

**Northern Rivers Wildlife Hospital Ltd  
(ABN 49 631 104 115)**

**Financial Report for the Year Ended 30 June 2022**

**Contents:**

Directors Report

Profit and Loss Statement for the Year Ended 30 June 2022

Balance Sheet for the Year Ended 30 June 2022

Notes to the Financial Report for the Year Ended 30 June 2022

## **Northern Rivers Wildlife Hospital Ltd**

### **Directors Report**

The Directors present this report on the company for the period ended 30 June 2022.

#### **Director(s):**

The names of the Director(s) in office at any time during the period or since the end of the period are:

Mr Ninian Gemmell

Mr Anthony Gilding - resigned 27 January 2022

Ms Susan Higginson - resigned 9 May 2022

Ms Lorraine Vass AM

Ms Megan Kearney - appointed 27 October 2021

Mr Adam Dawson - appointed 9 May 2022

Directors receive no remuneration in their capacity as Director.

#### **Operating Result:**

The company returned a surplus of \$738,308 for the period ending 30 June 2022.

#### **Review of Operations:**

Having previously secured a site for the hospital and a residency agreement with the landowner, operations in 2022 concentrated on liaising with Ballina Council about the progress of concurrent applications for a Planning Proposal and a Development Authority (DA) pertaining to the re-purposing of the dwelling currently on the site. After a lengthy process including public exhibitions and some amendments reflecting local residents concerns, the DA was approved on 20 June 2022.

While DA approval has now been obtained, there remain a number of matters that remain in discussion with Ballina Council, notably road signage and the erecting of permanent animal enclosures on site. The company believes that these matters require agreement before construction works can commence.

In February 2022, the company was successful in getting a Community Building Partnership grant for the purchase of a vehicle which shall be used for animal transport. The vehicle was delivered in May and is currently undergoing a fit out.

In April 2022, the company was notified that its application for a Black Summer Bushfire Recovery grant had been successful. This was a significant milestone for the project as it will cover some infrastructure and equipment costs as well as a portion of initial salaries. The first instalment of this grant has been received. There is a recognition that the delay in getting DA approval, and the February floods in the Northern Rivers region will have an adverse impact on the timing of expenditures under this grant, something that the grant provider has been made aware of.

The company's performance has been as expected in the opinion of the Directors.

**Outlook:**

The approval of the DA in June was a significant milestone for the project. While the DA consent did not include permanent animal enclosures, the Board has advice that such enclosures were not part of the original submission, and subject to the dimensions needed, may not require DA approval anyway. This is important and will be followed up with Ballina Council. The Board's view is that construction will not commence until all DA matters are resolved to its satisfaction. This is a long term project involving State government agencies, and the Board will work its way through all necessary protocols with due consideration to risk.

Following the resolution of all DA matters, the financial plan will be revised and updated to incorporate all known developments, after which the project will revise its project milestones with WWF Australia who are providing significant funding. These milestones will revisit the construction timetable and the scheduled opening of the facility.

New dates for construction and commencement of operations will follow during 2023.

It goes without saying that the project has been hampered by waves one and two of COVID and being able to organise public fundraising events. However on the basis that COVID concerns have dissipated, and the DA is approved, the intention is to hold a public fundraising event in the 2023 financial year. While public fundraising has been stymied, the project has been successful with grant applications and several donations through existing networks. We thank those grant providers and donors.

The flooding in the greater Northern Rivers area in the early part of 2022 has not had a direct impact on the project, but there have been indirect impacts through availability of labour and supply chain hold-ups. These are expected to continue throughout 2023 and beyond and the project funders and grant providers have been made aware. We remain grateful for their support and understanding.

**Principal Activities and Significant Changes:**

The principal activity of the company during the period was monitoring the progress through Ballina Council of both the Planning Proposal and the Development Application in respect to its site in Wollongbar NSW.

There were no significant changes in the company's activities or state of affairs during the period.

**After Balance Date Events:**

No material matters or circumstances have arisen since 30 June 2022 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 periods.

**Environmental Issues:**

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



**Audit:**

Under the ACNC threshold rules, the company is required to have an audit or audit review for the period ending 30 June 2022. The company has engaged Findex (Aust) Pty Ltd to perform that review.

In the Directors opinion, the financial report for the period ended 30 June 2022 presents fairly the financial position of the company as at 30 June 2022 and the results of its operations for the period then ended.

