



Annual Report 2024/25

RSPCA 
Northern Territory

CONTENTS

Chair's Report	1
Manager's Report	4
Treasurer's Report	14
Our People	17
Special Purpose Financial Statements ..	20

For the Year Ended 30 June 2025

RSF

for all creatures



CHAIR'S REPORT



Chris Chilcott
RSPCA NT Chair

This year marks our 60th year supporting animal welfare in the Northern Territory and in 2024-25, RSPCA Northern Territory Incorporated (RSPCA NT) continued to strengthen its impact across the Top End.

Despite economic pressures on households, our community continued to show generosity through adoption, donations and volunteering. The Board has some renewal and welcomed new members and continued to focus on governance, strategic planning and financial sustainability.

Throughout the year, RSPCA NT remained focused on delivering strong animal welfare outcomes for the Northern Territory community. Our organisation continues to evolve from a traditional shelter into a proactive, community-focused animal welfare service, one that supports early intervention, responsible ownership, and prevention of unnecessary surrender.

This year, we achieved important progress toward that vision.

RSPCA NT delivered on its mission by:

- providing care, rehabilitation and second chances to animals through adoption, foster care, and owner reunification
- continued community education and outreach programs to promote responsible pet ownership
- supporting Territorians in crisis, including emergency boarding for pets when families are impacted by hardship or domestic violence
- strengthening partnerships with local government, veterinary clinics, and corporate sponsors to enable greater reach and impact
- re-opening and operating our onsite veterinary clinic, increasing our capacity to provide desexing, microchipping, vaccination and medical care to animals in our care, while reducing reliance on external providers
- continuing to contribute to national advocacy efforts through our involvement in the RSPCA federation

The re-introduction of the vet clinic represents a significant step in our long-term strategy: reducing barriers to care, improving the health outcomes of animals before adoption, and operating more efficiently by keeping more care in-house. It has already increased our ability to respond quickly to urgent animal needs while improving the welfare journey for every animal entering our care.

Our achievements this year are the direct result of the dedication of our staff, volunteers, foster carers, donors, corporate supporters, and community partners. Their commitment and compassion ensure every animal receives the care, dignity and kindness they deserve.

OPERATIONS

RSPCA NT continued to deliver strong outcomes for animals and the community throughout a challenging year. Increasing cost-of-living pressures have resulted in more people seeking help with surrenders, emergency boarding, and affordable veterinary care. At the same time, these economic pressures have affected the community's ability to donate and have increased operational costs across the organisation.

Despite these challenges, our team worked tirelessly to ensure animals received high-quality care and safe pathways to adoption or reunification. Demand for our services remained high across the year, and we continued to prioritise efficiency, animal welfare outcomes, and responsible pet ownership.

The Vet Clinic has allowed us to perform treatment on-site. This investment has reduced the burden on external veterinary services, shortened the time animals spend in care, and improved the health outcomes of animals before adoption.

Our staff, volunteers and foster carers have once again demonstrated incredible dedication, compassion and resilience. Their commitment ensures that every animal receives not only care, but dignity and love.

FINANCIALS

	2024	2025
Revenue	\$1,209,920	\$1,046,799
Expenses	\$1,152,361	\$1,181,510
Profit (Loss)	\$57,559	(\$134,711)

The RSPCA NT Board, recognising the current challenging economic conditions, has introduced several cost saving initiatives leading up to the end of the 2025/26 financial year. These changes will again normalize our financial position with minimal impact to animal welfare. Of the \$134,711 loss, an amount of \$45,456 can be attributed to a change in accounting treatment relating to depreciation of buildings due to a revision of their useful life.

GOVERNANCE

The RSPCA NT Board continues to benefit from a diverse mix of professional expertise across governance, finance, animal welfare, business, and community leadership. Board members generously volunteer their time and skills to oversee strategy, governance, risk management and financial sustainability. During the year, we continued to strengthen our governance processes and succession planning to ensure long-term organisational stability. The Board also supported the leadership team through the operational changes associated with diversifying services and re-establishing the onsite Vet Clinic.

THANKS

I would like to express my sincere appreciation to our incredible team, volunteers and Board members. Their dedication, compassion and professionalism ensure that every animal who comes through our door receives the highest standard of care and kindness.

To our foster carers, corporate partners, sponsors and donors, your support makes our work possible. Your generosity funds lifesaving veterinary treatment, provides food, shelter and enrichment, and ensures every animal has a chance at a better life. We also acknowledge the continued support of the City of Darwin and the Northern Territory Government, whose investment in animal welfare enables us to deliver essential community services.

To the greater Northern Territory community, thank you for standing with us. Whether you volunteered, adopted, attended an event, shared our messages online or made a donation, you played a role in changing an animal's life.

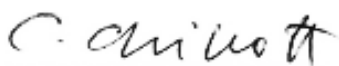
As we continue to grow and evolve, our purpose remains the same: to protect, care for and advocate for the animals who depend on us.

I would also like to acknowledge our previous Operations Manager, Charles Giliam who left us in September 2025. His extensive knowledge and leadership within the industry will be greatly missed. Our new Operations Manager, Daniel Lay joined us in September 2025, with a strong background in Animal Welfare, Daniel will be a great asset to the RSPCA NT. Unfortunately, Daniel has had to defer his commencement due to personal matters. During this time our Director and Treasurer, Tony Hampton will hold the Manager's role. Tony has extensive experience as a CEO with significant finance, systems and planning skills.

We also wish to acknowledge and thank several past RSPCA NT Board members whose dedication, guidance, and service have left a lasting legacy on the organisation. Danny Moore (retiring at the 2025 AGM), one of our longest-serving Directors, contributed nearly a decade of leadership since joining the Board in November 2015. His expertise, strategic insight, and commitment to animal welfare extended beyond the Territory, making a meaningful impact at the RSPCA national level.

Also, we recognise Treasurer - Luigi Manzione, whose financial stewardship and governance oversight strengthened the organisation's stability and long-term planning. Our thanks extend to Director - Elena Madden, whose professionalism and advocacy supported key improvements in operations and community engagement, and to Director - Sue Shearer, who brought strong leadership, industry experience, and a passionate voice for the protection of animals in the NT. Their collective contributions helped build the foundation that continues to support our mission today.

