



The Royal Society for the Prevention of Cruelty to Animals Tasmania (RSPCA Tas) is the state's oldest and leading animal welfare charity, dedicated to improving the lives of animals throughout Tasmania.

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Together
We Change
Lives

ISSN 2653-388X

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CEO's report

JAN DAVIS

The past year has been an exciting one on many counts.

We cared for almost 1500 animals in our shelters, including 111 brought in by our inspectors. We found new furever homes for 1095 animals of all shapes and sizes. The inspectors investigated 1846 new cruelty reports during the year and made more than 2000 follow up visits. We cared for 73 animals through our Safe Beds program, and we provided financial support for 141 animals to be desexed through our Centrepay program.

Our in-person events came back after COVID-19 lockdowns. Our three Million Paws Walks saw lots of people and their dogs enjoying frolics. Three quiz nights offered fun and frivolity for our two-legged supporters. We made lots of new friends at puppy parking at Salamanca.

Our community outreach program offerings also expanded greatly over the year. We've been actively engaged in our work as a cat management facility, helping to manage cat colonies across the state. Cost of living pressures have made life difficult for many people, and our Safe Beds program has offered a helping hand to the pets of people facing domestic violence, homelessness, and mental health issues.



We've made solid progress in our advocacy work during the year. Our major efforts were focussed on achieving some much-needed changes to the Animal Welfare Act 1993 – which were passed with overwhelming support just recently. Other issues have included an end to duck hunting, improvements to the welfare of racing animals, stronger regulation of fireworks, and pet rental laws.

During the year we have continued our plans for renewing our infrastructure and facilities in order to deliver the best quality care we possibly can. This includes investing in our team, because we know that working on the frontline in animal welfare is hard and the pandemic has made it even harder.

We'll be unveiling some exciting new changes in the coming year – so watch this space.

I am endlessly grateful for the passion, expertise and dedication of our hard-working team, volunteers, and voluntary Board of Directors. I also wish to thank all those in the community who continue to stand with us and support our work.

Our strategy incorporates three main pillars



ANIMALS

Provide the best animal wellbeing journey where every animal has a place.

- Work proactively to have a positive impact on as many animals in Tasmania as possible
- Develop proactive plans and provide care that is in the best interests of the animals
- Work collaboratively with stakeholders to achieve positive animal welfare outcomes
- Always being present and ready to support the life journey of our animals



PEOPLE

Unleash the power of our people to make a difference.

- Looking after the health and wellbeing of our people
- Developing our people by becoming a learning oriented organisation
- Communicating regularly and transparently so our people feel connected
- Recognising the amazing work our people perform every day



COMMUNITY

Together we change lives by building socially conscious animal communities.

- Increase awareness, understanding and support of socially conscious animal communities
- Support the community to better care for and live with animals in their care or their community
- Develop an engaged and financially supportive community of animal welfare advocates
- Engage and inspire supporters through a consistent, compelling and personalised supporter experience

The impact of your support in the past year

620 animals were surrendered.

549 stray cats were brought to our **Cat Management Facilities**

With your help we found furever homes for 813 cats & kittens

We found homes for **282** other animals including goats, hens, dogs & pocket pets

141 animals were spayed and neutered with our financial support through the **Centrepay Desex** programs

We cared for 73 animals through our Safe Beds Program

TOGETHER WE FOUND HOMES FOR.

17 Birds **374** Cats **39** Dogs 5 Alpacas **3** Ferrets **57** Fowl 2 Goats **54** Guinea Pigs

1 Horse 439 Kittens 45 Mice & Rats 2 Pigs **6** Puppies **44** Rabbits 10 Sheep

The impact of your support

Inspectorate Report

This year we had 2108 reports taken by the 24-Hour Animal Cruelty Hotline, the hotline is run by the RSPCA.

Of the over 2100 reports received, 246 of the reports were referred to the Department of Natural Resources and the Environment for investigation, this amounts to only 11.6 % of the total reports, leaving RSPCA to investigate 87.4% of Animal Cruelty reports made. The Department of Natural Resources and the Environment deal with the commercial livestock complaints and the RSPCA investigate issues relating to horses, small holdings and domestic animals.

Our four full time Animal Welfare Officers are always busy responding to all these Animal Cruelty allegations, travelling across the state. During the year we investigated 1846 allegations and conducted a total of 3456 site visits over the 12 month period.

The notable trend in reports was the increase in trapping offences being reported and an increase in reports relating to the lack of treatment being provided to animals. Treatments such as vet, Farrier, and parasite treatments, this could be a result of owners feeling the budget pinch.

RSPCA Animal Welfare Officers will always assist animal owners or carer givers where they can, sadly however, there are times when further enforcement action is necessary or surrender of the animal is the best outcome for the owner and





pet. Officers accepted and collected over 100 animals as result of them being surrendered or straying. In addition to those, a total of 87 animals were seized to ensure their ongoing care, in accordance with the provisions of section 17 of Animal Welfare Act 1993.

During the year, Officers sent 55 warning letters, issued one Infringement Notice, and laid 19 charges against a total of 11 Defendants. Several matters were finalised in court this year, one dated back to June 2019, which gives an indication

of how long it can take for matters to be resolved through the court process. In total 8 matters were successfully finalised in court, against a total of 10 defendants all of which had charges proven against them.

Most charges, 18 in total, were in relation to cruelty to animals, by the omission of a duty or the doing of an act, which RSPCA proved caused unreasonable or unjustified pain or suffering to an animal or animals (horse, goats and dogs). One charge related to the use of a method of management on the animal which was reasonably likely to result in unreasonable and unjustified pain or suffering to a horse. 6 additional charges related to continuing offences. One defendant made an appeal to the Supreme court against the conviction awarded in the

magistrate's court, RSPCA successfully upheld the appeal. The largest fine issued was \$5000, sentences included a 2-month jail sentence, suspended for 2 years and another of 84 hours community service.



The impact of your support

Advocacy Amendments

There has rarely been a body of work more important to us than the next tranche of amendments to the Animal Welfare Act 1993.

The use of pronged collars will be banned, and authorised officers will have greater power to enter properties and seize animals under a range of proposed changes to Tasmania's animal welfare laws that were tabled in Parliament.

Other proposals include **greater sentencing options for animal cruelty and aggravated cruelty**, and reversing the onus of proof so an animal is assumed to belong the person listed as the owner in a welfare complaint.

These changes are intended to start bringing Tasmania up to the standard of other states, where a range of reforms have been ongoing for several years.

RSPCA Chief Executive, Jan Davis, has welcomed the amendments.

"The Tasmanian Animal Welfare Act came into effect in 1993. That's a long time ago – and the world is a very different place thirty years on. Unfortunately, this legislation has not kept pace with changing community attitudes and expectations," she said.

"People have an expectation that our animal welfare framework is really strong. They want to be sure that if there is cruelty towards an animal, if animals aren't being cared for properly, that we have the good legislation in place that makes sure that people are held accountable for the decisions they make, and for the actions they take."

