





CEO Dr Andrew Byrne and City of Launceston’s Michael Stretton, image courtesy The Examiner

Vision

A Tasmania where all animals are treated with kindness and respect.

Mission

RSPCA Tasmania - Helping Animals; Enlightening People; Changing Lives.

About RSPCA Tasmania

We are the peak animal welfare body in Tasmania. We are an autonomous, non-government, community organisation that has been operating in this state since 1878. We are a not-for-profit organisation (Company Limited By Guarantee) governed by a Board chosen by RSPCA members and chosen for their skills. The Board acts according to our constitution and gives us our policy and strategic focus.

Our staff and volunteers ultimately report to the Chief Executive Officer who is the main conduit between the day-to-day operations of the society and the Board.

The main functions of the Society in Tasmania are:

- to investigate cases of alleged cruelty or neglect;
- to operate Animal Care Centres;
- to work with all levels of Government to ensure adequate legislation is in place;
- to heighten community awareness of animal welfare issues;
- to manage a successful and sustainable statewide business; and,
- to raise funds to support these functions.

Board of Directors

The names of each person who has been a director during the year:

	Appointed	Resigned
Stuart Roberts	29/10/2016	
Alexandra Garrott	11/04/2016	
Owen Davis	21/03/2016	
Melanie Richardson	18/04/2016	
Felicia Mariani	18/04/2016	
Kristy Brown	18/04/2016	6/10/2017
Alison Lai	21/10/2017	

OFFICE HOLDERS

President:	Alexandra Garrott	23 December 2016 - present
Vice-President:	Felicia Mariani	23 December 2016 - present
Treasurer:	Melanie Richardson	18 April 2016 - present
Company Secretary:	Andrew Byrne	

RSPCA Tasmania Board Report

Financial Year 2017 - 2018

It is with great pleasure that on behalf of the Board I present this report to members and supporters of the Society.

This past year has been one where we have continued our focus on delivering a sustainable future for RSPCA Tasmania. We have carefully worked through, with professional assistance (our thanks to RSPCA Australia), a plan to achieve a more stable future for our organisation.

Through this process, defining the core role and activities for RSPCA Tasmania became key, along with how we could remain true to our purpose as we strived to recalibrate our assets, activities and deliverables.

It was also acknowledged that RSPCA Tasmania could not maintain a practice of 'being all things to all people' and we needed to remain focussed on how to deliver the best outcomes for animals most in need while remaining true to our core purpose.



RSPCA Tasmania Patron Her Excellency Professor the Honourable Kate Warner AC, Governor of Tasmania with Mr Warner.

So, in brief, this year and into the future we have redefined our future and will deliver on an RSPCA that is secure in its responsibility to care for and protect Tasmania's most vulnerable animals.

We will accomplish this by....

- Returning to core business
- Protecting animals in most need
- Educating the public on how to best care for their animals
- Advocating for effective, modern, animal welfare laws

Centralising our services

Securing a conveniently located site in the state that allows us to consolidate our services

Centralise our veterinarian and animal welfare services to provide the best possible attention for all animals in our care

Centralise our shelter services in one location, creating the best possible environment for those animals needing our protection until foster or permanent homes can be found

Working in collaboration with other animal welfare organisations

Establish 'Tasmanian Animal Welfare Group' (TAWG) that will create an effective network to provide the best possible rehoming opportunities for surrendered and abandoned animals

Create a powerful network of foster carers across the state allowing animals to be kept in comfortable home environments, rather than the chaos of a shelter, better preparing them for their forever homes

We are well underway, working towards our secure and redefined future.

I would like to firstly acknowledge the efforts of our incredibly dedicated staff, both present and past, for their continued diligence and dedication to the organisation. Through uncertain and changing times, they have remained focussed and professional in delivering the best outcomes for Tasmania's animals needing our care and attention.

I would also like to recognise and thank all of our wonderful volunteers that provide so many valuable hours of service to RSPCA Tasmania. We could not achieve all we do without their generous support and commitment.

Both our staff and volunteers are instrumental in delivering the best outcomes for the animals of Tasmania. We continue to achieve outstanding results for animals in our care and are committed to rehoming animals at a very high success rate, with our return and rehoming rate this year being 80% across Tasmania.

During the last 12 months we farewelled Board member, Kristy Brown, due to her many other professional commitments. We certainly thank Kristy for her assistance and guidance and wish her well in her future endeavours.

At the last AGM, Ali Lai and Stuart Roberts joined the Board and both have been a welcome addition to the team. I would personally like to thank all of our Board members for freely giving up so much of their time and for their wise council over the last 12 months.

Our Inspectorate area has delivered strong results again this year: 3,375 calls were made to our 24/7 Animal Cruelty Hotline throughout the year; broken down into 3,608 individual complaints, sometimes with multiple complaints needing to be addressed at each job location. In addition, 271 animals were either seized or surrendered in the last 12-month period.

Our advocacy program remained robust throughout this year, with RSPCA Tasmania helping to deliver significant changes within the Cat Management Plan and working hard alongside the Animal Welfare Advisory Committee to push for new amendments to the Animal Welfare Act.

Nationally Member Societies worked well together and campaigned hard on issues like layer hen welfare, stopping Live Export of Sheep, stopping the use of whips in racing and highlighting the pitfalls of dogs that have exaggerated physical features.

I would like to acknowledge the Department of Primary Industries, Parks, Water and Environment and commend them for their continued support throughout this year, especially Minister Sarah Courtney.

RSPCA Australia, together with the other State and Territory Member Societies, has continued to provide assistance throughout this year and we thank them for their support and guidance, especially during this year of such challenge and reinvention.



Horse and foal at Hobart Animal Care Centre

I would also like to thank all our members, benefactors and other supporters that care so much for this organisation. RSPCA Tasmania is sincerely grateful for your ongoing commitment to our work.

In conclusion, I want to thank my fellow Board members for their wonderful assistance and support during this year and look forward (as it says in our Vision Statement) to a Tasmania where all animals are treated with respect and kindness.

Alexandra Garrott
President
RSPCA Tasmania

History

The Tasmanian Society for the Prevention of Cruelty to Animals started in Tasmania in 1878 and has always led the way in animal welfare discussions and been the voice for animals in need. We have achieved much over recent years and there is still a lot to do. It is incumbent upon everyone involved to ensure that this foundational community organisation is here for the next 140 years.

Change

Change is never easy, and throughout this year we have had to make some tough decisions around how we achieve sustainability and focus on the core elements of our organisation. The challenge is not a new one for established not-for-profit organisations in a world where there seemingly are new charity organisations starting up every week. The review and planning process, led by the board and supported by staff, has shown that doing nothing is not an option.

RSPCA Tasmania looks forward to a future with renewed focus on three key elements:

- Protect - protection of all Tasmanian animals in most need
- Educate - educate the community on ways to care for their animals to prevent welfare issues
- Advocate - take practical measure to advocate for improved animal welfare legislation



Dr Andrew Byrne with a cat ready for adoption in Launceston



Ex-racing horse at Hobart Animal Care Centre

Return and Release Rate

The continued hard work of the RSPCA Managers and Staff across Tasmania has enabled 80% of the animals that entered the care of the RSPCA to either be returned to their owners or to find a new home and life. This has been RSPCA Tasmania's best year yet and demonstrates the result of employing skilled and experienced staff, who, along with the RSPCA veterinary team, foster carers and volunteers have worked with each individual animal that has ended up in RSPCA care, in order to help those without a home find their special new life.

Animal Welfare Advisory Committee

Our membership on the Animal Welfare Advisory Committee (AWAC) is a clear example of how RSPCA Tasmania works for the community, through advocating for relevant and strong legislation, used to protect Tasmanian animals. The AWAC committee provides valuable advice to the Minister on matters pertaining to animal welfare, and we thank Inspectorate Manager, Lisa Edwards for her great work representing RSPCA Tasmania on this group.



Ducks from Hobart found a new home at Frogmore Creek Vineyard

Partnerships

Throughout 2017-2018, RSPCA Tasmania has enjoyed support from many businesses and community organisations. We would like to acknowledge the support of our major partners:

- Hills Science Diet
- Flying Colours
- Bunnings
- Country Club Staff Community Fund
- City of Launceston
- City of Hobart
- Mary Kibble Trust
- Bruce Wall Trust
- Launceston Distillery

We would also like to acknowledge the contributions from our event partners across Cupcake Day, Million Paws Walk, the Launceston Christmas in July Quiz Night, Apex Launceston Christmas Parade. We are also grateful for the invitations to many community activities, school assemblies, workplace information sessions and all opportunities we have had to share our message and our work with the Tasmanian community.

