RSPCA Western Australia

RSPCA WA FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2026

ABN: 48 626 609 587

Contents

Directors' Report 03
Auditor's independence declaration 08
Statement of Comprehensive Income 09
Statement of Financial Position 10
Statement of Changes in Equity 11
Statement of Cash Flows 12
Notes to the Financial Statements 13
Directors' Declaration 32
Independent Auditor's report 33

Directors' Report

The directors present their report together with the financial report of The Royal Society for the Prevention of Cruelty to Animals, Western Australia, (the "Company"), for the year ended 30 June 2026 and auditor's report thereon.

Directors names

The names of the directors in office at any time during or since the end of the year are:

Name	Role	Qualifications
Lynne Bradshaw	Chairperson	30+ years in business development in healthcare, AICD
Ian Cowie	Deputy Chairperson	M.S. (Econs), B.A. (Hons)
Wanjie Song	Non-Executive Director	LLB, BA (Fine Arts), Certificate III in Commercial Design, Commercial Arts Training College
Michelle De Ronchi	Non-Executive Director	GradCert Infection Control and Palliative Care, Cert IV Workplace Assessment and Training, Dipl Nursing and Midwifery, Dipl Frontline Management, AICD
Alice Manners	Non-Executive Director	M.A (Psychology), GAICD
Jamie Hamilton	Non-Executive Director	B.Com (Accounting and Finance), GradDip AppFin, CA, MAICD
Gregory Paust	Non-Executive Director	MBA, B. Agr. Sr, GAICD
Joy Krige	Non-Executive Director	Senior Executive MBA, B Com, CA, GAICD
Jonathan Seth	Non-Executive Director	MBA, GAICD, ANZIIF (Fellow)
Jo-Ann Monery	Non-Executive Director	B Com (Marketing and PR)
Emma Townsend	Non-Executive Director (appointed on 30 August 2026)	MBA MAICD
Andrey Negria	Non-Executive Director (appointed on 28 August 2026)	MBA BSc (Applied Mathematics & Computer Science) GAICD

The directors have been in office since the start of the year to the date of this report unless otherwise stated.

The name and qualifications of the Secretary of the Company during or since the end of the financial year are:

Emily Dempsey	B.Com (Event Management), AdvDip of Tourism & Hospitality, Dip of Business (resigned 13 October 2025)
Rachele Jane Sheard	Bachelor of Laws (LLB) and Bachelor of Arts, Master of Business Administration (MBA) & Graduate Diploma in Corporate Governance and Risk Management (appointed 17 October 2025, resigned 27 March 2026)
Pauline Joy Elliott	BA (Maths, Economics, German), Masters in Professional Economics GAICD (appointed 20 April 2026)

Results

The surplus of the Company for the year amounted to $1,496,247 (2025: $2,277,139).

Total income (excluding investment returns) generated was $18,190,743 (2025: $16,071,713) of which $4,474,479 (2025: $8,796,585) was from donations and bequests and $9,511,300 (2025: $3,302,464) from grants.

As at 30 June 2026, the Company held $4,206,366 in cash and cash equivalents (2025: $3,774,944), $1,174,611 in other financial assets (2025: $103,111), and held financial investments of $11,421,487 (2025: $11,956,514). As at that date total assets exceeded total liabilities by $19,669,614 (2025: $18,135,888) and total current assets exceeded total current liabilities by $3,271,030 (2025: $2,098,528).

Review of operations

The Company continued to engage in its principal activity, the results of which are disclosed in the attached financial statements.

During the 2026 financial year, RSPCA WA continued to strengthen its operational capacity and service delivery across Western Australia. A WA-based Call Centre was established during the year, resulting in significant improvements in call response times and enabling the organisation to meet its key performance indicators for call handling.

Capital improvements during the 2026 financial year included the refurbishment of the Administration Building, Call Centre set-up costs, and new Inspectorate equipment. RSPCA WA also finalised tenders for the new Adoption Centre and Shop and the new Memorial Garden, with works expected to commence during the 2027 financial year.

Total expenditure for the 2026 financial year was $17,389,733, an increase of 21% from $14,399,557 in the previous year. The increase was primarily driven by increased Inspectorate activity and associated employment and operational costs. Government funding for Inspectorate activities increased significantly during the year, from approximately $1.9 million to $8.4 million, supporting the transition towards a safer and more sustainable Inspectorate model. This funding enabled the expansion of enforcement capacity, including the recruitment of additional Inspectorate and prosecution resources.

The increase in Inspectorate activity resulted in a corresponding increase in the number of animals entering RSPCA WA care through enforcement activities. These animals generally require longer periods of care due to the higher levels of veterinary, rehabilitation and support services required. The Inspectorate also continued structural changes to improve staff safety and regional coverage, including enabling inspectors to work in pairs and improving the organisation's ability to respond to animal cruelty reports across Western Australia.

While Inspectorate activity and the number of animals entering care through enforcement activities increased, RSPCA WA continued to operate within its available shelter, veterinary and foster care capacity. These capacity constraints limited the overall number of animals able to be accommodated, resulting in total animal numbers remaining broadly consistent with the previous year.

Despite increased government support for enforcement activities, RSPCA WA continues to rely heavily on community donations to fund the care of animals. Approximately 24% of the costs associated with animals seized through enforcement activities, and 100% of the costs of caring for all other animals, are funded through public contributions. These donations remain essential to providing veterinary care, rehabilitation, shelter, rehoming and other animal welfare services across Western Australia.

