



ANNUAL REPORT
2018-2019



CEO Dr Andrew Byrne and Retail & Adoption Manager Lauren Chenhall - image courtesy The Examiner

Vision

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

Mission

Operating a financially sustainable organisation, which allows us to focus on our core mission;
helping animals in most need,
enlightening people and improving 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 protect Tasmanian animals by investigating cases of alleged animal cruelty or neglect;
- to operate an Animal Care Centre and Adoption Retail Centre;
- to work with all levels of Government to ensure adequate, modern, legislation is in place;
- to enlighten the community regarding animal welfare issues;
- to manage a successful and sustainable state-wide business; and,
- to raise funds to support these essential functions.

History

Following the introduction of the Tasmanian “Prevention of Cruelty to Animals Act” on the 11th December 1877, a group of concerned citizens, who called themselves “animal protectionists”, formed the first Society for the Prevention of Cruelty to Animals (SPCA) on the 19th July 1878.

The new 1877 Act set out to “... protect horses, cattle, donkeys, sheep, pigs, goats, cats, dogs and other domestic animals from being “cruelly and unnecessarily” flogged, beaten, overdriven, overriden, overloaded, abused, tortured or otherwise ill-treated.”

The introduction of this Act allowed the SPCA to immediately raise money, to employ Tasmania’s first SPCA Inspector; who checked on the welfare state of animals across Hobart and helped prosecute cases of cruelty to animals. Most of this initial work involved the education and sometimes prosecution of drivers of horses pulling cabs, buses and lorries.

The SPCA handed out Leaflets on how to care for the working horse as well as copies of the new Prevention of Cruelty to Animals Act, educating the community how to better look after their animals. The SPCA committee hounded newspapers and politicians to bring about better animal welfare laws and outcomes.

These early purposes of the SPCA still hold true today, 140 years later. They make up the pillars or foundation of the RSPCA purpose; to Protect animals, educate the community about appropriate animal care and to advocate for better animal welfare laws.



Changes

The transformation of the RSPCA has continued into this year with the loss of the “Pound Contract” for the City of Launceston as well as the right to look after cats at the Mowbray site. All of the staff who worked for the RSPCA at Mowbray found new employment, using the skills they had gained whilst working for the RSPCA and the flexible RSPCA Board and Executive management have been able to steer the RSPCA through what was clearly a challenging time. It is hopeful that the now, leaner, RSPCA can build into the 21st Century and continue to lead the charge against poor animal welfare in Tasmania. The new Invermay Adoption Retail Centre is a true example of the flexibility required to continue to work and influence within the area of animal welfare.

Return and Release Rate

The continued hard work of the RSPCA Managers, Staff and foster-carers across Tasmania who rehabilitate the lost, unwanted and abused animals that enter the care of the RSPCA, has enabled 74% of these animals to either be returned to their owners or to find a new life and family. This has been a good result for the animals that have come into RSPCA care, as there has been a substantial increase in wild cats entering the Cat Management Facility at Spreyton who cannot be rehomed. The return and release rate is a credit to the skilled and experienced animal attendants, who, along with the RSPCA veterinary team, foster carers and volunteers have worked with each individual animal in an attempt to help those animals 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.



Last day at the Launceston facility. Photo courtesy Examiner

Partnerships

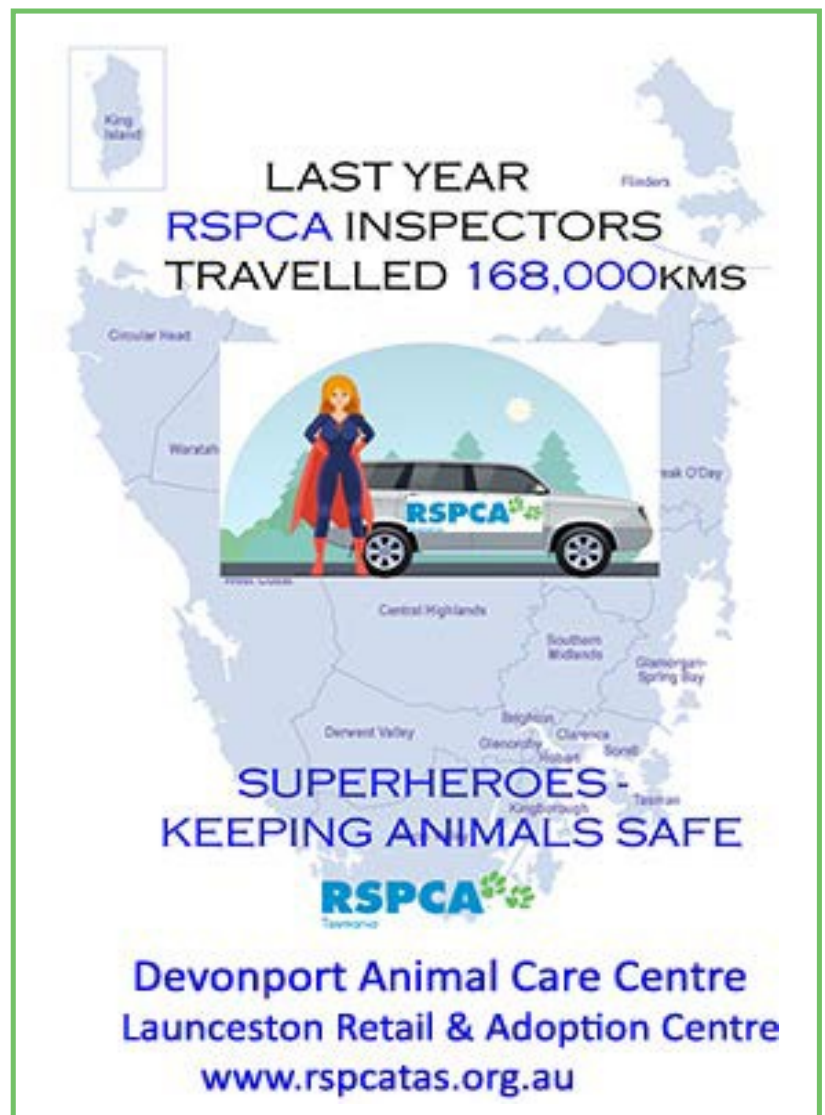
Throughout 2017-2018, RSPCA Tasmania has enjoyed support from many businesses and community organisations. We would like to acknowledge the support of our major partners:

- 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

We continued our relationship with Hobart City Council. RSPCA Tasmania “doggy-sits” any dogs that are walked to Salamanca Market on Saturday mornings by market-goers. Since January 2018 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.



Staff

Following the restructure of the Inspectorate last year and the successful inclusion of Lisa Edwards to the team as Inspectorate Manager, the inspectorate has carried on its work diligently, protecting animals around the State and educating owners on how to care for their animals. Lisa and the team have continued to develop and improve the manner in which the team gather evidence, builds a case and stores the results on the appropriate software. As well as carrying out day to day inspectorate work, Lisa has been, in conjunction with Inspectorates from other Member Societies, developing Inspectorate processes and procedures to improve the efficiency and

safety of the day to day activities of RSPCA Tasmania's Inspectorate Team. Lorraine Hamilton worked tirelessly to help her Launceston Team exit the Mowbray facility by the eviction date of 31st December last year, a task that was executed with precision and perfect timing. Lorraine has since moved on to become RSPCA's Animal Care Centre Manager at Spreyton, where her decades of experience are not going to waste, and the Spreyton Team have risen to the challenges associated with being the single RSPCA Inspectorate Care Centre as well as the Northern Cat Management Facility.



Dr Andrew Byrne
photo courtesy The Mercury



Rosemary Armitage MLC and Dr Andrew Byrne
photo courtesy The Examiner



Million Paws Walk Ulverstone

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.



Volunteers Million Paws Walk

Fundraising and Events

Cupcake Day and Million Paws Walk continue to be the major fundraising events undertaken by RSPCA Tasmania. We held events in Launceston, Hobart and Ulverstone and community engagement was strong.

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.

Pet Legacy, Bequests, Regular and Workplace Giving and national campaigning continue to grow.

RSPCA Tasmania enjoys a strong social media following. Potential to tap into those streams is being investigated.



Dr Byrne & Chris Condon from
Launceston Distillery



Our wonderful volunteer knitters

RSPCA Tasmania Veterinary Services

The RSPCA veterinary service continues to desex and treat animals that come into its care at the Launceston Animal Care Centre and assists the public with animal health related issues. When RSPCA Tasmania left the Mowbray facility at the end of last year, the requirement for the veterinary service shrunk, to just assisting the Spreyton Animal Care Centre care for their animals, working for the Inspectorate and assisting post adoption and caring for foster care animals. Since moving to the Invermay Adoption and Retail Centre in July this year, there has been an increase the in assistance of the public with their animal enquires as well as the caring for post adoption and foster cars animals. The RSPCA veterinary service also works at Spreyton Animal Care Centre, but Sheffield Veterinary Clinic are now contracted to carry out the lion's share of the veterinary work at Spreyton.

VET CONSULTATIONS



For general health consultations, vaccinations & microchipping, visit Dr Andrew Byrne at our new centre in Invermay

15% discount for pensioners, students, health care card holders
phone 03 6709 8105 for an appointment

Shop 3, 207A Invermay Rd



Lily, recovering from an ordeal



Dallas, ready to find a playmate

Animal Care Centres

It was the end of an era when we closed Mornington and Launceston just prior to Christmas, after transferring all cats and kittens and as many dogs as possible to our Devonport Centre.

We called on our friends at the Dogs Homes of Tasmania to take the dogs we could not rehome or move. Clearing out many years of accumulated equipment and other items such as bowls, beds, dog coats, toys, etc was a mammoth effort and one we couldn't have done without everyone helping. Lorraine Hamilton would like to acknowledge the dedication of staff, volunteers and supportive customers and the way they adapted to the significant changes in our charity's model as we strive for sustainability.

After the disruption of 2018 and with the uncertainty looming, we rounded out the financial year on a more promising note. The opening of our Adoption and Retail Centre in Launceston, heralded green shots for RSPCA Tasmania and the facility has been welcomed by the community. We move animals to the Launceston site after they have been deemed ready for adoption and we can bear to say 'goodbye'. We have agreements in place now with Pet Barn stores at Launceston, Devonport and Burnie, giving us greater ability to be able to adopt cats and kittens into those areas.

Our only Animal Care Centre is now the Devonport Centre and we house all the animals which have been seized by our Inspectorate team until we can either place them into foster homes, or they become the property of RSPCA following a prosecution. Devonport is also the Cat Management Facility for the north-west region.