Salamanca Market Puppy Parking

This year RSPCA Tasmania responded to a request from the Hobart City Council to “doggy-sit” any dogs that are walked to the Salamanca Market on Saturday mornings by market-goers. Since January this year RSPCA staff have set up a Puppy Parking facility every Saturday to look after these dogs as their owners peruse the Salamanca wares. Not only is this service of great comfort to dog owning market goers, but it maintains a profile for the RSPCA in the south of the state and enables robust discussion between the RSPCA and people visiting the market every Saturday morning, concerning the work that RSPCA Tasmania does across the State.



Celebrating National Volunteer Day

Staff

To say that this year has been a challenging one for the staff and volunteers that help the animals in RSPCA care is an understatement. Changes to how the RSPCA conducts its daily activity began in July last year, following serious consultation with the RSPCA staff by RSPCA Management and much deliberation within the Board Room. The changes in activity and the refocussing of the work that RSPCA Tasmania carries out has certainly involved a great deal of flexibility and cooperation by all the staff and volunteers who carry out the coal-face activity for the animals who come into the care of the RSPCA.

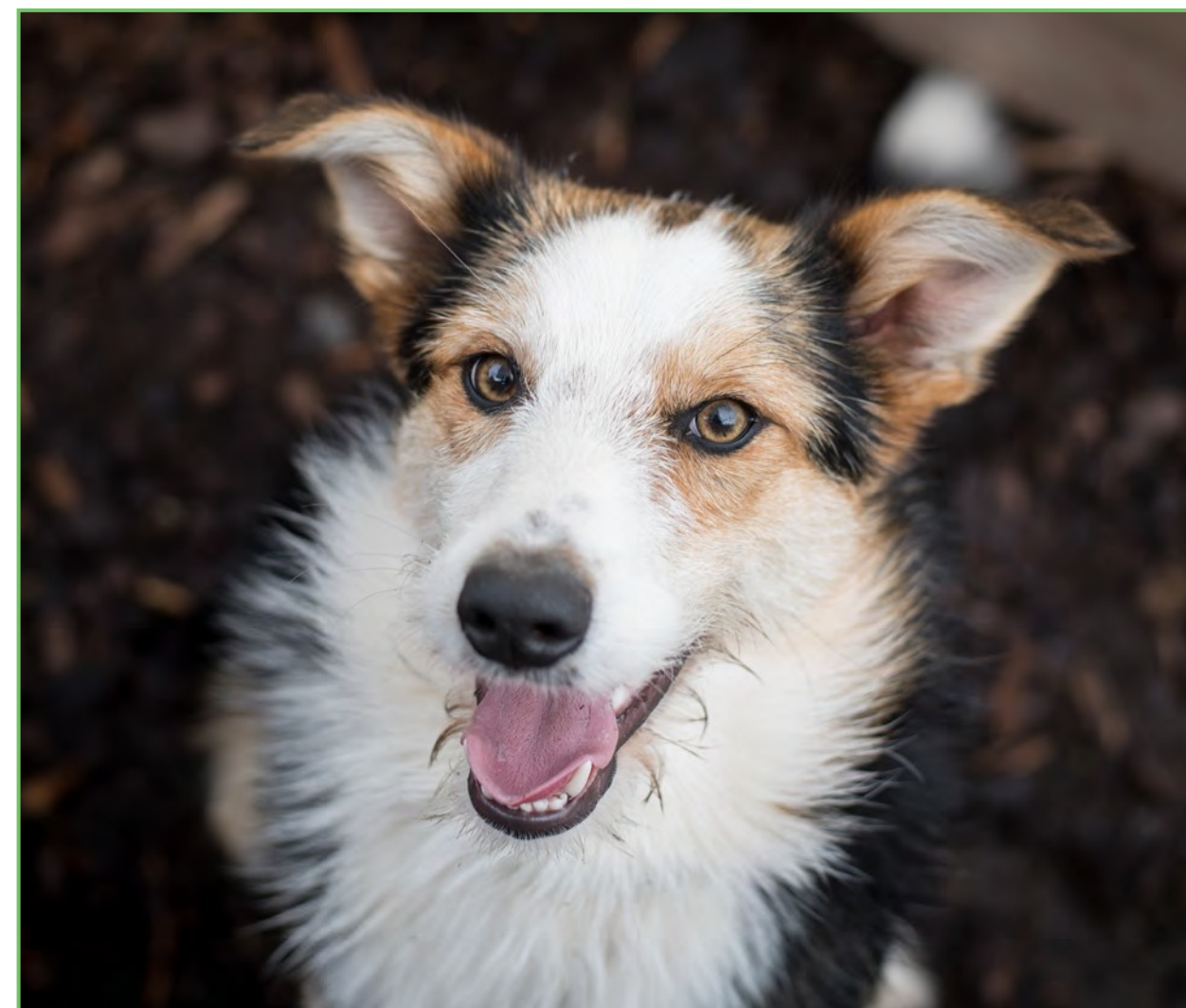
Across the year we have seen changes to the hours that we are open to the public, the closure of the RSPCA Tasmanian facility in Hobart and the rearrangement in the way the Inspectorate handle animals. We are currently negotiating the beginnings of a totally new focus regarding the way in which RSPCA Tasmania will care for animals in the north of the State. For some of the staff and volunteers at the RSPCA this has been a challenging shift, but it has been meticulously planned by the progressive RSPCA Board and Management, with the first priority being to care for the animals of Tasmania in most need, in a sustainable manner that will ensure that the RSPCA will continue to do so for another 140 years.

The RSPCA Tasmanian Inspectorate have seen some restructuring, with the successful inclusion of Lisa Edwards to the team as Inspectorate Manager. Lisa, as some of you may know, has spent the past ten years managing the Animal Care Centres in Burnie and then Devonport and brings with her a wealth of animal welfare experience that will ensure that animal welfare remains foremost in the minds of the front-line inspectors as they make their life-saving decisions.

Lorraine Hamilton, RSPCA Tasmania’s most experienced Animal Care Centre Manager, has expanded her activity to include the management of both the Launceston and

Devonport facilities. Lorraine has risen to the challenge, as have the senior staff at both of these centres, who help Lorraine with this expanded activity.

Finally, RSPCA Tasmania saw the formidable team of Peter West (former CEO) and Danielle Clark (former COO) move on to future challenges outside of RSPCA Tasmania. The unwavering dedication of this duo to RSPCA Tasmania will be missed, but their assistance to the RSPCA team in a voluntary capacity is already being gratefully received, testament to their sincere desire to see the RSPCA carry on with its valuable work.



Belle at the Launceston Centre image by Shy Wolf Photography



Staff and volunteers at Devonport Quiz Night

Volunteers

Across RSPCA Tasmania we rely heavily on our volunteers to undertake a huge variety of tasks to help support the work we do. Our volunteers assist with dog walking, cleaning, administration, yard work and grounds maintenance, reception, clinic support, events and many other duties. Without the contribution of our 75 volunteers, we simply could not do the work we do.

Our dedicated group of almost 50 volunteer foster carers open their hearts and homes to Tasmanian animals in need. Animals need to be fostered for many different reasons, including recovery from veterinary procedures, the age of the animals, special circumstances, and emergency care. Our foster carers help these animals prepare for their forever homes by providing endless love and support.

We sincerely thank all our volunteers for helping us help Tasmanian animals and for bringing so much joy to the lives of the animals in our care.

Fundraising and Events

Cupcake Day and Million Paws Walk continue to be the major fundraising events undertaken by RSPCA Tasmania. In 2018, Million Paws Walk in Launceston enjoyed a new venue at Royal Park, and for the first time in several years, major floods and other inclement weather stayed away. Thank you to Sandra Bramich and Jane Nicholls who coordinated our community-based event in St Helens.

Community based events throughout the year provided opportunities for fundraising and outreach, including Christmas in July Quiz Night at the Country Club Resort. The Country Club Villas hosted Paws n Claus, a Christmas time family day out. Reece High School was the venue for another wonderful quiz night, and RSPCA Tasmania staff and volunteers visited many school assemblies, community groups, businesses and markets to help spread the word about our work.

Fundraising and events remain a key income stream for the organisation, and this year programs will continue to develop and new targets will be identified for the coming year.



