

# **The Royal Society for the Prevention of Cruelty to Animals New South Wales**

Concise Report for the Financial Year Ended  
30 June 2009

The concise financial report is an extract from the full financial report of The Royal Society for the Prevention of Cruelty to Animals New South Wales. The financial statements and specific disclosures included in the concise financial report have been derived from the full financial report of The Royal Society for the Prevention of Cruelty to Animals New South Wales, and can not be expected to provide as full an understanding of the financial performance, financial position and financing and investing activities of the Society as the full financial report.

Further financial information can be obtained from The Royal Society for the Prevention of Cruelty to Animals New South Wales' full financial report, a copy of which, including the independent auditor's report, is available to all members without charge on request.

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**Annual Financial Report  
for the Financial Year Ended 30 June 2009**

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## Directors' report

The directors of The Royal Society for the Prevention of Cruelty to Animals New South Wales ("the Society") submit herewith the annual financial report of the Society for the financial year ended 30 June 2009. In order to comply with the provisions of the Corporations Act 2001, the directors report as follows:

The names and particulars of the directors of the Society during or since the end of the financial year are:

### Directors

Mr Andrew Wozniak, President  
Dr Peter Wright, President  
Mr Graham Hall, Vice President  
Mr Doug Dean, Treasurer  
Ms Wendy Barrett

Mrs Dulcie Goldstien, Director  
Mr Paul O'Donnell, Director  
Mrs Carol Youdan, Director  
Ms Neen Brown, Director  
Ms Jodhi Meares, Director

The above named directors held office during the whole of the financial year and since the end of the financial year except for:

Mr Andrew Wozniak, - resigned 27 April 2009  
Ms Jodhi Meares, - appointed 29 June 2009

### Particulars of directors

The following particulars are given in respect of each of the Directors of the Society:

*Mr A Wozniak LLB* (Accredited Specialist in Criminal Law) – Mr Wozniak was past president and has served on the NSW Board for ten years. Mr Wozniak is a legal advocate for the RSPCA, a solicitor and life member of the Society.

*Dr P Wright BVSc, Grad Dip Ag Ec* - Dr Wright is a veterinarian who runs his own practice at Goulburn, NSW and treats domestic pets, livestock, wildlife and other exotic species. Dr Wright has a long involvement with animal care groups including WIRES and in assisting the local RSPCA inspector.

*Mr G Hall* – Mr Hall has been an RSPCA Board member for over 20 years. Mr Hall is a grazier and a partner in a family property near Young raising shorthorn cattle, fine wool merino sheep and crops.

*Mr D Dean B Comm, FCPA, FAIM* – Mr Dean is Chairman of Veolia Environment Australia waste management. He is the longest serving CEO in Australia's waste management and industrial services sectors. He is also chairman of the Veolia group in New Zealand and director of various other group companies around the world.

*Ms W Barrett Exec MBA, B Bus Dip Corporate Director, Grad Dip IR* – Ms Barrett has held a previous role of President of the RSPCA Auxiliary and has a special interest in progressing animal welfare, animal care and ethics. She is a manager of Business Strategy for the NSW Transport. and Infrastructure.

*Mrs D Goldstien* – Mrs Goldstien's father was a farrier/blacksmith in South Africa, and during her youth she shared her life with many farm and domestic animals which were cared for by the family. Today her life remains dominated with animals, and as a Director of Annangrove Dog Training Centre, her greatest joy is to work with and rehabilitating problem dogs. She has had the opportunity to teach children the correct ways to treat animals and enjoys this immensely. She has been granted Honorary Life Membership of RSPCA NSW 1979 and has always been proud to support this organisation.

*Mr P O'Donnell LLB (Hons)* – Barrister of Supreme Court of NSW, Mr O'Donnell was elected to the Board in October 1998. A Barrister at Law, Mr O'Donnell is particularly interested in the Society's efforts to respond to animal cruelty.

## **Directors' report**

*Mrs C Youdan OAM* – Mrs Youdan joined the RSPCA through the Taree branch in 1979 and has held all branch positions at some time including five years as voluntary branch Inspector, when the nearest Inspector was over three hours away. Joined the board in 1996. Awarded the order of Australia Medal for service to the community through RSPCA in 2001. Granted Life Honorary Membership in 2007.