Thank you for being part of RSPCA NT's mission and for helping us build a more compassionate future for animals across the entire Territory.



Dr Chris Chilcott BSc

Chair

RSPCA Northern Territory Incorporated

MANAGER'S REPORT



***Tony Hampton – RSPCA NT
Executive Director (Interim)***

Activity remained consistently high throughout the year, with a steady flow of animals entering our care and finding new homes. At times, we faced unavoidable challenges, including seasonal disease pressures common in the Territory's climate, which required temporary quarantine periods and careful management of animal movement. Even during these periods, our team continued to prioritise the safety, comfort and wellbeing of every animal, ensuring they received appropriate treatment and enrichment.

Despite the challenges, animals that were adoption-ready moved efficiently through the shelter thanks to strong processes, proactive behaviour assessment and an expanding foster network. Our goal continues to be reducing the time each animal spends in care without compromising on quality or welfare outcomes.

We are deeply grateful to our dedicated team members, volunteers and foster carers who give their time, their compassion and often their homes to help animals in need. Their commitment ensures that every animal is not only cared for but shown love, patience and kindness.

We also extend our heartfelt thanks to the generous individuals, community groups and businesses that support us through donations, supplies, services and fundraising. Your contribution touches far more lives than the animals you see - it helps us support countless others through the work happening behind the scenes every day.

ADVOCACY

In partnership with the RSPCA National team, we continued to contribute to Territory and national animal welfare reform. Throughout the year, we provided input and expert feedback to government consultations, strategic reviews and policy discussions relating to animal welfare standards, responsible pet ownership and access to veterinary care.

The national RSPCA federation also achieved significant progress on several priority welfare issues, influencing government decisions and elevating the voice of animals in public policy. We are proud to play a role in these collective efforts, ensuring Territory animals are represented in national advocacy outcomes. We thank the RSPCA Australia team for their expertise, persistence and leadership in driving meaningful change for animals across the country.

ON-SITE VET CLINIC

This year we welcomed Veterinarian, **Dr Sarah Vanderstelt** and Vet Nurse, **Claire Beard** into our on-site Vet Clinic team. Their expertise has strengthened our ability to deliver veterinary care directly from our shelter. We continue to be supported by casual vets and generous professionals who contribute their services when needed. This has reduced our reliance on external veterinary practices and helped streamline the medical treatment of animals entering our care.



HAPPY PAWS HAPPY HEARTS

Our partnership with Happy Paws Happy Hearts (HPHH) continues to flourish. Their programs align seamlessly with daily shelter operations, and our teams collaborate closely to support both participants and animals. Staff and volunteers consistently notice the positive impact their training and enrichment sessions have on the animals' confidence and behaviour. Equally rewarding is watching the participants grow, connect and discover joy through their interactions with the animals.



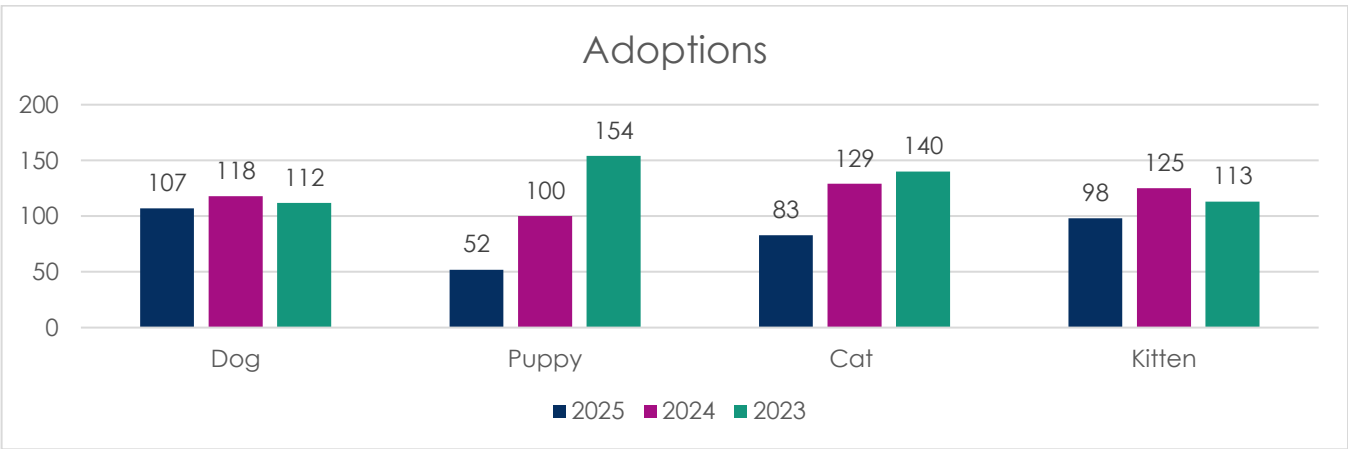
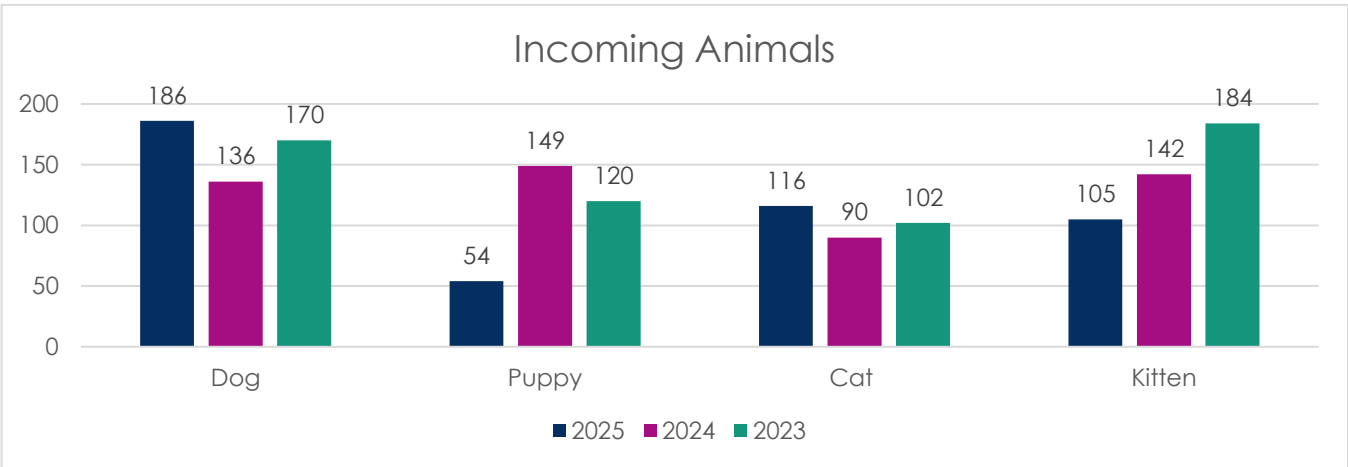
FUNDRAISING SUMMARY