Staff and volunteers at car park fundraiser in Hobart



Image courtesy The Examiner



Attendees at the 2017 AGM

RSPCA Tasmania Veterinary Services

Even though the 2017-18 year involved a reduced number of animals finding themselves at a Care Centre, the veterinary team saw an increase in non-routine medical and surgical procedures for the animals that it cares for, as the managers and staff at RSPCA Tasmania strived hard to increase the “Return and Rehome rate” to what is now, a very credible 80% of animals who enter the Care Centres across Tasmania. This means that the RSPCA team, as a whole, have been working hard to rehabilitate animals with the various ailments and injuries that they may come into the RSPCA Care Centres with.



Rooster available for adoption in Devonport

Of the routine procedures that the veterinary team undertook, they vaccinated just under 3,000 dogs, cats and rabbits and microchipped 1,700 dogs, cats, rabbits, guinea pigs, ferrets and rats.

The RSPCA clinic along with our partner, external clinics across Tasmania desexed 1000 cats and kittens, 356 Dogs and Puppies and 106 rabbits, guinea pigs, ferrets and rats.

Whilst it is expected that the activity of the RSPCA Veterinary team may alter somewhat as of the beginning of January 2019, it is in fact expected to grow as a team, as the emphasis leans toward “revenue” generation, in an attempt to assist with the care of the animals within RSPCA care.



Goats ready for their new home

Animal Care Centres

The animal Care Centres across Tasmania are the current face of RSPCA Tasmania, as the community expect to be able to connect with these centres if they feel that they have any queries or information involving animal welfare. These faces are expected to change as the RSPCA moves toward the year 2020, with less direct involvement in caring for the community’s lost and unwanted animals and an increased focus on Tasmania’s animals in most need; those animals needing the protection and rehabilitation from cruelty by the RSPCA Inspectors, veterinary team and animal care staff.

Change is already happening, with the closure of the Hobart RSPCA Animal Care Centre at Mornington, and a closer collaboration with trusted organisations doing the same work in the region and a renegotiation with Councils in the north of the state to allow a more efficient model evolve concerning the sheltering of animals in and around Launceston.

Along with the Mornington and the Launceston changes arises increased reliance on the Devonport shelter and the need for the RSPCA to work closely with other animal welfare groups in the northern region. The RSPCA staff right across Tasmania have been supportive of the changes that are taking place and have shown incredible resilience and flexibility in the face of change. Lorraine Hamilton has taken on the role of managing both Devonport and Launceston Animal Care Centres, which has meant that staff at both Centres have risen to the occasion and supported her with her increased responsibilities.

Although the changes have meant a move towards a more sustainable RSPCA, the standard of care that the RSPCA staff provide for the animals that come into the centres has increased, with an increased emphasis on skills and knowledge concerning animal care and rehabilitation.



Puppies ready for adoption in Hobart

Animals adopted	
Dogs	445
Cats	1058
Wildlife	24
Other	280
Total	1807
Animals card for	
Dogs	998
Cats	1602
Wildlife	52
Other	337
Total	3029

Inspectorate

Our Inspectorate Team consist of four full time Animal Welfare Officers, based at 3 sites across the state, an Inspectorate Manager and a part time Prosecutions Officer. RSPCA Tasmania operate a 24-hour cruelty hotline. This year the Inspectorate Team received 3,375 complaints. Our Animal Welfare Officers investigate every complaint they receive, with concerns for felines, canines and equines forming many of the complaints. A majority of which relate to the body condition 25 % of complaints, 15% relate to living conditions 15% insufficient food and water. The Team have had some fantastic successes this year and this resulted in the successful prosecution of 21 charges across 8 prosecution cases.

The educational component of the Team's work remains a focus, the team have undertaken a number of talks at Schools and Colleges in addition to providing advice to members of the public. This year Inspectors attended the Million Paws Walks held across the State. This education approach is followed through by the Inspectors into their compliance role. The RSPCA Inspectorate Team has worked with some work experience students from local colleges, giving them an insight into the role and some of the Animal Care Staff have come out and assisted on larger jobs. The Animal Care Staff and Foster carers do a great job taking care of all the Inspectorate Animals whilst the cases proceed through the court system.

RSPCA Tasmania has links with the Department of Primary Industries Parks water and the Environment and the Office of Racing Integrity conducting joint investigations and sharing knowledge and expertise. The Inspectorate Team work with the Tasmanian Police and provide training to the new police recruits at the Police Academy on the Animal Welfare Legislation.



Inspector Ashlie Burnett with a puppy for adoption

Inspectorate Results

Total calls logged to our Animal Cruelty Hotline: **2182**

Body Condition	829
Unsuitable Living Conditions	510
Insufficient Food and Water	516
No Treatment	360
Inadequate Shelter	369
Abandonment	266
Cruelty	253
Tethered / Confined	134
Hot Animal in Vehicle	73
Other	65
Total	3375

Investigation Outcomes:

Finalised without any charges	1583
Section 14 Instruction Notices issued	153
Infringement Notices issued	3
Number of people charged	7
Total	2182

Breakdown of animals:

Dogs	1626
Horses	480
Cats	380
Sheep	328
Poultry / Birds	202
Cattle	93
Puppies	86
Goats	109
Rabbits	76
Pigs	73
Farm / Reptile / Zoo	18
Wildlife	39
Guinea Pigs	35
Other	63
Total	3608

Prosecution Details:

Prosecutions finalised	8
Number of individual charges	21
Number of successful prosecutions	8
Prosecutions pending	17



Principal Activities

The principal activity of RSPCA Tasmania Ltd is to consider and act for the welfare of animals within the internationally recognised policy framework known as the five freedoms for animals:

- Freedom from hunger and thirst
- Freedom from discomfort
- Freedom from pain and injury or disease
- Freedom to express normal behaviour
- Freedom from fear and distress

RSPCA Tasmania works to prevent suffering and cruelty to animals and promote the welfare of animals by:

- Educating the Tasmanian community regarding the humane treatment and management of animals, and increasing public awareness of and support for animal welfare;
- Enforcing the existing laws to prevent cruelty to animals
- Influencing the amendment or development of legislation and standards considered necessary for the protection and welfare of animals
- Providing animal rescue and welfare activities

The short term objectives of RSPCA Tasmania are to:

- Create a fiscally sustainable organisation;
- Maintain an animals first focus;
- Work with other reputable animal care providers to ensure we can help as many animals as possible across the state;
- Ensure our core business upholds our vision and mission

To achieve these objectives, the RSPCA Tasmania has adopted the following strategies:

1. Ongoing review and restructure of business operations
2. Development and implementation of strong marketing plans for both regular and workplace giving
3. Lessening reliance on bequests
4. Developing and maintaining a strong budget
5. Forming associations with key organisations within animal care and welfare in Tasmania
6. Reviewing and renegotiating all contractual relationships

Information on Directors

Alexandra Garrott	President and Chair of Board Qualifications BA, Grad Dip Sci (Hons), MBT, GAICD Experience The Royal Society for the Prevention of Cruelty to Animals Australia T/A RSPCA Australia ACN 163 614 668 (Director since 2016); Salvation Army Tasmania (Advisory Board Member - since 2015); Kingston Beach Surf Life Saving Club Incorporated (Director since 2013)
Felicia Mariani	Vice President and Deputy Chair Qualifications GAICD, AICD Experience Executive and Senior Management roles in the public, private and NFP sectors; 20 years of experience in complex marketing environments; Extensive background in Corporate Communications and Government Relations at a State and Federal level; Accomplished track record in establishing commercial partnerships and strategic alliances.
Melanie Richardson	Treasurer Qualifications BCom, CA, FTIA, CTA Experience Director of WLF Accounting & Advisory with over 21 years’ experience in business and personal accounting and advisory; Treasurer and Executive Director Weightlifting Tasmania Inc (March 2015 to April 2016).
Owen Davis	Director Qualifications LLB and BA; admitted to practice in a number of state supreme courts including Tasmania, and in the federal jurisdiction Experience 8 years post-admission experience in private legal practice in Sydney, Western Australia and Tasmania with an emphasis on commercial litigation and corporate

Stuart Roberts	Director Qualifications LLB (Tas), Nationally accredited mediator and Child Dispute Experience Admitted as a legal practitioner in Tasmania in 1980; Barrister; Mediator; Former Judge of the Federal Circuit Court of Australia; Board Member of Launceston Community Legal Centre; Former member of the Board of Launceston Church Grammar School.
Alison Lai Director	B.Com (Hons) MAICD Experience: Executive and senior management roles in government and the non-government sector, including 20+ years experience on community boards. Currently a Non-Executive Director of Advocacy Tasmania and a Councillor on the Institute of Public Administration Australia (Tasmania Division). As CEO of the Alcohol, Tobacco and other Drugs Council of Tasmania, Alison leads Tasmania’s peak organisation representing community organisations delivering alcohol, and other drug services and the individuals who they support.