**Legal Proceedings:**

At the date of this report, the Directors are unaware of any legal proceedings to which the company or its Directors are a party.

**Other:**

It was with great regret that the company became aware that one of its founding directors, Mr Anthony (Tony) Gilding passed away in May. Immediately prior to his passing, Tony made a very generous bequest to the company for animal enclosures on the site which will remain as a significant legacy.

Mr Ninian Gemmell is a Director of the Northern Rivers Community Foundation which is an organisation with which the company has an 'arms-length' business relationship.

Signed in accordance with a resolution of Directors:



Name of Director: Ninian Gemmell

Date: 20/7/2022

**Profit and loss report**  
**Northern Rivers Wildlife Hospital Ltd**

		Note	30/6/2022	30/06/2021
<b>4-0000</b>	<b>Income</b>			
4-1000	Income - Grants	1	438,153.00	275,000.00
4-2000	Income - Donations	2	336,079.60	9,463.00
4-3000	Income - Other	3	0.01	0.00
4-5000	Member Fees	4	2,318.04	2,545.21
	<b>Total Income</b>		<b>776,550.65</b>	<b>287,008.21</b>
	<b>Gross Profit</b>		<b>776,550.65</b>	<b>287,008.21</b>
<b>6-0000</b>	<b>Expenses</b>			
6-1200	Accounting and Audit		700.00	0.00
6-1600	Corporate Costs		100.00	199.00
6-1700	Contractors/Consultants	5	19,190.30	11,340.55
6-1800	Depreciation		662.40	0.00
6-2100	Electricity		135.99	0.00
6-2200	Entertainment		97.70	231.82
6-2300	Insurance		3,965.59	2,839.93
6-2550	Licences		484.90	0.00
6-2800	Postage		170.91	123.64
6-2900	Printing & Stationery		140.32	130.00
6-3050	Recruitment		140.00	0.00
6-4100	Salary & Wages		9,476.92	0.00
6-4300	Superannuation Expense		800.00	0.00
6-4480	Transaction Fees	6	482.20	83.70
6-4800	Vehicle Costs		1,240.00	0.00
6-4900	Website		455.75	1,477.28
	<b>Total Expenses</b>		<b>38,242.98</b>	<b>16,425.92</b>
	<b>Operating Profit</b>		<b>738,307.67</b>	<b>270,582.29</b>
	<b>Net Profit</b>		<b>738,307.67</b>	<b>270,582.29</b>

## Balance sheet report

### Northern Rivers Wildlife Hospital Ltd

	Note	30/6/2022	30/06/2021
<b>1-0000</b>			
<b>1-1000</b>			
<b>1-1100</b>			
1-1110		228,834.32	239,623.18
1-1120	7	329,633.57	9,513.00
1-1140		388,153.00	0.00
		<b>946,620.89</b>	<b>249,136.18</b>
		<b>946,620.89</b>	<b>249,136.18</b>
<b>1-2000</b>			
<b>1-2200</b>			
1-2210	8	79,797.16	52,462.47
		<b>79,797.16</b>	<b>52,462.47</b>
<b>1-2400</b>			
1-2410	9	39,744.57	0.00
1-2420	9	-662.40	0.00
		<b>39,082.17</b>	<b>0.00</b>
		<b>118,879.33</b>	<b>52,462.47</b>
		<b>1,065,500.22</b>	<b>301,598.65</b>
<b>2-0000</b>			
<b>2-1000</b>			
2-1210	10	34,558.08	8,964.18
		<b>34,558.08</b>	<b>8,964.18</b>
		<b>34,558.08</b>	<b>8,964.18</b>
		<b>1,030,942.14</b>	<b>292,634.47</b>
<b>3-0000</b>			
3-8000		292,634.47	22,052.18
3-9000		738,307.67	270,582.29
		<b>1,030,942.14</b>	<b>292,634.47</b>

# Northern Rivers Wildlife Hospital Ltd

## Notes to the Financial Report for the period Ended 30 June 2022

### General:

The basis of the accounting estimates used in this report is cash paid and cash received unless otherwise stated.

The company is a Public Company limited by guarantee and was formed on 21 January 2019. The company operates in New South Wales.

The company is registered by the Australian Charities and Not-For-Profits Commission (ACNC), and is exempt for Australian Income Tax purposes.

The company is registered for GST and all revenue and expenses are reported exclusive of GST as appropriate.

Comparatives shown represent 30 June 2021.

