

**2023-24**

# ANNUAL REPORT











## CONTENTS

Chair's report	2
Operations Manager's report	5
Animal statistics	7
Case studies	8
Key statistics for 2023-24	11
Operational updates	12
Verity Montgomery Training Facility Opening	15
Fundraising report	16
Volunteer report	18
Our people – board members	19
Our people – team members	22
Treasurer's report	24
Special Purpose Financial Statements	26

# CHAIR'S REPORT

It is my pleasure to present RSPCA Northern Territory's 2023-24 Annual Report. This represents our 59th year of successfully achieving outcomes for the animals and community of the Northern Territory. After approval of Members at the 2022/23 AGM, the organisation changed its name from RSPCA Darwin to RSPCA Northern Territory (RSPCA NT), reflecting our role in advocating for animals across the Northern Territory (NT).



RSPCA NT delivered on its role as a community organisation during the year by:

- rehoming/returning 484 animals and taking in a total of 517 animals
- providing volunteering opportunities across the community with 4,768 hours clocked
- enabling our mission through our small but passionate and dedicated team who continuously go above and beyond to help the animals in their care
- holding a range of community desexing and microchipping days with our local government and sponsoring partners
- officially opening the Verity Montgomery Training Facility which allows us to not only expand into proactive services but also provides much improved facilities for our team and volunteers
- continuing to advance animal welfare across Australia by actively participating as a member of the RSPCA Australia federation.

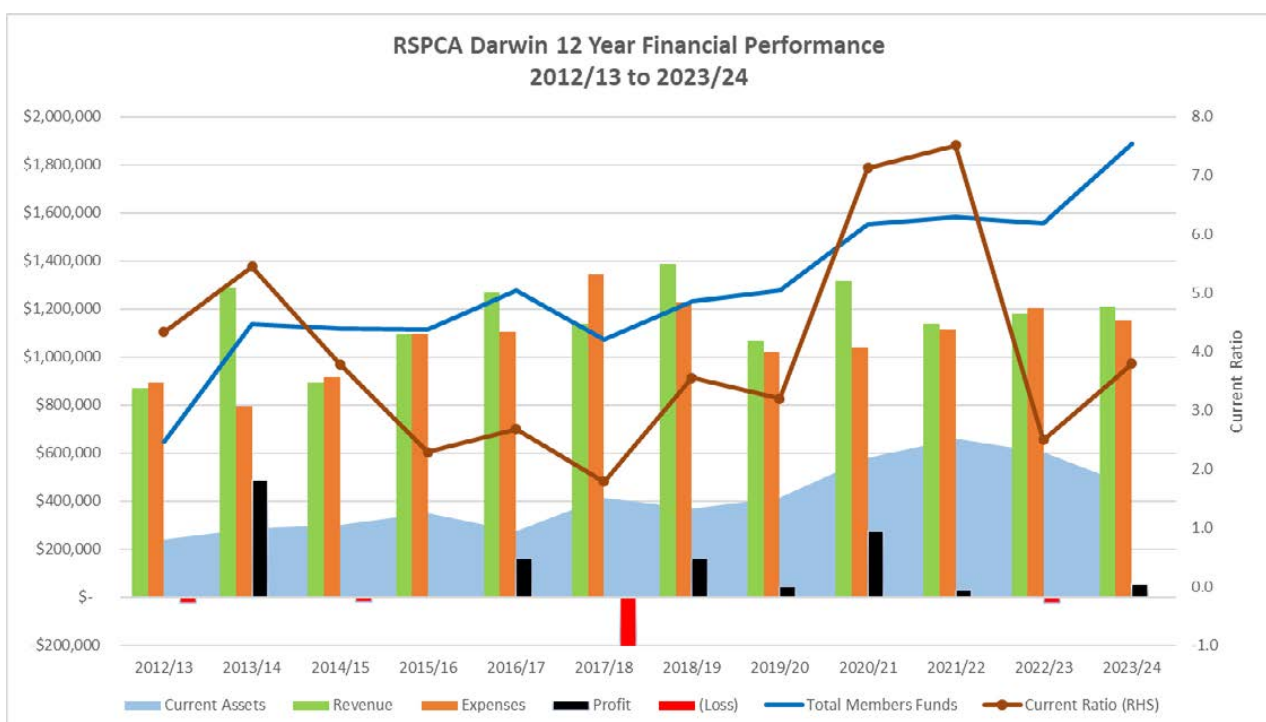
## OPERATIONS

RSPCA NT delivered for animals throughout a challenging year with the broader economic conditions impacting the organisation through greater need in the community and impacting our supporters ability to donate. Like many other organisations, resourcing continues to be a challenge and our hard-working team ensured that our animal numbers were largely in line with the prior year.

## FINANCIAL

Our financial result for the year was an accounting profit of \$57,559 which was driven by a gain on re-evaluation of our assets. Our costs of operations continued to escalate consistently with the rest of the economy, however our ability to cover these increases is limited, leading to our need to continuously manage costs.

In 2022-23 the Board approved a plan for the Verity Montgomery Training Facility, this was to be funded by a grant from the NT Government Community Benefit Fund (received in 2022-23) and proceeds from the sale of an investment asset that Verity had bequeathed to RSPCA NT (received in 2023-24) – these changes account for variations in cash and asset base on the balance sheet.



## GOVERNANCE

The RSPCA NT Board has continued to benefit from a wonderful group of diverse skill-based directors who volunteer their time to govern the organisation. During the year we had two retirements from the Board and we thank both Giovina D'Alessandro and Jess Bowen for their contributions. We have also welcomed Sue Shearer to our Board in February 2024 adding to our skills base, experience and local connections.

As part of succession planning, effective on 1 July 2024, the role of Chair of the Board has transitioned to Chris Chilcott who has immense and relevant experience in animal, agriculture and science policy. As a locally based Chair, Chris brings extensive expertise and skills to lead the organisation into the future.

### RSPCA NT Board Attendance and Appointments 2023/24

Person	Position	Board Meetings	
		Eligible	Attended
Danny Moore	Chair	10	10
Michelle Pederson	Vice-Chair (until 30 November 2023), Board Member (from 30 November 2023)	10	10
Elena Madden	Board Member (until 30 November 2023), Vice-Chair (from 30 November 2023)	10	7
Luigi Manzione	Treasurer	10	5
Giovina D'Alessandro	Secretary (term ended 30 November 2023)	6	4
Chris Chilcott	Board Member (until 30 November 2023), Secretary (from 30 November 2023)	10	9
Matthew Moss	Board Member (resigned 28 May 2024)	9	8
Lea Aitken	Board Member	10	6
Jess Bowen	Board Member (term ended 30 November 2023)	6	5
Sue Shearer	Board Member (appointed 1 February 2024)	3	2

## THANKS

I would like to thank our incredible team members, volunteers and fellow volunteer Board members who work tirelessly for the animals that need the help of RSPCA NT.