The entity is incorporated under the Australian Charities and Not-for-profits Commission Act 2012 and is a company limited by guarantee. If the entity is wound up the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the entity. At 30 June 2017, the total amount that the members of the company are liable to contribute if the company wound up is \$1,430.

RSPCA TASMANIA LIMITED

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF RSPCA TASMANIA LIMITED
FOR THE YEAR ENDED 30 JUNE 2018



Report on the Financial Report
Opinion

I have audited the financial report of RSPCA Tasmania Limited (the registered entity), which comprises the statement of financial position as at 30 June 2018, 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 to the financial statements, including a summary of significant accounting policies, and directors declaration.

In my opinion, the accompanying financial report of RSPCA Tasmania Limited has been prepared in accordance with Div 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) Giving a true and fair view of the registered entity's financial position as at 30 June 2018 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards – Reduced Disclosure Requirements and *Australian Charities and Not-for-profits Commission Regulation 2013*.

Material Uncertainty in relation to Going Concern

In forming my opinion on the financial statements, which is not modified, I have considered the adequacy of the disclosure made in note 1(o) concerning the registered entity's ability to continue as a going concern. In order to continue operations for the next 12 months the registered entity is dependent on achieving the points outlined in this note. This indicates the existence of a material uncertainty which may cast significant doubt as to the registered entity's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the registered entity was unable to continue as a going concern.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the registered entity in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

Information Other than the Financial Report and the Auditor's Report Thereon

The directors are responsible for the other information. The other information comprises the information included in the registered entity's annual report for the year ended 30 June 2018 but does not include the financial report and my auditor's report thereon. My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibility of the Directors for the Financial Report

The directors' of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with the Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors' are responsible for assessing the registered entity'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 directors either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

robert j ruddick fca
craig a leighton fca
lyndal k kimpton ca



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Liability limited by a scheme approved under the Professional Standards Legislation

RSPCA TASMANIA LIMITED

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF RSPCA TASMANIA LIMITED
FOR THE YEAR ENDED 30 JUNE 2018

Auditor's Responsibilities for the Audit of the Financial Report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but it 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 this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism through the audit. I 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 these risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my 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 registered entity's internal control.
- Evaluate the appropriateness of the accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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 matter that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entity or business activities to express an opinion on the financial report. I am responsible for the direction, supervisions and performance of the audit. I remain solely responsible for our audit opinion.

I communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

L K Kimpton
Ruddicks
102 Tamar Street
LAUNCESTON TAS 7250

Signed:

Date: 21 September 2018

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2018

	Notes	2018 \$	2017 \$
OPERATING REVENUE			
Animal Centre			
Adoption		333,541	512,204
Boarding		94,382	55,933
Other animal centre		34,760	51,063
Inspectorate animal		5,051	22,305
		467,734	641,505
Vet Clinic			
Vet clinic income		55,547	22,757
		55,547	22,757
Pound			
LCC service contract		137,727	59,583
Dog release		11,077	16,168
		148,804	75,751
Inspectorate service			
DPIPWE service contract		550,000	400,000
		550,000	400,000
Marketing & development			
Telemarketing commission		11,043	16,726
Donations		121,955	110,746
Fundraising	16	533,132	794,024
Sponsorships	17	18,384	4,658
Membership		4,109	3,964
		688,623	930,118
Grants & subsidies			
Council grants	18	-	12,481
Council subsidies	90	21,500	21,500
Grants	20	91,568	52,273
Employment Subsidies		3,190	
Government work for the dole project	20	32,117	90,948
National Subsidies		105,625	88,261
Royalties		9,660	14,588
		263,660	280,051
Merchandising			
Sale of goods & services	21	80,387	114,697
Chocolate & drink income		1,261	1,791
		81,648	116,488
Sundry income			
Gain/(loss)on disposal of assets		(54)	500
Other income		6,437	8,849
		6,383	9,349
TOTAL OPERATING REVENUE		2,262,399	2,476,019
NON-OPERATING REVENUE			
Dividend income		3,750	24,615
Interest		17	635
Gain/(loss) on investments		1,692	16,390
Legacies & bequests		671,591	792,068
		677,050	833,708
TOTAL NON-OPERATING REVENUE		677,050	833,708
TOTAL REVENUE		2,939,449	3,309,727
TOTAL OPERATING EXPENSES		(3,192,944)	(4,090,306)
NET PROFIT/ (LOSS) FOR THE PERIOD		(253,494)	(780,579)
OTHER COMPREHENSIVE INCOME			
		-	-
TOTAL OTHER COMPREHENSIVE INCOME FOR THE PERIOD		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(253,494)	(780,579)

The accompanying notes form part of this financial report.

RSPCA Tasmania Limited

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2018

	Notes	2018 \$	2017 \$
OPERATING EXPENSES			
Animal care			
Cleaning		2,930	8,068
Food		22,476	32,158
Other animal centre expenses		27,797	25,432
Inspectorate animal expenses		3,982	7,693
Sundry		50	256
		57,285	73,607
Veterinary costs			
Veterinary expenses		70,962	208,173
Desex costs		-	16,897
Microchip expenses		20,189	18,277
Consumables & minor equipment		98,162	115,196
		189,313	358,543
Marketing & development			
Advertising		6,056	7,155
Fundraising	16	284,034	350,038
		290,090	357,193
Employment expenses			
Employment expenses		2,092,318	2,532,756
Move in annual & long service leave		(14,945)	28,080
Other employment expenses		5,645	14,038
Training and development		180	381
Meeting expenses		1,478	4,141
OHS measures		526	3,502
		2,085,202	2,582,898
Merchandising			
Cost of goods and services	21	46,251	69,356
Corporate services			
Accountancy and audit	3	14,013	15,400
Subscriptions		57,819	53,647
Bank fees		7,340	10,340
Late Fees		7,518	-
Communications & call centre		62,375	102,251
Consultancy		-	3,651
Insurance		74,013	87,301
Printing, stationery and computer expenses		56,284	58,569
Professional fees		33,361	4,752
Sundry		441	20,330
		313,164	356,241
Travel & motor vehicle			
Travel and meeting expenses		9,925	21,158
Motor vehicle expenses		52,691	54,981
		62,616	76,139
Property & utilities			
Rent, rates & charges	19	27,122	26,271
Repairs & maintenance		22,502	14,061
Security		2,019	1,557
Minor equipment		8,449	3,869
Work for the dole project - maintenance animal care centres		1,910	74,182
Power charges		26,761	33,263
		88,763	153,203
Depreciation			
Depreciation	3	60,312	63,126
		60,312	63,126
TOTAL OPERATING EXPENSES		3,192,946	4,090,306

The accompanying notes form part of this financial report.

RSPCA Tasmania Limited

Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
ASSETS			
CURRENT ASSETS			
Cash on hand	4	212,367	162,959
Financial assets	5	35,051	33,659
Inventories on hand	6	26,663	27,125
Accounts receivable and other debtors	7	49,137	11,038
Other current assets	8	52,266	46,259
Total Current Assets		375,484	281,040
NON-CURRENT ASSETS			
Property, plant and equipment	9	908,976	916,624
Total Non-Current Assets		908,976	916,624
TOTAL ASSETS		1,284,460	1,197,664
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	10	361,548	312,626
Employee provisions	11	193,017	184,496
Borrowings	12	344,804	38,521
Total Current Liabilities		899,369	535,643
NON-CURRENT LIABILITIES			
Employee provisions	11	34,133	57,569
Total Non-Current Liabilities		34,133	57,569
TOTAL LIABILITIES		933,502	593,212
NET ASSETS		350,958	604,452
EQUITY			
Reserves		4,406	4,406
Retained Surplus	13	346,552	600,046
TOTAL EQUITY		350,958	604,452

The accompanying notes form part of this financial report.