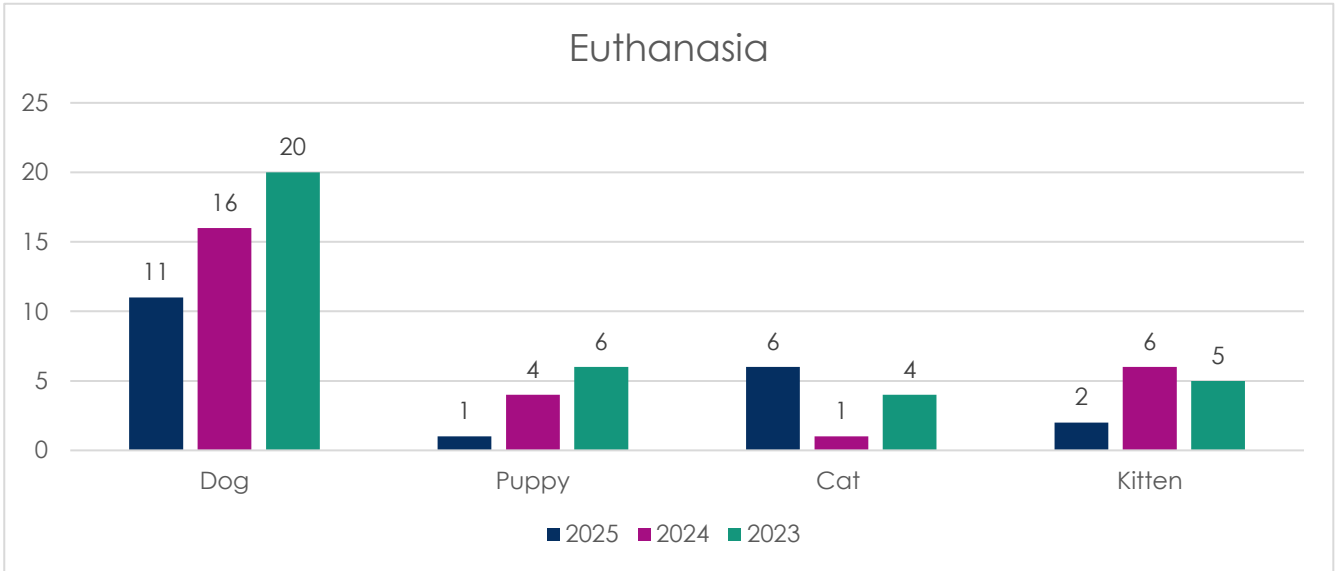
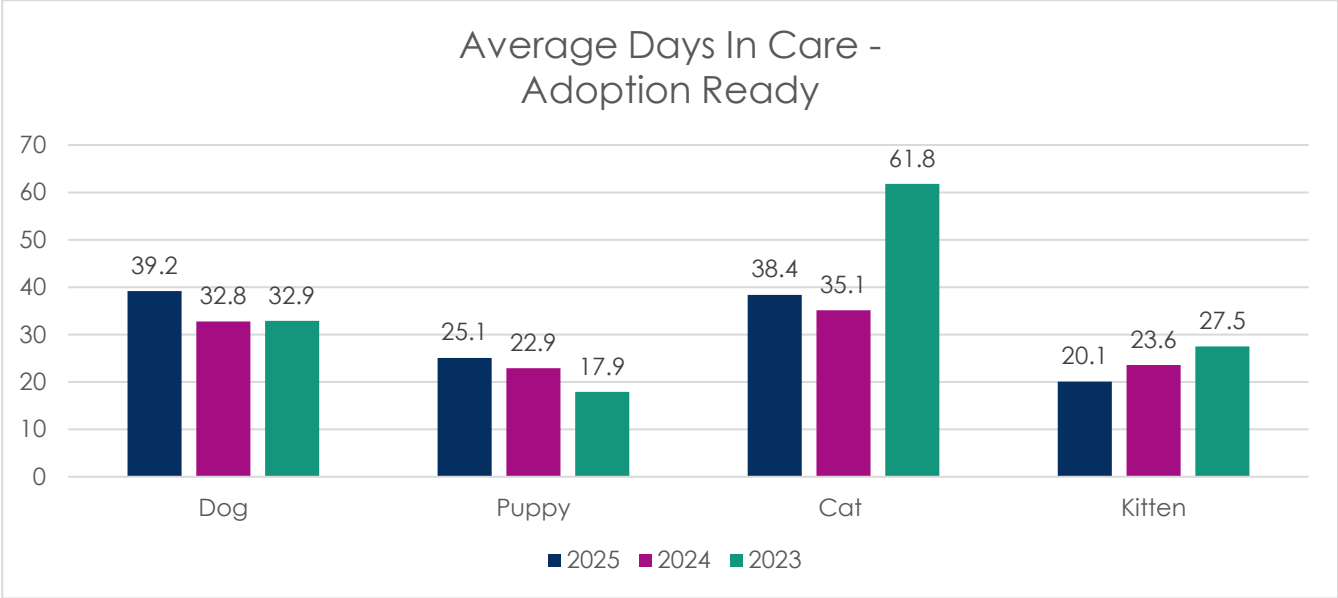
We returned to Marlow Lagoon Dog Park again this year in partnership with the City of Palmerston for the Million Paws Walk. Dozens of dogs and their humans joined us for a fun morning of activities, with stallholders, supporters and volunteers helping create a lively atmosphere. Unfortunately this year was the final Million Paws Walk nationwide, as it is no longer financially viable for the RSPCA.