We continue to be called upon to take in large groups of animals. During the year we took in a group of 47 guinea pigs (some of which were pregnant as well) which our vet desexed and have since been adopted. There have been several large groups of cats and kittens as well, which puts a strain on Animal Care Staff and our resources when they deal with 40-50 cats all arriving at once.



Guinea pigs and puppies ready for adoption at our Spreyton facility

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

This year has seen the Inspectorate focus on our standard operating procedures, with a move for increased consistency between the RSPCA member states, situated around Australia. Each state has their own Animal Welfare Legislation, in Tasmania the principle legislation is the Animal Welfare Act 1993. All inspectors are authorised officers appointed by the Minister under the Animal Welfare Act 1993 and can act as authorised officers under the Cat Management Act 2009. New Inspectorate Training manuals have been produced and a state specific training manual written, which are used in conjunction with forms, fact sheets and work instructions. The team have upgraded their recording keeping, data collection and recording. This has proved beneficial and more efficient as the team has been required to work outside of their allotted regions. During the early part of 2018 a position within the team became vacant and the team need to be commended for their flexibility stepping up to cover the vacant area and take over the cases. The position of Inspector requires a unique skill set and it has taken time to find the appropriate fit for our team.

The animal cruelty hotline received 1900 calls or emails during this year. These constituted over 3,000 alleged breaches of the Animal Welfare Act. The most common being animals in poor body condition. Most of our jobs are canine related, with 1803 of the breaches involving dogs, which amounts to 47.4%, and a further 144 for puppies at 3.8 % of the total. 11.3% breaches involve horses and 8.2 % cats and kittens combined. The team will always seek voluntary compliance and wish to work with people to rectify the issues they identify whilst on a job, helping the owners and educating them on their animal's needs. There are sadly still times when seizing the animal to ensure their safety and to stop their pain and suffering becomes necessary, this year the inspectorate seized 48 animals. The Inspectorate Team has established a Memorandum of Understanding with the Dogs Home for short term care whilst the animals transport to the Devonport Animal Care Centre can be arranged. The time an animal spends in care whilst a case proceeds through the courts can be extended (a year is average) and the Team would love to have foster carers for all these animals whilst we are unable to find them a new safe home.

The Inspectorate Team have reduced the number of animal surrenders direct to the inspectorate team, with us referring the owners to other animal welfare organisations. The team took in a total of 176 animals, many of these have been rehomed by the Animal Care Centre Team in Devonport.



RSPCA Babies



Inspectors had to organise the immediate euthanasia of a further 9 animals on humane grounds, sadly the condition of these animals was such that we could not save them. Defendants were found guilty in 5 finalised cases and in an additional case, in relation to cruelty charges for a matter relating to a greyhound, the defendant was found not guilty. 3 Infringements were issued, and animal cruelty convictions recorded, this is the first time for a few years that the Inspectorate team have used this type of deterrent. Our Prosecutions Officer filed 8 new prosecution cases with the courts and continued to pursue cases from last financial year. At the end of the year, the Team had a total of 17 cases still before the courts and several cases where investigations were ongoing.

Inspectorate Results

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

Body Condition	727
Unsuitable Living Conditions	490
Insufficient Food and Water	517
No Treatment	360
Inadequate Shelter	284
Abandonment	222
Cruelty	239
Tethered / Confined	109
Hot Animal in Vehicle	68
Other	74
Total	3092

Breakdown of animals:

Dogs	1083
Horses	431
Cats	314
Sheep	346
Poultry / Birds	188
Cattle	215
Puppies	144
Goats	118
Rabbits	80
Pigs	45
Farm / Reptile / Zoo	19
Wildlife	45
Guinea Pigs	29
Other	35
Total	3092

Investigation Outcomes:

Finalised without any charges	1134
Section 14 Instruction Notices issued	151
Infringement Notices issued	3
Number of people charged	11
Total	1299

Prosecution Details:

Prosecution finalised	9
Number of individual charges	26
Number of successful prosecutions	8
Prosecutions pending	18

DIRECTORS' REPORT

For the Year Ended 30 June 2019

Your directors present this report on RSPCA Tasmania Ltd for the year ended 30 June 2019

Directors

The names of each person who has been a director during the year, or to the date of this report are:

	Appointed	Resigned	Meetings of Directors	
			Eligible to attend	Number attended
Alexandra Garrott	11/04/2016		Yes	12
Stuart Roberts	29/10/2016		yes	9
Owen Davis	21/03/2016		Yes	9
Melanie Richardson	18/04/2016		Yes	11
Felicia Mariani	18/04/2016		Yes	9
Alison Lai	17/10/2017		Yes	8
Bethany Harding	20/10/18		Yes	7

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

DIRECTORS' REPORT

For the Year Ended 30 June 2019

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 TIA RSPCA Australia ACN 163 614 668 (Director since 2016); Salvation Army Tasmania (Advisory Board Member - since 2015); Surf Lifesaving Tasmania (Director since 2019) Experienced in organisational change, people performance, safety and corporate risk
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	- B Com, 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 regulatory matters
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.

DIRECTORS' REPORT

For the Year Ended 30 June 2019

Alison Lai
Qualifications
Experience

- Director
- B.Com (Hons) **MAICD**
- 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 Australis (Tasmania Division). 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.

Bethany Harding
Qualifications
Experience

- Director
- BCom and provisional member of CA (awaiting full membership).
- 3 and a half years experience in business and personal accounting and advisory; Currently , a Financial Accountant for a government owned company.