"We've worked closely with the state government to bring these amendments forward. The government's commitment to the changes was evident in the wide community consultation process, which resulted in some further refinement of the proposed amendments, Ms Davis said.

However, Ms Davis said these changes are just the start in making sure that our laws provide Tasmanian animals with the best possible protections.

"In many states we've seen incremental improvement to animal welfare legislation. In some states we've seen clean sheet rewrites," she said.

"We're working on both at the moment.

"It is important to move our current act towards best practice. However, while we're doing that, we also need to be thinking about what animal welfare legislation might look like in another thirty years. Recognising that animals are sentient is a high priority, as is widening the scope of other legislation to reflect the importance of the relationships people have with their companion animals in ensuring better physical and mental wellbeing."

Once these amendments come into effect, RSPCA Tasmania is hoping to see further reforms to crack down on puppy farms and online scam sales.

Please see our website for more submissions and opinion pieces

rspcatas.org.au/advocate/ rspcatas.org.au/media/



Advocacy Pets in rentals

A housing shortage paired with a skyrocketing cost of living has created the perfect storm for pet owners desperately searching for a new home on the rental market.

Every year, many pets are surrendered to the RSPCA and other animal welfare and rescue organisations by people who cannot find rental properties that will accept pets.

Imagine how traumatic it would be to say goodbye to someone who you have loved in your family for years, knowing that they will inevitably suffer from being separated from you.

Imagine how sad and helpless you would feel during that final goodbye, their eyes staring back at you anxiously as you hand them over to a complete stranger.

Many Tasmanians rent and most want to have pets, yet our information shows that few landlords will even consider allowing pets. So there is an ever-growing list of people having to endure these heart-wrenching moments, even though they are completely preventable.

Some people love their pets so much that they make the really difficult decision to keep their pets and live in cars and tents.

Unfortunately, we predict the number of people facing these challenges will continue to rise, with Tasmanians experiencing an unprecedented rental crisis.

We've raised this with the state government, but it has given no indication this is even on their legislative radar.

In February of 2020, the Victorian Government made sweeping changes to its pet rental laws. The new laws effectively prevent landlords from unreasonably refusing consent to a renter who wishes to keep a pet. Landlords are only able to deny a tenant's request for a pet if they receive approval from the Victorian Civil and Administrative Tribunal.

This means renters are initially given the right to keep a pet unless the landlord takes the matter to the Tribunal, and wins.



This extra step has given Victorian renters with pets a much better chance of getting their foot in the door within an already hyper-competitive renters' market.

Two years have passed since the laws came into effect and our counterparts at RSPCA Victoria report the changes are already delivering benefits. In 2020, RSPCA Victoria reported a 15% surrender rate due to renters being unable to find accommodation which accepted their pets. By the end of 2020, that figure had dropped to 10.7%, and in 2021 it was down to 9.5%.

We know that pets provide companionship and a sense of purpose, which helps improve mental health conditions like depression and anxiety. In troubled times like these, people need the security and comfort they get from their pets.

Sadly, the situation in Tasmania has lagged behind most other states. Tenants must apply to house a pet; it is up to the landlord and there is little room for appeal.

Animal lovers were therefore excited to hear that the Tasmanian government has recognised the need for change, too.

Consumer Affairs Minister Elise Archer recently announced that the government would consider reviewing the laws 'straight

This is very welcome news, and the RSPCA looks forward to working with the government to bring these changes into force as soon as possible.

The impact of your support

Regulatory **Impact**

Over the last financial year, the amendments to the Cat Management Act brought the most significant risk to Cat Management Facilities like the RSPCA. The amendments aim at reducing the number of semi-owned and colony cats by requiring compulsory microchipping and desexing of cats over four months of age and reducing the number of cats on any property without a special permit to 4.

A person is also now permitted to trap a cat on their private property, as long as any cat that is trapped is either returned to its owner; or taken to a Cat Management Facility within 24 hours of being trapped.

The RSPCA backed the amendments. However we have asked that Cat Management Facilities be funded to deliver the amendments as we expected and in fact have noted an increase in the number of stray cats coming into our facility, requiring more resources to assess, vet check, desex (if the stray animal is not desexed) and returned or re-homed. We can never recoup the cost to our organisation of re-homing stray cats, which is why we raise funds to pay the gap. But trapping colony cats is very resource heavy and often the cats are either unwell or unsociable and cannot be re-homed. We want to be a part of the solution to the semi-owned and feral cat problem but are acutely aware that feral cats are as much an environmental issue as one that should be managed within an animal welfare framework.

In this financial year we euthanised 351 feral and stray cats, many of whom were also unwell, all of whom were unsociable. If we trap feral kittens in the first 6-8 weeks of their lives we have experienced foster carers who will put their lives on hold to raise them and give them the best chance at being a part of a family. We ensure that the vets we work with support the decision to euthanise, in fact in most instances we take their lead. Ending the life of any animal is our last course of action.

We work with community members to understand that feeding stray cats comes with risks. Whilst we know it is the tender-hearted cat lovers who see a stray cat in need and want to intervene to provide comfort, it becomes clear pretty quickly that that providing food soon turns a few stray cats into many stray cats, often causing community angst and environmental issues.

We help community members who feed cat colonies by helping them trap cats in their properties. We often begin the process by asking which cats might be chosen to be desexed, parasite treated, vaccinated and microchipped to the person feeding the colony, so that the animals become owned and safe. We then assist in trapping the remaining cats and take them to our Cat Management Facilities to be assessed by vets. We often find that there are serious illnesses like feline immunodeficiency virus (FIV) present in cat colonies, which can spread into the population of owned cats who are free to wander. This is one of the major reasons for keeping owned cats confined. The risk of coming into contact with a contagious colony cat or being hit by a car are high and can be mitigated by confinement.

Safe Beds

We are proud of the work we now do in the area of community services. We coordinate the care of the companion animals of people experiencing family/domestic violence, people who are homeless or need mental or physical health inpatient support.

In the 21/22 financial year, we took care of 73 animals belonging to 55 people.

The length of stay can vary between a week and 6 months, with the average stay being 68 nights.

We board the animals in commercial boarding facilities, as well as at the Dogs Homes of Tasmania, with foster carers and in our own facilities. If we are expecting an animal for a long stay and they are sociable and adaptable, we move mountains to ensure that the animals have a comfortable home-style environment.

We have organised spay and neuter surgeries for animals coming into this program and ensured that vet checks are undertaken and vaccinations are up to date. We understand that when people are facing a crisis and experiencing trauma that their companion animals' vaccinations might not be their primary concern. We attempt to engage with each client with compassion to ensure we wrap our services around them AND their companion animals. We now have team members working in outreach roles in the north, northwest and south of the state to ensure that we can act quickly when asked. We continue to explore ways to streamline this project with a pilot underway for feeding animals in their homes where hospital stays are short, to avoid disruption.

https://www.rspcatas.org.au/rspca-petbarn-foundation-safebeds-program/



The impact of your support



Greyhounds RSPCA adoption program

We launched our greyhound adoption program this year and are delighted with the results so far. Greyhounds are gentle giants, who become beloved family members with ease. We have now been accredited to assess ex-racing greys for suitability to be in the community muzzle free.