*Mrs N Brown* – Mrs Brown is Branch President and Animal Care Coordinator at the Armidale Branch.

*Ms J Meares* – Ms Meares is the founder and Creative Director of Tigerlily Swimwear. Jodhi started her career modeling from the age of 15. At 28 she launched Tigerlily swimwear at Mercedes Australian Fashion Week in May 2000. Since then, the label has gone from strength to strength and now includes a resort/surf wear clothing range, which is currently stocked in over 400 stores around the world including 4 Tigerlily stores. Jodhi sold Tigerlily to Billabong in 2007 and has stayed on as Creative Director.

Jodhi is a patron of the Australian Childhood foundation as well as Mayumarri, she is very proud to join the RSPCA as director due to her passion for all animals..

### **Company secretary**

*Mr S Coleman*- Mr Coleman is the Chief Executive Officer of the RSPCA and the Society secretary.

### **Principal activities**

The principal activity of the Society in the course of the financial year was the prevention of cruelty to animals through the operation of shelters, clinics, and the sale of animals and associated products.

### **Results**

The net surplus of the Society for the year from principal activities was \$252,605 (2008: surplus \$2,579,284).

### **Dividends**

The Society is a non-profit organisation and no dividends are payable.

### **Review of operations**

During the financial year, the Society conducted the activities described above resulting in the surplus as shown above. This surplus was predominately derived from legacies received during the financial year. The decline in surplus was mainly due to the realized loss on investments on sale as a result of the global financial crisis.

### **Changes in state of affairs**

There was no significant change in the state of affairs of the Society during the financial year.

### **Subsequent events**

There has not been any matter or circumstance occurring subsequent to the end of the financial year that has significantly affected, or may significantly affect, the operations of the Society, the results of its operations, or the state of affairs of the Society in future financial years.

### **Future developments**

It is the expectation of the Directors that the Society will further expand its activities where possible in the prevention of cruelty to animals and it is expected that the cost of these operations will increase but will be met from the traditional sources of income available to the Society.

### **Directors' benefits**

Since the end of the previous financial year, no Director of the Society has received or has become entitled to receive a benefit by reason of a contract made by the Society or a related corporation with him or her or with a firm of which he or she is a member or with a company in which he or she has a substantial financial interest, other than as disclosed in notes to the full financial report.

## Directors' report

### Indemnification of officers and auditors

During the financial year, the Society paid a premium in respect of a contract insuring the directors of the Society (as named above), the Society secretary, and all employees of the Society against a liability incurred as such a director, secretary, officer, or employee to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium.

The Society has not otherwise, during or since the financial year, except to the extent permitted by law, indemnified or agreed to indemnify an officer or auditor of the Society or of any related body corporate against a liability incurred as such an officer or auditor.

### Directors' meetings

The following table sets out the number of directors' meetings held during the financial year and the number of meetings attended by each director (while they were a director). During the year, there were 12 board meetings held.

Directors	Board of Directors' Meetings	
	Held	Attended
Dr P Wright	12	9
Mr P O'Donnell	12	11
Mrs C Youdan	12	10
Ms W Barrett	12	10
Mr A Wozniak	9	9
Mr G Hall	12	11
Mrs D Goldstien	12	12
Mr D Dean	12	9
Ms N Brown	12	10
Ms J Meares	-	-

### Auditor's independence declaration

The auditor's independence declaration is included on page 4 of the financial report.

Signed this 9 day of October 2009, in accordance with a resolution of the Directors

On behalf of the Directors

Dr P Wright  
President

Mr Douglas Dean  
Treasurer

The Board of Directors  
The Royal Society for the Prevention of  
Cruelty to Animals New South Wales  
201 Rookwood Road  
YAGOONA NSW 2199

Dear Board Members

**The Royal Society for the Prevention of Cruelty to Animals New South Wales**

In accordance with section 307C of the Corporations Act 2001, I am pleased to provide the following declaration of independence to the directors of The Royal Society for the Prevention of Cruelty to Animals New South Wales.

