cruelty;
- (d) To ensure by lawful means the effective observance and enforcement of current legislation that protects animals;
- (e) To take such steps to do such things as may be necessary or advisable in educating all persons in the community in the care, maintenance, control and treatment with kindness and consideration of all animals;
- (f) To promote, participate in and sanction animal welfare activities; and
- (g) To meet the requirements, privileges and obligations of the Animal Welfare Act (NT).


Significant changes


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

Operating results and review of operations for the year

The surplus of the Association for the financial year amounted to \$29,066 (2021: \$273,823).

Signed in accordance with a resolution of the board:

Board member: 
Danny Moore, Chair of the Board

Board member: 
Matthew Moss, Board Member

Dated: 14 November 2022

Dated: 14 November 2022



Auditors Independence Declaration to the Committee of RSPCA Darwin Regional Branch Incorporated

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, as the auditor of RSPCA Darwin Regional Branch Incorporated for the year ended 30 June 2022, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- The auditor independence requirements of the *Australian Charities and Not-for-profit Commission Act 2012* in relation to the audit; and
- Any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink, appearing to read "Merit Partners".

Merit Partners

A handwritten signature in black ink, appearing to read "Matthew Kennon".

Matthew Kennon
Director

Darwin
Date: 14 November 2022



Independent auditor's report to the members of RSPCA Darwin Regional Branch Incorporated

Qualified Opinion

We have audited the accompanying special purpose financial report of RSPCA Darwin Regional Branch Incorporated (the "Association"), which comprises the balance sheet as at 30 June 2022 and the statement of profit and loss, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory notes, and the committee statement.

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of our report, the accompanying financial report of RSPCA Darwin Regional Branch Incorporated is in accordance with the *Associations Act (NT)* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) giving a true and fair view of the Association's financial position as at 30 June 2022 and of its financial performance for the year ended on that date; and
- b) complying with Australian Accounting Standards and *Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Qualified Opinion

As is common for organisations of this type, it is not practicable to establish an efficient system of internal control over income, other than grant income and animal shelter income, prior to its initial entry in the accounting records. Accordingly, as the evidence available to us regarding such income was limited, our audit in relation to income, other than grant income and animal shelter income, was restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion whether the income the Association received is complete.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our ethical responsibilities in accordance with the code.

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

Emphasis of Matter – Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Association meet the needs of the *Associations Act*, the *Australian Charities and Not-for-profits Commission Act 2012* and the Association's constitution. As a result, the financial report may not be suitable for another purpose.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Associations Act*, the Association's constitution and the *Australian Charities and Not-for-profits Commission Act 2012*, and have determined that the accounting policies used as described in Note 2 are appropriate to meet the needs of the Association and for such internal control as management determines is necessary to enable the preparation of a financial report that 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 relating to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report for the year ended 30 June 2022 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Merit Partners



Matthew Kennon
Director
Darwin
Date: 14 November 2022

meritpartners.com.au

RSPCA Darwin Regional Branch Incorporated

Statement of Profit and Loss

For the Year Ended 30 June 2022

	2022 \$	2021 \$
Income		
Fundraising income	285,791	326,412
Animal shelter	249,766	194,329
Donations and bequests	250,489	260,473
Grants	176,818	214,953
Product sales	18,526	19,548
Rental revenue	41,953	40,369
Interest income	449	184
Jobkeeper and cashflow boost	-	117,033
Other revenue	116,700	142,301
	1,140,492	1,315,602
Expenditure		
Employee benefits expense	643,883	542,785
Shelter expenses	84,691	176,437
Other operating expenses	257,989	208,244
Fundraising expenses	82,856	81,643
Depreciation	42,007	33,210
	1,111,426	1,042,319
Surplus for the year	29,066	273,283
Accumulated surplus at the beginning of the financial year	1,551,457	1,278,174
Accumulated surplus at the end of the financial year	1,580,523	1,551,457

The accompanying notes form part of these financial statements.

RSPCA Darwin Regional Branch Incorporated

Balance Sheet

As at 30 June 2022

	Note	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	600,854	541,700
Trade and other receivables	4	35,590	22,444
Inventories		2,965	4,775
Prepayments		18,694	9,640
TOTAL CURRENT ASSETS		658,103	578,559
NON-CURRENT ASSETS			
Property, plant and equipment	5	1,044,503	1,086,510
TOTAL NON-CURRENT ASSETS		1,044,503	1,086,510
TOTAL ASSETS		1,702,606	1,665,069
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	6	45,200	39,964
Employee benefits	7	42,438	41,233
TOTAL CURRENT LIABILITIES		87,638	81,197
NON-CURRENT LIABILITIES			
Employee benefits	7	34,445	32,415
TOTAL NON-CURRENT LIABILITIES		34,445	32,415
TOTAL LIABILITIES		122,083	113,612
NET ASSETS		1,580,523	1,551,457
MEMBERS' FUNDS			
Accumulated surplus		1,580,523	1,551,457
TOTAL MEMBERS' FUNDS		1,580,523	1,551,457

The accompanying notes form part of these financial statements.