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.

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2019 has been received and can be found within the auditor's report.

Signed in accordance with a resolution of the Board of Directors.



Ms A Garrott (Chair)

Dated this 23rd day of September 2019

RSPCA Tasmania

Board Report

Financial Year 2018 - 2019

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

This year has been one of RSPCA Tasmania remaining true to our purpose as we recalibrated our assets, activities and deliverables.

The turnaround in our financial position is truly admirable.

As reported at the AGM last year RSPCA Tasmania experienced over \$250,000 net deficit in 2017/2018. This year the result was very close to breakeven (excluding the realisation of the Hobart asset), and in surplus with that income from the sale included.

Without doubt, this has been a tough year for us to reach this much stronger financial position. This could only have occurred with the unwavering commitment from the RSPCA Team, both present and past and our broad base of supporters.

This year we focused our efforts on continuing those activities aligned to the sustainability of the organisation including:

Strategic Objective: *Returning to core business*

- Early in the financial year the RSPCA reviewed our (now) former operations at the Mowbray Shelter. Our review revealed that the operation was not aligned to our renewed focus of protecting those animals most in need.
- Following discussions, the Launceston City Council chose to tender openly for the operation of the Mowbray shelter. The RSPCA's tender response was unsuccessful and the contract for Pound (dog) and Cat services were awarded to other providers.
- In December 2018, RSPCA exited the Mowbray site which was developed and occupied by the RSPCA since the 1980s. RSPCA Tasmania and the new providers ensured the animals had a smooth transition.

Strategic Priority: *Centralising our services:*

- This year, we realised the Mornington shelter asset, reinvesting these funds back into the future of the RSPCA with a view to finding a centrally located site in the state that allows us to consolidate our services
- As an interim, we have centralised our animal welfare services at our Spreyton Shelter to provide the best possible attention for all animals in our care

Strategic Priority: *Working in collaboration with other animal welfare organisations*

- We have continued our work to develop a network of foster carers across the state allowing animals to be kept in comfortable home environments, rather than in the chaos of a shelter, better preparing them for their forever homes.

While much has been achieved in the past year, there is still much work to do, and our commitment to delivering our strategic priorities is unwavering. Our two key focus areas in the year ahead include -

- Ensuring a physical presence for RSPCA in our main population centres of Hobart and Launceston to continue our education and advocacy work.
- Focus our efforts to find and secure a conveniently located shelter site in the state that allows us to consolidate our services

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 focused 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. As reported by the RSPCA team we continue to achieve outstanding results for advocacy, the inspectorate service and animals in our care.

During the last 12 months we welcomed appointed Board member Bethany Harding, who brings a strong accounting background to our Board. 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.

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 like to acknowledge the Department of Primary Industries, Parks, Water and Environment and commend them for their continued support throughout this year, especially Ministers Sarah Courtney and Guy Barnett. I also acknowledge the openness of the Launceston City Council to work with the RSPCA through the period where the future of the RSPCA at Mowbray was uncertain.

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

Statement of Profit or Loss and Other Comprehensive Income

For the period 1 July 2018 to 30 June 2019

	Notes	2019 \$	2018 \$
OPERATING REVENUE			
Animal Centre			
Adoption		214,289	333,541
Boarding		61,735	94,382
Other animal centre		18,355	34,760
Inspectorate animal		18,766	5,051
		313,145	467,734
Vet Clinic			
Vet clinic income		8,553	55,547
		8,553	55,547
Pound			
LCC service contract		157,500	137,727
Dog release		6,927	11,077
		164,427	148,804
Inspectorate service			
DPIPWE service contract		550,000	550,000
		550,000	550,000
Marketing & development			
Telemarketing commission		9,216	11,043
Donations		165,750	121,955
Fundraising	16	458,654	533,132
Sponsorships	17	0	18,384
Membership		2,650	4,109
		636,270	688,623
Grants & subsidies			
Council subsidies	18	10,750	21,500
Grants	19	83,038	91,568
Employment Subsidies		0	3,190
Government work for the dole project	19	4,473	32,117
National Subsidies		81429	105,625
Royalties		12,150	9,660
		191,840	263,660
Merchandising			
Sale of goods & services	20	43,917	80,387
Chocolate & drink income		0	1,261
		43,917	81,648
Sundry income			
Gain on disposal of assets		857,976	(54)
Other income		6,378	6,437
		864,354	6,383
TOTAL OPERATING REVENUE		2,772,506	2,262,399
NON-OPERATING REVENUE			
Dividend income		5,549	3,750
Interest		2,096	17
Gain/(loss) on market value of investments		0	1,692
Legacies & bequests		386,883	671,591
		394,528	677,050
TOTAL NON-OPERATING REVENUE		394,528	677,050
TOTAL REVENUE		3,167,034	2,939,449
TOTAL OPERATING EXPENSES		(2,327,675)	(3,192,944)
NET CURRENT PERIOD DEFICIT		839,359	(253,494)
OTHER COMPREHENSIVE INCOME			
		-	-
TOTAL OTHER COMPREHENSIVE INCOME FOR THE PERIOD		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		839,359	(253,494)

The accompanying notes form part of this financial report.