As lead audit partner for the audit of the financial statements of The Royal Society for the Prevention of Cruelty to Animals New South Wales for the financial year ended 30 June 2009, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

Yours sincerely

DELOITTE TOUCHE TOHMATSU

P A Roberts  
Partner  
Chartered Accountants

2009



## **Independent auditor's report to the members of The Royal Society for the Prevention of Cruelty to Animals New South Wales**

The accompanying concise financial report of The Royal Society for the Prevention of Cruelty to Animals New South Wales comprises the balance sheet as at 30 June 2009, the income statement, statement of recognised income and expenses and cash flow statement for the year then ended and related notes, derived from the audited financial report of The Royal Society for the Prevention of Cruelty to Animals New South Wales for the year ended 30 June 2009 and the discussion and analysis as set out on pages 7-15. The concise financial report does not contain all the disclosures required by the Australian Accounting Standards.

### **Directors' Responsibility for the Concise Financial Report**

The directors of the Society are responsible for the preparation and presentation of the concise financial report in accordance with Accounting Standard AASB 1039 "Concise Financial Reports" and the Corporations Act 2001. This responsibility includes establishing and maintaining internal control relevant to the preparation of the concise financial report; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the concise financial report based on our audit. We have conducted an independent audit, in accordance with Australian Auditing Standards, of the financial report of The Royal Society for the Prevention of Cruelty to Animals New South Wales for the year ended 30 June 2009. Our auditor's report on the financial report for the year was signed on 9 October 2009 and was not subject to any modification. The Australian Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report for the year is free from material misstatement.

Our procedures in respect of the concise financial report included testing that the information in the concise financial report is derived from, and is consistent with, the financial report for the year, and examination on a test basis, of evidence supporting the amounts and other disclosures which were not directly derived from the financial report for the year. These procedures have been undertaken to form an opinion whether, in all material respects, the concise financial report, and discussion and analysis, complies with Accounting Standard AASB 1039 "Concise Financial Reports".

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

### **Auditor's Independence Declaration**

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001.

### **Auditor's Opinion**

In our opinion, the concise financial report, including the discussion and analysis of The Royal Society for the Prevention of Cruelty to Animals New South Wales for the year ended 30 June 2009 complies with Accounting Standard AASB 1039 Concise Financial Reports.

DELOITTE TOUCHE TOHMATSU

P A Roberts  
Partner  
Chartered Accountants  
Parramatta,

9 October 2009

## **Directors' declaration**

The directors declare that:

- (a) in the directors' opinion, the attached financial statements and the notes thereto comply with the Accounting Standard AASB 1039 "Concise Financial Reports"; and
- (b) the attached financial statements and notes thereto have been derived from the full financial report of the Society

Signed in accordance with a resolution of the directors.

On behalf of the Directors

Dr P Wright  
President

Mr Douglas Dean  
Treasurer

Sydney, 9 October 2009

## Income Statement for the financial year ended 30 June 2009

		2009 \$	2008 \$
Revenue	6	18,421,717	21,904,633
Operating expenses		(31,151,872)	(30,002,701)
Finance costs		(512,258)	(505,711)
Operating deficit before legacies and grants		(13,242,413)	(8,603,779)
Legacies		13,071,018	10,748,245
Government grant		424,000	434,818
<b>Surplus for the year</b>		<b>252,605</b>	<b>2,579,284</b>

Notes to the financial statements are included on pages 13 to 15.