The 2026 financial year also saw a change in executive leadership, with the appointment of a new Chief Executive Officer. This change forms part of the organisation's ongoing focus on strengthening its operational and organisational capacity.

Significant changes in state of affairs

There were no significant changes in the Company's state of affairs that occurred during the financial year, other than those referred to elsewhere in this report.

Principal activities

The principal activity of the Company during the year continued to be the prevention and suppression of cruelty to animals.

Activities may include the application of resources to ensure the enforcement of laws protecting animals from cruelty; promoting animal welfare; educating the community with regard to the humane treatment of animals; sustaining an informed public opinion regarding animal welfare matters; dispersing information on the proper care, protection and treatment of animals; procuring the passage of such amending or new legislation and policy as is necessary for the protection of animals; conducting, managing, operating or encouraging clinics, hospitals, homes or shelters for the care, treatment, maintenance and protection of animals; and developing and maintaining productive relationships with key stakeholders for the benefit of animal welfare.

After balance date events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial years.

Environmental regulation

The Company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory.

Meetings of directors

Directors	Directors' meetings		Finance Risk and Audit committee meetings		Governance committee		Brand, revenue and engagement meetings		Public Fund Committee Meetings	
	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended
Lynne Bradshaw	9	9	-	-	-	-	1	1	-	-
Ian Cowie	9	7	-	-	-	-	-	-	1	1
Michelle De Ronchi	9	8	-	-	-	-	-	-	-	-
Alice Manners	9	8	-	-	5	5	2	2	-	-
Jamie Hamilton	9	6	4	4	-	-	-	-	1	1
Gregory Paust	9	9	-	-	5	4	-	-	-	-
Joy Krige	9	8	4	4	-	-	-	-	-	-
Wanjie Song	9	3	-	-	5	2	-	-	-	-
Jonathan Seth	9	8	4	4	-	-	-	-	-	-
Jo-Ann Monery	9	8	1	1	4	3	2	2	-	-

Members guarantee

The Company is incorporated under the *Corporations Act 2001* and is a Company limited by guarantee. If the Company is wound up, the Constitution states that each member is required to contribute to a maximum of $10 each towards meeting any outstandings and obligations of the Company. At 30 June 2026 the number of members was 166. The combined total amount that members of the Company are liable to contribute if the Company is wound up is $1,660.

Indemnification of officers

During or since the end of the year, the Company has given indemnity or entered an agreement to indemnify, or paid or agreed to pay insurance premiums in order to indemnify the directors of the Company against liability incurred as such a director, secretary or executive officer to the extent permitted by the Law.

Further disclosure required under section 300(9) of the *Corporations Act 2001* is prohibited under the terms of the contract.

Indemnification of auditors

No indemnities have been given or insurance premiums paid, during or since the end of the year, for any person who is or has been an auditor of the Company.

Auditor's independence declaration

A copy of the auditor's independence declaration in relation to the audit for the financial year is provided with this report.

Proceedings on behalf of the Company

No person has applied for leave of Court to bring proceedings on behalf of the Company or intervene in any proceedings to which the Company is a party for the purpose of taking responsibility on behalf of the Company for all or any part of those proceedings.

Signed on behalf of the Board of Directors.



Lynne Bradshaw
Director



Ian Cowie
Director

Dated this 1st day of October 2026.

PITCHER PARTNERS

THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, WESTERN AUSTRALIA

ABN 48 626 609 587

AUDITOR'S INDEPENDENCE DECLARATION
TO THE DIRECTORS OF THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, WESTERN AUSTRALIA

In accordance with section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, I declare to the best of my knowledge and belief in relation to the audit of the financial report of The Royal Society for the Prevention of Cruelty to Animals, Western Australia for the year ended 30 June 2026, there have been:

- no contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- no contraventions of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* in relation to the audit.

PITCHER PARTNERS BA&A PTY LTD

PITCHER PARTNERS BA&A PTY LTD



MICHAEL LIPRINO
Executive Director
Perth, WA
1 October 2026

Pitcher Partners BA&A Pty Ltd
An independent Western Australian Company ABN 76 601 361 095.
Level 11, 12-14 The Esplanade, Perth WA 6000
Registered Audit Company Number 467435.
Liability limited by a scheme under Professional Standards Legislation.

Pitcher Partners is an association of independent firms.
Pitcher Partners is a member of the global network of Baker Tilly International Limited, the members of which are separate and independent legal entities.
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Statement of Comprehensive Income

For the year ended 30 June 2026

	Note	2026 $	2025 $
Revenue and other income			
Revenue	3	**18,202,375**	16,077,060
Other income	3	**683,605**	604,983
		18,885,980	16,682,043
Less: expenses			
Depreciation and amortisation expense		**(527,423)**	(488,269)
Employee benefits expense		**(10,731,838)**	(8,673,061)
Occupancy expense		**(40,437)**	(17,857)
Lease expense		**(9,760)**	(2,135)
Finance costs		**(42,398)**	(40,644)
Other operating costs	4	**(6,037,877)**	(5,182,938)
		(17,389,733)	(14,404,904)
Surplus for the year		**1,496,247**	2,277,139
Other comprehensive income			
Items that will not be reclassified subsequently to profit and loss			
Net change in fair value of financial assets designated at fair value through other comprehensive income		**37,479**	732,479
Other comprehensive income for the year		**37,479**	732,479
Total comprehensive income for the year		**1,533,726**	3,009,618

The accompanying notes form part of these financial statements.