Our major fundraising gala (Save The Paws Ball) was another highlight, made possible through the generosity of our event partners and sponsors, whose support allowed us to deliver an exceptional evening while raising essential funds for animal welfare. The contributions from our business community continue to play a key role in the success of this signature event.

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

KEY STATISTICS





OPERATIONS

Shelter operations remained fast-paced throughout the year, with a steady flow of animals arriving through council pounds, owner surrenders and community referrals. Increasing financial pressures continue to affect pet owners across the Territory, leading to more requests for surrender - particularly when animals require medical treatment or behavioural support that families can no longer manage. The shelter has become a vital safety net, ensuring animals receive care when circumstances change unexpectedly.

A core part of our work continues to be providing emergency boarding for animals when families are in crisis. Domestic and family violence, hospital admission and sudden housing displacement were among

the most common reasons pets required temporary placement. Knowing their animals are safe offers families facing trauma or uncertainty the chance to stabilise their situation before being reunited.

Much of what we do happens behind the scenes before an animal becomes "adoption ready." Every animal entering our care goes through a structured process which may include:

- Settling into routine and adjusting to the shelter environment
- Full veterinary health check
- Parasite prevention treatments
- Vaccinations
- Desexing and microchipping

During this time, our team works hard to ensure every animal receives individual attention, enrichment and comfort. Volunteers, especially our dedicated dog walkers - play a crucial part, providing exercise, socialisation and emotional reassurance. Their contribution not only improves each animal's wellbeing but also helps them transition smoothly into their future homes.

380 Desexed

564 Microchipped

5,500+ Volunteer hours

DAYS IN SHELTER

In 2025, RSPCA NT saw notable improvements in outcomes for puppies and kittens, with significant reductions in euthanasia. Adult animal outcomes were mixed - dog euthanasia reduced, but adult cats experienced longer stays and lower adoption rates due to higher intake and capacity pressures. The shift in intake composition (fewer puppies and kittens, more adult dogs and cats) influenced overall adoption and care metrics.

This year, however, multiple viral outbreaks impacted our ability to progress animals through the adoption pathway. In particular, recurring outbreaks of cat flu resulted in full quarantine periods for the cattery. During these times, cat adoptions could not proceed and we were unable to introduce new cats into the adoption space, which significantly increased the length of stay for cats already in our care.

Similar infection control measures were required in the dog assessment area at various points due to conditions such as Parvo Virus, and occasional cases of ringworm also required isolation.

Each instance required shutdowns of affected areas, strict sanitisation routines and adjusted animal movement plans to prevent spread.

Despite these challenges, early detection protocols, dedicated cleaning schedules and rapid treatment plans ensured animals recovered well and returned to the adoption pathway as soon as possible. Disease management is an unavoidable part of sheltering, but our systems and team vigilance ensured animals remained safe, supported and cared for throughout.

COMMUNITY EDUCATION & OUTREACH

RSPCA NT continued to strengthen its presence in the community through school engagement and education programs. We believe that positive animal welfare outcomes begin with education - and empowering young people with knowledge, empathy and responsibility helps create a more compassionate future for animals across the Territory.

This year, we delivered outreach sessions with:

- **Larrakeyah Primary School (Years 4-6)** - Students participated in an interactive learning session focused on responsible pet ownership, animal behaviour and what life is like for a shelter animal. The program gave students a behind-the-scenes understanding of the work involved in caring for animals and preparing them for adoption.
- **Sanderson Middle School (Years 7-8)** - Students spent the day volunteering at RSPCA NT, getting hands-on experience with the animals in our care. The girls met plenty of dogs and cats, helped with enrichment activities, and learned what goes into running an animal shelter—from daily care to responsible pet ownership.

In addition to off-site visits, we also welcomed school groups and volunteers on-site, providing the opportunity for students to meet animals, tour the shelter and learn how their actions impact animal welfare.

Our goal is simple: Educate the next generation so fewer animals ever need our help.

By engaging young people early, we foster empathy, encourage responsible pet ownership and build a community that values and protects animal welfare.



FUNDRAISING

SAVE THE PAWS BALL

A huge thank you to all sponsors and supporters who helped make this year's *Save the Paws Ball* possible:

- **Gold Sponsor: Santos - \$5,000**
- **Silver Sponsor: Primus Build - \$2,500**

Although the event was organised and promoted within a shorter timeframe than previous years, it was still a wonderful night with strong community spirit and support. Thanks to ticket sales, sponsorships and on-the-night fundraising activities, the event raised a little over **\$7,000 profit**



MILLION PAWS WALK

The 2025 Million Paws Walk took place in May at Marlow Lagoon, continuing our partnership with the City of Palmerston under the multi-year sponsorship agreement. We were joined by local councils, community groups and stallholders, creating a vibrant and energetic atmosphere for dogs and their families. A special thanks to our event host and supporters who helped make the morning a success, your energy and involvement made this year's walk a memorable celebration of dogs, community and compassion.



2025 TAX APPEAL

Our 2025 End of Financial Year Tax Appeal focused on raising funds for urgent veterinary care and shelter services. Thanks to the extraordinary generosity of **The NT General Store**, who returned as our dollar-matching partner, every donation made during the campaign was matched dollar-for-dollar until the limit was reached.

This match incentive inspired donors to give quickly and generously, helping us reach a combined fundraising total of **\$20,000**. These funds directly supported animals requiring medical treatment, desexing, vaccinations and behaviour support - giving them a safe path from intake to adoption.

The success of the appeal demonstrates the power of community partnerships: a local business stepping up, donors responding with compassion and animals receiving the help they deserve. Every matched dollar translated into more second chances and more lives changed.