The generous support of our corporate supporters, valued sponsors and donors enables our achievements. I would especially like to acknowledge the operational funding support from City of Darwin and capital grants provided by the Northern Territory Government that have enabled our work and delivery of key projects throughout the year.

RSPCA NT thanks our community for its support through volunteering, donations, event attendance and adopting animals in our care. This support

enables us to provide services to the animals and community of Darwin and the Top End, and achieve the outcomes outlined in this report.

After almost seven years as Chair and nine years on the Board, I now hand the role of Chair over to Chris Chilcott. Chris brings amazing skills and experience to RSPCA NT that will take the organisation forward and achieve great success. I would like to thank all previous and current Board colleagues and team members for their support and confidence as we've worked together over the years to provide thousands of animals in the Top End with a better life.

**Danny Moore**  
*Chair of the Board*

# OPERATIONS MANAGER'S REPORT

## ANIMAL SHELTER

Shelter operations were as busy as ever with 484 animals having found their 'forever' home. Unfortunate outbreaks of parvo virus, kennel cough and ring worm resulted in quarantine restrictions having to be imposed, which negatively impacted the average days in care. On the plus side the average days in care for animals that were ready for adoption was well below the previous years running average.

I want to thank our dedicated team, volunteers and foster carers for their ongoing support and efforts. It is truly a blessing to work with such wonderful and caring people. Every animal not only gets looked after and its needs met but is showered with love at every opportunity.

I also extend our heartfelt thanks to the many individuals and businesses that have supported us during the year. Your selfless generosity has enabled us to keep the wheels turning and assist not only the animals that have been rehomed but many more through indirect efforts.

## ADVOCACY

Working in conjunction with the brilliant minds of the RSPCA Australia Science and Policy team, we submitted a substantial response to the review of the *NT Animal Protection Act 2018*. The review looked at the specific questions posted by the NT Government Animal Welfare branch. We also covered areas which we have campaigned on previously such as the recognition of the sentience of all animals.

The RSPCA Australia team had a big year and amongst other successes were instrumental in the Federal Government setting the date for the ban on live sheep export. We applaud them for their hard work in this area.

## ON-SITE VET CLINIC

Our resident vet sadly left us to return to Queensland. We have been most grateful for the services of casual vets and especially those providing their services pro bono. This has lessened our dependence on using commercial vet practices. However, Parap, Palmerston and Girraween vet clinics have all been very helpful and supportive.

## AWARE EDUCATION PROGRAM

As part of our mission to educate the community about animal welfare, we ran a program with Larrakeyah Primary School earlier in the year. A group of students between years 4 and 6 were taught the basics of animal behaviour. The main aim of the program was to take the students on a journey of life in the shelter. Whilst learning about animal welfare, they also gained insight into what is required to run a shelter. The program culminated in the newly appointed Animal Ambassadors doing a fundraising campaign at their school.

## HAPPY PAWS HAPPY HEARTS

Our relationship with Happy Paws Happy Heart (HPHH) grows from strength to strength. Their programs integrate perfectly with shelter operations, and we work around each other as we go about our daily tasks. The shelter staff and volunteer dog walkers have noticed a huge difference in the animals that the HPHH team have worked with. For us it is also exciting to see the joy on the faces of the program participants.



## FUNDRAISING SUMMARY

We were back at Marlow Lagoon Dog Park at the end of May with our event partner, City of Palmerston. There were about 50 well behaved pooches and their humans in attendance. We had some amazing stallholders in attendance this year and are looking at bringing together an energised committee to make next year bigger and better.

The 2023 Save the Paws Ball was a great success thanks to our partners and sponsors, including DoubleTree Hilton, Johnny Cool, Arafura Audiology, Primus Build, Nobel Numbers and Me & My Llama.

This year we set a goal of \$20,000 for our end of financial year tax appeal, and we beat it! This was thanks to our generous donors and our dollar matching partner The NT General Store, who donated \$10,000 towards this campaign.

## VERITY MONTGOMERY TRAINING FACILITY

We are thrilled to be working, meeting and educating in our brand new training facility. Our old office had reached its end of life and was no longer safe to use. This was only possible thanks to a generous bequest from long-time supporter and animal advocate, Verity Montgomery and the NT Government's Community Benefit Fund. We also thank Jaytex, Territory Technology Solutions and Johnny Cool, who made significant contributions to the construction and set up of the building.

The building was opened in May 2024 by our patron, His Honour Professor the Honourable Hugh Heggie AO PSM, Administrator of the Northern Territory, and was attended by many local supporters, donors, life members, board members, volunteers and staff. Thank you to everyone who contributed to this space.



## VOLUNTEER STORIES

I am constantly impressed by the service of so many of our volunteers who give so much of their time to support us. This year I was particularly proud of one volunteer who helped operate our inhouse laundry as part of a work ready program through Workforce Australia Services (Work for the Dole), and has stayed on as a volunteer, helping to maintain our whole laundry area.

We also have another volunteer who completed over 437 volunteer hours at the shelter during the 2023/24 financial year, and has progressed through a veterinary nurse traineeship to now being qualified to monitor anaesthetics while desexing is completed.

## IN CLOSING

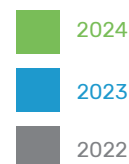
Having been in my role now for a full year, I am grateful for the opportunity to share my skills and experience in helping the animals that pass through our care as well as those whom we don't touch directly but are able to advocate for. I am equally grateful for the dedication of our staff, volunteers and members of the public who support us in our work. Without all of you we could not do what we do, nor could we be a beacon for those who have no voice.