Statement of Financial Position

As at 30 June 2026

	Note	2026 $	2025 $
Current assets			
Cash and cash equivalents	5	**4,206,366**	3,774,944
Receivables	6	**107,470**	513,207
Inventories	7	**104,775**	114,754
Other financial assets	8	**1,174,611**	103,111
Other assets		**329,423**	258,541
Total current assets		**5,922,645**	4,764,557
Non-current assets			
Other financial assets	8	**11,421,487**	11,956,514
Lease assets	11	**407,475**	16,902
Property, plant and equipment	9	**4,893,677**	4,096,550
Total non-current assets		**16,722,639**	16,069,966
Total assets		**22,645,284**	20,834,523
Current liabilities			
Payables	12	**824,239**	593,289
Lease liabilities	11	**133,363**	18,270
Provisions	13	**825,100**	758,707
Contract liabilities	14	**868,913**	1,295,763
Total current liabilities		**2,651,615**	2,666,029
Non-current liabilities			
Lease liabilities	11	**285,108**	-
Provisions	13	**38,947**	32,606
Total non-current liabilities		**324,055**	32,606
Total liabilities		**2,975,670**	2,698,635
Net assets		**19,669,614**	18,135,888
Equity			
Financial assets revaluation reserve	15	**1,663,953**	1,626,474
Retained earnings		**18,005,661**	16,509,414
Total equity		**19,669,614**	18,135,888

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

For the year ended 30 June 2026

	Financial assets revaluation reserve $	Retained earnings $	Total Equity $
Balance as at 1 July 2024	893,995	14,232,275	15,126,270
Surplus for the year	-	2,277,139	2,277,139
Other comprehensive income for the year	732,479	-	732,479
Total comprehensive income for the year	732,479	2,277,139	3,009,618
Balance as at 1 July 2025	1,626,474	16,509,414	18,135,888
Surplus for the year	-	1,496,247	1,496,247
Other comprehensive income for the year	37,479	-	37,479
Total comprehensive income for the year	37,479	1,496,247	1,533,726
Balance as at 30 June 2026	1,663,953	18,005,661	19,669,614

The accompanying notes form part of these financial statements.

Statement of Cash Flows

For the year ended 30 June 2026

	Note	2026 $	2025 $
Cash flow from operating activities			
Receipts from donors and other services provided		**6,665,433**	5,615,129
Grant receipts		**9,084,451**	4,287,294
Legacies and bequests		**2,677,148**	7,310,553
Payments to suppliers and employees		**(16,867,170)**	(14,082,570)
Interest paid		**(9,760)**	(2,135)
Net cash provided by operating activities	18(b)	**1,550,102**	3,128,271
Cash flow from investing activities			
Payment for purchase of property, plant and equipment		**(1,268,268)**	(907,589)
Proceeds from sale of property, plant and equipment		**23,826**	5,847
Proceeds from sale of financial assets		**2,109,778**	577,001
Payment for purchase of financial assets		**(1,537,272)**	(2,187,024)
Investment income		**683,604**	642,362
Transfer to term deposits		**(1,071,500)**	-
Net cash used in investing activities		**(1,059,832)**	(1,869,403)
Cash flow from financing activities			
Lease repayments		**(58,848)**	(22,866)
Net cash used in financing activities		**(58,848)**	(22,866)
Reconciliation of cash			
Cash at beginning of the financial year		**3,774,944**	2,538,942
Net increase in cash held		**431,422**	1,236,002
Cash at end of financial year	18(a)	**4,206,366**	3,774,944

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the year ended 30 June 2026

Note 1: Basis of Preparation

General information

The directors have determined that the Company is not a reporting entity on the basis that, in the opinion of the directors, there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy, specifically, all of their information needs. Accordingly, this financial report is a special purpose financial report, which has been prepared to satisfy the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial report covers The Royal Society for the Prevention of Cruelty to Animals, Western Australia as an individual entity. The Royal Society for the Prevention of Cruelty to Animals, Western Australia is a Company limited by guarantee, incorporated and domiciled in Australia. The Royal Society for the Prevention of Cruelty to Animals, Western Australia is a not-for-profit entity for the purpose of preparing the financial statements.

The financial report was approved by the directors at the date of the directors' report.

The financial report has been prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, the *Australian Charities and Not-for-profits Commission Regulations 2022*, the recognition and measurement requirements specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of:

AASB 101:	Presentation of Financial Statements
AASB 107:	Statement of Cash Flows
AASB 108:	Accounting Policies, Changes in Accounting Estimates and Errors
AASB 124:	Related Party Disclosures (to the extent required by the *Australian Charities and Not-for- profits Commission Regulations 2022* and the ACNC Commissioner's discretion)
AASB 1048:	Interpretation of Standards
AASB 1054:	Australian Additional Disclosures

Historical Cost Convention

The financial report has been prepared under the historical cost convention, as modified by revaluations to fair value for certain classes of assets and liabilities as described in the accounting policies.

Fair value measurement

For financial reporting purposes, 'fair value' is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants (under current market conditions) at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

Note 1: Basis of Preparation *(continued)*

When estimating the fair value of an asset or liability, the entity uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. Inputs to valuation techniques used to measure fair value are categorised into three levels according to the extent to which the inputs are observable:

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

Going concern

The financial report has been prepared on the going concern basis. In arriving at the position, the directors have had regard to the fact that the Company has, or in the directors' opinion will have access to, sufficient cash to fund administrative and other committed expenditure for a period of at least 12 months from the date of approval of the financial report.