RSPCA Tasmania Limited

Statement of Profit or Loss and Other Comprehensive Income

For the period 1 July 2018 to 30 June 2019

	Notes	2019 \$	2018 \$
OPERATING EXPENSES			
Animal care			
Cleaning		1,122	2,930
Food		2,122	22,476
Other animal centre expenses		5,252	27,797
Inspectorate animal expenses		2,105	3,982
		10,601	57,185
Veterinary costs			
Veterinary expenses		72,226	70,962
Microchip expenses		10,770	20,189
Consumables & minor equipment		32,389	98,162
		115,385	189,313
Pound			
Sundry		-	50
		-	50
Marketing & development			
Advertising		2,140	6,056
Fundraising	16	285,579	284,034
		287,719	290,090
Employment expenses			
Employment expenses		1,385,599	2,092,316
Move in annual & long service leave		7,286	(14,945)
Other employment expenses		4,370	5,645
Training and development		3,555	180
Meeting expenses		2,550	1,478
OHS measures		1,476	526
		1,404,836	2,085,200
Merchandising			
Cost of goods and services	20	37,050	46,251
Corporate services			
Accountancy and audit	3	13,068	14,013
Subscriptions		49,075	57,819
Bank fees		5,539	7,340
Late Fees		(7,237)	7,518
Communications & call centre		72,067	62,375
Insurance		48,591	74,013
Printing, stationery and computer expenses		53,857	56,284
Professional fees		85,611	33,361
Sundry		0	441
		320,571	313,164
Travel & motor vehicle			
Travel and meeting expenses		9,314	9,925
Motor vehicle expenses		49,879	52,691
		59,193	62,616
Property & utilities			
Rent, rates & charges	18	17,026	27,122
Repairs & maintenance		8,450	22,502
Security		425	2,019
Minor equipment		4,734	8,449
Work for the dole project - maintenance animal care centres		-	1,910
Power charges		15,886	26,761
		46,521	88,763
Depreciation			
Depreciation	3	45,799	60,312
		45,799	60,312
TOTAL OPERATING EXPENSES		2,327,675	3,192,944

The accompanying notes form part of this financial report.

RSPCA Tasmania Limited

Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash on hand	4	1,286,688	212,367
Financial assets	5	35,051	35,051
Inventories on hand	6	26,663	26,663
Accounts receivable and other debtors	7	26,641	49,137
Other current assets	8	39,793	52,266
Total Current Assets		1,414,836	375,484
NON-CURRENT ASSETS			
Property, plant and equipment	9	449,895	908,976
Total Non-Current Assets		449,895	908,976
TOTAL ASSETS		1,864,731	1,284,460
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	10	139,978	361,548
Employee provisions	11	234,436	193,017
Borrowings	12	150,000	344,804
Total Current Liabilities		524,414	899,369
NON-CURRENT LIABILITIES			
Employee provisions	11	-	34,133
Borrowings	12	150,000	-
Total Non-Current Liabilities		150,000	34,133
TOTAL LIABILITIES		674,414	933,502
NET ASSETS		1,190,317	350,958
EQUITY			
Reserves		4,406	4,406
Retained Surplus	13	1,185,911	346,552
TOTAL EQUITY		1,190,317	350,958

The accompanying notes form part of this financial report.

RSPCA Tasmania Limited

Statement of Changes in Equity

As at 30 June 2019

	Retained Earnings	Rescue Equip Reserve	Total
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)	-	350,958
Balance at 30 June 2018	346,552	4,406	350,958
Profit / (Loss) for the Period	839,359	-	839,359
Other Comprehensive Income	-	-	-
Total comprehensive income attributable to members of the entity	839,359	-	839,359
Balance at 30 June 2019	1,185,911	4,406	1,190,317

The accompanying notes form part of this financial report.

RSPCA Tasmania Limited

Statement of Cash Flows

For the period 1 July 2018 to 30 June 2019

	Notes	2019 \$	2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers & donors		2,778,121	2,093,860
Payments to suppliers and employees		(3,505,872)	(3,222,301)
Interest received		2,096	17
Bequest income		386,883	671,591
Dividend & trust income		5,549	3,750
Grant income & Work for the dole		181,090	251,927
Net cash generated from operating activities	14	(152,133)	(201,156)
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property plant & equipment		1,366,583	3,000
Payments for property plant & equipment		(95,325)	(58,719)
Payment for Investments		-	-
Proceeds from sale of available-for-sale investments		-	-
Net cash used in investing activities		1,271,258	(55,719)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayments of lease and asset purchase liabilities		(44,804)	306,283
Transfer of business from RSPCA (Tasmania) Inc		-	-
Net cash generated from financing activities		(44,804)	306,283
Net decrease in cash held		1,074,321	49,408
Cash on hand at the beginning of the financial year		212,367	162,959
CASH AT THE END OF THE PERIOD	4	1,286,688	212,367

The accompanying notes form part of this financial report.

RSPCA Tasmania Limited

Notes to the Financial Statements

For the period 1 July 2018 to 30 June 2019

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

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 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

Australian Accounting Standards set out accounting policies that the AASB concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. 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.

(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 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

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable). For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- amortised cost
- fair value through profit or loss (FVPL)
- equity instruments at fair value through other comprehensive income (FVOCI)

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Classifications are determined by both:

- The entity's business model for managing the financial asset
- The contractual cash flow characteristics of the financial assets. All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables, which is presented within other expenses.

Subsequent measurement financial assets

Financial assets at amortised cost

Financial assets are measured at cost if they are financial assets

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

Financial assets at fair value through profit or loss (FVPL)

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorised at fair value through profit and loss. Further, irrespective of business model, financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVPL.