**Charles Giliam**  
*Operations Manager*

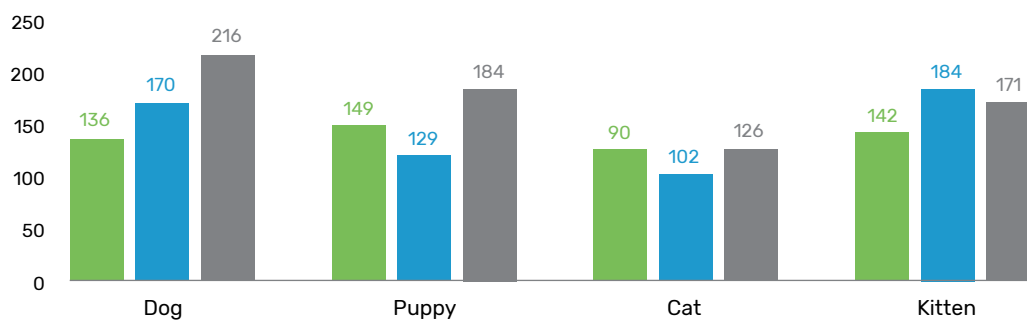


# ANIMAL STATISTICS

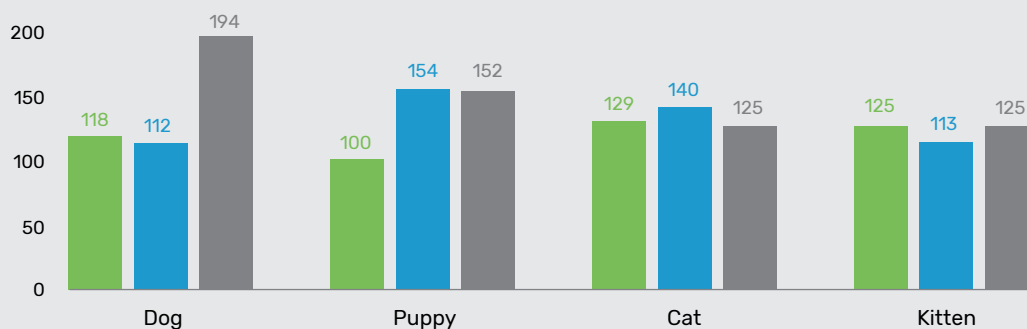
Shelter statistics for the 2023-24 financial year compared with the 2 previous financial years are illustrated in the following graphs:



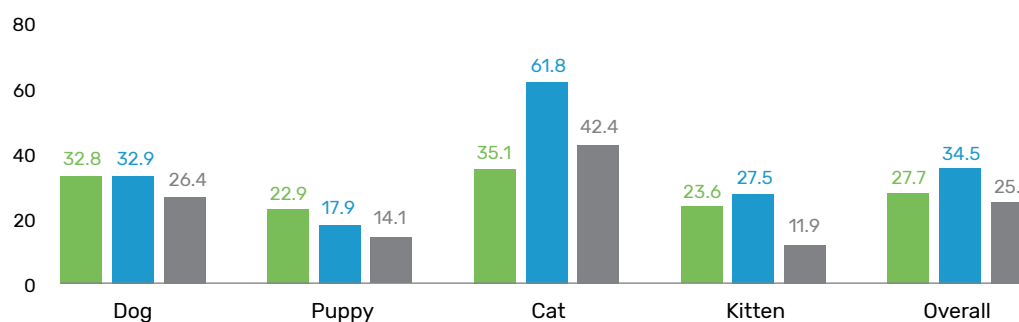
## INCOMING ANIMALS



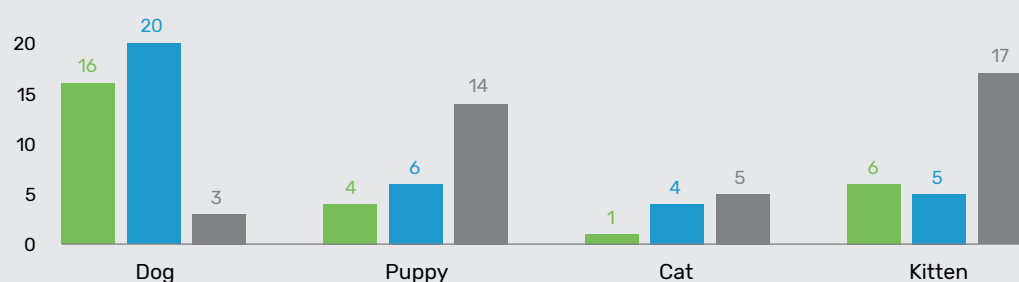
## ADOPTIONS



## AVERAGE DAYS IN CARE - ADOPTION READY



## EUTHANASIA



# CASE STUDIES

## SECOND CHANCES FOR SENIOR PAWS

Early last year, Paul, one of our volunteer dog walkers, found himself dog-less for the first time in many years after his 2 beloved rescue blue heelers both passed away at nearly 17 years old.

Fast forward to now and Paul's home is once again occupied with 2 senior rescue dogs from RSPCA; Harley, a blue heeler, and Yogi, a furry, chocolate-brown collie cross kelpie.

For Paul, adopting older dogs was an easy choice. Many people tend to overlook senior pets in favour for a young and energetic family addition, but Paul knows the challenges a senior dog can bring and is more than ready to take on the responsibility. Both Harley and Yogi are around 12 years old and are receiving a great second chance in life with Paul.

Yogi has seamlessly blended into Paul's family, despite the occasional tension between him and Harley. They share daily walks and have settled into a great routine, with Yogi especially enjoying lounging by the fan and swimming in the pool. Every day, Yogi and Harley prove it's never too late to start living your best life!





## FOSTERING THE CHATEAUX MEOWMONT WAY

**Fostering at Chateaux Meowmont is a purrfect example of team effort from foster carer Roxanne and her 2 cats, Castiel (Cazzy) and Kali. Roxanne is a weapon of the cat world and has transformed her home into the fostering haven Chateaux Meowmont to look after the feline fosters of RSPCA.**

Cazzy and Roxanne have been together for 15 years, forming a special bond that sees Cazzy very protective of Roxanne. Kali is Roxanne's only 'foster fail' after a long and loving journey to help Kali build her confidence after a tough start in life. Through Roxanne's dedication, taking time off work and lots of cuddles and with the unexpected help of grumpy Cazzy, Kali began to gain trust in her surroundings and develop a beautiful and unique bond with Cazzy which Roxanne couldn't break.

Together Cazzy and Kali are the perfect mentors for foster kittens at Chateaux Meowmont. Kali teaches new kittens how to be confident, climb and play, while Cazzy is the wise old mentor, showing them how to respect boundaries and proper food etiquette. Roxanne also has an amazing set up for ringworm treatments to ensure everyone is happy and healthy before they find their forever home. It's a special, dedicated team that makes fostering at Chateaux Meowmont a phenomenal experience.



## CREATING HOPE FOR PAWS AND HEARTS IN DARWIN

**Working in partnership with RSPCA NT, Happy Paws Happy Hearts (HPHH) provides unique group programs for socially isolated Australians to build connections, skills and confidence. Over the past year, HPHH has continued to provide significant benefits to both shelter animals and participants, including local veterans and young people with a disability.**

Over the year, participants recorded 1,855 interactions with dogs, cats and other animals, amounting to 927.5 hours of training and enrichment for shelter animals in our care. Positive reinforcement training and structured socialisation from participants has allowed the animals to develop adoptable behaviours, regain trust in humans and improve their quality of life. These outcomes are critical to preparing the animals for new homes and fostering positive, lasting relationships with their future families.