SIXT - Car Donation



RSPCA NT was the grateful recipient of an incredible donation this year; a fully serviced automatic vehicle generously provided by **Sixt Darwin**. This car has already become an essential part of our operations, enabling our team to safely transport animals to veterinary appointments, move supplies and donations between locations, and support off-site community outreach and education visits. Having a dedicated vehicle means animals receive care sooner, transport is safer and more efficient, and our team can respond more quickly when urgent situations arise. We extend our sincere thanks to Sixt Darwin for this practical and impactful contribution, a gift that directly helps animals and strengthens our ability to serve the community.

The NT Government granted RSPCA NT an ex-government Toyota Hi Lux Ute. This has proven invaluable in transporting animal supplies and other large equipment. Lastly, thank you to the RSPCA WA who continue to provide RSPCA NT a Ute equipped with cages to transport animals safely.

VOLUNTEERS

RSPCA NT continues to benefit from a committed and diverse community of volunteers who contribute their time, compassion and skills to support the organisation's mission. Volunteers remain an essential part of animal care, operational support and community engagement activities throughout the year.

With guidance from the Volunteer and Foster Carer Coordinator - **Cerys Hughes**

Volunteers assist across a wide range of areas including animal enrichment, walking dogs, socialising cats, veterinary clinic support, administrative assistance, grounds maintenance and general site operations.



Their involvement extends beyond the shelter, helping to facilitate community outreach, promotional activities, and fundraising events that increase awareness and support for the organisation.

Foster carers continue to play a vital role in positive rehoming outcomes. These individuals welcome animals into their homes when additional care, recovery time or specialised attention is needed. Foster care helps reduce pressure on shelter resources and provides vulnerable animals with a safe and calm environment to grow, heal and prepare for adoption.

Our volunteer community represents a broad mix of people including students, retirees, families, working professionals and community groups. Regardless of how often or in what capacity they contribute, every volunteer provides significant value to the organisation and directly impacts animal welfare.

During the reporting period, the volunteer and foster network continued to grow steadily. New individuals and group participants joined, including corporate and community groups that assisted with activities such as maintenance, enrichment and animal support. These partnerships strengthened our connection with the wider community and introduced more people to the important work happening at RSPCA NT.

RSPCA NT thanks every volunteer and foster carer for their time, energy and dedication. Their efforts improve operational efficiency, extend our reach into the community and most importantly change the lives of the animals in our care.

IN CLOSING

I want to express my sincere thanks for the privilege of serving this organisation and the animals of the Northern Territory. It has been an honour to work alongside such passionate staff, volunteers, foster carers and community members who show up every day willing to make a difference. An additional mention goes to our Shelter Supervisor, **Telina Cowley** who has stepped up to support the organisation through several changes in leadership staff ensuring operations continue seamlessly.



Tony Hampton BA(Acc), FCPA, GAICD
Executive Director (Interim)
RSPCA Northern Territory Inc.

TREASURER’S REPORT

Financial Year: 1 July 2024 to 30 June 2025

We express our sincere gratitude to our members, donors, partners and stakeholders for their continued support throughout the 2024/25 financial year. In keeping with our commitment to transparency and accountability, this Treasurer’s Report provides an overview of the financial performance of RSPCA Northern Territory Incorporated (RSPCA NT) for the reporting period ended 30 June 2025.

During the 2024/25 financial year, RSPCA NT recorded **total revenue of \$1,046,799** and **total expenses of \$1,181,510**, resulting in a **net deficit of \$134,711**

This compares with a surplus of **\$57,559** in the previous year (2023/24)

The change reflects several financial pressures experienced throughout the reporting period, including reduced fundraising income and increased depreciation expenses following the building revaluation and addition of new assets.

A detailed breakdown of the 2024/25 Statement of Profit or Loss is summarised below.

PROFIT & LOSS

Category	2024–25	2023–24
Total Income	\$1,046,799	\$1,209,920
Total Expenditure	\$1,181,510	\$1,152,361
Surplus / (Deficit)	(\$134,711)	\$57,559

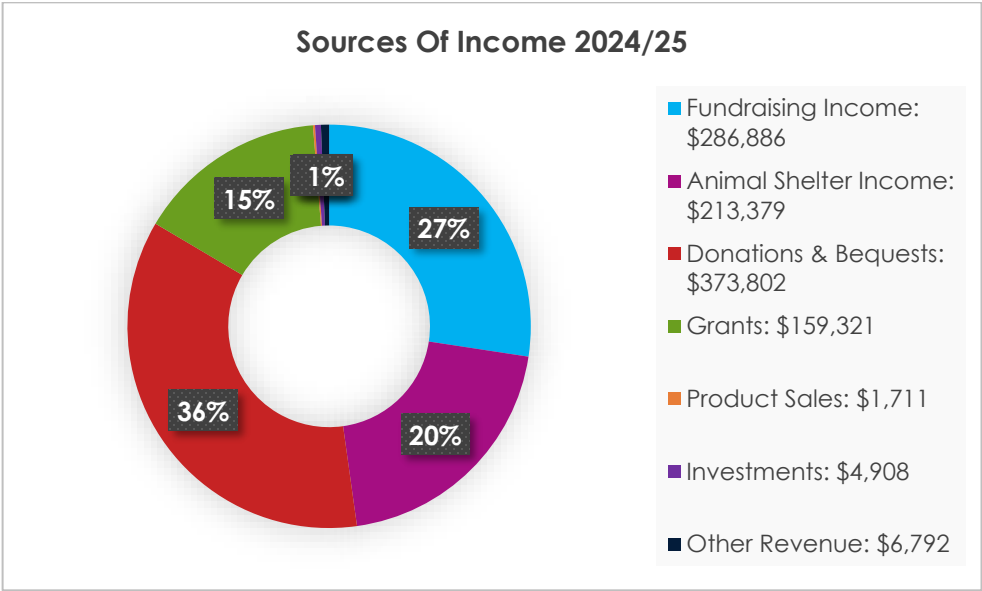
Income

Total income for the year was **\$1,046,799**, representing a decrease of **\$163,121** compared to the previous year.