In forming this view, the directors have taken into consideration that the Company is dependent on a number of funding providers for the majority of its income to operate the Company. It is expected that the funding providers will continue to provide financial support to the Company so as to enable it to be able to pay all its liabilities and commitments as and when they fall due for a period of at least 12 months from the date of approval of the financial report.

Significant accounting estimates and judgements

The preparation of the financial report requires the use of certain estimates and judgements in applying the Company's accounting policies. Those estimates and judgements significant to the financial report are disclosed in Note 2 to the financial statements.

New and revised accounting standards effective at 30 June 2026

The Company has applied all new and revised Australian Accounting Standards that apply for the first time at 30 June 2026. The application of these Australian Accounting Standards did not have a material impact on the Company's financial statements.

Accounting policies

The following specific accounting policies consistent with the previous period unless otherwise stated, have been adopted in the preparation and presentation of the financial report.

Note 1: Basis of Preparation *(continued)*

(a) Revenue recognition

Receivables from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the Company is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the Company: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Sale of goods

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of delivery.

Rendering of Services

Revenue from a contract to provide services is recognised over time as the services are rendered. Events, fundraising and raffles are recognised when received or receivable.

Donations and bequests

Donations are recognised at the time of receipt. Material donations of good in kind are recognised as income at the fair value of the underlying asset received.

Grant revenue

Where grant revenue arises from an agreement which is for the transfer of goods or services, is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when those obligations have been met. Other grant revenue is recognised on an accrual basis when the Company has gained control of the asset.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Volunteer services

The Company has elected not to recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such resources received is also not recognised.

Note 1: Basis of Preparation *(continued)*

Contract assets

A contract asset represents the Company's right to consideration (not being an unconditional right recognised as a receivable) in exchange for goods or services transferred to the customer. Contract assets are measured at the amount of consideration that the Company expects to be entitled in exchange for goods or services transferred to the customer.

Contract liabilities

A contract liability represents the Company's obligation to provide future services under contractual arrangements that contain enforceable and sufficiently specific performance obligations for which the Company has received consideration (or an amount of consideration is due) in advance of those services being provided. Amounts recorded as contract liabilities are subsequently recognised as revenue as performance obligations are satisfied.

(b) Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits, short-term deposits with an original maturity of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

(c) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. For financial assets, this is equivalent to the date that the Company commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value adjusted for transaction costs, except where the instrument is classified as fair value through profit or loss ("FVtPL"), in which case transaction costs are immediately recognised as expenses in the income statement.

Classification of financial assets

Financial assets recognised by the Company are subsequently measured in their entirety at either amortised cost or fair value, subject to their classification and whether the Company irrevocably designates the financial asset on initial recognition at fair value through other comprehensive income ("FVtOCI") in accordance with the relevant criteria in AASB 9 *Financial Instruments* ("AASB 9").

Financial assets not irrevocably designated on initial recognition at FVtOCI are classified as subsequently measured at amortised cost, FVtOCI or FVtPL on the basis of both:

Financial assets not irrevocably designated on initial recognition at FVtOCI are classified as subsequently measured at amortised cost, FVtOCI or fair value through profit or loss (FVtPL) on the basis of both:

(a) the Company's business model for managing the financial assets; and

(b) the contractual cash flow characteristics of the financial asset.

Note 1: Basis of Preparation *(continued)*

(c) Financial instruments (Continued)

The following financial assets are most relevant to the Company:

Trade and other receivables

Trade and other receivables arise from the Company's transactions with its customers and are normally settled within 30 days.

Consistent with both the Company's business model for managing the financial assets and the contractual cash flow characteristics of the assets, trade and other receivables are subsequently measured at amortised cost.

Impairment of receivables from contracts with customers and other receivables

The Company applies the simplified approach under AASB 9 to measuring the allowance for credit losses for receivables from contracts with customers, contract assets and lease receivables. Under the AASB 9 simplified approach, the Company determines the allowance for credit losses for receivables from contracts with customers, contract assets and lease receivables on the basis of the lifetime expected credit losses of the instrument. Lifetime expected credit losses represent the expected credit losses that are expected to result from default events over the expected life of the financial asset.

The Company determines expected credit losses using a provision matrix based on the Company's historical credit loss experience, adjusted for factors that are specific to the financial asset as well as current and future expected economic conditions relevant to the financial asset. When material, the time value of money is incorporated into the measurement of expected credit losses. There has been no change in the estimation techniques or significant assumptions made during the reporting period.

Long-term equity instruments

Long-term equity instruments comprise ordinary shares in listed entities that are not held for trading. On initial recognition, investments identified by the Company as long-term equity instruments are irrevocably designated (and measured) at fair value through other comprehensive income. This election has been made as the directors' believe that to otherwise recognise changes in the fair value of these investments in the income statement would be inconsistent with the objective of holding the investments for the long term.

Classification of financial liabilities

Financial liabilities classified as held-for-trading, contingent consideration payable by the Company for the acquisition of a business, and financial liabilities designated at FVtPL, are subsequently measured at fair value.

All other financial liabilities recognised by the Company are subsequently measured at amortised cost.

(d) Income tax

No provision for income tax has been raised as the Company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

Note 1: Basis of Preparation *(continued)*

(e) Goods and services tax (GST)

Revenues, expenses and purchased assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax 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 statement of financial position are shown inclusive of GST.