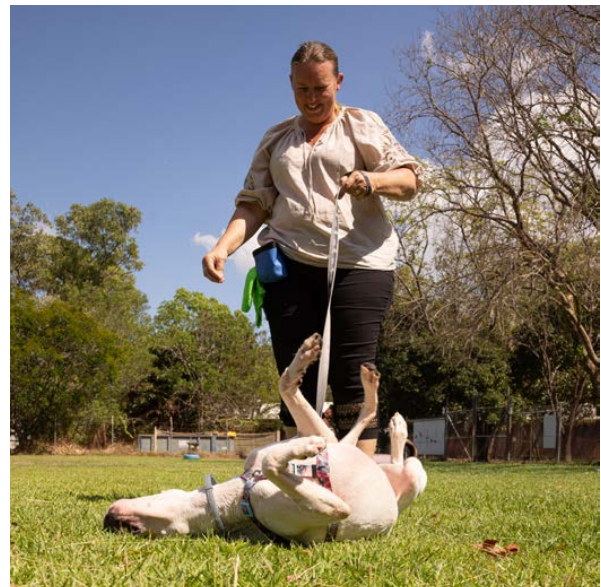
The partnership offers life changing outcomes well beyond the numbers. Rocky-Joe, a young participant who has attended for more than a year has found a new sense purpose in working with animals, especially dogs. Through HPHH programs, he has gained a deep understanding of canine behaviour and training techniques and has made a tangible difference in preparing RSPCA dogs for adoption. Rocky-Joe's story exemplifies the win-win impact for paws and hearts this partnership provides.

"I love dogs, and I've been learning a lot more about their behaviour, their language, how they speak to you and what everything they do means. It's helped me a lot," he said.

"You're helping out and making the animals feel better and helping them get adopted."

More than 25 Darwin residents have now participated in HPHH programs, with participants demonstrating improvements against 4 or more psychosocial wellbeing areas including mental health, improved communication and hope for the future.

RSPCA NT is proud to partner with HPHH, providing additional support and care for rescue animals in the region, while creating positive social impacts within the local community. By improving the quality of life for shelter animals and equipping participants with new skills, HPHH creates an environment where animals and humans thrive – a pawsome outcome!



## KEY STATISTICS FOR 2023-24

**484**  
ADOPTIONS



**4,768** TOTAL  
HOURS  
VOLUNTEERED



**27.7**

AVERAGE DAYS  
IN SHELTER

### ANIMALS DESEXED

**60** VIA COUNCIL  
PROGRAMS



**389** SHELTER  
ANIMALS

**2** FREE  
MICROCHIPPING  
DAYS

### ANIMALS MICROCHIPPED

**173**  
VIA MICROCHIPPING  
DAYS

**500+**  
SHELTER ANIMALS



# OPERATIONAL UPDATES

Operations at the shelter carried on at its usual fast pace. With the number of animals available at the 3 pounds and a long list of people wanting to surrender animals, the facility operates much like a revolving door. We have noticed an increase in people wanting to surrender animals due to the cost of living impact. We see this when the animal they are wanting to surrender has obvious medical needs and they are unable to afford the veterinary care.

An aspect of our work is providing emergency boarding in times of crisis when friends and family are unable to assist. Sadly, domestic violence is one of the main reasons emergency boarding is required. Other reasons include sudden hospitalisation or urgent travel due to a family crisis.

An aspect that doesn't get seen is the work that goes on behind the scenes to get an animal ready for adoption. Often they are left for 2 weeks to settle into the kennel routine where they will:

- undergo a behaviour assessment
- get vaccinated
- have a tick, flea and deworming treatment
- get vet checked
- be desexed and microchipped (if not already).

During this time, the kennels must be cleaned and the animals fed. This is where our wonderful army of dog walkers come into to play by taking the dogs for walks or play time in the enrichment yard.





## DAYS IN SHELTER

Through careful management, we were able to keep the number of days that animals who were ready for adoption were in the care of the shelter as low as possible. The overall number of days in the shelter did increase over the year due to disease outbreaks. Early in the year an outbreak of parvo virus caused the dog assessment area to go into quarantine. At the same time there was an outbreak of ring worm and cat flu amongst the cat population. Later in the year the assessment area was again quarantined due to kennel cough.

Ring worm and cat flu remain an issue, but cases are spotted early and quarantined to prevent outbreak.

## MULTIPURPOSE FACILITY

Our move to the new Verity Montgomery Training Facility couldn't come at a better time, with the old facility aging and no longer fit for purpose. We were very fortunate to have all new office furniture donated and the assistance of The Flat Pack Man to assemble it all for us.

Thanks to Territory Technology Solutions for their IT support and Double Tree Hilton for a large flat screen TV which has enabled us to set up an audio visual system in the training room. This generous support allows us to remain on site for training and larger meetings where we previously had to go off site.

A new lunchroom table, fridge/freezer and water cooler was donated to the new facility which provides better amenities for staff and volunteers.

For Happy Paws Happy Hearts, it means they now have their own desk space, storage cupboards and more importantly a big training room to work in.







## EDUCATION AND OUTREACH

Students from a local primary school in Years 4-6 visited the shelter weekly during Term 1 to learn:

- how animals come into our care
- what we do to get animals ready for adoption
- responsible pet ownership
- cat and dog language - how to read their body language to judge how they're feeling
- different fundraising activities used by RSPCA NT
- running their own successful fundraiser.

In conjunction with City of Darwin, we ran a school holiday program in the short break between terms 1 and 2. The children who attended thoroughly enjoyed the program, especially the time spent with the kittens and puppy in our care.

We now visit Pearl Retirement Resort and Juninga Centre monthly. This gets the dogs available for adoption out of the shelter to meet new people and create positive experiences for them. This also enables the residents to engage with our canine companions. Most of these residents have had dogs their entire lives, and it is heartwarming to see their eyes light up when we walk in with our furry friends.



# VERITY MONTGOMERY TRAINING FACILITY OPENING

The new Multi-Purpose Facility was officially opened as the Verity Montgomery Training Facility (VMTF) on 2 May 2024 by our patron, His Honour Professor The Honourable Hugh Heggie, Administrator of the Northern Territory. The VIP opening was attended by over 30 people including Mark Monaghan MLA, Luke Gosling MP, Marie-Claire Boothby MLA, Ms Christine Bond, Verity's long-term friend, RSPCA NT Life Members, volunteers, staff and supporters.