Key movements included:

- **Fundraising income decreased** from \$356,440 to **\$286,886** (–\$69,554)
- **Rental revenue decreased** significantly (from \$33,741 to **\$2,634** timing adjustment)
- **Product sales declined** (from \$12,371 to **\$1,711**)
- **Grant income increased** moderately (from \$139,189 to **\$159,321**)
- **Donations and bequests increased** (from \$340,143 to **\$373,802**)

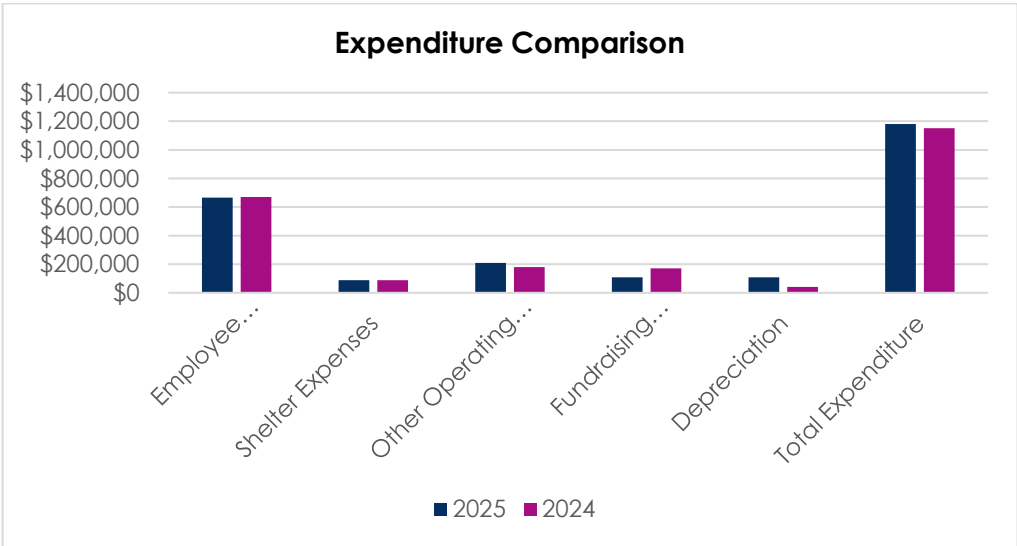
The increase in donations and grants reflects strong community support; however, this was not enough to offset reductions in fundraising and rental income.



Expenditure

Total expenditure for the period was **\$1,181,510**, compared with \$1,152,361 in the prior year. Notable movements included:

- **Depreciation costs increased** significantly from \$41,294 to **\$109,133**, largely due to the updated asset valuations and the addition of the new motor vehicle and clinic-related assets.
- **Fundraising expenses decreased** from \$170,291 to **\$109,127**, reflecting tighter event expenditure.
- **Employee benefit expenses remained stable**, decreasing slightly from \$670,919 to **\$665,048**.
- **Shelter and operating expenses remained consistent** with prior year levels.



BALANCE SHEET

Summary (\$)	2024/25	2023/24
Assets	\$1,917,706	\$2,014,804
Liabilities	\$163,277	\$125,664
Members' Funds	\$1,754,429	\$1,889,140

RSPCA NT's financial position remains stable, with total assets of **\$1,917,706** and net assets of **\$1,754,429** at year end.

Current Assets

Current assets decreased from \$465,076 to **\$432,641**, primarily due to reduced cash balances and lower receivables.

Current Liabilities

Current liabilities increased from \$122,604 to **\$162,377**, mainly due to higher unearned income and updated employee benefit provisions.

Equity

Total equity decreased from \$1,889,140 to **\$1,754,429**, reflecting the operating deficit for the year. Revaluation reserves remained unchanged at **\$274,864** following the building valuation in the prior year.

CONCLUSION

While the organisation experienced a deficit in 2024/25, RSPCA NT remains financially stable and continues to invest in core operational functions, including the onsite Vet Clinic and ongoing animal welfare services. The Board is committed to strengthening revenue streams, improving internal systems, and ensuring long-term financial sustainability.

We sincerely thank our supporters, donors, volunteers, staff and Board for their ongoing commitment to improving animal welfare across the Northern Territory.



Tony Hampton BA(Acc), FCPA, GAICD
Treasurer
RSPCA Northern Territory Incorporated

OUR PEOPLE

CURRENT BOARD DIRECTORS

Dr Chris Chilcott



Chair

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.

Danny Moore



Secretary

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 was Chair from November 2017 until June 2024. Danny is also a Director of RSPCA Australia and has been passionate about animal welfare since a young age.

Lea Aitken



Vice Chair

Vice Chair 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.

Tony Hampton



Treasurer / Executive Director (Interim)

Tony is an accomplished executive with a career spanning the financial services and technology sectors. He brings extensive experience in strategic planning, project management, financial analysis, and business improvement, with a strong focus on delivering efficient systems and processes. He joined the RSPCA NT Board to contribute his governance and

commercial expertise to support the organisation's long-term sustainability and positive impact on animal welfare in the Northern Territory.

Prue Horne**Director**

Prue is a GAICD-qualified senior executive with extensive experience in strategy, transformation and values-driven leadership. With a background across higher education, hospitality and retail, financial services and manufacturing, she is known for navigating complexity, creating clarity and leading meaningful organisational change. Prue brings strong governance and people-focused leadership to the RSPCA NT Board and is passionate about contributing to positive social, environmental and community outcomes.

Matthew McNamara**Director**

Matthew is an ACEcD-certified leader with extensive experience in economic development, placemaking and strategic project delivery. As part of the Senior Leadership Team at the City of Palmerston, he plays a key role in driving economic growth, strengthening business engagement and delivering meaningful community outcomes. With experience across both local and state government, Matthew excels in creating policies and initiatives that support resilient, thriving communities. He brings a collaborative, results-focused leadership style to the RSPCA NT Board, along with a strong commitment to positive social impact and long-term community wellbeing.

Jeannette Button**Director**

Jeannette is a strategic communications specialist with more than 30 years' experience across the health, telecommunications, tourism, mining, government and not-for-profit sectors. A Fellow of Communications and Public Relations Australia (FPRIA), GAICD-qualified and MBA-trained, she is highly regarded for her expertise in issues management, crisis communication and executive advisory work. Known for her sound judgement and clear, values-led decision making, Jeannette brings strong strategic communication and stakeholder engagement skills to the RSPCA NT Board.