We have strict guidelines which must be met before the unmuzzling accreditation and the associated orange collar can be attained.

If you see a greyhound with an orange collar and logo from a trusted organisation, you know that dog is accredited and is safe to approach, with the owner's consent of course.

https://www.rspcatas.org.au/greyhound-adoption-rspca/

Greyhounds: Greyhound e-Petition

RSPCA Tasmania was one of the stakeholders in an e-petition against continued Tasmanian government funding of greyhound racing. The e-petition reached a record number of signatures, with 13,519 people demanding the state government end public funding of the industry.

Despite the breadth of organisations and individuals involved in bringing this e-petition, the racing minister did not budge on the intent of the current state government to continue to support racing dogs for gambling and profit and has

even increased financial support for the racing industry since.

Even after over a decade of public outcry and animal cruelty revelations, greyhound racing is still legal in all Australian states



and territories, except the ACT. This is in stark contrast to countries like the United States where only two tracks remain in the entire country, a clear indication that Australia is being left behind when it comes to the welfare of dogs.

The RSPCA will continue to highlight the lack of social licence and inherent cruelty in the gambling industry, when dogs are used as a gambling product. We are of the view that the claimed economic benefits of the industry do not stack up against the legitimate concerns of animal welfare advocates, especially when considering that greyhound racing

represents only 0.19% of the Tasmanian labour force, with just 433 full-time equivalent jobs. There are much safer, more humane ways for people in Tasmania to enjoy themselves and connect with their communities.



The impact of your support

Centrepay Desex Programs

We desexed 126 cats and 15 dogs for people on Commonwealth benefits to help manage the cost through Centrepay.

With the cost of living on the rise, these programs are an invaluable staple in Tasmania.

With the cat management changes in effect in Tasmania, people may now only house 4 cats without a multiple cat permit. If you do have more than four cats please see https://www.tassiecat.com/ for more information on how to apply.

We have noticed that more and more people are coming to us asking for help trapping their semi owned cats and cats living in colonies near urban areas. We will always do our best to assist in this situation, and offer this desexing program to the owners of the cats remaining in their care.

AWARE

Our education resource, AWARE, has a number of teachers signed up and utilising the modules to good effect. RSPCA's Teachers Portal provides teachers and learners with real life, meaningful contexts to explore learning areas of the Australian curriculum, through engaging, values orientated, inquiry based projects. Students develop their social and emotional skills through undertaking projects requiring creative and critical thinking. The modules are aimed at students from preschool to year 8 and explore a range of activities and capabilities. AWARE is free to use and available to all.

https://www.rspcatas.org.au/learn/aware-program/



Socially Conscious **Animal Sheltering**

PASSION

to be the change

INTEGRITY

in all we do

Over the last 12 months, RSPCA Tasmania has been focusing on how we can continue to create as many positive animal outcomes as possible with the community and our people playing a large role in this goal.

RSPCA Tasmania has signed up as a Socially Conscious Animal Shelter (SCAS). Whilst we were already operating in this way over previous years, SCAS is a set of shared beliefs and principles that aim to facilitate the best outcomes for animals in shelters. Animal Welfare organisations around the world are embracing the concept, as it is a compassionate, transparent and thoughtful model of how shelters can best support vulnerable animals.

A Socially Conscious Animal Community is where various groups within the community are well informed on animal welfare and work together with the common goal of enhancing the human-animal bond and creating the best outcomes for all animals.

The core purpose for our organisation with SCAS means that every animal has a place at RSPCA Tasmania.

RSPCA Tasmania is committed to the fundamental goals and the eight tenets of the SCAS methodology. This will help us together realise the best outcomes for animals, while also balancing animal wellbeing and the safety and expectations of the community.

Together we change lives.

COURAGE

to walk the talk

To deliver the best animal outcomes

THE 8 TENETS

- a safe place to go for shelter and care
- 3. Assess the medical and behavioural needs of homeless animals and ensure these needs are thoughtfully addressed
- 5. Alleviate suffering and make appropriate euthanasia decisions
- 6. Enhance the human-animal bond through safe placements and post-adoption support
- 7. Consider the health, wellness and safety of animals for each community when
- decision making, mutual respect, continual learning and collaboration

Fundraising

Million Paws Walk

Million Paws Walk returned in 2022 as a hybrid event; both virtually as Walk This May and physically as Million Paws Walk which was held at Ulverstone. Launceston and Hobart over consecutive Sundays in May.

ULVERSTONE - MAY 15

The Ulverstone walk was held at Bicentennial Park and along Button Beach. It was led by Delta Dogs charity.

The weather conditions were less than ideal; strong winds, rain squalls and just under a crisp five degrees all day. Keeping marquees vertical was a challenge and many a volunteer was to be found running after and collecting blow aways. We were delighted and surprised at the fortitude of the Ulverstone participants, human and animal, who braved the conditions to support RSPCA Tasmania.

Humans 180 87 Dogs Ticket Sales \$2,496 Fundraising, raffles

and donations \$2,218

Total \$4.714









LAUNCESTON - MAY 22

Our Launceston Million Paws Walk was held at Royal Park along the Tamar River and was led by our amazing Deputy CEO Andrea Dawkins.

The weather conditions started off chilly and foggy, but by the time the walk was underway, we had more comfortable temperatures and clear skies.

Shy Wolf Photography kindly donated their services to RSPCA Tasmania for the day. They was run off their feet getting great shots for everyone. The games were good and LAFM helped out with the PA system. All in all, a great day for everyone.

Humans 367
Dogs 108
Ticket Sales \$2,793
Fundraising, raffles
and donations \$4,691

Total \$7,484

HOBART - MAY 29

Our Hobart Million Paws Walk was held at the Queens Domain at the Soldiers Memorial Oval and Max's Infinity Loop. It was led by our wonderful Ambassador, Scott Roth, head coach of the Tasmanian Jack Jumpers basketball team.

Very foggy, cold and overcast for much of the day, it warmed up once the walkers returned from the loop walk. Some of the games led by KIP staff, such as musical mats had to be run several times over due to the numbers and enthusiasm of people attending. 7HOFM broadcast live from the event and it was a fabulous, fun-filled day. We had a group of tweens celebrating a birthday, which made the day even more special.