## Balance Sheet as at 30 June 2009

	2009 \$	2008 \$
<b>Current Assets</b>		
Cash and cash equivalents	3,301,145	1,036,465
Trade and other receivables	1,360,628	1,873,900
Inventories	1,262,030	617,230
Other financial assets	262,500	912,500
<b>Total Current Assets</b>	<u>6,186,303</u>	<u>4,440,095</u>
<b>Non-Current Assets</b>		
Other financial assets	22,025,448	22,711,722
Property, plant and equipment	41,240,739	40,650,501
<b>Total Non-Current Assets</b>	<u>63,266,187</u>	<u>63,362,223</u>
<b>Total Assets</b>	<u>69,452,490</u>	<u>67,802,318</u>
<b>Current Liabilities</b>		
Trade and other payables	2,693,160	2,723,085
Provisions	1,141,535	1,004,277
Borrowings	150,462	150,462
<b>Total Current Liabilities</b>	<u>3,985,157</u>	<u>3,877,824</u>
<b>Non-Current Liabilities</b>		
Provisions	755,078	628,927
Borrowings	3,541,225	4,029,737
<b>Total Non-Current Liabilities</b>	<u>4,296,303</u>	<u>4,658,664</u>
<b>Total Liabilities</b>	<u>8,281,460</u>	<u>8,536,488</u>
<b>Net Assets</b>	<u>61,171,030</u>	<u>59,265,830</u>
<b>Members' Equity and Specific Funds</b>		
Specific funds	346,436	346,436
Accumulated funds	48,803,397	48,550,792
Reserves	12,021,197	10,368,602
<b>Total Equity and Funds</b>	<u>61,171,030</u>	<u>59,265,830</u>

Notes to the financial statements are included on pages 13 to 15.

## Statement of recognised income and expense for the financial year ended 30 June 2009

	<u>2009</u> \$	<u>2008</u> \$
Surplus for the year	252,605	2,579,284
Available-for-sale investments:		
Share portfolio valuation (loss) taken to equity	<u>(1,652,595)</u>	<u>(8,595,425)</u>
Total recognised income and expense for the year	<u>(1,399,990)</u>	<u>(6,016,141)</u>

Notes to the financial statements are included on pages 13 to 15.

## Cash flow statement for the financial year ended 30 June 2009

Note	2009 \$	2008 \$
<b>Cash flow from operating activities</b>		
Receipts from members and customers	20,557,252	15,851,071
Payments to suppliers and employees	(33,574,151)	(30,578,287)
Donations received	2,324,135	2,100,264
Legacies received	13,134,811	10,748,245
Government subsidy	424,000	434,818
Subscriptions	46,953	36,328
Interest paid	(512,258)	(505,711)
	<hr/>	<hr/>
Net cash inflow/(outflow) from operating activities	2,400,742	(1,913,272)
	<hr/>	<hr/>
<b>Cash flow from investing activities</b>		
Rent received	564,618	606,647
Interest received	356,273	104,422
Dividends received	1,751,601	2,325,012
Proceeds for the sale of property, plant and equipment	5,673,319	10,226,625
Payment for property, plant and equipment	(6,308,337)	(9,421,455)
Net (payments)/proceeds for investments	(1,685,024)	2,451,574
	<hr/>	<hr/>
Net cash inflow from investing activities	352,450	6,292,825
	<hr/>	<hr/>
<b>Cash flow from financing activities</b>		
Repayments from capital works borrowings	(488,512)	(6,041,711)
	<hr/>	<hr/>
Net cash (outflow) from financing activities	(488,512)	(6,041,711)
	<hr/>	<hr/>
Net increase/(decrease) in cash and cash equivalents	2,264,680	(1,662,158)
Cash and cash equivalents at the beginning of the financial year	1,036,465	2,698,623
	<hr/>	<hr/>
Cash and cash equivalents at the end of the financial year	3,301,145	1,036,465
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Notes to the financial statements are included on pages 13 to 15.

## **DISCUSSION AND ANALYSIS**

### **DISCUSSION AND ANALYSIS OF THE INCOME STATEMENT**

The Society's total revenue for 2009 decreased by \$3,482,916 over the prior period whilst expenses increased by \$1,155,718. Legacies increased by \$2,322,772 over prior year and the government grant decreased marginally by \$10,818.

### **DISCUSSION AND ANALYSIS OF THE BALANCE SHEET**

The Society's net assets increased by \$1,905,200 over the year. The increase in the net assets is the result of total assets increasing while there is a decrease in total liabilities.

The main items affecting the movement in assets and liabilities can be attributed to:

- the increase in cash and cash equivalents as explained under the discussion and analysis of the cash flows
- other financial assets decreased by \$1,336,274 mainly as the results of the valuation loss on available for sale investments carried at market value of \$1,652,595.
- borrowings decreased by \$488,512 as a result of repayments of capital works borrowings.