Adam Wells**Director**

Adam is an experienced leader with more than 20 years across corporate and not-for-profit sectors, recognised for delivering high standards and fostering strong people culture. Passionate about coaching and empowering others, he is committed to helping individuals and teams unlock their potential and achieve meaningful results. Adam believes the most successful organisations are those where people feel connected to each other and to their purpose, and he brings that philosophy into his leadership. He joins the RSPCA NT Board with a focus on contributing his skills, experience and community-driven mindset to support the organisation's ongoing impact.

MANAGEMENT

Charles Giliam**Operations Manager (resigned September 2025)**

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.

Daniel Lay**Operations Manager (commenced September 2025)
currently on extended leave**

Daniel brings over 15 years of cross-industry operational experience spanning healthcare, government, hospitality, retail, and animal care. He is known for his strategic approach, people-first leadership, and strong focus on improving systems and team performance. Daniel previously led national operations for Healthcare Australia's Travel Nurse Division while managing the Darwin Branch, overseeing more than 30 staff and strengthening recruitment and service delivery. He also transformed Hanrob Pet Hotels Darwin into one of the company's top-rated facilities and drove significant revenue growth through operational innovation.

RSPCA Northern Territory Incorporated

42 603 546 873

Special Purpose Financial Statements

For the Year Ended 30 June 2025

RSPCA Northern Territory Incorporated

42 603 546 873

Contents
For the Year Ended 30 June 2025

	Page
Financial Statements	
Directors Report	1
Auditor's Independence Declaration	2
Statement of Profit or Loss and Other Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Notes to the Financial Statements	7
Directors' Declaration	14
Independent Auditor's Report	15

RSPCA Northern Territory Incorporated
Director's Report
30 June 2025

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

Board members

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

Christopher Chilcott	Chair
Elena Madden	Vice Chair (resigned 28 January 2025)
Lea Aitken	Board Member (until 1 June 2025), Vice Chair (from 2 June 2025)
Luigi Manzione	Treasurer (resigned 8 July 2025)
Tony Hampton	Board Member (from 2 June 2025 until 20 July 2025), Treasurer (from 21 July 2025)
Danny Moore	Secretary
Susan Shearer	Board Member (resigned 8 September 2025)
Prue Horne	Board Member (appointed 2 June 2025)
Jeanette Button	Board Member (appointed 2 June 2025)
Matthew McNamara	Board Member (appointed 2 June 2025)
Adam Wells	Board Member (from 25 August 2025)

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:

- 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 deficit of the Association for the financial year 2025 amounted to \$134,711 (2024: Surplus of \$57,559).

Signed in accordance with a resolution of the board:

Board member: 

Board member: 

Date: 13 November 2025.

Date: 13 November 2025.



PKF Merit Pty Ltd
ABN 16 107 240 522
Level 2, 9 Cavenagh Street
Darwin NT 0800
PO Box 3470
Darwin NT 0801
Australia
+61 8 8982 1444
clientservices@pkfmerit.com.au
pkf.com.au

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 2025, 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 stylized, handwritten-style signature of Matthew Kennon in black ink.

PKF Merit

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

Matthew Kennon
Director

Darwin

Date: 13 November 2025

PKF Merit Pty Ltd is a member of PKF Global, the network of member firms of PKF International Limited, each of which is a separately owned legal entity and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s). Liability limited by a scheme approved under Professional Standards Legislation.

RSPCA Northern Territory Incorporated

42 603 546 873

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

	Note	2025 \$	2024 \$
Income			
Fundraising income		286,886	356,440
Animal Shelter		213,379	203,644
Donations and Bequests		373,802	340,143
Grant income		159,321	139,189
Product sales		1,711	12,371
Rental revenue		2,634	33,741
Interest income		4,908	5,747
Gain on revaluation of fixed assets		-	109,169
Other income		4,158	9,476
		<u>1,046,799</u>	<u>1,209,920</u>
Expenditure			
Employee benefits expense		665,048	670,919
Shelter expense		88,165	88,760
Other operating expenses		210,037	180,934
Fundraising expenses		109,127	170,291
Depreciation		109,133	41,294
(Loss) on disposal of fixed assets		-	(163)
		<u>1,181,510</u>	<u>1,152,361</u>
Surplus/(deficit) for the year		<u>(134,711)</u>	<u>57,559</u>
Revaluation changes for property, plant and equipment		-	274,864
Other comprehensive income for the year		<u>-</u>	<u>274,864</u>
Total comprehensive income for the year		<u>(134,711)</u>	<u>332,423</u>

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 2025**

	Note	2025 \$	2024 \$
Assets			
Current Assets			
Cash and cash equivalents	4	364,527	388,486
Trade and other receivables	5	44,180	52,325
Inventories		2,754	704
Prepayments		21,180	23,561
Total Current Assets		<u>432,641</u>	<u>465,076</u>
Non-current Assets			
Property, plant and equipment	6	1,485,065	1,549,728
Total Non-current Assets		<u>1,485,065</u>	<u>1,549,728</u>
Total Assets		<u>1,917,706</u>	<u>2,014,804</u>
Liabilities			
Current Liabilities			
Trade and other payables	7	85,413	76,477
Employee benefits	9	17,992	34,539
Other liabilities	8	58,972	11,588
Total Current Liabilities		<u>162,377</u>	<u>122,604</u>
Non-current Liabilities			
Employee benefits	9	900	3,060
Total Non-current Liabilities		<u>900</u>	<u>3,060</u>
Total Liabilities		<u>163,277</u>	<u>125,664</u>
Net Assets		<u>1,754,429</u>	<u>1,889,140</u>
Equity			
Reserves		274,864	274,864
Retained earnings		1,479,565	1,614,276
Total Equity		<u>1,754,429</u>	<u>1,889,140</u>

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 2025

2025

	Retained Earnings	Asset Revaluation Surplus	Total
Note	\$	\$	\$
Balance at 1 July 2024	1,614,276	274,864	1,889,140
Deficit for the year	(134,711)	-	(134,711)
Balance at 30 June 2025	1,479,565	274,864	1,754,429