RSPCA Darwin Regional Branch Incorporated

Statement of Changes in Equity

For the Year Ended 30 June 2022

2021

	Accumulated Surplus \$	Total \$
Balance at 1 July 2020	1,278,174	1,278,174
Surplus for the year	273,283	273,283
Balance at 30 June 2021	1,551,457	1,551,457

2022

	Accumulated Surplus \$	Total \$
Balance at 1 July 2021	1,551,457	1,551,457
Surplus for the year	29,066	29,066
Balance at 30 June 2022	1,580,523	1,580,523

The accompanying notes form part of these financial statements.

RSPCA Darwin Regional Branch Incorporated

Cash Flow Statement

For the Year Ended 30 June 2022

	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers	950,080	1,137,428
Payments to Suppliers and Employees	(1,068,193)	(1,028,330)
Interest Received	449	184
Grants Received	176,818	199,953
Net Cash Provided by Operating Activities	<u>59,154</u>	<u>309,235</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Property Plant & Equipment Purchases	-	(102,527)
Net Cash Used in Investing Activities	<u>-</u>	<u>(102,527)</u>
Net Increase in Cash and Cash Equivalents Held	59,154	206,708
Cash and Cash Equivalents at Beginning of Year	541,700	334,992
Cash and Cash Equivalents at End of Financial Year	<u>600,854</u>	<u>541,700</u>

The accompanying notes form part of these financial statements.

RSPCA Darwin Regional Branch Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2022

1 Basis of Preparation

The financial report is a special purpose financial report prepared in order to satisfy the financial report presentation requirements of the *Associations Act (NT)* and the *Australian Charities and Not-for-Profit Commission Act 2012*. The directors have determined that the Association is not a reporting entity. RSPCA Darwin Regional Branch Incorporated is a not-for-profit entity for the purpose of preparing the financial statements.

The financial report was approved by the directors as at the date of the directors' report. The financial report has been prepared under the historical cost convention, as modified by revaluations to fair value for certain classes of assets and liabilities as described in the accounting policies.

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

Comparatives are consistent with prior years, unless otherwise stated.

2 Summary of Significant Accounting Policies

(a) Income Tax

The Association is an exempt income tax charity endorsed by the Australian Taxation Office.

(b) Revenue and other income

Revenue from sale of goods is recognised when the significant risk and rewards of ownership of goods have passed to the buyer and the costs incurred or to be incurred in respect of the transaction can be measured reliably. Risk and rewards of ownership are considered passed to the buyer at the time of delivery of the goods to the customer.

Revenue from rendering services is recognised upon the delivery of the services to the customers.

Grant revenue is recognised in the statement of income and expenditure when controlled. Where binding conditions, or specific milestones, exist relating to the specific purpose for which the grant funds may be applied, grant revenues are recognised in the balance sheet as a liability until such time that all conditions of the grant are met.

Interest revenue is recognised when it becomes receivable on a proportional basis taking in to account the interest rates applicable to the financial assets.

Bequests and donations are recognised upon control.

All revenue is measured net of the amount of goods and services tax (GST).

RSPCA Darwin Regional Branch Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(c) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, cash at bank, and short-term deposits with an original maturity of three months or less held at call with financial institutions, and bank overdrafts.

(d) Inventories

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is assigned on a specific identification basis. 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.

(e) Property, plant and equipment

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

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on either a straight-line or diminishing balance basis over the assets useful life to the Association, commencing when the asset is ready for use.

Freehold land and buildings are carried at cost or at independent or committee valuation.

Class of fixed asset	Depreciation rates
Buildings at cost	2.5% - 4%
Plant and equipment at cost	10% - 33.3%
Motor vehicles at cost	22.5%
Furniture, fixtures and fittings at cost	5% - 33.3%
Computer equipment at cost	20%

(f) Financial instruments

Initial recognition and measurement

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

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

Financial assets

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

RSPCA Darwin Regional Branch Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

Classification

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

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - FVOCI

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

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

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

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

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL. Net gains or losses, including any interest or dividend income are recognised in profit or loss.

Impairment of financial assets

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

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Association has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default. The amount of the impairment is recorded in a separate allowance account with the loss being recognised in expenses. Once the receivable is determined to be uncollectable then the gross carrying amount is written off.

RSPCA Darwin Regional Branch Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

against the associated allowance.

Other financial assets measured at amortised cost

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

Financial liabilities

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

The financial liabilities of the Association comprise trade payables and unearned revenue.