Equity instruments at fair value through other comprehensive income (Equity FVOCI)

Investments in equity instruments that are not held for trading are eligible for an irrevocable election at inception to be measured at FVOCI. Under Equity FVOCI, subsequent movements in fair value are recognised in other comprehensive income and are never reclassified to profit or loss. Dividend from these investments continues to be recorded as other income within the profit or loss unless the dividend clearly represents return of capital.

Notes to the Financial Statements

For the period 1 July 2018 to 30 June 2019

1 Statement of Significant Accounting Policies (continued)

Classification and measurement of financial liabilities

As the accounting for financial liabilities remains largely unchanged from AASB 139, the company's financial liabilities were not impacted by the adoption of AASB 9. However, for completeness, the accounting policy is disclosed below. The Group's financial liabilities include borrowings and trade and other payables. Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the company designated a financial liability at fair value through profit or loss. Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments). All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within finance costs or finance income.

(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 Tasmania'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 its cash-generating unit exceeds its 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.

(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.

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.

Notes to the Financial Statements

For the period 1 July 2018 to 30 June 2019

1 Statement of Significant Accounting Policies (continued)

(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 indicate the existence of a material uncertainty which may cast doubt as to the ability for RSPCA Tasmania Limited 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. At 30 June 2019 RSPCA Tasmania Ltd had current assets of \$1,414,836 (2018: \$375,484) consisting of cash, receivables and other assets readily convertible to cash, and current liabilities of \$524,413 (2018: \$899,369) consisting of trade and other payables, current leave entitlements, insurance funding and a line of credit advanced from RSPCA Australia.

The board have continued to focus on state-wide sustainability with the turnaround in asset position achieved through the shutdown and sale of the Hobart shelter as well as renegotiations with City of Launceston in relation to the management of the Launceston shelter and pound. As a result of these negotiations, RSCPA Tasmania Ltd lost the contract with City of Launceston however have opened a storefront in Launceston to ensure a continued presence. 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.

(p) New Accounting Standards for Application in Future Periods

New, Revised or Amending Accounting Standards and Interpretations Adopted

Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

AASB 9: Financial Instruments and associated Amending Standards (applicable to annual reporting periods beginning on or after 1 January 2018).

AASB 9 Financial Instruments replaces AASB 139 Financial Instruments: Recognition and Measurement. It makes major changes to the previous guidance on the classification and measurement of financial assets and introduces an 'expected credit loss' model for impairment of financial assets.

Differences arising from the adoption of AASB 9 in relation to classification, measurement, and impairment are recognised in opening retained earnings as at 1 July 2018.

The adoption of AASB 9 has impacted the following area:

Classification and measurement of the entity's financial assets

Listed equity investments - Available for sale financial assets under AASB 139 included listed equity investments of \$35,050 at 1 July 2018. These were reclassified to fair value through other comprehensive income under AASB 9.

Notes to the Financial Statements

For the period 1 July 2018 to 30 June 2019

1 Statement of Significant Accounting Policies (continued)

Reconciliation of Financial Instruments on adoption of AASB 9

On the date of Initial application, 1 July 2018, the financial instruments of the Group were reclassified as follows:

	Original AASB 139 Notes category	New AASB 9 category	Closing balance 30 June 2018 (AASB 139) \$	Adoption of AASB 9 \$	Opening balance 1 July 2018 (AASB 9) \$
Assets					
Current financial assets					
Trade and other receivables	Amortised cost	Amortised cost	49,137		49,137
Cash and cash equivalents	Amortised cost	Amortised cost	212,367		212,367
Listed equity securities	Available for sale	FVOCI	35,051		
Total financial asset			296,555		
Liabilities					
Current financial liabilities					
Loan	Amortised cost	Amortised cost	300,000		300,000
Trade and other payables	Amortised cost	Amortised cost	361,548		361,548
Total financial liabilities			661,548		661,548

AASB 15: Revenue from Contracts with Customers (applicable to annual reporting periods beginning on or after 1 January 2018, as deferred by AASB 2015-8: Amendments to Australian Accounting Standards - Effective Date of AASB 15).

When effective, this Standard will replace the current accounting requirements applicable to revenue with a single, principles-based model. Except for a limited number of exceptions, including leases, the new revenue model in AASB 15 will apply to all contracts with customers as well as non-monetary exchanges between entities in the same line of business to facilitate sales to customers and

The core principle of the Standard is that an entity will recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for the goods or services.

The transitional provisions of this Standard permit an entity to either: restate the contracts that existed in each prior period presented per AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors (subject to certain practical expedients in AASB 15); or recognise the cumulative effect of retrospective application to incomplete contracts on the date of initial application. There are also enhanced disclosure requirements regarding revenue.

RSPCA Tasmania Limited has deferred the application the new revenue recognition requirements under these standards until on or after 1 July 2019 and has concluded that the impact will be immaterial. The main source of income is from grants, cash based sales, donations and bequests.

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 applicable to leases in AASB 117: Leases and related Interpretations. AASB 16 introduces a single lessee accounting model that eliminates the requirement for leases to be classified as operating or finance leases.

The transitional provisions of AASB 16 allow a lessee to either retrospectively apply the Standard to comparatives in line with AASB 108 or recognise the cumulative effect of retrospective application as an adjustment to opening equity on the date of initial

The board anticipates that the adoption of AASB 16 will impact to the company's financial statements through the recognition of the right-to-use assets and a corresponding liability in relation to the building lease.