*Member for Brennan Marie-Claire Boothby and Fundraising and Marketing Manager Rachael Grierson*



*The new multi-purpose facility*



*His Honour Professor The Honourable Hugh Heggie, Ms Ruth Jones and Operations Manager Charles Giliam*



*Christine Bond and His Honour Professor The Honourable Hugh Heggie officially opening*



*Board member Michelle Pedersen with Ms Ruth Jones*



# FUNDRAISING REPORT

## SAVE THE PAWS BALL

Thank you to our sponsors for the 2023 Save the Paws Ball:

**Event partner** – DoubleTree Hilton

**Silver Sponsor** – Arafura Audiology

**Silver Sponsor** – Johnny Cool

**Silver Sponsor** – Primus Build

**Bronze Sponsor** – Noble Numbers

**Bronze Sponsor** – Me & My Llama

The ball was a wonderful event and well attended, raising just over \$30,000.





## MILLION PAWS WALK

The 2024 Million Paws Walk was held in May at Marlow Lagoon, thanks to the generous sponsorship from City of Palmerston under a 3 year agreement. Thank you to the local councils and supporters for hosting community stalls and Dan Hilliard from Mix 104.9 Breakfast for hosting as our MC for the morning.

## DOLLAR MATCHING PARTNERSHIP

TIO were our dollar matching partner for the Christmas appeal in 2023. Together, we raised close to \$20,000.

The NT General Store generously provided an end of financial year dollar matching campaign that also successfully raised \$20,000.

## COMMUNITY BENEFITS GRANT

RSPCA NT was grateful to accept an ex-government fleet vehicle from the Community Benefit Fund Vehicle Gifting Program to assist with the daily transport of animals.

## CITY OF DARWIN FUNDING

We were successful in securing a new 3-year operational grant from the City of Darwin. The funds assist with the costs of animals that are transferred to us from the City of Darwin pound. On a wider scale, it also assists in delivering education programs which we do in conjunction with Council's education officers. We thank the Lord Mayor, Councillors and staff for their ongoing support.



# VOLUNTEER REPORT



*Operations Manager Charles Giliam  
with Palmerston Mayor Athina  
Pascoe-Bell at a National Volunteer  
Week event at Parliament House*

**RSPCA NT is lucky to have a dedicated group of volunteers that make up an important and valued part of the organisation. Our volunteers form an integral part of the care and rehoming of animals that pass through the shelter and assist with peripheral activities that are essential to operations.**

With the support of the Volunteer and Foster Carer Coordinator, volunteers give their time and skills across a broad range of organisational roles such as animal attendants, dog walkers, cat cuddlers, veterinary staff and maintenance staff. They also help run activities such as meet and greets, fund raising events and activities and maintaining our inhouse laundry.

We also rely on an extraordinary group of foster carers who play a pivotal role in providing quality care and rehoming outcomes by bringing those animals not suitable for the shelter into their homes and caring for them.

People of all ages, from all walks of life and with a broad range of experiences bring tremendous value to the organisation through non-monetary services to the animals. In the past financial year, our volunteers completed 4,768 hours of service at the shelter and fostered hundreds of animals.

RSPCA NT was proud to nominate 2 of our dedicated volunteers for the SANT Volunteer of the Year Awards, and publicly acknowledge and show our appreciation for the incredible work they do for our organisation.

Within this financial year we have added to our corporate and community group volunteer base with members of the Defence Force giving time to help maintain our facility and care for the animals. We also regularly hosted teens from the Palmerston Youth Group who volunteer to spend time with the animals as part of group therapy.



# OUR PEOPLE

## BOARD MEMBERS



### **Danny Moore GAICD**

**Chair (until 30 June 2024), Secretary (from 1 July 2024)**

Danny is an experienced executive and director with an extensive career in the government and private sector. Danny holds qualifications in IT, marketing, governance, Indigenous engagement and applied finance.

Danny has been a Director of RSPCA NT since November 2015, and Chair since 2017. Danny is also a Director of RSPCA Australia and has been passionate about animal welfare since a young age.

Danny is owned by his beloved dog Buddy who was adopted from RSPCA NT in April 2020.



### **Chris Chilcott GAICD**

**General Member (until 30 November 2023), Secretary (from 30 November 2023 to 30 June 2024), Chair (from 1 July 2024)**

Chris is a senior leader in science and industry working across Australia and internationally in the agricultural, resource and environment sectors.

Chris has qualifications in ecology and science and has extensive experience in governance, regulation, research and enterprise risk management.

Chris and his family have called the NT home for the last 8 years and adopted Tango in 2021 from RSPCA NT. Chris joined the RSPCA NT Board in 2023.



### **Michelle Pedersen**

**Vice Chair (until 30 November 2023), General Member (from 30 November 2023)**

Michelle owns and manages workforce consultancy Hatch Solutions, supporting not for profit, private and public sector organisations.

She has served on the RSPCA NT Board since 2021 and acted as Vice Chair in 2022-23. Michelle has qualifications in psychology, employment relations and communications.

Milly, Michelle's dog, was adopted from RSPCA NT.

# OUR PEOPLE

## BOARD MEMBERS



### **Elena Madden**

**General Member (until 30 November 2023), Vice Chair  
(from 30 November 2023)**

Elena is a born and raised Territorian who is passionate about advocating for the Territory through good relationships and quality communication and engagement. She owns communication consultancy True North Strategic Communication.

Elena has qualifications in business administration and communication and joined the RSPCA NT Board in 2023. Elena's dog Dash was adopted from RSPCA NT in 2014.



### **Luigi Manzione**

**Treasurer**

Luigi is a finance professional with over a decade of experience within multiple sectors and hold qualifications in accountancy.

Luigi has lived in Darwin since 2018 and been Board Treasurer at RSPCA NT for over 2 years.

He has a passion for animal welfare and is proud to be on the Board of RSPCA NT. Luigi's dog Eve was adopted from RSPCA NT.



### **Lea Aitken**

**General Member**

Lea has lived in the NT since 1974. After a career of more than 20 years with the NT Government, Lea transitioned to HR and then real estate. Lea now concentrates on her board positions and volunteer work and has served on the RSPCA NT Board since 2018.

Lea is a current member of the Agents' Licensing Board and the National Medical Board as well as a member of the Animal Ethics Committee at CDU.

# OUR PEOPLE

## BOARD MEMBERS



### Matthew Moss

**General Member (resigned 28 May 2024)**

Matthew Moss is a commercially focused tax, finance and business professional with over a decade's experience in providing strategic and operational advice to large corporations and smaller enterprises.

Matthew has proudly been a part of RSPCA NT for 4 years and dedicates his time and abilities to a number of community initiatives and organisations. Matthew retired from the RSPCA NT Board in May 2024.