Humans 460
Dogs 194
Ticket Sales \$4,462
Fundraising, raffles
and donations \$5,287

Total \$9,749



Fundraising

Quizmas in July

WE RAISED OVER

\$25,000

DEVONPORT

SATURDAY, JULY 3

118 CONTESTANTS

\$7,228 TOTAL FUNDS RAISED

HOBART

SATURDAY, JULY 10

85 CONTESTANTS

\$6,212 TOTAL FUNDS RAISED

LAUNCESTON

FRIDAY, JULY 23

223 CONTESTANTS

\$12,245 TOTAL FUNDS RAISED



Give To Get Them Home **Appeal**

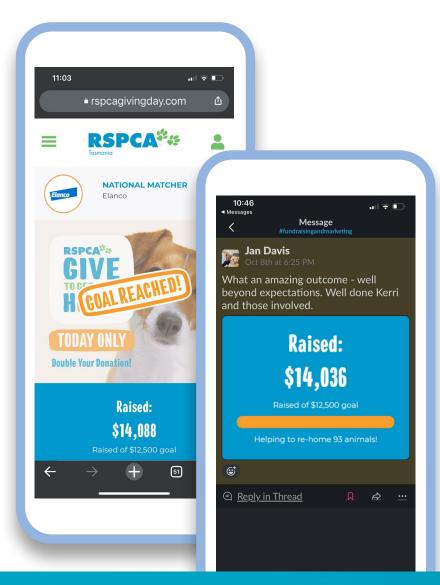
Our Give To Get Them Home Appeal is held annually in October for World Animal Day; celebrating animal welfare and rights across the globe.

It is also particularly special because it is RSPCA Tasmania's only, 24 hour, dollar matching appeal.

This means that each dollar donated on October the 7th 2021, was matched by our partners Elanco and Peter Alexander.

With a goal of \$12,500 we exceeded this and raised \$14,088 for Tasmanian animals in need.

Thank you everyone!





Cup Cake Day 2022

Cup Cake Day was held once again in August 2021 and our wonderful supporters created sweet treats and baked goods to support animals in need. Our incredible hosts and their donors raised \$5,194. Thank you so much to everyone involved!

Fundraising



Paws for Christmas Photos



Paws for Christmas photos proved popular again this year.

Photo sessions with Shy Wolf Photography were held on 6th, 13th and 27th of November, respectively at Latrobe, Launceston and Hobart.

Bookings or Photo Sessions:

Latrobe 22 Launceston 56 Hobart 40

Total 118

Funds raised:

 Latrobe
 \$689

 Launceston
 \$1,429

 Hobart
 \$1,055

Total \$3173







Sponsorships & Partnerships































Sheffield Veterinary Clinic sheffieldvetclinic.com











RSPCA Chair's Report

Another year of challenges is behind us - COVID-19, cost of living pressures and other changes have pushed our organisation to the limit.

But we haven't let that slow us down.

Despite the hurdles we have faced, RSPCA Tasmania still delivered on its promise to help people help animals.

Over the 12 months, we cared for thousands of animals in need and we provided support, advice, and a helping hand to many of the people caring for these animals across the state.

Our inspectors covered hundreds of thousands of kilometres investigating animal cruelty, providing help to people who just

needed some guidance, and prosecuting those who inflicted cruelty upon our animal friends. From supporting victims of domestic violence to those experiencing homelessness, financial crisis or health challenges, the RSPCA has often been the saving grace for these people and their pets in their hour of need.

Helping people help animals is the heart and soul of RSPCA Tasmania.

Every day, we work to protect the welfare of animals in our state, by providing care and preventing cruelty. Our board, staff, volunteers, supporters are there with us as we do everything in our power to make a tangible impact on vulnerable lives.

Our ability to improve the lives of animals is fuelled by the incredible support the animal-lovers of Tasmania provide us daily. The support from people like you is the reason we exist, and that is something that we never forget, we never take lightly, and we, always, always value.



RSPCA Tasmania Board



Volunteering with RSPCA Tasmania brings me a sense of being part of an optimistic RSPCA community working towards a Tasmania where animals are respected and treated with kindness and compassion. Governing an organisation of 145 years old with such an important cause is an absolute privilege.



As someone who has always loved animals and our relationship with them, I see being on the RSPCA board as an opportunity to use my experience to further their welfare and quality of life for animals in need.



I volunteer my time to the RSPCA Board because I strongly support the organisation's purpose. My aim is to contribute to improving animal welfare wherever possible.



Animal welfare is an absolute passion of mine and I can see no better way to apply that passion than being part of an organisation like RSPCA Tasmania that is dedicated to protecting animals most in need of our care and support.



I volunteer with the RSPCA Board because I have been a lifelong supporter of RSPCA since I was a child. I believe strongly in our purpose of preventing cruelty to animals and feel privileged to be able to support the work of our dedicated staff and volunteers to achieve this.



I have been aware of the RSPCA as a powerful, unique voice for the prevention of cruelty to animals and promotion of their welfare all my life. Being able to contribute as a member of the board helping to guide an organisation staffed by dedicated individuals passionately committed to its

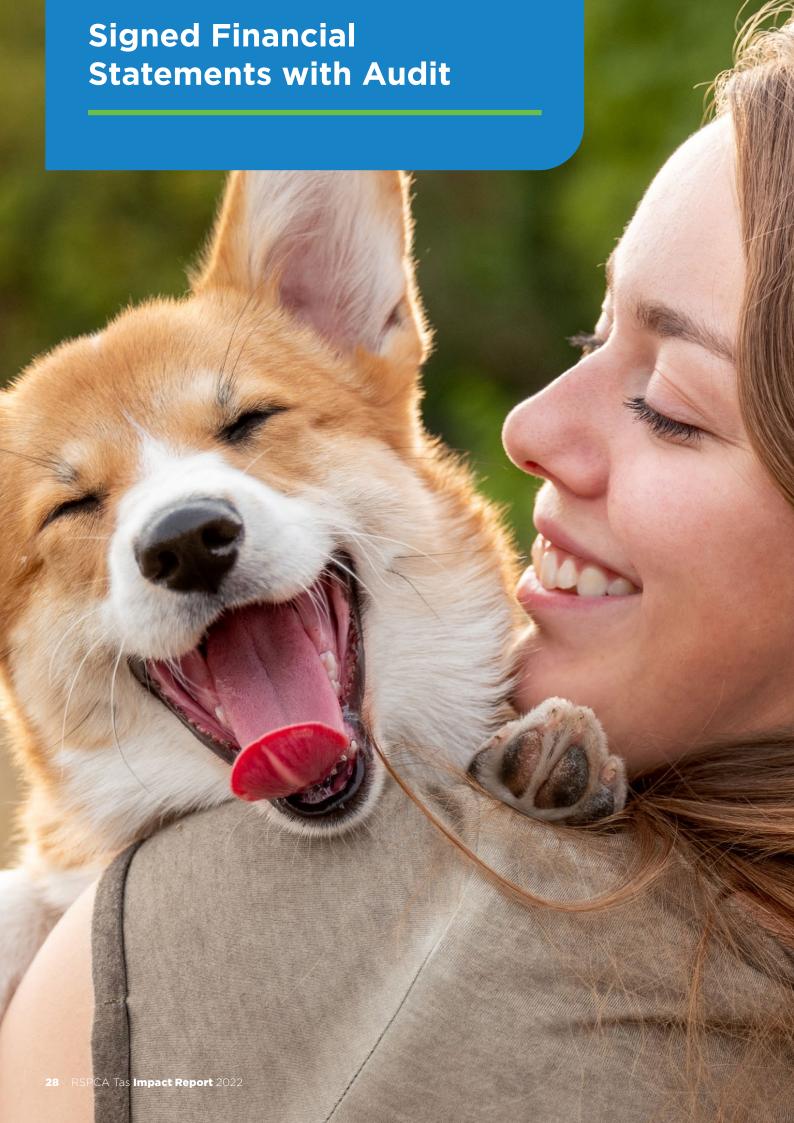
incredible purpose and values is truly a privilege."