AASB 1058: Income of Not for Profit Entities

This standard is applicable to annual reporting periods beginning on or after 1 January 2019. AASB applies when the Foundation enters into transactions in which the consideration to acquire an asset is significantly less than the fair value of the asset, and where the asset is principally to enable the company to further its objectives. Based on the Boards preliminary assessment, the standard is not expected to have a material impact on the transactions and balances recognised in financial statements when it is first adopted for the year ending 30 June 2020.

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.

Notes to the Financial Statements

For the period 1 July 2018 to 30 June 2019

		2019 \$	2018 \$
3	Operating Result		
	EXPENSES		
	Depreciation of buildings		
	Buildings	8,710	7,225
	Building Improvements	4,852	14,123
	Leasehold Improvements	4,297	9,305
		17,859	30,653
	Depreciation of plant and equipment		
	Furniture, plant and equipment	22,715	27,456
	Motor vehicles	5,225	2,203
		27,940	29,659
	Total Depreciation	45,799	60,312
	Auditor's Remuneration		
	Audit of the financial report	12,793	11,800
	Other	275	2,213
		13,068	14,013
4	Cash		
	Cash on hand	500	900
	ANZ State	280,930	206,962
	ANZ State	1,003,350	1,275
	Bendigo Bank State	1,559	1,430
	Westpac Marketing	349	1,800
	Total Cash	1,286,688	212,367
	The above figures agree to cash at the end of the financial year as shown in the Statement of Cash Flows.	1,286,688	212,367
5	Investments		
	Investment Accounts		
	Listed Shares State	7,694	7,695
		7,694	7,695
	Investments Held in Trust		
	Evelyn Estelle Bantick - Hobart	27,357	27,356
		27,357	27,356
		35,051	35,051
6	Inventory		
	Veterinary Supplies	12,655	12,655
	Goods for resale	14,008	14,008
		26,663	26,663
7	Receivables		
	Other receivables	26,641	49,137
		26,641	49,137
8	Other Assets		
	Prepayments	38,285	46,693
	Other	1,508	5,573
		39,793	52,266

Notes to the Financial Statements

For the period 1 July 2018 to 30 June 2019

	2019 \$	2018 \$
9 Property, Plant and Equipment		
LAND AND BUILDINGS		
Land	40,000	146,000
At cost	40,000	146,000
Buildings		
At cost	115,000	289,000
Less: accumulated depreciation	(63,111)	(129,836)
	51,889	159,164
Building Improvements		
At cost	193,892	387,988
Less: accumulated depreciation	(56,389)	(131,576)
	137,503	256,412
Veterinary Clinic		
At cost	-	229,493
Less: accumulated depreciation	-	(62,160)
	-	167,333
Leasehold Improvements		
At cost	3,777	485,347
Less: accumulated depreciation	(12)	(429,590)
	3,765	55,757
Total Land and Buildings	233,157	784,666
PLANT AND EQUIPMENT		
Furniture, plant and equipment		
At cost	447,037	417,999
Less: accumulated depreciation	(316,401)	(293,689)
	130,636	124,310
Motor vehicles		
At cost	363,511	303,999
Less: accumulated depreciation	(309,227)	(303,999)
Work in progress	31,818	-
	86,102	-
Total Plant and Equipment	216,738	124,310
	449,895	908,976

NET MOVEMENTS IN CARRYING AMOUNT

	Opening balance	Additions/ disposals	Depreciation	Closing balance
Land	146,000	(106,000)	-	40,000
Buildings	159,164	(98,565)	(8,710)	51,889
Buildings improvements	256,412	(114,057)	(4,852)	137,503
Veterinary clinic	167,333	(167,333)	-	-
Leasehold improvements	55,757	(47,695)	(4,297)	3,765
Furniture, plant & equipment	124,310	29,041	(22,715)	130,636
Motor vehicles	-	59,512	(5,228)	54,284
Work in Progress - Trailers	-	31,818	-	31,818
	908,976	(413,279)	(45,802)	449,895

Notes to the Financial Statements

For the period 1 July 2018 to 30 June 2019

	2019	2018
	\$	\$
10 Payables		
Trade creditors	63,829	250,969
Payroll liabilities	23,017	100,579
Sundry creditors and accruals	53,132	10,000
	139,978	361,548
11 Provisions		
CURRENT		
Annual leave	157,739	152,274
Long service leave	76,697	40,743
	234,436	193,017
NON-CURRENT		
Long service leave	-	34,133
Aggregate employee entitlements liability	234,436	227,150
NUMBER OF EMPLOYEES		
Full time equivalent employees at the end of the year		25
12 Borrowings		
Insurance Funding	-	44,804
RSPCA Australia Line of Credit - current	150,000	-
RSPCA Australia Line of Credit - non current	150,000	-
	300,000	44,804
13 Accumulated Funds		
Accumulated funds at the beginning of the financial year	346,554	600,046
Net surplus/(deficit) for the year	839,359	(253,492)
Accumulated funds at the end of the financial year	1,185,913	346,554
Surplus / (Deficit)		
14 Reconciliation of Net Deficit to Cash Flows from Operations		
Operating profit	839,359	(253,494)
Non-cash items included in net surplus		
Depreciation	45,799	63,312
Transfers for Assets and Liabilities	-	-
(profit) / loss on sale of fixed assets	(857,976)	54
(profit) / loss on sale of investments		(1,392)
Changes in assets and liabilities		
(Increase)/decrease in receivables	22,496	(38,099)
(Increase)/decrease in inventories	-	462
(increase)/decrease in investments	-	-
Increase/(decrease) in other assets	12,473	(6,007)
Increase/(decrease) in payables	(221,573)	48,923
Increase/(decrease) in employee provisions	7,287	(14,915)
Net Cash Flows from Operating Activities	(152,133)	(201,156)

Notes to the Financial Statements

For the period 1 July 2018 to 30 June 2019

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 2019.