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

(f) Property, plant and equipment

Property

Each class of plant and equipment is measured at cost less, where applicable, any accumulated depreciation and any accumulated impairment losses.

Plant and equipment

Plant and equipment is measured on the cost basis.

Depreciation

The depreciable amount of property, plant and equipment is depreciated over its estimated useful lives commencing from the time the asset is held available for use, consistent with the estimated consumption of the economic benefits embodied in the asset.

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date. An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the Company.

Class of fixed asset	Depreciation rates	Depreciation basis
Buildings at cost	15 to 40 yrs	Straight line
Motor vehicles at cost	4 to 8 yrs	Diminishing value
Software, plant and equipment	1 to 8 yrs	Diminishing value
Infrastructure and outbuildings	5 to 30 yrs	Straight line
Intangible assets	1 to 3 yrs	Diminishing value

Note 1: Basis of Preparation *(continued)*

(f) Property, plant and equipment (Continued)

Impairment of non-financial assets

Goodwill, intangible assets not yet ready for use and intangible assets with indefinite useful lives are not subject to amortisation and are therefore tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Assets other than goodwill, intangible assets not yet ready for use and intangible assets with indefinite useful lives are assessed for impairment whenever events or circumstances arise that indicate the asset may be impaired. For impairment assessment purposes, assets are generally grouped at the lowest levels for which there are largely independent cash flows ('cash generating units'). Accordingly, most assets are tested for impairment at the cash-generating unit level. Because it does not generate cash flows independently of other assets or groups of assets, goodwill is allocated to the cash generating unit or units that are expected to benefit from the synergies arising from the business combination that gave rise to the goodwill.

An impairment loss is recognised when the carrying amount of an asset or cash generating unit exceeds the asset's or cash generating unit's recoverable amount. The recoverable amount of an asset or cash generating unit is defined as the higher of its fair value less costs to sell and value in use (where 'value in use' is determined as the present value of the future cash flows expected to be derived from an asset or cash-generating unit).

Impairment losses in respect of individual assets are recognised immediately in the income statement unless the asset is measured at a revalued amount, in which case the impairment loss is treated as a revaluation decrease and is recognised in other comprehensive income to the extent that it does not exceed the amount in the revaluation surplus for the same class of asset. Impairment losses in respect of cash generating units are allocated first against the carrying amount of any goodwill attributed to the cash generating unit with any remaining impairment loss allocated on a pro rata basis to the other assets comprising the relevant cash generating unit.

A reversal of an impairment loss for an asset measured at cost is recognised in the income statement. A reversal of an impairment loss for an asset measured at a revalued amount is treated as a revaluation increase and is recognised in other comprehensive income, except to the extent that an impairment loss on the same class of asset was previously recognised in the income statement, in which case a reversal of that impairment loss is also recognised in the income statement.

(g) Employee benefits

(i) Short-term employee benefit obligations

Liabilities arising in respect of wages and salaries, annual leave and other employee benefits (other than termination benefits) expected to be settled wholly before twelve months after the end of the reporting period are measured at the (undiscounted) amounts based on remuneration rates which are expected to be paid when the liability is settled. The expected cost of short-term employee benefits in the form of compensated absences such as annual leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables in the statement of financial position.

Note 1: Basis of Preparation *(continued)*

(g) Employee benefits (Continued)

(ii) Long-term employee benefit obligations

The provision for other long-term employee benefits, including obligations for long service leave and annual leave, which are not expected to be settled wholly before twelve months after the end of the reporting period, are measured at the present value of the estimated future cash outflow to be made in respect of the services provided by employees up to the reporting date. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee turnover, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that are denominated in the currency in which the benefits will be paid. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in the income statement in the periods in which the change occurs.

Other long-term employee benefit obligations are presented as current liabilities in the statement of financial position if the Company does not have an unconditional right to defer settlement for at least twelve months after the reporting date, regardless of when the actual settlement is expected to occur. All other long-term employee benefit obligations are presented as non-current liabilities in the statement of financial position.

(iii) Bonus plan

The Company recognises a provision when a bonus is payable in accordance with the employee's contract of employment, and the amount can be reliably measured.

(h) Income arising from the transfer of assets

The Company derives income from the transfer of assets when the Company provides no consideration in exchange for the asset received, or the consideration provided by the Company is significantly less than the fair value of the asset received, principally to enable the Company to further its objectives, and the arrangement does not satisfy the criteria to be accounted for as a 'contract with a customer'.

Donations

Cash donations and goods donated for resale are recognised as income when the Company obtains control of the asset. Cash is recognised at the fair value of the consideration received. Goods donated for resale are recognised at current replacement cost.

Operating grants

A transfer of an asset, including cash, under arrangements that do not contain enforceable and sufficiently specific performance obligations is referred to in the financial statements as an 'operating grant'. Assets arising from operating grants are recognised at fair value when the Company obtains control of the asset. Any related amounts, such as contributions from owners, financial liabilities, contract liabilities, lease liabilities and provisions are recognised in accordance with the applicable Australian Accounting Standard. The excess of the initial carrying amount of assets received over the aggregate of the consideration provided by the Company and any related amounts is recognised as income.