RSPCA Tasmania Limited

Statement of Changes in Equity

As at 30 June 2018

	Retained Earnings	Rescue Equip Reserve	Total
Balance at 30 June 2016	1,380,625	4,406	1,385,031
Profit / (Loss) for the Period	(780,579)	-	(780,579)
Other Comprehensive Income	-	-	-
Total comprehensive income attributable to members of the entity	(780,579)	-	-
Balance at 30 June 2017	600,046	4,406	604,452
Profit / (Loss) for the Period	(253,494)	-	(253,494)
Other Comprehensive Income	-	-	-
Total comprehensive income attributable to members of the entity	(253,494)	-	(253,494)
Balance at 30 June 2018	346,552	4,406	350,958

The accompanying notes form part of this financial report.

RSPCA Tasmania Limited

Statement of Cash Flows			
For the Year Ended 30 June 2018			
	Notes	2018 \$	2017 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers & donors		2,093,860	2,263,610
Payments to suppliers and employees		(3,222,301)	(4,028,412)
Interest received		17	635
Bequest income		671,591	792,068
Dividend & trust income		3,750	24,615
Grant income & Work for the dole		251,927	494,641
Net cash generated from operating activities	14	(201,156)	(452,843)
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property plant & equipment		3,000	500
Payments for property plant & equipment		(58,719)	(106,440)
Proceeds from sale of available-for-sale investments		-	299,991
Net cash used in investing activities		(55,719)	194,051
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		306,283	38,521
Net cash generated from financing activities		306,283	38,521
Net Increase / (decrease) in cash held			
		49,408	(220,271)
Cash transferred from RSPCA (Tasmania) Inc		-	383,230
Cash on hand at the beginning of the financial year		162,959	-
CASH AT THE END OF THE PERIOD	4	212,367	162,959

The accompanying notes form part of this financial report.
RSPCA Tasmania Limited

Notes to the Financial Statements

For the Year Ended 30 June 2018

1 Statement of Significant Accounting Policies

RSPCA Tasmania Limited applies Australian Accounting Standards -Reduced Disclosure Requirements as set out in AASB 1053: Application of Tiers of Australian Accounting Standards.

The financial statements cover RSPCA Tasmania Limited as an individual entity, incorporated and domiciled in Australia. RSPCA Tasmania Limited is a company limited by guarantee.

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB) and the Australian Charities and Not-for-profits Commission Act 2012. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards

Material accounting policies adopted in the preparation of these financial statements are presented below and have been applied consistently unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual 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. The amounts in the financial statements have been rounded to the nearest dollar.

The business operations of RSPCA (Tasmania) Inc. were transferred into RSPCA Tasmania Limited on 4 May 2016. On this date, RSPCA Tasmania Limited assumed control of all assets and responsibility for all liabilities. This report includes the financial activity of RSPCA Tasmania Limited from the transfer date. The comparative information is for the period 4 May 2016 to 30 June 2017.

The financial statements were authorised for issue on 19 September 2018 by the directors of the company.

(a) Income Tax

The Company has not adopted the principles of tax-effect accounting as it is exempt from income tax under section 50-45 of the Income Tax Assessment Act 1997.

(b) Property, Plant and Equipment

Property, plant and equipment are measured using the cost basis. Property (excluding land), plant and equipment are depreciated over the expected useful life of each asset using the straight line basis.

The Branch's tenure at its Remount Road location is controlled by a lease agreement with the Launceston City Council. The term has been negotiated and extended with the current agreement due to expire on 31 December 2018.

The carrying amount of property, plant and equipment is reviewed annually by the Board to ensure that it is not in excess of the recoverable amount of these assets. The recoverable amount of an asset is the net amount expected to be recovered through the net cash inflows from its continued use and subsequent disposal. In determining the recoverable amount of non-current assets the net cash flows have not been discounted to their present value.

The depreciation rates used for each class of depreciable assets are:

Buildings and Structural improvements	2.5%
Leasehold improvements	10.0%
Motor vehicles	22.5% - 30.0%
Other equipment	5.0% - 40.0%

1 Statement of Significant Accounting Policies (continued)

(c) Financial instruments

Financial instruments are initially measured at cost on trade date, which includes transactions costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below.

(i) Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost using the effective interest rate method. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(ii) Available-For-Sale Financial Assets

Available-for-sale financial assets are those non-derivative financial assets that are designated as available for sale or that are not classified as loans and receivables, held to maturity investments or financial assets at fair value through profit and loss. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Available-for-sale financial assets are carried at fair value and any unrealised gains or losses arising from changes in fair value are recognised in other comprehensive income. When the financial asset is sold the cumulative gain or loss is reclassified into profit or loss.

(iii) Financial Liabilities

Non-derivative financial liabilities are recognised at amortised cost, comprising original debt less principal repayments and amortisation.

(d) Revenue

Revenue from the adoption and boarding of animals is recognised upon provision of the service.

Grants are recognised as revenue in the period in which the Company obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the Company and the amount of the grant can be measured reliably. Interest revenue is recognised on a proportional basis, taking into account the interest rates applicable to the financial assets. Other revenue items, including donations, merchandising, Inspectorate contract, bequests and fundraising are recognised on receipt.

(e) Employee Entitlements

Provision is made for RSPCA's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.

Employee benefits payable later than one year have been measured at the present value of the estimated future cash flows to be made for those benefits. RSPCA has estimated the present value of the future cash flows using a short-hand measurement technique as this provides an estimate that is not materially different from that determined using present value calculations.

(f) Impairment

The carrying amounts of the Company's assets, other than inventories (see accounting policy 1(j)) are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised whenever the carrying amount of an asset or it's cash-generating unit exceeds it recoverable amount. Impairment losses are recognised in the income statement, unless the asset has previously been revalued, in which case the impairment loss is recognised as a reversal to the extent of that previous revaluation with any excess recognised through profit or loss.

Impairment of receivables is not recognised until objective evidence is available that a loss event has occurred. The recoverable amount of other assets is the greater of their fair value less costs to sell and value in use.

Impairment losses are reversed when there is an indication that the impairment loss may no longer exist and there has been a change in the estimate used to determine the recoverable amount.

1 Statement of Significant Accounting Policies (continued)

(g) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST. The net amount of GST recoverable from, or payable to, the Australian Taxation Office is included as part of the receivables or payables in the statement of financial position.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(h) Cash Flows

For the purpose of the Statement of Cash Flows, cash includes cash on hand and cash held at call with financial institutions.

(i) Comparatives

Where necessary, comparative figures have been adjusted to conform with changes in presentation in the current year.

(j) Inventories

Stock on hand is valued at the lower of cost or net replacement cost.

(k) Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturity of three months or less.

(l) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the Company, are classified as finance leases. Finance leases are capitalised by recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a diminishing value basis over their estimated useful lives where it is likely that RSPCA will obtain ownership of the asset or over the term of the lease.

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

(m) Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the company during the reporting period that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days or recognition of the liability.

(n) Trade and other receivables

Trade and other receivables are stated at their amortised cost less impairment losses.

(o) Going Concern

In the 2017 financial statements the board noted that conditions existed that would indicated the existence of a material uncertainty which may cast doubt as to the ability for RSPCA Tasmania Limited's ability to continue as a going concern. In the note the board outlined a number of steps that were being explored to ensure the future sustainability of the organisation. As at 30 June 2018 RSPCA Tasmania Ltd had current assets of \$375,484 (2017: \$281,040) consisting of cash, receivables and other assets readily convertible to cash, and current liabilities of \$899,369 (2017: \$535,643) consisting of trade and other payables, current leave entitlements, insurance funding and a line of credit advanced from RSPCA Australia. The board remain focussed on ensuring the ongoing future sustainability of the organisation and as a result have continued their review of the business using a state-wide sustainability approach which includes:

- the shutdown of the Hobart shelter
- the renegotiations with the City of Launceston in relation to the operation and continuance of the Launceston shelter and pound facilities
- the sale of the Mornington property, which is currently under contract, subject to a clarification of the boundary
- the negotiation of a short-term interest free line of credit from RSPCA Australia
- the leveraging of resources through in kind support from RSPCA Australia and its Federated member organisations

The board is continuing their focus on state-wide sustainability and are continuing their focus on ensuring that RSPCA Tasmania Ltd continues to operate and provide its core services into the future.

Notes to the Financial Statements

For the Year Ended 30 June 2018

1 Statement of Significant Accounting Policies (continued)

(n) New Accounting Standards for Application in Future Periods

AASB 1058 Income of Not-for-profit entities (applicable to annual reporting periods beginning on or after 1 January 2019)

This standard is applicable when an entity receives volunteer services or enters into other transactions where the consideration to acquire the asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives.