### **DISCUSSION AND ANALYSIS OF THE STATEMENT OF RECOGNISED INCOME AND EXPENSE**

The accumulated funds increased by \$252,605 during the financial year ended 30 June 2009 (2008: increase \$2,579,284).

During the financial year ended 30 June 2009 a valuation loss on the available for sale investments of \$1,652,595 (2008: \$8,595,425 loss) was recognised in the Society's reserves.

### **DISCUSSION AND ANALYSIS OF THE STATEMENT OF CASH FLOWS**

The Society's net cash and cash equivalents at the end of the financial year increased by \$2,264,680 compared to a decrease of \$1,662,158 in the prior year.

Net cash out flow from operating activities increased by \$4,314,014 to \$2,400,742. This is due to largely the receipts from members and supporters and legacies received during the year.

Net cash generated by investing activities decreased by \$5,940,375 to \$352,450. This was primarily attributable to decrease in payments for property, plant and equipment during the year coupled with the decrease in proceeds from disposal of assets.

Net cash used in financing activities was \$488,512 as a result of the repayments of borrowings during the financial year.



## Notes to the financial statements for the financial year ended 30 June 2009

### 1. Significant accounting policies

#### Basis of Preparation

The concise financial report has been prepared in accordance with the Corporations Act 2001 and Accounting Standard AASB 1039 'Concise Financial Reports'. The concise financial report, including the financial statements and specific disclosures included in the concise financial report, has been derived from the full financial report of the Society.

All amounts are presented in Australian dollars.

A full description of the accounting policies adopted by the Society is provided in the notes to the financial statements which form part of the full financial report.

### 2. Adoption of new and revised Accounting Standards

In the current year, the Society has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (the AASB) that are relevant to its operations and effective for the current annual reporting period. There has been no material impact of these changes to the Society's accounting policies.

#### Standards and Interpretations issued not yet effective

At the date of authorisation of the financial report, the Standards and Interpretations listed below were in issue but not yet effective.

Initial application of the following Standard will not affect any of the amounts recognised in the financial report, but will change the disclosures presently made in relation to the Society's financial report:

- |   |   |
|---|---|
| • AASB 101 - 'Presentation of financial statements' (revised September 2007), AASB 2007-08 'Amendments to Australian Accounting Standards arising from AASB 101' and AASB 2007-10 'Further amendments to Australian Accounting Standards arising from AASB 101' | Effective for annual reporting periods beginning on or after 1 January 2009 |
| • AASB 2009-1 'Amendments to Australian Accounting Standard – Borrowing Costs of Not for Profit Public Sector Entities'   | Effective for annual reporting periods beginning on or after 1 January 2009 |
| • AASB 2009-2 'Amendments to Australian Accounting Standard - Improving Disclosures about Financial Instruments'  | Effective for annual reporting periods beginning on or after 1 January 2009 |

The directors have given due consideration to all new and revised standards and interpretations issued by the AASB that are not yet effective and have not been adopted in this financial report, and do not believe that they will have a material impact on the financial report in the period of initial application.

## Notes to the financial statements for the financial year ended 30 June 2009

	2009 \$	2008 \$
<b>3. Charitable Fundraising Act 1991</b>		
The following additional information is provided in accordance with the requirements of the above Act.		
(a) Fundraising Appeals		
Head Office and Branches have conducted various fundraising appeals during the year. Details of aggregate gross income and total expenses of fundraising appeals, as disclosed in these financial statements were as follows:		
Gross proceeds from fundraising appeals:		
Head office		
Donations	2,049,905	2,850,357
Fundraising	4,351,503	1,916,580
Branches		
Donations	285,937	249,948
Fundraising	267,084	283,720
Gross proceeds from fundraising appeals	<u>6,954,429</u>	<u>5,300,605</u>
Cost of fundraising appeals		
Head office	(1,516,554)	(523,250)
Branches	(70,981)	(106,971)
Total costs of fundraising appeals	<u>(1,587,535)</u>	<u>(630,221)</u>
Net surplus obtained from fundraising appeals	<u>5,366,894</u>	<u>4,670,384</u>
Fundraising from cash donations and cash legacies generally conducted on an honorary basis by members of the Society supported by officers who are employed for specific inspectorial, veterinary or other necessary administrative purposes.		
(b) Fundraising appeals conducted during the financial period – appeals, raffles, stalls, social functions.		
(c) Statement showing how funds received were applied to charitable purposes		
Net surplus from fundraising appeals	5,366,894	4,670,384
Net surplus was applied to the charitable purpose in the following manner		
Funding RSPCA Inspectors	(4,454,538)	(4,229,826)
Provision of animal shelter facilities for stray, abandoned and abused animals including accommodation, food, veterinary care etc.	(11,840,834)	(11,196,570)
Veterinary clinic services	(6,105,628)	(5,583,173)
Expenditure on support services	(8,088,741)	(7,325,151)
	<u>(30,489,741)</u>	<u>(28,334,720)</u>
Shortfall	<u>(25,122,847)</u>	<u>(23,664,336)</u>