Note 1: Basis of Preparation *(continued)*

Capital grants

A transfer of a financial asset, including cash, to enable the Company to acquire or construct a recognisable non-financial asset to identified specifications to be controlled by the Company, such as an item of property, plant and equipment, is referred to in the financial statements as a 'capital grant'. Capital grants are initially recognised as a liability (unspent capital grants liability), and subsequently recognised as income as, or when, the Company satisfies its obligation to acquire or construct the specified asset to which the capital grant relates. For the acquisition of specified assets, income is recognised when the asset is acquired and controlled by the Company. For the construction of specified assets, income is recognised as the construction progresses on the basis of costs incurred relative to expected costs.

Unspent capital grants liability

Capital grants are initially recognised as a liability (unspent capital grants liability), and subsequently recognised as income as, or when, the Company satisfies its obligation to acquire or construct the specified asset to which the capital grant relates.

Capital grants are recognised as income when the specified asset is acquired and controlled by the Company, or as the construction of the specified asset progresses on the basis of costs incurred relative to expected costs.

Note 2: Significant Accounting Estimates and Judgements

In the process of applying the Company's accounting policies, management makes various judgements that can significantly affect the amounts recognised in the financial statements. In addition, the determination of carrying amounts of some assets and liabilities require estimation of the effects of uncertain future events. Outcomes within the next financial year that are different from the assumptions made could require a material adjustment to the carrying amounts of those assets and liabilities affected by the assumption.

The following outlines the major judgements made by management in applying the Company's accounting policies and/or the major sources of estimation uncertainty, that have the most significant effect on the amounts recognised in the financial statements and/or have a significant risk of resulting in a material adjustment to the carrying amount of assets and liabilities within the next financial year:

Impairment of non-financial assets other than goodwill

All assets are assessed for impairment at each reporting date by evaluating whether indicators of impairment exist in relation to the continued use of the asset by the Company. Impairment triggers include declining product or manufacturing performance, technology changes, adverse changes in the economic or political environment and future product expectations. If an indicator of impairment exists the recoverable amount of the asset is determined.

The recoverable amount of a Cash Generating Unit is based on value in use calculations. These calculations are based on projected cash flows approved by management covering a minimum period of one year (maximum of five years). Management's determination of cash flow projections and gross margins are based on past performance and its expectation for the future.

Note 2: Significant Accounting Estimates and Judgements (continued)

Revenue and other income

The Company derives revenue and other income from a range of activities and sources, including revenue from the sale of goods and the provision of services, and income from donations, operating grants and capital grants. In accordance with Australian Accounting Standards, the Company is required to determine whether it is appropriate to recognise revenue and other income in the financial year in which cash or non-cash assets are received or to defer the recognition of revenue and other income until associated obligations and/or conditions (if any) are satisfied. In making this judgement, the Company considers the guidance outlined in AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for-Profit Entities* and, in particular, whether the arrangement relates to the transfer of goods or services and contains enforceable and sufficiently specific performance obligations. Where the Company identifies the existence of the transfer of goods or services, enforceable and sufficiently specific performance obligations, or the arrangement requires the Company to use the funds received to acquire or construct items of property, plant and equipment to identified specifications, the recognition of revenue and other income is deferred until the identified obligations are satisfied.

Long service leave provision

As discussed in note 1(g), the liability for long service leave is recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Estimation of useful lives of assets

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

Leases

The Company has applied a number of judgements in assessing its leases against the criteria in AASB 16 Leases and calculating the right-of-use asset and lease liability to be recognised. These judgements include the nature of the arrangement (existence of the right to control an asset), the defined lease term, the incremental borrowing rate, lease payments and likely lease payment increases over the lease term. The judgements applied may change year on year if facts or circumstances change and AASB 16 Leases requires the change to be reflected in the lease calculation.

Note 3: Revenue and Other Income

	Note	2026 $	2025 $
Events		**97,170**	69,639
Fundraising		**2,264,319**	1,999,322
Raffles		**212,519**	274,378
Sponsorship		**425,768**	281,338
Donations		**1,797,331**	1,486,033
Legacies and bequests		**2,677,148**	7,310,552
Services - dog training		**494,904**	585,906
Services - inspectorate		**104,502**	37,685
Services - shelter		**495,454**	624,913
Goods sold - shelter		**60,157**	58,440
Goods sold - store		**48,303**	38,524
Grants - government		**8,800,572**	2,717,399
Grants - other		**710,728**	585,065
Membership subscriptions		**1,868**	2,518
Gain on disposal of property, plant and equipment		**11,632**	5,347
		18,202,375	16,077,059
Dividends		**6,728**	20,127
Other investment income		**676,877**	584,857
		683,605	604,984
Total revenue and other income		**18,885,980**	16,682,043

Note 4: Other Operating Costs

	Note	2026 $	2025 $
AGM and Board expenses		**159,531**	29,347
Animal welfare direct costs		**1,906,592**	2,093,414
Dog training expenses		**226,924**	243,259
Fundraising costs		**880,014**	521,935
Inventory purchased - shelter		**97,352**	60,533
Retail expenses		**10,750**	10,681
Administrative costs		**2,310,576**	1,768,550
Motor vehicle expenses		**108,390**	121,133
Subscription to National Body		**337,748**	334,086
Total other operating costs		**6,037,877**	5,182,938

Note 5: Cash and Cash Equivalents

	Note	2026 $	2025 $
Cash on hand		**2,788**	2,642
Cash at bank		**4,027,882**	3,475,667
Cash on deposit		**53,000**	53,000
Other cash		**122,696**	243,635
		4,206,366	3,774,944

Note 6: Receivables

	Note	2026 $	2025 $
CURRENT			
Receivables from contracts with customers		**107,470**	238,207
Other receivables - Government Grants		**-**	275,000
		107,470	513,207

The Company applies the simplified approach under AASB 9 to measuring the allowance for credit losses for receivables from contracts with customers. Under the AASB 9 simplified approach, the Company determines the allowance for credit losses for receivables from contracts with customers, contract assets and lease receivables on the basis of the lifetime expected credit losses of the instrument. Lifetime expected credit losses represent the expected credit losses that are expected to result from default events over the expected life of the financial asset.