The significant accounting requirements of AASB 1058 are as follows:

- Income arising from an excess of the initial carrying amount of an asset over the related amount being contributions by owners, increases in liabilities, decreases in assets and revenue should be immediately recognised in profit or loss. For this purpose, the assets, liabilities and revenue are to be measured in accordance with other applicable Standards;

- Liabilities should be recognised for the excess of the initial carrying amount of a financial asset (received in a transfer to enable the entity to acquire or construct a recognisable non-financial asset that is to be controlled by the entity) over any related amounts recognised in accordance with the applicable Standards. Income must be recognised in profit or loss when the entity satisfies its obligations under the transfer.

A private sector non-for-profit may elect to recognise volunteer services or a class of volunteer services as an accounting policy choice if the fair value of those services can be measured reliably, whether or not the services would have been purchased if they had not been donated. Recognised volunteer services should be measured at fair value and any excess over the related amounts (such as contributions by owners or revenue) immediately recognised as income in profit of loss.

The transitional provisions of this Standard permit an entity to either: restate the contracts that existed in each prior period presented in accordance with AASB 108 (subject to certain practical expedients); or recognise the cumulative effect of retrospective application to incomplete contracts on the date of initial application. For this purpose, a completed contract is a contract or transaction for which the entity has recognised all of the income in accordance with AASB 1004: Contributions.

Although the directors anticipate that the adoption of AASB 1058 will have an impact on the entity's financial statements, it is not practical at this stage to provide a reasonable estimate of the extent of such impact.

AASB 16: Leases (applicable to annual reporting periods beginning on or after 1 January 2019)

When effective, this Standard will replace the current accounting requirements to leases in AASB 117: Leases and related Interpretations. AASB 16 introduces a single lessee accounting model that eliminates the requirements for leases to be classified as operating or finance leases.

We anticipate that the adoption of AASB 16 will result in a right to use asset and corresponding lease liability being brought to account for all operating leases.

2 Critical Accounting Estimates and Judgements

The Directors evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Company.

Key Estimates – Impairment

The Company assesses impairment at each reporting date by evaluating conditions specific to the Company that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Value-in-use calculations performed in assessing recoverable amounts incorporate a number of key estimates.

Key Estimates – Employee Benefits

For the purpose of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the annual reporting period in which the employees render the related service. The entity expects most employees will take their annual leave entitlements within 24 months of the reporting period in which they were earned, but this will not have a material impact on the amounts recognised in respect of obligations for employees' leave entitlements.

Notes to the Financial Statements

For the Year Ended 30 June 2018

			2018	2017
			\$	\$
3	Operating Result			
	EXPENSES			
	Depreciation of buildings			
	Buildings		7,225	8,333
	Building Improvements		14,123	18,183
	Leasehold Improvements		9,305	11,077
			30,653	37,593
	Depreciation of plant and equipment			
	Furniture, plant and equipment		27,456	21,052
	Motor vehicles		2,203	4,481
			29,659	25,533
	Total Depreciation		60,312	63,126
	Auditor's Remuneration			
	Audit of the financial report		10,900	10,000
	Other		2,400	5,400
			13,300	15,400
4	Cash			
	Cash on hand		900	1,100
	ANZ	State	206,962	158,587
	ANZ	State	1,275	1,275
	Bendigo Bank	State	1,430	947
	Westpac	Marketing	1,800	1,050
	Total Cash		212,367	162,959
	The above figures agree to cash at the end of the financial year as shown in the Statement of Cash Flows.		212,367	162,959
5	Investments			
	Investment Accounts			
	Listed Shares	State	7,695	7,901
			7,695	7,901
	Investments Held in Trust			
	Evelyn Estelle Bantick - Hobart		27,356	25,758
			27,356	25,758
			35,051	33,659
6	Inventory			
	Veterinary Suppliers		12,655	18,778
	Goods for resale		14,008	8,347
			26,663	27,125
7	Receivables			
	Other receivables		49,137	11,038
			49,137	11,038
8	Other Assets			
	Prepayments		46,693	43,623
	Other		5,573	2,636
			52,266	46,259

Notes to the Financial Statements

For the Year Ended 30 June 2018

	2018	2017
	\$	\$
9 Property, Plant and Equipment		
LAND AND BUILDINGS		
Land	146,000	146,000
At cost	146,000	146,000
Buildings		
At cost	289,000	289,000
Less: accumulated depreciation	(129,836)	(122,611)
	159,164	166,389
Building Improvements		
At cost	387,988	358,408
Less: accumulated depreciation	(131,576)	(112,171)
	256,412	246,237
Veterinary Clinic		
At cost	229,493	229,493
Less: accumulated depreciation	(62,160)	(56,422)
	167,333	173,071
Leasehold Improvements		
At cost	485,347	485,347
Less: accumulated depreciation	(429,590)	(420,285)
	55,757	65,062
Total Land and Buildings	784,666	796,759
PLANT AND EQUIPMENT		
Furniture, plant and equipment		
At cost	417,999	419,610
Less: accumulated depreciation	(293,689)	(304,249)
	124,310	115,361
Motor vehicles		
At cost	303,999	321,265
Less: accumulated depreciation	(303,999)	(316,761)
	-	4,504
Total Plant and Equipment	124,310	119,865
	908,976	916,624

NET MOVEMENTS IN CARRYING AMOUNT

	Opening balance	Additions/ disposals	Depreciation	Closing balance
Land	146,000	-	-	146,000
Buildings	166,389	-	(7,225)	159,164
Buildings improvements	246,237	18,560	(8,385)	256,412
Veterinary clinic	173,071	-	(5,738)	167,333
Leasehold improvements	65,062	-	(9,305)	55,757
Furniture, plant & equipment	115,361	36,405	(27,456)	124,310
Motor vehicles	4,504	(2,301)	(2,203)	-
	916,624	52,664	(60,312)	908,976

Notes to the Financial Statements

For the Year Ended 30 June 2018

	2018	2017
	\$	\$
10 Payables		
Trade creditors	250,969	171,468
Payroll liabilities	100,579	130,806
Sundry creditors and accruals	10,000	10,352
	361,548	312,626
11 Provisions		
CURRENT		
Annual leave	152,274	180,289
Long service leave	34,133	4,207
	186,407	184,496
NON-CURRENT		
Long service leave	40,743	57,569
Aggregate employee entitlements liability	227,150	242,065
NUMBER OF EMPLOYEES		
Full time equivalent employees at the end of the year	25	30
12 Borrowings		
Insurance Funding	44,804	38,521
RSPCA Australia Line of Credit	300,000	-
	344,804	38,521

During the year the board of RSPCA Tasmanian Ltd negotiated a line of credit facility from RSPCA Australia. After ensuring the longer term sustainability strategy of RSPCA Tasmanian Ltd, RSPCA Australia extended a line of credit up to \$300,000 as part of the federated model to RSPCA Tasmania Ltd. This line of credit was fully extended at 30 June 2018. The terms of the line of credit are interest-free, at-call repayable over time with no set repayment terms and no strict end date. As this line of credit is at call it has been classed as a current borrowing in the financial statements of RSPCA Tasmania Ltd. It is the board's intention that this will be repaid in full once the sale of the Morningson property has been settled.

13 Accumulated Funds

Accumulated funds at the beginning of the financial year	600,046	-
Net surplus/(deficit) for the year	(253,492)	(780,579)
Transfer of business from other entity	-	1,380,625
Accumulated funds at the end of the financial year	346,554	600,046

14 Reconciliation of Net Deficit to Cash Flows from Operations

Operating profit	(253,494)	(780,579)
Non-cash items included in net surplus		
Depreciation	63,312	63,126
Transfers for Assets and Liabilities	-	(177,186)
(profit) / loss on sale of fixed assets	54	(500)
(profit) / loss on sale of investments	(1,392)	(16,390)
Changes in assets and liabilities		
(Increase)/decrease in receivables	(38,099)	11,038
(Increase)/decrease in inventories	462	(27,125)
(increase)/decrease in investments	-	(33,659)
Increase/(decrease) in other assets	(6,007)	(46,259)
Increase/(decrease) in payables	48,923	312,626
Increase/(decrease) in employee provisions	(14,915)	242,065
Net Cash Flows from Operating Activities	(201,156)	(452,843)

Notes to the Financial Statements

For the Year Ended 30 June 2018

15 Financial Instruments

a) RSPCA Tasmania's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and payable. The Company does not have any derivative instruments at 30 June 2018.