### Jess Bowen

**General Member (term ended 30 November 2023)**

Jess is a local veterinary surgeon with over a decade's experience and a special interest in surgery. Jess is passionate about animal welfare throughout the NT and addressing the issues that drive animals to require RSPCA NT's services. Jess retired from the RSPCA NT Board in November 2023.



### Giovina D'Alessandro

**Secretary (term ended 30 November 2023)**

Giovina is a born and bred Territorian with a keen interest in animal welfare. She has served on the RSPCA NT Board since 2021 as a general member and acted as Secretary since 2022.

Giovina is a senior public servant with the NT Government and has qualifications in public administration and law. Giovina retired from the RSPCA NT board in 2023.



# OUR PEOPLE

## TEAM MEMBER



**Charles Giliam**  
Operations Manager

Charles joined RSPCA NT as Operations Manager in 2023.

Charles has an extensive background in animal welfare. He and his wife Jane have passionately advocated for the betterment of animals in South Africa, New Zealand and Australia through not-for-profit enterprises and initiatives.

Charles trained as an accountant and has spent most of his career in senior leadership roles. He has been the General Manager of an aviation group of companies and practice managed several general practitioner doctor's clinics and veterinary practices.









# TREASURER'S REPORT

## OVERVIEW

I am pleased to present the Treasurer's Report for the financial year ended 30 June 2024.

This report provides an overview of the financial performance and position of RSPCA NT, as well as key highlights from the audited financial statements.

## FINANCIAL PERFORMANCE

For the year ended 30 June 2024, RSPCA NT reported a total surplus of \$57,559, compared to a deficit of \$23,805 in the previous year. The positive financial outcome was supported by increased donations and bequests, alongside a significant gain from the revaluation of property and assets.

Key highlights include:

- **Total revenue** \$1.21 million, an increase from \$1.18 million in 2023.
- **Donations and bequests** increased to \$340,143 (an increase of 40% from 2023).
- **Grant income** decreased significantly to \$139,189 from \$285,811.

## EXPENDITURE

Total expenditure for the year was \$1.15 million, a slight decrease from \$1.20 million in 2023. The major components of expenditure were:

- **Employee benefits expense:** \$670,919, accounting for 58% of total expenses. This reflects the costs associated with staffing required to operate our shelter and services effectively.
- **Fundraising expenses:** \$170,291, an increase of 3.6% from the previous year, in line with the expanded fundraising activities.

## FINANCIAL POSITION

The financial position of RSPCA NT remains strong, with net assets increasing from \$1.56 million in 2023 to \$1.89 million as of 30 June 2024. This improvement is largely attributed to the revaluation of land and buildings, contributing an additional \$274,864 to the asset revaluation reserve.

Key changes in the Statement of Financial Position include:

- **Current assets** of \$465,076, a decrease from \$601,668 in the prior year, primarily due to a decline in cash and cash equivalents.
- **Non-current assets** increased to \$1.55 million, reflecting the revaluation of land and improvements made to property and equipment.
- **Total liabilities** decreased by 48% to \$125,664, driven by the reduction in trade payables.

## CASH FLOW

The organisation experienced a net decrease in cash and cash equivalents of \$170,927, ending the year with a cash balance of \$388,486. The primary drivers of this reduction were:

- Net cash used in operating activities of \$20,718, impacted by lower grant income.
- Net cash outflow from investing activities of \$150,209, primarily due to the acquisition of new property, plant, and equipment.

## AUDITOR'S FINDINGS

The independent audit was completed with one qualification around cash handling, and the financial statements present a true and fair view of the organisation's financial position. The audit findings highlighted several areas for improvement, including:

- **Accrual adjustments:** The management letter noted adjustments needed for donation income, long service leave provisions, and depreciation corrections.
- **Asset revaluation:** The organisation undertook a comprehensive revaluation of its land and buildings, resulting in a gain of \$274,864.
- **Internal controls:** Recommendations were made to strengthen the fixed asset register and GST allocations to ensure accuracy in future reporting periods.

## CONCLUSION

The financial results for 2024 reflect a positive turnaround and the effective management of resources in a challenging economic environment. While there are areas for improvement, the RSPCA NT is well-positioned to continue its vital work in the community, thanks to the generous support of donors and prudent financial management.

I would like to extend my gratitude to the Board, management team, and our dedicated staff for their efforts throughout the year.

**Luigi Manzione**  
*Treasurer*



# **RSPCA Northern Territory Incorporated**

42 603 546 873

## **Special Purpose Financial Statements**

**For the Year Ended 30 June 2024**

RSPCA Northern Territory Incorporated

42 603 546 873

Contents  
For the Year Ended 30 June 2024

	Page
<b>Financial Statements</b>	
Director report	24
Auditor's Independence Declaration	25
Statement of Profit or Loss and Other Comprehensive Income	26
Statement of Financial Position	27
Statement of Changes in Equity	28
Statement of Cash Flows	28
Notes to the Financial Statements	30
Directors' Declaration	38
Independent Auditor's Report	39



**RSPCA Northern Territory Incorporated**  
**Director's Report**  
**30 June 2024**

The board members submit the financial report of the Association for the financial year ended 30 June 2024.

**Board members**

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

Chris Chilcott	Chair (from 1 July 2024), Secretary (from 30 November 2023 until 30 June 2024), Board Member (until 30 November 2023)
Michelle Pederson	Vice-Chair (until 30 November 2023), Board Member (from 30 November 2023)
Elena Madden	Board Member (until 30 November 2023), Vice-Chair (from 30 November 2023)
Luigi Manzione	Treasurer
Giovina D'Alessandro	Secretary (term ended 30 November 2023)
Danny Moore	Secretary (from 1 July 2024), Chair (until 30 June 2024)
Matthew Moss	Board Member (resigned 28 May 2024)
Lea Aitken	Board Member
Jess Bowen	Board Member (term ended 30 November 2023)
Sue Shearer	Board Member (appointed 1 February 2024)

**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. RSPCA Northern Territory 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 Northern Territory Incorporated are:

- To protect from cruelty animals of all species by every lawful means;
- To relieve the suffering of animals, whether the suffering is caused by cruelty or otherwise;
- To initiate and promote the passing of legislation protecting animals from cruelty;
- To ensure by lawful means the effective observance and enforcement of current legislation that protects animals;
- 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;
- To promote, participate in and sanction animal welfare activities; and
- 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 2024 amounted to \$57,559 (2023: Loss of \$23,806).

Signed in accordance with a resolution of the board:

Board member:  .....

Board member:  .....

Date: ...1/11/24.....

Date:  .....