The Company determines expected credit losses based on the Company's historical credit loss experience, adjusted for factors that are specific to the financial asset as well as current and future expected economic conditions relevant to the financial asset. When material, the time value of money is incorporated into the measurement of expected credit losses. There has been no change in the estimation techniques or significant assumptions made during the reporting period.

Note 7: Inventories

	Note	2026 $	2025 $
CURRENT			
At cost			
Adoptions		**20,062**	58,503
Vet clinic		**84,713**	56,251
		104,775	114,754

Note 8: Other Financial Assets

	Note	2026 $	2025 $
CURRENT			
Term deposits		**1,174,611**	**103,111**
NON CURRENT			
Financial assets at FVtOCI			
Financial investments		**11,421,487**	**11,956,514**

Note 9: Property, Plant and Equipment

	Note	2026 $	2025 $
Land and buildings			
At cost		**5,732,668**	4,835,118
Accumulated depreciation		**(2,847,623)**	(2,720,034)
		2,885,045	2,115,084
Infrastructure and outbuildings			
At cost		**1,429,702**	1,429,702
Accumulated depreciation		**(738,188)**	(658,634)
		691,514	771,068
Work in progress			
At cost		**20,269**	153,683
Accumulated depreciation		**-**	-
		20,269	153,683
Motor vehicles			
At cost		**1,154,838**	1,187,201
Accumulated depreciation		**(688,356)**	(570,703)
		466,482	616,498
Software, plant and equipment			
At cost		**1,429,469**	922,801
Accumulated depreciation		**(599,102)**	(482,584)
		830,367	440,217
Total property, plant and equipment		**4,893,677**	4,096,550

(a) Property, plant and equipment

Land and buildings (including work in progress) totalling $2,905,314 (2025: $2,268,767) represents the carrying value of the Company's building and grounds at 108 Malaga Drive (the "Malaga Buildings"). The Malaga Buildings are situated on Crown Land, held as a reserve under a management order with the Company as the primary interest holder, which states that the land must be used for the purpose of an approved activity.

In the event that the usage of the site no longer complies with its restricted use, the Governor of the State of Western Australia has the power to cancel the management order, in which case the value of the Malaga Buildings improvements thereon may be forfeited.

Note 10: Intangible Assets

	Note	2026 $	2025 $
Web development and other intangibles		**45,938**	13,184
Accumulated amortisation and impairment		**(45,938)**	(13,184)
		-	-

Note 11: Lease Assets and Lease Liabilities

	Note	2026 $	2025 $
(a) Lease assets			
Buildings, office equipment and motor vehicles under lease		**459,049**	67,435
Accumulated amortisation		**(51,574)**	(50,533)
		407,475	16,902
(b) Lease liabilities			
CURRENT			
Lease liability		**133,363**	18,270
NON CURRENT			
Lease liability		**285,108**	-
Total carrying amount of lease liabilities		**418,471**	18,270

Increase in the right-of-use asset is largely attributable to the lease of the new Canning Vale site.

Note 12: Payables

	Note	2026 $	2025 $
CURRENT			
Secured liabilities			
Trade creditors		**824,239**	593,289

Note 13: Provisions

	Note	2026 $	2025 $
CURRENT			
Employee benefits	(a)	**825,100**	758,707
NON CURRENT			
Employee benefits	(a)	**38,947**	32,606
(a) Aggregate employee benefits liability		**864,047**	791,313

Note 14: Contract Liabilities

	Note	2026 $	2025 $
CURRENT			
Dog and puppy training		**42,757**	26,379
Other - Government Grants		**826,156**	1,269,384
		868,913	1,295,763

Contract liabilities represent amounts received that in accordance with accounting policy (h) Revenue in Note 1 to the financial statements, cannot be recognised as income as the associated performance obligations have not been met as at 30 June 2026.

Note 15: Financial Asset Revaluation Reserve

	Note	2026 $	2025 $
Financial assets at fair value through other comprehensive income reserve	15(a)	**1,663,953**	1,626,474
		1,663,953	1,626,474

(a) Financial assets at fair value through other comprehensive income reserve

The financial assets at fair value through other comprehensive income reserve is used to record changes in the fair value of financial assets classified or designated at fair value through other comprehensive income.

	Note	2026 $	2025 $
Movements in reserve			
Opening balance		**1,626,474**	893,995
Net change in fair value of financial assets designated at fair value through other comprehensive income		**37,479**	732,479
Closing balance		**1,663,953**	1,626,474

Note 16: Fair Value Measurement

(a) Fair Value Hierarchy

In accordance with Note 1 Basis of preparation of the financial report fair value measurement, the following table provides the fair value classification of those assets held by the Company that are measured on a recurring or non-recurring basis at fair value as at 30 June 2026.