The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements are as follows:

	Notes	2018 \$	2017 \$
Financial assets			
Cash and cash equivalents	4	212,367	162,959
Assets held in trust	5	27,356	25,758
Receivables	7	49,137	11,038
Investments	5	7,695	7,901
		296,555	207,656
Financial liabilities			
Financial liabilities at amortised cost			
- trade and other payables	10	361,548	312,626
- borrowings	12	300,000	-
- insurance funding	12	44,804	38,521
		706,352	351,147

Financial risk management policies

The Board of RSPCA is responsible, among other issues, for monitoring and managing financial risk exposures of the Company. Discussions on monitoring and managing financial risk exposures are held monthly and minuted by the Board. The Board's overall risk management strategy seeks to ensure that the Company meets its financial targets, whilst minimising potential adverse effects of cash flow shortfalls.

Specific financial risk exposures and management

The main risks the Company is exposed to through its financial instruments are market risk, credit risk and liquidity risk.

- (i) Credit risk - the risk to RSPCA if a customer or counter party fails to meet its contractual obligations as they fall due. The carrying amount of financial assets represents RSPCA maximum exposure to credit risk in relation to these assets and liabilities.
- (ii) Liquidity risk - the risk RSPCA will not be able to meet its financial obligations as and when they fall due. RSPCA has sufficient cash balances to meet its present financial obligations relating to payables, which are all payable during the 2019 financial year.
- (iii) Market risk - the risk that the fair value of future cash flows will fluctuate because of changes in market prices. The primary risk relates to RSPCA exposure to interest rate risk and equity price risk.

Notes to the Financial Statements

For the Year Ended 30 June 2018

15 Financial Instruments (continued)

b) Financial Instrument Composition and Maturity Analysis

The table below reflects the undiscounted contractual settlement terms for financial instruments of a fixed period of maturity. Cash flows realised from financial assets reflect management's expectation as to the timing of realisation. Actual timing may therefore differ from that disclosed. The timing of cash flows presented in the table to settle finance leases reflect the earliest contractual settlement dates.

	Floating interest rate	Fixed interest 0 - 1 years	Fixed interest 1 - 5 years	Non- interest bearing	Total
2018					
Financial assets					
Cash	210,192	-	-	2,175	212,367
Investments	35,051	-	-	-	35,051
Receivables				49,137	49,137
Total financial assets	245,243	-	-	51,312	296,555
Weighted average interest rate	0.50%				
Financial liabilities					
Payables				361,548	361,548
Total financial liabilities	-	-	-	361,548	361,548
Weighted average interest rate					
Net financial assets/(liabilities)	245,243	-	-	(310,236)	(64,993)

	Floating interest rate	Fixed interest 0 - 1 years	Fixed interest 1 - 5 years	Non- interest bearing	Total
2017					
Financial assets					
Cash	160,634	-	-	2,325	162,959
Investments	33,659	-	-	-	33,659
Receivables				11,038	11,038
Total financial assets	194,293	-	-	13,363	207,656
Weighted average interest rate	0.50%				
Financial liabilities					
Payables	-	-	-	312,626	312,626
Total financial liabilities	-	-	-	312,626	312,626
Weighted average interest rate					
Net financial assets/(liabilities)	194,293	-	-	(299,263)	(104,970)

	2018		2017	
	Carrying Amount \$	Net Fair Value \$	Carrying Amount \$	Net Fair Value \$
Financial Assets				
Cash	212,367	212,367	162,959	162,959
Investments	35,051	35,051	33,659	33,659
Receivables	49,137	49,137	11,038	11,038
	296,555	296,555	207,656	207,656
Financial Liabilities				
Payables	361,548	361,548	312,626	312,626
	361,548	361,548	312,626	312,626
Net Financial Assets (Liabilities)	(64,993)	(64,993)	(104,970)	(104,970)

Notes to the Financial Statements

For the Year Ended 30 June 2018

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Fundraising

2018

	Income	Expenses	Surplus/ (Deficit)
Happy Tails Day	5	-	5
Million Paws Walk	30,910	(7,851)	23,059
Quiz Nights	27,297	(3,976)	23,321
CupCake Day	27,683	(3,420)	24,263
Appeals	17,825	(8,247)	9,578
Raffles	356,944	(243,326)	113,618
Guardian Angel	18,158	(9,257)	8,901
Other Fundraising Income	54,310	(7,957)	46,353
Total Fundraising	533,132	(284,034)	249,098

2017

	Income	Expenses	Surplus/ (Deficit)
Happy Tails Day	1,939	(522)	1,417
Million Paws Walk	95,713	(14,208)	81,505
Quiz Nights	12,946	(405)	12,541
CupCake Day	55,533	(2,163)	53,370
Appeals	76,256	(34,527)	41,729
Raffles	377,709	(262,372)	115,337
Guardian Angel	32,111	(12,993)	19,118
Jacks Gift	36,100	(1,231)	-
Other Fundraising Income	105,717	(21,617)	84,100
Total Fundraising	794,024	(350,038)	443,986

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Sponsorships

	2018 \$	2017 \$
Sign sponsorship	1,900	4,358
Hills Sponsorship	5,126	-
Petbarn Sponsorship	10,750	-
Other Sponsorship	608	300
Total Sponsorships	18,384	4,658

18

Council Grants

Clarence Council	-	12,481
	-	12,481

19

Council Subsidies

Launceston Council Rental assistance	21,500	21,500
Rates and other charges	5,622	4,770
	27,122	26,270

The Branch's tenure at its Remount Road location is controlled by a lease agreement with the City of Launceston. The current lease agreement has expired, however the tenancy has been extended until 31 December 2018. Commencing from May 2018, the City of Launceston is also paying an agreed value to support the continued operations at the Mowbray shelter and pound.

Notes to the Financial Statements

For the Year Ended 30 June 2018

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Grants

	2018 \$	2017 \$
Bruce Wall	1,818	2,273
Mary Kibble	74,750	-
Department of Premier and Cabinet	15,000	-
Work for the dole	32,117	90,948
Other grants	-	50,000
	123,685	143,221

Work for the dole amounts relate to income received under federal government funding. Funding is expended on specific projects within the organisation. Expenditure that is of a capital nature has been transferred to the balance sheet. All other items are expended within the profit and loss statement.

21

Sale of goods and services

Sales	81,648	114,697
Cost of sales	(46,251)	(69,356)
Gross profit	35,397	45,341
Gross profit margin	43.35%	39.53%

22

Contingencies

The directors are of the opinion that there are no contingent assets or liabilities that require disclosure in the financial report.

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Subsequent Events

Prior to 30 June 2018 a contract has been signed for the sale of the Mornington shelter facilities. This contract is contingent upon the successful outcome of a boundary adjustment and is expected to settle in November 2018. The agreed sale price met the expectations of the directors of RSPCA Tasmania Ltd and achieved the recommended market value.

24

Key Management Personnel and Related Party Transactions

Any persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, is considered key management personnel. No director receives remuneration for their role with RSPCA Tasmania Ltd.

The totals of remuneration paid to key management personnel of the company during the year are as follows:

Key Management Personnel	408,031	406,652
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There were no transactions during the year with other related parties including close family members of key management personnel or entities that are controlled or jointly controlled by those key management personnel individually or collectively with their close family

25

Fair Value Measurements

The Company measures and recognises the following assets at fair value on a recurring basis:

- Available-for-sale financial assets

a) Fair value hierarchy

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a level in the fair value hierarchy as follows:

Level 1		Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.
Level 2		Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
Level 3		Unobservable inputs for the asset or liability.

The fair value of assets and liabilities that are not traded in an active market is determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

25 Fair Value Measurements (continued)

Valuation Techniques

The Company selects valuation techniques that are appropriate in the circumstances and for which sufficient and relevant data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the assets or liability being measured. The valuation techniques selected by the Company are consistent with one or more of the following valuation approaches.

- Market approach: uses process and other relevant information generated by market transactions involving identical or similar assets or liabilities.
- Income approach: converts estimated future cash flows or income and expenses into a single current value.
- Cost approach: reflects the current replacement cost of an asset or its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions and risks. When selecting a valuation technique, the Company gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data and reflect the assumptions that buyers and sellers would generally use when pricing the asset and liability are considered observable, whereas inputs for which market data are not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The following tables provide the fair value of the Company assets measured and recognised on a recurring basis after initial recognition, categorised within the fair value hierarchy.