I volunteer my time to support the RSPCA in making sure companion animals in Tasmania are safe, happy and healthy. Animals have always played a big role in my life so I am passionate about both animal welfare and support for those caring for animals.



I donate my time to the RSPCA because I find that it enables me to advocate against cruelty towards animals while also providing me with the opportunity to utilise my experience and expertise in a meaningful way.



For the period 1 July 2021 to 30 June 2022	omprehensive Income		
	Notes	2022 \$	202
OPERATING REVENUE	Notes	\$	
Animal Centre			
Adoption		212,546	181,96
Boarding		22,457	26,62
Other animal centre		21,516	32,24
Inspectorate animals		19,478	21,01
Vet Clinic		275,997	261,84
Vet clinic income		20,453	7,58
		20,453	7,58
Pound Dog release		_	1,01
Dog recede		-	1,01
Inspectorate service			
Government service contract		550,000	550,00
Marketing & development		550,000	550,00
Telemarketing commission			7,48
Donations		123,362	115,52
Fundraising	16	467,141	469,18
Sponsorships	17	3,279	14,69
Membership		944	82
		594,726	607,72
Grants & subsidies	40	20.626	1.12.0
Grants National Subsidies	18	38,636 177,047	142,09
National Subsidies		215,683	131,67 273,76
Merchandising			
Sale of goods & services	19	218,075 218,075	90,50
Sundry income		210,075	30,30
Gain/(loss) on disposal of assets		(10,901)	12,25
Other income		55	6,72
		(10,846)	18,98
OTAL OPERATING REVENUE		1,864,088	1,811,43
ON-OPERATING REVENUE Dividend income		3,277	5,2
Interest		387	8:
Government COVID support		-	467,3
Gain/(loss) on market value of investments		<u>-</u>	(25,89
Legacies & bequests		1,691,265	1,198,9
5		1,694,929	1,646,47
OTAL MON OPERATING PEVENUE		1.604.030	4 6 4 6 4
OTAL NON-OPERATING REVENUE		1,694,929	1,646,47
OTAL REVENUE		3,559,017	3,457,90
OTAL OPERATING EXPENSES		(3,393,838)	(2,475,47
IET CURRENT PERIOD SURPLUS		165,179	982,42
OTHER COMPREHENSIVE INCOME			
Revaluation of Property		-	
OTAL OTHER COMPREHENSIVE INCOME FOR THE PERIOD		-	
OTAL COMPREHENSIVE INCOME FOR THE PERIOD		165,179	982,42

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 2021 to 30 June 2022			
	Notes	2022 \$	2021 \$
OPERATING EXPENSES			
Animal care			
Cleaning		3,638	5,464
Food		2,788	800
Other animal centre expenses	20	81,857	14,222
Inspectorate animal expenses		2,009	1,730
Safe Bed expenses		1,053	-
		91,345	22,216
Veterinary costs			
Veterinary expenses		280,022	151,006
Microchip expenses		6,613	10,836
Consumables & minor equipment		63,353 349,988	16,708 178,550
		343,388	178,550
Marketing & development			
Fundraising	16	259,562	284,358
3		259,562	284,358
Employment expenses			
Employment expenses		1,716,454	1,352,978
Move in annual & long service leave		71,242	35,894
Other employment expenses		11,000	4,765
Training and development		2,965	11,039
		1,801,661	1,404,676
Merchandising			
Cost of goods and services	19	167,994	85,259
Corporate services			
Accountancy and audit	3	15,737	13,291
Professional Fees		23,520	17,174
Subscriptions		90,051	49,800
Advertising		28,676	1,322
Bank fees		4,391	4,181
Finance Lease Charges		11,621	6,396
Communications & call centre		63,290	57,930
Legal & Court Fees		8,553	4,229
Insurance		88,352	44,922
Printing, stationery and computer expenses		59,999	76,761
Meeting expenses		7,963	4,246
Sundry		973	188
		403,126	280,440
Travel & motor vehicle			
Travel and meeting expenses		12,276	3,842
Motor vehicle expenses		81,770	53,718
		94,046	57,560
Property & utilities			
Rent, rates & charges		46,407	12,458
Repairs & maintenance		8,062	17,056
Security		397	-
Minor equipment		26,928	11,724
Power charges		12,916	17,431
Donrociation		94,710	58,669
Depreciation Depreciation	3	121 406	102 740
Depreciation	3	131,406 131,406	103,749 103,749
TOTAL OPERATING EXPENSES		3,393,838	2,475,477
TOTAL OF LIVETING LAFELY		3,333,030	۷,4/۵,4//

The accompanying notes form part of this financial report.

RSPCA Tasmania Limited

Statement of Financial Position As at 30 June 2022 2022 2021 Note \$ **ASSETS CURRENT ASSETS** Cash on hand 4 2,249,285 2,013,649 Financial assets 5 12,920 8,876 Inventories on hand 91,774 54,639 Accounts receivable and other debtors 7 8,812 15,564 Other current assets 8 57,942 38,870 **Total Current Assets** 2,420,733 2,131,598 NON-CURRENT ASSETS Property, plant and equipment 925,678 1,026,303 **Total Non-Current Assets** 925,678 1,026,303 **TOTAL ASSETS** 3,346,411 3,157,901 LIABILITIES **CURRENT LIABILITIES** 10 140,925 120,390 Accounts payable and other payables **Employee provisions** 282,899 220,251 11 Borrowings 12 75,448 63,423 **Total Current Liabilities** 499,272 404,064 NON-CURRENT LIABILITIES 19,589 Employee provisions 11 10,995 Borrowings 12 254,074 334,545 **Total Non-Current Liabilities** 273,663 345,540 **TOTAL LIABILITIES** 772,935 749,604 **NET ASSETS** 2,573,476 2,408,297 **EQUITY** Reserves 143,354 143,354 **Retained Surplus** 13 2,430,122 2,264,943 **TOTAL EQUITY** 2,573,476 2,408,297

The accompanying notes form part of this financial report.