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Darwin NT 0800

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## Auditors Independence Declaration to the Committee of RSPCA Northern Territory 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 Northern Territory Incorporated for the year ended 30 June 2024, 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.



PKF Merit



Matthew Kennon

Director

Darwin

Date: 1 November 2024



## Statement of Profit or Loss and Other Comprehensive Income

### For the Year Ended 30 June 2024

	Note	2024 \$	2023 \$
<b>Income</b>			
Fundraising income		356,440	344,911
Animal shelter		203,644	194,763
Donations and bequests		340,143	242,830
Grants		139,189	285,811
Product sales		12,371	15,296
Rental revenue		33,741	40,648
Interest income		5,747	7,584
Gain on revaluation of fixed assets		109,169	44,740
(Loss)/Gain on disposal of fixed assets		(163)	2,065
Other income		9,476	2,140
		<b>1,209,757</b>	<b>1,180,788</b>
<b>Expenditure</b>			
Employee benefits expense		670,919	701,933
Shelter expenses		88,760	87,955
Other operating expenses		180,934	208,047
Fundraising expenses		170,291	164,411
Depreciation		41,294	42,247
		<b>1,152,198</b>	<b>1,204,593</b>
<b>Surplus/(deficit) for the year</b>		<b>57,559</b>	<b>(23,805)</b>
Revaluation changes for property, plant and equipment		274,864	-
<b>Other comprehensive income for the year</b>		<b>274,864</b>	<b>-</b>
<b>Total comprehensive income for the year</b>		<b>332,423</b>	<b>(23,805)</b>

The accompanying notes form part of these financial statements.

**RSPCA Northern Territory Incorporated**

42 603 546 873

**Statement of Financial Position  
As At 30 June 2024**

	Note	2024 \$	2023 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	4	388,486	559,413
Trade and other receivables	5	52,325	23,036
Inventories		704	2,477
Prepayments		23,561	16,742
TOTAL CURRENT ASSETS		465,076	601,668
NON-CURRENT ASSETS			
Property, plant and equipment	6	1,549,728	1,197,750
TOTAL NON-CURRENT ASSETS		1,549,728	1,197,750
TOTAL ASSETS		2,014,804	1,799,418
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	7	76,477	196,365
Employee benefits	9	34,539	35,439
Other liabilities	8	11,588	9,189
TOTAL CURRENT LIABILITIES		122,604	240,993
NON-CURRENT LIABILITIES			
Employee benefits	9	3,060	1,708
TOTAL NON-CURRENT LIABILITIES		3,060	1,708
TOTAL LIABILITIES		125,664	242,701
NET ASSETS		1,889,140	1,556,717
<b>EQUITY</b>			
Revaluation reserves		274,864	-
Retained earnings		1,614,276	1,556,717
TOTAL EQUITY		1,889,140	1,556,717

The accompanying notes form part of these financial statements.

## RSPCA Northern Territory Incorporated

42 603 546 873

### Statement of Changes in Equity For the Year Ended 30 June 2024

#### 2024

	Retained Earnings	Asset Revaluation Surplus	Total
Note	\$	\$	\$
Balance at 1 July 2023	1,556,717	-	1,556,717
Surplus for the year	57,559	-	57,559
Revaluation increment	-	274,864	274,864
Balance at 30 June 2024	1,614,276	274,864	1,889,140

#### 2023

	Retained Earnings	Asset Revaluation Surplus	Total
Note	\$	\$	\$
Balance at 1 July 2022	1,580,523	-	1,580,523
Deficit for the year	(23,806)	-	(23,806)
Balance at 30 June 2023	1,556,717	-	1,556,717

The accompanying notes form part of these financial statements.



## RSPCA Northern Territory Incorporated

42 603 546 873

## Statement of Cash Flows

### For the Year Ended 30 June 2024

	2024	2023
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	933,460	843,723
Payments to suppliers and employees	(1,094,579)	(1,179,869)
Interest received	5,747	7,584
Receipt from grants	134,654	295,000
Net cash used in operating activities	(20,718)	(33,562)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sale of plant and equipment	280,000	2,065
Purchase of property, plant and equipment	(430,209)	(9,944)
Net cash used in investing activities	(150,209)	(7,879)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Loan received from directors	25,000	-
Loan repaid to directors	(25,000)	-
Net cash provided by financing activities	-	-
Net Decrease in cash and cash equivalents held	(170,927)	(41,441)
Cash and cash equivalents at beginning of year	559,413	600,854
Cash and cash equivalents at end of financial year	4 388,486	559,413

The accompanying notes form part of these financial statements.

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2024**

The financial report covers RSPCA Northern Territory Incorporated as an individual entity. RSPCA Northern Territory Incorporated is a not-for-profit Association, registered and domiciled in Australia.

The functional and presentation currency of RSPCA Northern Territory Incorporated is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

#### **1 Basis of Preparation**

In the opinion of the Board of Directors the Association is not a reporting entity since there are unlikely to exist users of the financial statements 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 Associations Act (NT) and the *Australian Charities and Not-for-profits Commission Act 2012*.

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.

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

The financial statements and material accounting policies all comply with the recognition and measurement requirements in Australian Accounting Standards.

#### **2 Material Accounting Policy Information**

##### **(a) Revenue and other income**

###### **Revenue from contracts with customers**

Revenue is recognised on a basis that reflects the transfer of control of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services.

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

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

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.

Grant income arising from non-enforceable contracts or those without sufficiently specific performance obligations is recognised on receipt unless it relates to capital grants which meet certain criteria.

Enforceable capital grants received to enable the Association to acquire or construct an item of property, plant

## RSPCA Northern Territory Incorporated

42 603 546 873

# Notes to the Financial Statements

## For the Year Ended 30 June 2024

### 2 Material Accounting Policy Information

#### (a) Revenue and other income

##### Revenue from contracts with customers

and equipment to identified specifications which will be controlled by the entity are recognised as revenue as and when the obligation to construct or purchase is completed.

- For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.
- For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the entity.

Rental income is recognised on a straight-line basis over a period of the lease term so as to reflect a constant periodic rate of return on the net investment.

Donations collected, including cash and goods for resale, are recognised as revenue when the Association gains control of the asset. Material donations of goods in kind are recognised as income at the fair value of the underlying asset received.

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

#### (b) Income tax

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

#### (c) 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.

Property, plant and equipment is located at 70 Boulter Road, Berrimah NT 0828.

The land is held under Crown Lease in Perpetuity for the purpose of an animal shelter, clinic and ancillary.

The Association engaged an independent valuer in the current financial year and carried out a revaluation of all the land & buildings. The independent valuer engaged was Herron Todd White. The valuation was based on depreciated replacement cost at 30 June 2024.