## Notes to the financial statements for the financial year ended 30 June 2009

	2009 \$	2008 \$
<b>3. Charitable Fundraising Act 1991 (Continued)</b>		
Government grant	424,000	434,818
Legacies	13,071,018	10,748,245
Investment income	(2,413,792)	2,103,449
Fees for service – animals	6,763,733	6,718,603
Other income – gross	7,117,347	8,790,374
Total income from other sources	24,962,306	28,795,489

(d) Comparisons by monetary figures and percentages

Total cost of fundraising/gross income from fundraising \$1,587,535/\$6,954,429 (2008: \$630,221/\$5,300,605)	22.83%	11.89%
Total surplus from fundraising/gross income from fundraising \$5,366,894/\$6,954,429 (2008: \$4,670,434/\$5,300,605)	77.17%	76.90%
Total costs of services/total costs \$22,401,000/\$30,489,741 (2008: \$21,009,569/\$28,334,720)	73.47%	74.15%
Total costs of services/total income received \$22,401,000/\$24,962,306 (2008: \$21,009,569/\$28,795,489)	89.74%	72.96%

### 4. Segment Information

The Society operates in one business segment relating to the prevention of cruelty to animals. The Society operates in New South Wales, Australia.

### 5. Subsequent events

There has not been any matter or circumstance that has arisen since the end of the financial year that has significantly affected, or may significantly affect, the operations of the Society, the results of those operations or the state of affairs of the Society in future years.

### 6. Revenues

An analysis of the Society's revenue for the year is as follows:

Donations	2,335,842	2,090,571
Interest received – other entities	356,273	104,422
Dividends received – other entities	1,751,601	2,325,012
Royalty	103,631	69,619
(Loss)/Profit on sale of equity investments	(4,673,890)	(683,611)
Profit on sale of property	2,027,627	3,872,409
Membership subscriptions	46,953	36,328
Fees for service - animals	6,763,733	6,718,603
Sale of goods	1,548,469	1,412,487
Sale of animals	2,318,746	2,126,931
Rent	564,618	606,647
Court fines and costs	170,794	275,330
Fundraising	4,618,587	2,269,918
Sundry income	488,733	679,967
	18,421,717	21,904,633