Statement of Changes in Equity As at 30 June 2022

	Retained Earnings	Rescue Equip Reserve	Revaluation of Assets	Total
Balance at 30 June 2020	1,278,111	4,406	143,354	1,425,871
Surplus / (Deficit) for the Period	982,426	-	-	982,426
Other Comprehensive Income	4,406	(4,406)	-	(4,406)
Total comprehensive income attributable to members of the entity	986,832	(4,406)		982,426
Balance at 30 June 2021	2,264,943	-	143,354	2,408,297
Surplus / (Deficit) for the Period	165,179	-	-	165,179
Other Comprehensive Income	-	-	-	-
Total comprehensive income attributable to members of the entity	165,179	-	-	165,179
Balance at 30 June 2022	2,430,122	-	143,354	2,573,476

The accompanying notes form part of this financial report.

Statement of Cash Flows			
For the period 1 July 2021 to 30 June 2022			
		2022	2021
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers & donors		1,936,995	2,192,559
Payments to suppliers and employees		(3,321,177)	(2,325,340)
		(1,384,182)	(132,781)
Interest received		812	812
Bequest income		1,687,221	1,198,963
Dividend & trust income		3,277	5,247
Grant income & Work for the dole		38,636	142,091
Net cash provided by / (used in) operating activities	14	345,764	1,214,332
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property plant & equipment		1,800	12,259
Payments for property plant & equipment		(48,191)	(125,862)
Net cash provided by / (used in) investing activities		(46,391)	(113,603)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment of borrowings		-	(150,000)
Repayments of lease and asset purchase liabilities		(63,737)	(32,670)
Net cash provided by / (used in) financing activities		(63,737)	(182,670)
Net increase/(decrease) in cash held		235,636	918,059
Cash on hand at the beginning of the financial year		2,013,649	1,095,590
CASH AT THE END OF THE PERIOD	4	2,249,285	2,013,649

Notes to the Financial Statements

For the period 1 July 2021 to 30 June 2022

1 General information

Basis of preparation

These general purpose financial statements have been prepared in accordance with the *Corporations Act 2001*, Australian Accounting Standards Simplified Disclosures of the Australian Accounting Standards Board (AASB), and the Australian Charities and Not-for-Profits Commission Act 2012.

These financial statements cover Royal Society for the Prevention of Cruelty to Animals Tasmania (RSPCA Tasmania) as an individual entity, incorporated and domiciled in Australia. RSPCA Tasmania is a company limited by guarantee. Amounts in these financial statements are presented in Australian dollars unless otherwise stated. RSPCA Tasmania is a Not-for-Profit entity for financial reporting purposes under Australian Accounting Standards.

2 Significant accounting policies

Basis of accounting

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

Land and buildings held for use in the production or supply of goods or services, or for administrative purposes, are stated in the statement of financial position at historic cost, or a revalued amount if the underlying assets have been valued after purchase, less any subsequent accumulated depreciation or impairment losses. Revaluations are performed with sufficient regularity that carrying amounts do not differ materially from those that would be determined using fair values at the end of each reporting period.

Any revaluation increase arising on the revaluation of such land and buildings is recognised in other comprehensive income and accumulated in equity, to the extent that it reversed a revaluation decrease for the same asset previously recognised in profit or loss, in which case the increase is credited to profit or loss to the extent of the decrease previously expensed. A decrease in the carrying amount arising on the revaluation of such land and buildings is recognised in profit or loss to the extent that it exceeds the balance, if any, held in the properties revaluation reserve relating to a previous revaluation of that asset.

Freehold land is not depreciated.

Depreciation on revalued buildings is recognised in profit or loss. On the subsequent sale or retirement of a revalued property, the attributable revaluation surplus remaining in the properties revaluation reserve is transferred directly to retained earnings. No transfer is made from the revaluation reserve to retained earnings except where an asset is derecognised.

Fixtures and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets (other than freehold land and assets under construction) less their residual values over their useful lives using either diminishing value or straight line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

Notes to the Financial Statements

For the period 1 July 2021 to 30 June 2022

Statement of Significant Accounting Policies (continued)

Property, Plant and Equipment (continued)

Right-of-use assets are depreciated over the shorter period of the lease term and the useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the company can exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of that asset. Any gain or loss arising on the disposal or retirement of an item or property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

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

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

Financial instruments

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the Company becomes party to the contractual provsions of the instrument. These are initially measured at fair value, except for trade receivables which are initially measured at the transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than those at fair value through profit and loss) are deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial acquisition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit and loss are recognised immediately in profit or loss.

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.

On receipt of operating grant revenue, donations or bequests RSPCA Tasmania assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

If a contract liability is recognised as a related amount above, RSPCA Tasmania recognises income in profit or loss when or as it satisfies its obligations under the contract.

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

Interest revenue is recognised on a proportional basis, taking into account the interest rates applicable to the financial assets. Other revenue items, merchandising, and fundraising are recognised on receipt.

Revenue from sale of goods and services is recognised when the sale takes place. All revenue is stated net of the amount of goods and services tax.

Non-reciprocal grant revenue is recognised in profit or loss when RSPCA Tasmania obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to RSPCA Tasmania and the amount of the grant can be measured reliably.

(e) Short and long term employee benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, and annual leave in the period in which the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service. These are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

Liabilities recognised in respect of other long term employee benefits are measured at the present value of the estimated future cash outflows expected to be made in respect of the services provided by the employees up to the reporting date.

Notes to the Financial Statements

For the period 1 July 2021 to 30 June 2022

2 Statement of Significant Accounting Policies (continued)

(f) Impairment

At the end of each reporting period, the Company reviews the carrying amount of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of the fair value of the asset less any costs of disposal, and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Any impairment loss is recognised immediately in profit or loss unless the relevant asset is carried at a revlaued amount, in which case the impairment is treated as a loss on revaluation.

When an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined if no impairment loss was recognised for the asset in prior years. A reversal of impairment loss is recognised immediately in profit or loss unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

(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 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.

(i) Inventories

Stock on hand is valued at the lower of cost or net replacement cost. Cost is calculated using the most recent purchase price for inventory, using the first in, first out inventory management method. Net realisable value represents the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

(k) Leases - RSPCA Tasmania as lessee

RSPCA Tasmania assesses whether a contract is, or contains, a lease at the inception of the contract. The Company recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except short term leases (those with a lease term of 12 months or less) and leases of low value assets. For these leases, the Company recognises lease payments as an operating expense on a straight line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

Initially, the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Company uses the incremental borrowing rate.

The lease liability is presented as part of borrowings in the statement of financial position. The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

The Company remeasures the lease liability, and makes corresponding adjustments to the related right-of-use assets, whenever the leases change, there is a change in the assessment of exercise of a purchase option, lease payments change due to changes in an index or rate or a lease contract is modified and that modification is not accounted for as a separate lease. There were no such adjustments during the periods presented.

Notes to the Financial Statements

For the period 1 July 2021 to 30 June 2022

Statement of Significant Accounting Policies (continued)

(k) Leases - RSPCA Tasmania as lessee (continued)

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day and any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest.