Land & Buildings are shown at their fair value based on periodic (three to five years) valuations by external independent valuers.

Increases to the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset are recognised against the fair value reserves directly in equity; all other decreases are recognised in profit and loss.

Property, plant, and equipment is reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.



## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2024**

## **2 Material Accounting Policy Information**

### **(c) Property, plant and equipment**

#### **Depreciation**

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

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

<b>Fixed asset class</b>	<b>Depreciation rate</b>
Buildings and Improvements	2.5% - 5%
Plant and Equipment	10% - 33.3%
Furniture, Fixtures and Fittings	5% - 25%
Motor Vehicles	22.5%
Computer Equipment	20% - 40%
Vet Clinic Equipment	4% - 33.3%

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

### **(d) 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 subject to an insignificant risk of change in value.

### **(e) Employee benefits**

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

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

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

The Directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

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

The significant estimates and judgements made have been described below.

## RSPCA Northern Territory Incorporated

42 603 546 873

### Notes to the Financial Statements For the Year Ended 30 June 2024

#### 3 Critical Accounting Estimates and Judgments

##### Key estimates - provisions

As described in the accounting policies, provisions are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes and will vary as further information is obtained.

##### Key estimates - receivables

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

#### 4 Cash and Cash Equivalents

	2024	2023
	\$	\$
Cash on hand	10,210	-
Cash and Cash Equivalents	378,276	559,413
	<b>388,486</b>	<b>559,413</b>

#### 5 Trade and Other Receivables

	2024	2023
	\$	\$
CURRENT		
Trade receivables	4,849	3,421
Accrued income	47,476	19,615
<b>Total current trade and other receivables</b>	<b>52,325</b>	<b>23,036</b>

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

#### 6 Property, Plant and Equipment

	2024	2023
	\$	\$
LAND AND BUILDINGS		
Land		
At fair value	-	170,000
Land	-	170,000
Total Land	-	170,000



## Notes to the Financial Statements

### For the Year Ended 30 June 2024

#### 6 Property, Plant and Equipment

Buildings and improvements		
At fair value	1,396,075	1,202,661
Accumulated depreciation	-	(303,748)
Impairment	-	(175,709)
	<u>1,396,075</u>	<u>723,204</u>
Buildings and improvements		
Plant and equipment		
At cost	49,187	104,607
Accumulated depreciation	(34,596)	(86,199)
	<u>14,591</u>	<u>18,408</u>
Total plant and equipment		
Furniture, fixtures and fittings		
At cost	19,347	34,944
Accumulated depreciation	(8,599)	(23,011)
	<u>10,748</u>	<u>11,933</u>
Total furniture, fixtures and fittings		
Vet clinic furniture & equipment		
At cost	158,479	159,838
Accumulated depreciation	(36,809)	(26,444)
	<u>121,670</u>	<u>133,394</u>
Total Vet clinic furniture & equipment		
Computer equipment		
At cost	8,695	3,113
Accumulated depreciation	(2,051)	(3,113)
	<u>6,644</u>	<u>-</u>
Total computer equipment		
Work in progress	-	140,811
	<u>-</u>	<u>140,811</u>
<b>Total property, plant and equipment</b>	<b>1,549,728</b>	<b>1,197,750</b>

#### 7 Trade and Other Payables

	2024	2023
Note	\$	\$
CURRENT		
Trade payables	35,257	171,456
Payable to ATO	12,415	187
Accrued expense	28,805	24,722
	<u>76,477</u>	<u>196,365</u>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying

**RSPCA Northern Territory Incorporated**

42 603 546 873

**Notes to the Financial Statements****For the Year Ended 30 June 2024****7 Trade and Other Payables**

value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

**8 Other Liabilities**

	2024	2023
	\$	\$
CURRENT		
Unearned income	11,588	9,189
	<u>11,588</u>	<u>9,189</u>

**9 Employee Benefits**

	2024	2023
	\$	\$
Current liabilities		
Provision for employee benefits	23,579	20,556
Provision for Long service leave	10,960	14,883
	<u>34,539</u>	<u>35,439</u>
Non-current liabilities		
Provision for Long service leave	3,060	1,708
	<u>3,060</u>	<u>1,708</u>

**10 Key Management Personnel Disclosures**

The remuneration paid to key management personnel of the Association was \$ 132,982 (2023: \$ 147,565).

**11 Auditors' Remuneration**

	2024	2023
	\$	\$
Audit of Financial Statement	10,468	9,785
<b>Total</b>	<u>10,468</u>	<u>9,785</u>

**12 Contingent Assets and Liabilities**

In the opinion of the Board of Directors, the Association did not have any contingent assets or liabilities at 30 June 2024 (30 June 2023:None).

Notes to the Financial Statements  
For the Year Ended 30 June 2024

13 Related Parties

(a) The Association's main related parties are as follows:

Key management personnel - refer to Note 10.

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

(b) Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The following transactions occurred with related parties:

	2024	2023
	\$	\$
<b>Associates</b>		
Member Subscription fees paid to RSPCA Australia	27,681	26,200
Affiliation fees paid to RSPCA Australia	4,910	4,891
Distribution received from RSPCA Australia	123,244	82,587
<b>Other related parties</b>		
Sponsorships received from other related parties	1,000	1,000

During the financial year, the Association received a loan of \$25,000 on 1 November 2023 from a Director. The full amount was repaid on 27 November 2023. There are no outstanding balances owed to the Director in respect of this loan at 30 June 2024.

14 Statutory Information

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

RSPCA Northern Territory Incorporated  
80 Boulter Road  
Berrimah NT 0811



Directors' Declaration

The Board of Directors declare that in the Directors' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2022*.

Chair of the Board ..... C. Chilcott.

Dated this 1st day of November 2024

## Independent auditor's report to the members of RSPCA Northern Territory Incorporated

### Qualified Opinion

We have audited the accompanying special purpose financial report RSPCA Northern Territory Incorporated (the "Association"), which comprises the balance sheet as at 30 June 2024 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 material accounting policy information and other explanatory notes, and the board's 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 RSPCA Northern Territory 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 2024 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 2022*.

### 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 (including Independence Standards)* (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 2024 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.

*PKF Merit*

PKF Merit



Matthew Kennon

Director

Darwin

Date: 1 November 2024

RSPCA Northern Territory thanks our Joint Patrons for their support throughout the year. Pictured right are RSPCA NT Board Member Michelle Pedersen with Joint Patrons His Honour Professor the Honourable Hugh Heggie PSM and Ms Ruth Jones.



This Annual Report was proudly  
produced in-kind, written by  
True North Strategic Communication  
and designed by Studio B Designs.







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