**Detailed Income and Expenditure Statement – Unaudited**

	Support Services		Shelters		Clinics		Inspectorial		RSPCA NSW Total		Branches, Auxiliary		Consolidation Adjustment		RSPCA NSW Incl Branches, Auxiliary	
	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income																
Donations	1,739,682	1,427,318	237,990	346,216	38,461	55,203	33,772	11,886	2,049,905	1,840,623	285,937	249,948			2,335,842	2,090,571
Fundraising - gross	4,289,478	1,885,399	34,499	41,371	27,527	59,428	0	0	4,351,503	1,986,199	267,084	283,720			4,618,587	2,269,918
Government grant	0	0	0	10,818	0	0	424,000	424,000	424,000	434,818	0	0			424,000	434,818
Investments	(2,424,966)	2,097,978	2,085	5,361	9,056	0	0	0	(2,413,826)	2,103,339	34	110			(2,413,792)	2,103,449
Legacies & Bequests	12,935,469	10,672,580	92,626	0	0	0	8,452	37,539	13,036,547	10,710,120	34,471	38,126			13,071,018	10,748,245
Rent received	521,476	546,844	21,480	38,846	0	0	0	0	542,956	585,690	21,662	20,957			564,618	606,647
Fees for service - animals	(100)	15,958	2,437,231	2,526,571	4,098,437	3,992,269	60	10,488	6,535,628	6,545,286	228,105	173,317			6,763,733	6,718,603
Internal vet/shelter fees	0	0	142	1,846	2,165,818	1,459,434	0	0	2,165,960	1,461,280	0	0	(2,165,960)	(1,461,280)	0	0
Internal vet/inspectors fees	0	0	0	0	245,098	303,051	0	0	245,098	303,051	0	0	(245,098)	(303,051)	0	0
Internal shelter/inspectors fees	0	0	288,535	232,067	7,493	0	0	0	296,027	232,067	0	0	(296,027)	(232,067)	0	0
Internal shelter/clinic	0	0	17,211	23,804	0	0	0	0	17,211	23,804	0	0	(17,211)	(23,804)	0	0
Internal Clinic/Legacy	0	0	0	0	59,781	67,200	0	0	59,781	67,200	0	0	(59,781)	(67,200)	0	0
Internal Subsidies & Donations	0	0	155,534	1,000,000	0	0	0	0	155,534	1,000,000	3,000	129,399	(158,534)	(1,129,399)	0	0
Sales – other	873,704	1,071,657	234,662	14,404	88,067	0	0	0	1,196,433	1,086,062	352,037	326,425			1,548,469	1,412,487
Court fines & costs	5,223	0	940	825	0	0	164,631	274,505	170,794	275,330	0	0			170,794	275,330
Subscriptions	30,818	15,829	48	50	0	0	0	0	30,866	15,879	16,087	20,449			46,953	36,328
Surplus on disposal of non-current assets	1,759,210	3,394,623	81,337	159,956	9,424	15,568	177,656	302,261	2,027,627	3,872,409	0	0			2,027,627	3,872,409
Other	150,742	53,118	2,306,243	2,242,449	109,796	126,935	26,030	18,363	2,592,811	2,440,865	166,075	80,330	0	0	2,758,886	2,521,195
<b>Total Income</b>	<b>19,880,733</b>	<b>21,181,304</b>	<b>5,910,564</b>	<b>6,644,584</b>	<b>6,858,957</b>	<b>6,079,088</b>	<b>834,601</b>	<b>1,079,043</b>	<b>33,484,855</b>	<b>34,984,019</b>	<b>1,374,491</b>	<b>1,322,780</b>	<b>(2,942,611)</b>	<b>(3,216,800)</b>	<b>31,916,735</b>	<b>33,089,999</b>
<b>Expenditure</b>																
Animal related																
Food	1,099	584	77,324	103,876	1,724	162	2,168	5,670	82,315	110,292	28,753	45,880			111,069	156,172
Medicines	559	1,741	210,758	205,129	1,449,594	1,440,495	340	440	1,661,251	1,647,805	0	0			1,661,251	1,647,805
Veterinary expenses	1,700	1,999	443,221	511,018	66,358	129,252	77,433	105,386	588,712	747,655	354,380	351,032			943,091	1,098,686
Internal vet/shelter fees	0	0	2,164,597	1,459,434	1,362	1,846	0	0	2,165,960	1,461,280	0	0	(2,165,960)	(1,461,280)	0	0
Internal vet/inspectors fees	0	0	0	0	0	0	245,098	303,051	245,098	303,051	0	0	(245,098)	(303,051)	0	0
Internal shelter/inspectors fees	0	0	0	0	0	0	296,027	232,067	296,027	232,067	0	0	(296,027)	(232,067)	0	0
Internal shelter/clinic	0	0	0	0	17,211	23,804	0	0	17,211	23,804	0	0	(17,211)	(23,804)	0	0
Internal Clinic/Legacy	44,127	67,200	15,654	0	0	0	0	0	59,781	67,200	0	0	(59,781)	(67,200)	0	0
Internal Subsidies & Donation	3,000	129,399	0	0	0	0	0	0	3,000	129,399	155,534	1,000,000	(158,534)	(1,129,399)	0	0
Laboratory	0	0	0	165	96,665	93,868	136	257	96,801	94,291	0	0			96,801	94,291
Employment,super,fbt,al,1st etc	2,832,883	2,545,029	8,410,154	8,034,587	3,605,928	3,476,980	2,317,523	2,060,270	17,166,487	16,116,867	0	0			17,166,487	16,116,867
Investments	283,390	0	0	0	0	0	0	0	283,390	0	0	0			283,390	0
Plant and building expenses	491,372	484,009	938,399	49,443	260,156	6,456	432,602	18,626	2,122,529	558,534	10,045	7,569			2,132,574	566,103
Occupancy costs	199,661	444,086	106,016	0	40,429	0	141,388	0	487,494	444,086	0	0			487,494	444,086
Purchases merchandise	420,807	683,359	165,370	106,464	50,936	54,963	0	6	637,113	844,792	88,522	53,339			725,635	898,131
Fundraising	1,505,870	501,621	10,684	5,764	0	15,776	0	0	1,516,554	523,160	70,981	106,971			1,587,535	630,131
Repairs & maintenance	273,894	167,039	186,099	231,652	62,788	36,853	3,160	1,300	525,942	436,845	17,064	12,912			543,006	449,756
Membership services	163,146	97,807	0	221	0	2,774	0	72	163,146	100,874	1,585	3,661			164,732	104,535
Receivables cost	1,536	1,490	5,410	18,296	5,143	195,083	0	2,469	12,089	217,338	0	0			12,089	217,338