(I) Trade and other paybales

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

(m) Trade and other receivables

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

(n) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Not	es to the Financial Statements			
For the	e period 1 July 2021 to 30 June 2022			
			2022 \$	2021 \$
3	Operating Result			
	EXPENSES			
	Depreciation of buildings			
	Buildings		- ·	-
	Building Improvements		1,739	405
	Leasehold Improvements		6,987	1,993
			8,726	2,398
	Depreciation of plant and equipment			
	Furniture, plant and equipment		37,134	33,839
	Motor vehicles		29,451 66,585	26,054 59,893
	Depreciation on right to use asset		00,383	33,633
	Right to use asset		56,095	41,458
	right to use usset		30,633	41,430
	Total Depreciation		131,406	103,749
	Auditor's Remuneration			
	Audit of the financial report		10,825	10,500
	Other		4,912	2,791
			15,737	13,291
4	Cash			
-	Cash on hand		1,300	1,300
	ANZ	State	329,361	55,848
	ANZ	State	366,053	204,516
	ANZ	State	1,540,686	1,740,601
	ANZ	State	10,588	10,588
	Westpac	Marketing	1,297	796
	Total Cash		2,249,285	2,013,649
	The above figures agree to cash at the end of the		2,249,285	2,013,649
	financial year as shown in the Statement of Cash Flows.			
5	Investments			
	Financial assets measured at fair value through profit or loss			
	Listed Shares	State	12,920	8,876
			12,920	8,876
			12,920	8,876
			72	
6	Inventory Goods for resale		91,774	54.639
	dodd for result		91,774	54,639
_				_
7	Receivables			
	Other receivables		8,812	15,564
			8,812	15,564
8	Other Assets			
	Prepayments		57,485	38,488
	Other		457	382
			57,942	38,870

ре	period 1 July 2021 to 30 June 2022		
	•	2022	202
		\$	Ş
	Property, Plant and Equipment		
	Carrying amounts		
	LAND AND BUILDINGS		
	Land		
	At valuation	145,000	145,000
		145,000	145,00
	Buildings		
	At valuation	220,000	220,00
		220,000	220,00
	Building Improvements		
	At cost	7,727	7,72
	Less: accumulated depreciation	(2,144)	(40
		5,583	7,32
	Leasehold Improvements	42,400	22.00
	At cost	42,408	22,98
	Less: accumulated depreciation	(6,987)	(3,87
	Disks of the second	35,421	19,10
	Right of use assets	400 205	447.22
	Leased building	400,395	417,23
	Less: accumulated depreciation	(82,738)	(27,87
		317,657	389,36
	Table 1 and and Buildings	722.664	700 70
	Total Land and Buildings	723,661	780,78
	PLANT AND EQUIPMENT		
	Furniture, plant and equipment		
	At cost	286,627	384,57
	Less: accumulated depreciation	(152,753)	(236,65
	Less. accumulated depreciation	133,874	147,92
	Motor vehicles	133,874	147,32
	At cost	324,136	378,24
	Less: accumulated depreciation	(255,993)	(280,65
	2033. accumulated depreciation	68,143	97,59
	Total Plant and Equipment	202,017	245,51
	Total Flant and Equipment	202,017	243,31
	Total property, plant and equipment	925,678	1,026,303

Land and Buildings at Spreyton have been revalued based on an appraisal received at 30 June 2020. This valuation has been adopted from 30 June 2020. The directors are of the opinion that this revalued amount is consistent with the fair value of this asset and accordingly no adjustments have been made for depreciation since the date of valuation.

2022 Movement in carrying amount

	Opening			Additions/			
	balance	Transfers		disposals	Depreciation	Revaluation	Closing balance
Land	145,000		-	-	-	-	145,000
Buildings	220,000		-	-	-	-	220,000
Buildings improvements	7,322		-	-	(1,739)	-	5,583
Leasehold improvements	19,103		-	19,428	(3,110)	-	35,421
Right of use asset	389,360			(15,609)	(56,094)	-	317,657
Furniture, plant & equipment	147,924		-	26,962	(41,012)	-	133,874
Motor vehicles	97,594		-	-	(29,451)	-	68,143
	1,026,303		-	30,781	(131,406)	-	925,678

For the	period 1 July 2021 to 30 June 2022		
		2022	2021
		\$	\$
10	Payables Trade creditors	61,274	60,842
	Payroll liabilities	69,536	49,548
	Sundry creditors and accruals	10,115	10,000
		140,925	120,390
11	Provisions		
	CURRENT Annual leave	223,557	163,074
	Long service leave	59,342	57,177
		282,899	220,251
	NON-CURRENT Long service leave	19,589	10,995
			·
	Aggregate employee entitlements liability	302,488	231,246
	Movement in provision for employee entitlements		
	Opening balance	231,546	195,352
	Additions to provisions Amounts charged against provisions	107,145 (36,203)	98,435 (62,241)
	Closing balance	302,488	231,546
	NUMBER OF EMPLOYEES Full time equivalent employees at the end of the year	18	20.5
12	Borrowings		
	RSPCA Australia Line of Credit - current	-	-
	Lease Liability - Current	75,448 75,448	63,423 63,423
	Lease Liability - Non-Current	254,074	334,545
	Future minimum lease payments		
	The future minimum lease payments arising under RSPCA Tasmania's contracts at the end of the reporting period		
	are as follows: Not later than one year	62,052	43,557
	Later than one year and not later than five years	233,432	340,811
	Later than five years	34,038	89,158
		329,522	473,526
13	Accumulated Funds	2 264 042	4 270 444
	Accumulated funds at the beginning of the financial year Net surplus/(deficit) for the year	2,264,943 165,179	1,278,111 982,426
	Transfers from reserves to retained earnings	103,173	4,406
	Accumulated funds at the end of the financial year	2,430,122	2,264,943
14	Reconciliation of Net Deficit to Cash Flows from Operations Net Surplus	165,179	982,426
	ivet out plus	103,179	382,420
	Non-cash items included in net surplus		
	Depreciation	131,406	103,749
	Transfers for Assets and Liabilities (profit) / loss on sale of fixed assets	10,901	(12,259)
	Movement in investments	(4,044)	25,899
	Changes in assets and liabilities		
	(Increase)/decrease in receivables	6,752	94,028
	(Increase)/decrease in inventories	(37,135)	(21,830)
	(Increase)/decrease in other assets Increase/(decrease) in payables	(19,072) 20,535	(10,038) 16,463
	Increase/(decrease) in payables Increase/(decrease) in employee provisions	71,242	35,894

Notes to the Financial Statements

For the period 1 July 2021 to 30 June 2022

Financial Instruments 15

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 2022.