(g) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

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

3 Cash and cash equivalents

	2022 \$	2021 \$
Cash on hand	2,213	1,525
Cash and cash equivalents	598,641	540,175
	600,854	541,700

4 Trade and other receivables

CURRENT		
Trade receivables	14,009	11,687
Accrued revenue	21,581	10,757
	35,590	22,444

RSPCA Darwin Regional Branch Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2022

5 Property, plant and equipment

	2022 \$	2021 \$
LAND AND BUILDINGS		
Land		
At cost	170,000	170,000
	<u>170,000</u>	<u>170,000</u>
Buildings		
At cost	1,202,661	1,202,661
Accumulated depreciation	(278,716)	(253,685)
Impairment provision	(220,449)	(220,449)
	<u>703,496</u>	<u>728,527</u>
Total land and buildings	<u>873,496</u>	<u>898,527</u>
PLANT AND EQUIPMENT		
Vet clinic furniture and equipment		
At cost	155,231	155,231
Accumulated depreciation	(14,753)	(3,055)
	<u>140,478</u>	<u>152,176</u>
Plant and equipment		
At cost	99,270	99,270
Accumulated depreciation	(83,021)	(80,271)
	<u>16,249</u>	<u>18,999</u>
Furniture, fixtures and fittings		
At cost	34,944	34,944
Accumulated depreciation	(20,664)	(18,136)
	<u>14,280</u>	<u>16,808</u>
Motor vehicles		
At cost	13,500	13,500
Accumulated depreciation	(13,500)	(13,500)
	<u>-</u>	<u>-</u>
Computer equipment		
At cost	3,113	3,113
Accumulated depreciation	(3,113)	(3,113)
	<u>-</u>	<u>-</u>
Total plant and equipment	<u>171,007</u>	<u>187,983</u>
Total property, plant and equipment	<u>1,044,503</u>	<u>1,086,510</u>

RSPCA Darwin Regional Branch Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2022

6 Trade and other payables

	2022 \$	2021 \$
CURRENT - Unsecured		
GST payable	4,640	1,577
Trade payables	12,305	13,876
Accrued expenses	28,255	24,511
	<u>45,200</u>	<u>39,964</u>
 Current liabilities		
Provision for annual leave	42,438	41,233
	<u>42,438</u>	<u>41,233</u>
 Non-current liabilities		
Provision for long service leave	34,445	32,415
	<u>34,445</u>	<u>32,415</u>

7 Contingencies

In the opinion of board, the Association did not have any contingencies at 30 June 2022 (30 June 2021: None).

8 Events after the end of the Reporting Period

The financial report was authorised for issue on 14 November 2022 by the Directors.

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

9 Statutory Information

The registered office of the association is:

RSPCA Darwin Regional Branch Incorporated
80 Boulter Road
Berrimah NT 0811

GOOD NEWS STORIES

Boo - The Adventure Cat

This inquisitive kitten found herself in the care of RSPCA Darwin through no fault of her own. Lost and looking for a new home, she desperately needed our help before she was ready to go on life's next adventure.

Boo urgently needed entropion surgery to help her see the world a little clearer. Entropion is an abnormal inward rolling of the upper or lower eyelids, which causes abnormal, painful friction with the surface of the eye. Entropion is especially irritating to the cornea, or the curved, clear part of the eye - causing scratches, ulcers, inflammation, discharge and pain.

Post-surgery little Boo was not much of a fan of her stitches, but her cone didn't stop her from smooching up to humans and exploring every inch of the office. She wasted no time in finding her purr-fect match.



Year 4 Classes - Stuart Park Primary School

The Year 4 classes at Stuart Park Primary have been friends of RSPCA Darwin for many years. They are wonderful advocates of RSPCA Darwin, champions of animal welfare and crazy good at fundraising! We are always amazed at the results the student achieve with their annual 'Pages for Paws' read-a-thon project. As the name suggests, the students ask family and friends to sponsor them for the number of pages they read in a month. During this time the classes also work on learning about RSPCA Darwin, what we do, how to care for their own pets and animal welfare in general. This year Stuart Park Primary Year 4 smashed it out of the park and raised \$1,600. Such an amazing effort from these young animal lovers.

This however is not the end of this story. Long term supporters of RSPCA Darwin, Phil Kerr Service Centre, were so inspired and touched by the fundraising success of Stuart Park Primary Year 4, they decided to match the students \$1,600 raised. It is fair to say, we were overwhelmed by this kind and generous gesture.

NATIONAL SPONSORS



PROPERTY AND INFRASTRUCTURE SUPPORTERS



MEDIA AND EVENT SUPPORTERS





*Thank you to all our team members, sponsors, donors,
supporters, partners, members and volunteers for another
fantastic year for RSPCA Darwin*

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