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 (decrement)	-	274,864	274,864
Balance at 30 June 2024	1,614,276	274,864	1,889,140

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 2025**

	2025	2024
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	910,315	933,460
Payments to suppliers and employees	(1,074,711)	(1,094,579)
Interest received	4,907	5,747
Receipt from grants	150,000	134,654
Net cash used in operating activities	<u>(9,489)</u>	<u>(20,718)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of plant and equipment	-	280,000
Purchase of property, plant and equipment	(14,470)	(430,209)
Net cash used in investing activities	<u>(14,470)</u>	<u>(150,209)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Loan received from directors	-	25,000
Loan repaid to directors	-	(25,000)
Net cash provided by financing activities	<u>-</u>	<u>-</u>
Net Decrease in cash and cash equivalents held	(23,959)	(170,927)
Cash and cash equivalents at beginning of year	<u>388,486</u>	<u>559,413</u>
Cash and cash equivalents at end of financial year	<u>4 364,527</u>	<u>388,486</u>

The accompanying notes form part of these financial statements.

RSPCA Northern Territory Incorporated

42 603 546 873

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

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 2025****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.

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.

RSPCA Northern Territory Incorporated

42 603 546 873

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

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:

Fixed asset class	Depreciation rate
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 2025****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.

Estimation of useful lives of assets

The association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

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

	2025	2024
	\$	\$
Cash and Cash Equivalents	364,527	388,486
	<u>364,527</u>	<u>388,486</u>

5 Trade and Other Receivables

	2025	2024
	\$	\$
CURRENT		
Trade receivables	37,288	4,849
Provision for bad debt	(7,104)	-
Accrued income	13,996	47,476
Total current trade and other receivables	<u>44,180</u>	<u>52,325</u>

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.

RSPCA Northern Territory Incorporated

42 603 546 873

**Notes to the Financial Statements
For the Year Ended 30 June 2025****6 Property, Plant and Equipment**

Buildings and improvements

At cost

1,406,400 1,396,075

Accumulated depreciation

(87,310) -

Buildings and improvements

1,319,090 1,396,075

Plant and equipment

At cost

44,540 49,187

Accumulated depreciation

(30,906) (34,596)

Total plant and equipment

13,634 14,591

Furniture, fixtures and fittings

At cost

19,347 19,347

Accumulated depreciation

(9,577) (8,599)

Total furniture, fixtures and fittings

9,770 10,748

Vet clinic furniture & equipment

At cost

158,479 158,479

Accumulated depreciation

(47,460) (36,809)

Total Vet clinic furniture & equipment

111,019 121,670

Computer equipment

At cost

11,532 8,695

Accumulated depreciation

(4,876) (2,051)

Total computer equipment

6,656 6,644

Motor Vehicle

At cost

30,000 -

Accumulated depreciation

(5,104) -

Total computer software

24,896 -**Total property, plant and equipment****1,485,065 1,549,728****7 Trade and Other Payables**

CURRENT

Trade payables

36,124 35,257

Payable to ATO

14,763 12,415

Accrued expenses

34,526 28,805**85,413 76,477**

RSPCA Northern Territory Incorporated

42 603 546 873

Notes to the Financial Statements**For the Year Ended 30 June 2025****7 Trade and Other Payables**

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

8 Other Liabilities

	2025	2024
	\$	\$
CURRENT		
Unearned income	58,972	11,588
	<u>58,972</u>	<u>11,588</u>

9 Employee Benefits

	2025	2024
	\$	\$
Current liabilities		
Provision for employee benefits	17,992	23,579
Long service leave	-	10,960
	<u>17,992</u>	<u>34,539</u>
Non-current liabilities		
Long service leave	900	3,060
	<u>900</u>	<u>3,060</u>

10 Key Management Personnel Disclosures

The remuneration paid to key management personnel during the financial year comprises payments made solely to the Operations Manager. The charity has applied the exemption available under the Australian Charities and Not-for-profits Commission (ACNC) reporting requirements and, accordingly, has not disclosed the amount of this remuneration.

11 Auditors' Remuneration

	2025	2024
	\$	\$
Audit of Financial Statement	11,178	10,468
Total	<u>11,178</u>	<u>10,468</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 2025 (30 June 2024:None).

RSPCA Northern Territory Incorporated

42 603 546 873

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

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:

	2025	2024
	\$	\$
Associates		
Member Subscription fees paid to RSPCA Australia	28,721	27,681
Affiliation fees paid to RSPCA Australia	12,774	4,910
Distribution received from RSPCA Australia	145,541	123,244
Other related parties		
Sponsorships received from other related parties	-	1,000

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

RSPCA Northern Territory Incorporated

42 603 546 873

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 

Dated this 13th day of November 2025



PKF Merit Pty Ltd
 ABN 16 107 240 522
 Level 2, 9 Cavenagh Street
 Darwin NT 0800
 PO Box 3470
 Darwin NT 0801
 Australia
 +61 8 8982 1444
 clientservices@pkfmerit.com.au
 pkf.com.au

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 statement of financial position as at 30 June 2025 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising material accounting policy information and other explanatory notes, and the Director's Declaration.

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 2025 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.

PKF Merit Pty Ltd is a member of PKF Global, the network of member firms of PKF International Limited, each of which is a separately owned legal entity and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s). Liability limited by a scheme approved under Professional Standards Legislation.



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 2025 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.

A stylized, handwritten-style signature of the PKF Merit firm, rendered in a dark blue color.

PKF Merit

A handwritten signature of Matthew Kennon, written in dark blue ink.

Matthew Kennon

Director

Darwin

Date: 13 November 2025

NATIONAL SPONSORS



peteralexander



PETBARN

PROPERTY AND INFRASTRUCTURE SUPPORTERS



MEDIA AND EVENT SUPPORTERS





STAY IN TOUCH

Call us on 8984 3795

Visit us at www.rspcant.org.au

Follow us on social media



Thank you to all our team members, sponsors, donors, supporters, partners, members and volunteers for another fantastic year for RSPCA Northern Territory.