### Income:

1. Grants received meet the definition of a 'taxable supply' and therefore are subject to GST.
2. Donations received do not meet the definition of a 'taxable supply' and therefore no GST applies.
3. Income other includes income generated from raffles, auctions and fundraising generally and are payments received for donated goods and services.
4. Member Fee income represent receipts in exchange for services or rights, however intangible and is subject to GST.

### Expenditure:

5. Contractor / Consultant costs represent amounts paid and payable for various administrative purposes, including grant applications, membership liaison and board secretariat.
6. The company incurs no fees on its bank account, but does incur fees on member applications and donations made through the website. These fees are subject to GST.

### Assets and Liabilities:

7. The Public Fund is the initial repository for donations and is managed by a separate management committee established as a consequence of NRWH registration with the environment of Environmental Organisations (REO).



**Non-Current Assets:**

8. During the year, the company continued to incur professional fees and fees for various reports required as part of its Development Authority (DA) lodged with Ballina Council. These fees have been capitalised as 'construction in progress' pending completion of all intended capital works. At completion of works, costs will reviewed in accordance with Australian Accounting Standard AASB 116 Property, Plant and Equipment and re-categorised for depreciation purposes, or written off.

9. Motor vehicles are reported at cost less an appropriate charge for depreciation. Unless otherwise stated, depreciation is charged on a straight line basis over the estimated useful life of the asset.

10. As at 30 June 2022, the amount of GST payable for the June quarter is shown as a liability to the Australian Taxation Office (\$34,558 payable; 2021 \$8,964 payable).

**Other:**

11. The NRW Board is unaware of any liability not disclosed in this Financial Report.



# FINDEX

18 July 2022

The Directors  
Northern Rivers Wildlife Hospital Limited  
PO Box 1080  
MULLUMBIMBY NSW 2482

Findex (Aust) Pty Ltd  
ABN 84 006 466 351

Suite 3, 174 River Street  
Ballina NSW 2478  
PO Box 14  
Ballina NSW 2478  
Australia

Ph 02 6618 3550

Fax 02 6686 7548

[findex.com.au](http://findex.com.au)

Dear Directors,

**Re: Review of Accounts 30th June 2022**

We have completed our review of the Northern Rivers Wildlife Hospital Limited financial report for the year ended 30 June 2022 in accordance with the professional standards.

Our review has been designed to obtain reasonable assurance that the financial report is free of material misstatement. It is not designed to identify matters that may be of interest to management in discharging its responsibilities. Absolute assurance is not possible due to the inherent limitations of a review resulting in the unavoidable risk that some material misstatements may not be detected. In saying that we believe that the accounts do show a true reflection of the statement of Affairs of the Northern Rivers Wildlife Hospital Limited.

Please do not hesitate to contact us if you have any enquiries.

Yours sincerely,  
**Findex (Aust) Pty Ltd**



**Lisa Daw**  
Senior Partner

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries. Liability limited by a scheme approved under Professional Standards Legislation.

# FINDEX

## Northern Rivers Wildlife Hospital Limited Compilation Report

Findex (Aust) Pty Ltd  
3/174 River Street  
BALLNA NSW 2478

### Scope

On the basis of the information provided by the directors of Northern Rivers Wildlife Hospital Limited, these financial statements have been compiled with APES 315 "Compilation of Financial Information", the special purpose financial report of the company for the year ended 30 June 2022. The accompanying special purpose financial statements of Northern Rivers Wildlife Hospital Limited, which comprises the Balance Sheet and the Profit and Loss Statement for the year ended 30<sup>th</sup> June and a summary of significant accounting policies and other explanatory notes. The specific purpose for which the financial statements have been prepared is to report back to it's Directors.

### The Responsibility of Directors

The Directors of Northern Rovers Wildlife Hospital Limited are solely responsible for the information contained in the special purpose financial statements, the reliability , accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### Our Responsibility

We have reviewed the accounting records and the financial statements to ensure that they accurately report the transaction for the company covering the year ended 30 June 2022. We have complied with the relevant Ethical requirements of APES 110 Code of Ethics for Professional Accountants.

### Assurance Disclaimer

Since the review of compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management. Accordingly, we do not express an audit opinion on these financial statements. The special purpose financial statements were compiled expressly for the benefit of the Directors who are responsible for the reliability , accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.



.....  
Findex 18/7/22

Lisa Daw