2018	Note	Level 1	Level 2	Level 3	Total
Recurring Fair Value Measurement		\$	\$	\$	\$
Available -for-sale financial assets					
- Shares in listed companies	5	7,695	-	-	7,695
- Trust investment	5	27,356	-	-	27,356
		35,051	-	-	35,051

There were no transfers between levels 1 and 2 during the year, nor between levels 2 and 3.

2017	Note	Level 1	Level 2	Level 3	Total
Recurring Fair Value Measurement		\$	\$	\$	\$
Available -for-sale financial assets					
- Shares in listed companies	5	7,901	-	-	7,901
- Trust investment	5	25,758	-	-	25,758
		33,659	-	-	33,659

There were no transfers between levels 1 and 2 during the year, nor between levels 2 and 3.

Assets and liabilities not measured at fair value but for which fair value is disclosed

The Company has assets and liabilities which are not measured at fair value, but for which fair values are disclosed in other notes. (refer note 14)

The carrying amounts of receivables and trade and other payables are assumed to approximate their fair values due to their short-term nature (Level 2).

26 Entity Details

The registered office of the entity is:

RSPCA Tasmania Limited
20 Cavalry Road
MOWBRAY TAS 7248

The principal place of business is:

RSPCA Tasmania Limited
20 Cavalry Road
MOWBRAY TAS 7248

27 Members' Guarantee

The company is incorporated under the Australian Charities and Not-for-profit Commission Act 2012 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the entity.

Directors Declaration

For the Year Ended 30 June 2018

For the year ended 30 June 2018

The directors of the RSPCA Tasmania Ltd declare that, in the director's opinion:

The financial statements and notes, as set out on pages 1 to 18 are in accordance with the Australian Charities and Not-for-Profits Commission Act 2012 and;

(a) gives a true and fair view of the financial position of RSPCA Tasmania Ltd as at 30 June 2018 and of its performance for the year ended on that date; and

(b) comply with Australian Accounting Standards - Reduced Disclosure Requirements; and

There is reasonable grounds to believe that the RSPCA Tasmania Ltd will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subs 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013

Alexandra Garrott

Chair

Melanie Richardson

Treasurer

Launceston

Date: 21 September 2018



Board Report Financial Year 2017 – 2018

It is with great pleasure that on behalf of the Board I present this report to members and supporters of the Society.

This past year has been one where we have continued our focus on delivering a sustainable future for RSPCA Tasmania. We have carefully worked through, with professional assistance (our thanks to RSPCA Australia), a plan to achieve a more stable future for our organisation.

Through this process, defining the core role and activities for RSPCA Tasmania became key, along with how we could remain true to our purpose as we strived to recalibrate our assets, activities and deliverables.

It was also acknowledged that RSPCA Tasmania could not maintain a practice of 'being all things to all people' and we needed to remain focussed on how to deliver the best outcomes for animals most in need while remaining true to our core purpose.

So, in brief, this year and into the future we have redefined our future and will deliver on an RSPCA that is secure in its responsibility to care for and protect Tasmania's most vulnerable animals.

We will accomplish this by....

- ***Returning to core business***
 - *Protecting animals in most need*
 - *Educating the public on how to best care for their animals*
 - *Advocating for effective, modern, animal welfare laws*
- ***Centralising our services***
 - *Securing a conveniently located site in the state that allows us to consolidate our services*
 - *Centralise our veterinarian and animal welfare services to provide the best possible attention for all animals in our care*
 - *Centralise our shelter services in one location, creating the best possible environment for those animals needing our protection until foster or permanent homes can be found*
- ***Working in collaboration with other animal welfare organisations***
 - *Establish 'Tasmanian Animal Welfare Group' (TAWG) that will create an effective network to provide the best possible rehoming opportunities for surrendered and abandoned animals*
 - *Create a powerful network of foster carers across the state allowing animals to be kept in comfortable home environments, rather than the chaos of a shelter, better preparing them for their forever homes*

We are well underway, working towards our secure and redefined future.

I would like to firstly acknowledge the efforts of our incredibly dedicated staff, both present and past, for their continued diligence and dedication to the organisation. Through uncertain and changing times, they have remained focussed and professional in delivering the best outcomes for Tasmania's animals needing our care and attention.

Can I also recognise and thank all our wonderful volunteers that provide so many valuable hours of service to RSPCA Tasmania. We could not achieve all we do without their generous support and commitment.

Both our staff and volunteers are instrumental in delivering the best outcomes for the animals of Tasmania. We continue to achieve outstanding results for animals in our care and are committed to rehoming animals at a very high success rate, with our live release rate this year at 80%.

During the last 12 months we farewelled Board member, Kristy Brown, due to her many other professional commitments. We certainly thank Kristy for her assistance and guidance and wish her well in her future endeavours.

At the last AGM, Ali Lai and Stuart Roberts joined the Board and both have been a welcome addition to the team. I would personally like to thank all of our Board members for freely giving up so much of their time and for their wise council over the last 12 months.

Our Inspectorate area has delivered strong results again this year: 3,375 calls were made to our 24/7 Animal Cruelty Hotline throughout the year; broken down into 3,608 individual complaints, sometimes with multiple complaints needing to be addressed at each job location. In addition, 271 animals were either seized or surrendered in the last 12-month period.

Our advocacy program remained robust throughout this year, with RSPCA Tasmania helping to deliver significant changes within the Cat Management Plan and working hard alongside the Animal Welfare Advisory Committee to push for new amendments to the Animal Welfare Act.

Nationally Member Societies worked well together and campaigned hard on issues like layer hen welfare, stopping Live Export of Sheep, stopping the use of whips in racing and highlighting the pitfalls of dogs that have exaggerated physical features.

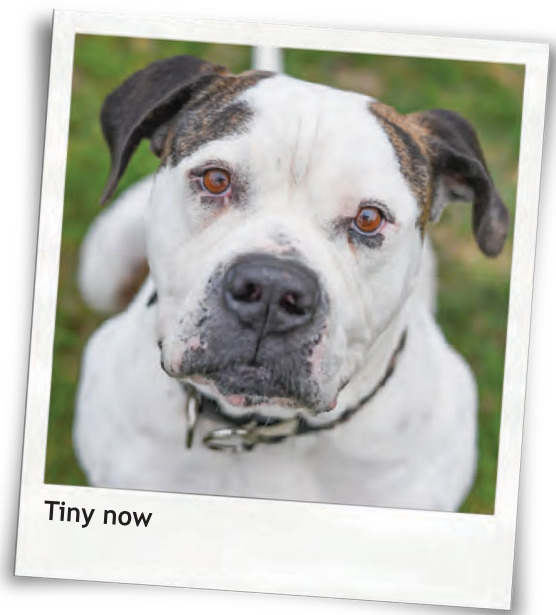
I would like to acknowledge the Department of Primary Industries, Parks, Water and Environment and commend them for their continued support throughout this year, especially Minister Sarah Courtney.

RSPCA Australia, together with the other State and Territory Member Societies, has continued to provide assistance throughout this year and we thank them for their support and guidance, especially during this year of such challenge and reinvention.

I would also like to thank all our members, benefactors and other supporters that care so much for this organisation. RSPCA Tasmania is sincerely grateful for your ongoing commitment to our work.

In conclusion, I want to thank my fellow Board members for their wonderful assistance and support during this year and look forward (as it says in our Vision Statement) to a Tasmania where all animals are treated with respect and kindness.

Alexandra Garrott
President
RSPCA Tasmania



RSPCA
Tasmania

VET REPORT

Treating Tiny

Tiny was cared for by veterinary staff for many months before he was able to come off his medication for his skin condition. He was also under close supervision for his diet so that he could safely regain weight to get back to a healthy size.

Tiny was prescribed anti-inflammatories and antibiotics for his skin condition, and was monitored closely as he recovered. When he first arrived in September 2016, he was well overdue for flea and worm treatments, as well as vaccinations.

Veterinary care and medication is expensive - and necessary. Without people like you supporting RSPCA Tasmania, we would not be able to help Tiny and all the other animals like him who have been betrayed by their owners.

Fortunately for Tiny, he was able to recover from his skin problems and low body weight to become an energetic and friendly dog, who stole the hearts of everyone at RSPCA Tasmania.