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:

		2022	2021
	Notes	\$	\$
Financial assets			
Cash and cash equivalents	4	2,249,285	2,013,649
Receivables	7	8,812	15,564
Investments	5	12,920	8,876
		2,271,017	2,038,089
Financial liabilities			
Financial liabilities at amortised cost			
- trade and other payables	10	140,925	120,390
- borrowings	12	329,522	397,968
		470,447	518,358

Financial risk management policies

The Board of RSPCA Tasmania 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 Tasmania if a customer or counter party fails to meet its contractual obligations as they fall due. The carrying amount of financial assets represents RSPCA Tasmania maximum exposure to credit risk in relation to these assets and liabilities.
- (ii) Liquidity risk - the risk RSPCA Tasmania will not be able to meet its financial obligations as and when they fall due. RSPCA Tasmania has sufficient cash balances to meet its present financial obligations relating to payables, which are all payable during the 2022 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 Tasmania exposure to interest rate risk and equity price risk.

Fundraising 16

		PIOIIL/
Income	Expense	(deficit)
34,120	(2,887)	31,233
5,508	(46)	5,462
10,352	(987)	9,365
367,874	(235,550)	132,324
23,451	-	23,451
25,836	(20,092)	5,744
467,141	(259,562)	207,579
13,767	(3,189)	10,578
8,329	(328)	8,001
18,735	(1,792)	16,943
400,641	(265,983)	134,658
14,423	(1,503)	12,920
13,293	(11,563)	1,730
469,188	(284,358)	184,830
	34,120 5,508 10,352 367,874 23,451 25,836 467,141 13,767 8,329 18,735 400,641 14,423 13,293	34,120 (2,887) 5,508 (46) 10,352 (987) 367,874 (235,550) 23,451 - 25,836 (20,092) 467,141 (259,562) 13,767 (3,189) 8,329 (328) 18,735 (1,792) 400,641 (265,983) 14,423 (1,503) 13,293 (11,563)

Other fundraising income includes a number of fundraising activities held during the year that are not individually disclosed in the above.

Profit /

	tes to the Financial Statements		
For the	e period 1 July 2021 to 30 June 2022	2000	2024
		2022 \$	2021 \$
17	Sponsorships		
	Hills Sponsorship	3,279	4,699
	Other sponsorship	-	10,000
	Total Sponsorships	3,279	14,699
18	Grants		
	City of Launceston	4,545	-
	Mary Kibble	-	30,000
	Pet Barn	25,000	-
	TG & JM Matthews Foundation	9,091	112,091
		38,636	142,091
19	Sale of goods and services		
	Sales	218,075	90,509
	Cost of sales	(167,994)	(85,259)
	Gross profit	50,081	5,250
	Gross profit margin	22.97%	5.80%
	Gross profit margin	22.3776	3.80%
20	Other animal centre expenses		
	Short term lease of cat boarding facility	62,844	-
	Rubbish collection	5,822	4,984
	Other	13,191	9,238
		81,857	14,222

Contingent assets and contingent liabilities 21

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

22

Management are not aware of any significant events since the end of the reporting period which require disclosure in this financial report.

23 Related party transactions

Remmuneration of key management personnel

Aggregate key management personnel compensation

248,964

236,747

Other related party transactions

There were no other transactions with related parties, including close family members of key management personnel, for the year ended 30 June 2022.

Revaluation surplus

The revaluation surplus records the revaluations of non-current assets. Where revaluations are deemed to represent profits of a permanent nature, dividends may be declared from this reserve.

Financial assets reserve

The financial assets reserve records revaluation increments and decrements (that do not represent impairment write-downs) that relate to financial assets at $fair\ value\ through\ other\ comprehensive\ income.$

Information about the Company

RSPCA Tasmania Limited is a company limited by guarantee, incorporated in Australia under the Corporations Act 2001. The registered office and principal place of business of RSPCA Tasmania Limited is:

RSPCA Tasmania 17 Plumer Street MOWBRAY TAS 7248

26 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 period 1 July 2021 to 30 June 2022

For the year ended 30 June 2022

The directors of the Royal Society for the Prevention of Cruelty to Animals Tasmania Limited declare that, in the director's opinion:

The financial statements and notes, as set out on pages 1 to 14 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 Royal Society for the Prevention of Cruelty to Animals Tasmania Limited as at 30 June 2022 and of its performance for the year ended on that date; and
- (b) comply with Australian Accounting Standards Simplified Disclosures applicable to the entity.

There is reasonable grounds to believe that the Royal Society for the Prevention of Cruelty to Animals Tasmania Limited will be able to pays 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

a. fanct

Chair

Treasurer

Launceston

Date: 17 October 2022

Independence Declaration

For the period 1 July 2021 to 30 June 2022

To the board memebers of Royal Society for the Prevention of Cruelty to Animals Tasmania

In accordance with Subdivision 60-C of the Australian Charities and Not-for-profits Commission Act 2012, I am pleased to provide the following declaration of independence to the directors of RSPCA Tasmania. As the lead audit partner for the audit of the financial report of RSPCA Tasmania for the year ended 30 June 2022, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022 there have been no contraventions of:

- i. the auditor independence requirements as set out in Australian Charities and Not for Profits Comission Act 2012 in relation to the audit; and
- ii. any applicable code of professional conduct in relation to the audit.

Lyndal Kimpton **Chartered Accountant** 102 Tamar Street Launceston, TAS, 7250

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS TASMANIA



> Partners to rely on

Partners:

robert j ruddick fca craig a leighton fca lyndal k kimpton fca daniel c newton ca marshall l r pooley ca

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 30 JUNE 2022

Report on the Financial Report Opinion

I have audited the financial report of Royal Society for the Prevention of Cruelty to Animals Tasmania (RSPCA Tasmania), which comprises the statement of financial position as at 30 June 2022, 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 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 RSPCA Tasmania's financial position as at 30 June 2022 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards Simplified 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 RSPCA Tasmania 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 RSPCA Tasmania's annual report for the year ended 30 June 2022 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 RSPCA Tasmania 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 RSPCA Tasmania'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 RSPCA Tasmania or to cease operations, or have no realistic alternative but to do so.



ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS TASMANIA

INDEPENDENT AUDITOR'S REPORT **FOR THE YEAR ENDED 30 JUNE 2022**

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 my 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 RSPCA Tasmania'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 RSPCA Tasmania's ability to continue as a going concern. If I conclude that a material uncertainty exists, I are 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 RSPCA Tasmania 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, supervision and performance of the audit. I remain solely responsible for our audit opinion.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS TASMANIA

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 30 JUNE 2022

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: flere Date: 19 October 2022

Contact details

PO Box 66 Mowbray, Tas 7248

Centralised Phone Number for all RSPCA Tasmania Centres: 03 6709 8100

Email: rspca@rspcatas.org.au

Web: rspcatas.org.au

State Contact Centre: 17 Plumer Street, Mowbray, 7248

Devonport Animal Care Centre: 108 Tarleton Road, Spreyton, 7310

Latrobe Adoption & Retail Centre: 3/135 Gilbert Street, Latrobe, 7307

Launceston Adoption & Retail Centre: 3/207 Invermay Road, Invermay, 7248

Hobart Community Outreach Centre: 55-57 Albert Road, Moonah, 7009



Animal Cruelty Hotline 1300 139 947 | reportit@rspcatas.org.au