	Level 1 $	Level 2 $	Level 3 $	Total $
2026				
Recurring fair value measurements				
Financial assets				
Financial assets at FVtOCI				
Financial Investments	1,920,852	9,533,164	-	11,454,016
2025				
Recurring fair value measurements				
Financial assets				
Financial assets at FVtOCI				
Financial Investments	2,622,352	9,334,162	-	11,956,514

(i) Reason for non-recurring fair value measurement

The Company did not measure any other financial assets or financial liabilities at fair value on a non-recurring basis as at 30 June 2026 and did not transfer any fair value amounts between the fair value hierarchies during the year ended 30 June 2026 (2025: NIL).

Note 17: Key Management Personnel Compensation

	Note	2026 $	2025 $
Compensation received by key management personnel of the Company			
Employee benefits		**916,269**	913,930
- post-employment benefits		**205,285**	-

The Board of Directors and various Committee Members act in an honorary capacity.

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly, including any director (whether Executive or otherwise) of the Company.

The Company undertook an assessment for related party transactions, which identified there were no related party transactions to disclose.

Note 18: Cash Flow Information

	Note	2026 $	2025 $
(a) Reconciliation of cash			
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:			
Cash on hand		**2,788**	2,642
Cash at bank		**4,027,882**	3,475,667
At call deposits with financial institutions		**53,000**	53,000
Other short-term facilities		**122,696**	243,635
		4,206,366	3,774,944
(b) Reconciliation of cash flow from operations with surplus after income tax			
Surplus from ordinary activities after income tax		**1,496,247**	2,277,139
Adjustments and non-cash items			
Depreciation and Amortisation		**527,423**	488,268
Investment income		**(683,605)**	(642,362)
Loss / (gain) on disposal of property, plant and equipment		**(11,632)**	(5,347)
Changes in operating assets and liabilities			
Decrease / (increase) in receivables		**405,737**	1,373,487
Increase in other assets		**(60,903)**	(46,724)
(Decrease) / increase in payables		**(195,900)**	(521,342)
Increase in provisions		**72,735**	205,152
Cash flows from operating activities		**1,550,102**	3,128,271

Note 19: Commitments

Set out below is a summary of the capital commitments of the Company.

	Note	2026 $	2025 $
(a) Capital expenditure commitments contracted for:			
– RSPCA Administration Refurbishment		-	528,168
– RSPCA New Adoptions Building		**560,494**	-
Payable			
– not later than one year		**560,494**	528,168
		560,494	528,168

Note 20: Contingent Assets and Contingent Liabilities

During the year, the Company was party to a prosecution matter which, upon appeal by the offender, may result in the Company being liable for legal costs. A contingent liability of $30,000 has been recognised for such costs that are expected to arise.

The Company had no other contingent liabilities and assets as at 30 June 2026 (2025: NIL).

Note 21: Events Subsequent to Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial years.

Note 22: Members' Guarantee

The Company is incorporated under the *Corporations Act 2001* and is a Company limited by guarantee. If the Company is wound up, the Constitution states that each member is required to contribute to a maximum of $10 each towards meeting any outstandings and obligations of the Company. At 30 June 2026 the number of members was 166. The combined total amount that members of the Company are liable to contribute if the Company is wound up is $1,660.

Note 23: Company Details

The registered office of the Company is:

The Royal Society for the Prevention of Cruelty to Animals, Western Australia
108 Malaga Drive, Malaga WA 6090

Directors' Declaration

The directors have determined that the Company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

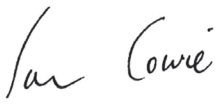
The directors of the Company declare that:

1. In the directors' opinion, the financial statements and notes thereto, as set out on pages 9–31, satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012,* including:
   (a) complying with Australian Accounting Standards as detailed in Note 1 to the financial statements and the *Australian Charities and Not-for-profits Commission Regulations 2022;* and
   (b) giving a true and fair view of the financial position as at 30 June 2026 and performance for the year ended on that date of the Company in accordance with the accounting policies described in Note 1 to the financial statements.
2. In the directors' opinion there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

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



Lynne Bradshaw
Director



Ian Cowie
Director

Dated this 1st day of October 2026.

PITCHER PARTNERS

THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, WESTERN AUSTRALIA
ABN: 48 626 609 587

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS

Opinion

We have audited the financial report of The Royal Society for the Prevention of Cruelty to Animals, Western Australia (the "Registered Entity"), which comprises the statement of financial position as at 30 June 2026, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements including material accounting policy information, and the declaration by the Directors.

In our opinion, the accompanying financial report of The Royal Society for the Prevention of Cruelty to Animals, Western Australia, is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012,* including:

(a) giving a true and fair view of the Registered Entity's financial position as at 30 June 2026 and of its financial performance for the year then ended; and

(b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Registered Entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* ("ACNC Act") and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* ("the Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Registered Entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Information

Those charged with governance 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 2026, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS

Responsibilities of Management and Those Charged with Governance 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 Australian Accounting Standards to the extent described in Note 1 and the ACNC Act, and have determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the ACNC Act and the needs of the users. The responsibility of the Directors of the responsible entity also includes such internal control as the Directors of the responsible entity determines 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 of the responsible entity are responsible for assessing the Registered Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors of the responsible entity either intends to liquidate the Registered Entity or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Registered Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors of the responsible entity.
- Conclude on the appropriateness of the Directors of the responsible entity's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Registered Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Registered Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, WESTERN AUSTRALIA
ABN: 48 626 609 587

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS

We communicate with the Directors of the responsible entity regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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MICHAEL LIPRINO
Executive Director
Perth, WA
1 October 2026

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