The totals for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements are as follows:

	Notes	2019 \$	2018 \$
Financial assets			
Cash and cash equivalents	4	1,286,688	212,367
Assets held in trust	5	27,356	27,356
Receivables	7	26,641	49,137
Investments	5	7,694	7,695
		1,348,379	296,555
Financial liabilities			
Financial liabilities at amortised cost	10		
- trade and other payables		139,978	361,548
- borrowings	12	300,000	300,000
- Insurance Funding		-	44,804
		439,978	706,352

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, liquidity 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 2018 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.

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.

Notes to the Financial Statements

For the period 1 July 2018 to 30 June 2019

16 Fundraising

	Income	Expenses	Surplus/ (Deficit)
2019			
Happy Tails Day	-	-	
Million Paws Walk	26,634	(13,548)	13,086
Quiz Nights	14,412	(3,500)	10,912
CupCake Day	25,929	(4,265)	21,664
Appeals	23,724	(15,436)	8,288
Raffles	331,737	(229,101)	102,636
Guardian Angel	8,425	(16,793)	(8,368)
Other Fundraising Income	27,793	(2,936)	24,857
Total Fundraising	458,654	(285,579)	173,075
2018			
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

17 Sponsorships

	2019 \$	2018 \$
Sign sponsorship	-	1,900
Hills Sponsorship	-	5,126
Petbarn Sponsorship	-	10,750
Other Sponsorship	-	608
Total Sponsorships	-	18,384

18 Council Subsidies

Launceston Council Rental assistance	10,750	21,500
Rates and other charges	6,276	5,622
	17,026	27,122

The Branch's tenure at its Remount Road location is controlled by a lease agreement with the Launceston City Council, which had expired 1/8/2018. The Launceston City Council put the lease out for tender. RSPCA Tasmania were unsuccessful and were required to leave the location at Remount Road on the 31/12/2018.

Notes to the Financial Statements

For the period 1 July 2018 to 30 June 2019

	2019 \$	2018 \$
19 Grants		
Bruce Wall	2,273	1,818
Mary Kibble	30,000	74,750
Department of Premier and Cabinet	-	15,000
Work for the dole	4,473	32,117
Department of Industry, Innovation and Science	8,386	-
The Jelley Family Foundation	39,898	-
Department of Social Services	2,481	-
	87,511	123,685

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.

20 Sale of goods and services		
Sales	43,917	81,648
Cost of sales	(37,050)	(46,251)
Gross profit	6,867	35,397
Gross profit margin	15.64%	43.35%

21 Contingencies

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

22 Subsequent Events

The directors are not aware of any significant events since the end of the reporting period.

23 Related Party Transactions

Directors receive no remuneration.

24 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.

Notes to the Financial Statements

For the period 1 July 2018 to 30 June 2019

24 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.

2019	Note	Level 1	Level 2	Level 3	Total
		\$	\$	\$	\$
Recurring Fair Value Measurement					
Available -for-sale financial assets					
- Shares in listed companies	5	7,694	-	-	7,694
- Trust investment	5	27,357	-	-	27,357
		35,051	-	-	35,051

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).

25 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	225,496	408,031
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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.

26 Entity Details

The registered office of the entity is:

RSPCA Tasmania Limited
Shop 3, 207A Invermay Road
INVERMAY TAS 7248

The principal place of business is:

RSPCA Tasmania Limited
Shop 3, 207A Invermay Road
INVERMAY TAS 7248

Notes to the Financial Statements

For the period 1 July 2018 to 30 June 2019

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.

28 Operating Lease Commitments

Non-cancellable operating leases contracted for but not recognised in the financial statements

	2019	2018
	\$	\$
Payable - minimum lease payments		
- Not later than one year	16,545	-
- later than one year and not later than five years	33,091	-
- later than five years	-	-
	49,636	-

The property lease commitments are non-cancelled operating leases contracted for but not capitalised in the financial statements with a five-year term. Increases in lease commitments may occur in line with the consumer price index (CPI).

Directors Declaration

For the period 1 July 2018 to 30 June 2019

For the year ended 30 June 2019

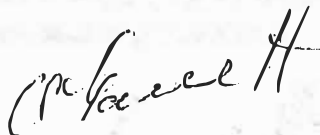
The directors of the RSPCA Tasmania Ltd declare that, in the director's opinion:

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 2019 and of its performance for the year ended on that date; and
- (b) comply with Australian Accounting Standards

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: 19 September 2019

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF RSPCA TASMANIA LIMITED
FOR THE YEAR ENDED 30 JUNE 2019**

› Partners to rely on

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 2019, 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 2019 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*.

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 2019 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.

RSPCA TASMANIA LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RSPCA TASMANIA LIMITED FOR THE YEAR ENDED 30 JUNE 2019

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 those 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 manner 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, supervision 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: 26th September 2019