**This detailed income and expenditure statement does not form part of the audited financial report and has been included for the information of members.**

**Detailed Income and Expenditure Statement – Unaudited (Continued)**

	Support Services		Shelters		Clinics		Inspectorial 2008		RSPCA NSW Total		Branches, Auxiliary		Consolidation Adjustment		RSPCA NSW Incl Branches, Auxiliary	
	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration	0	0	0	0	0	0	0	0	0	0	0	0			0	0
Board expenses	35,733	32,137	0	0	0	0	151	0	35,884	32,137	0	0			35,884	32,137
Legal	56,960	34,589	1,500	2,030	0	0	600,793	855,720	659,253	892,338	0	0			659,253	892,338
Communication	134,976	163,329	84,556	122,141	32,283	30,168	88,943	132,257	340,758	447,895	17,699	18,788			358,457	466,683
Insurance	21,685	26,395	58,972	86,438	17,446	22,928	5,220	5,732	103,323	141,494	550	132			103,873	141,626
Motor vehicle	167,172	185,317	218,850	254,300	30,196	37,821	498,375	504,291	914,592	981,729	9,495	5,904			924,088	987,633
Auditors remuneration	79,500	69,600	0	0	0	0	0	0	79,500	69,600	2,586	3,049			82,086	72,649
Computer expenses	66,580	50,868	1,869	5,612	6,220	13,944	1,308	2,210	75,978	72,635	0	0			75,978	72,635
RSPCA Australia levy	218,312	151,651	0	0	0	0	0	0	218,312	151,651	0	0			218,312	151,651
Other	1,287,441	1,560,301	921,653	1,881,981	379,762	630,755	284,997	788,042	2,873,853	4,861,078	417,194	408,382			3,291,047	5,269,461
<b>Total Expenditure</b>	<b>8,291,403</b>	<b>7,399,550</b>	<b>14,021,085</b>	<b>13,078,551</b>	<b>6,124,201</b>	<b>6,213,928</b>	<b>4,995,663</b>	<b>5,017,868</b>	<b>33,432,352</b>	<b>31,709,897</b>	<b>1,174,388</b>	<b>2,017,618</b>	<b>(2,942,611)</b>	<b>(3,216,800)</b>	<b>31,664,130</b>	<b>30,510,715</b>
<b>Surplus / -Deficit</b>	<b>11,589,330</b>	<b>13,781,755</b>	<b>(8,110,522)</b>	<b>(6,433,967)</b>	<b>734,756</b>	<b>(134,840)</b>	<b>(4,161,062)</b>	<b>(3,938,825)</b>	<b>52,502</b>	<b>3,274,122</b>	<b>200,103</b>	<b>(694,838)</b>	<b>0</b>	<b>0</b>	<b>252,605</b>	<b>2,579,284</b>