Cherished Pets Foundation

Annual Review 2025

A year of nurturing and supporting the human-animal bond

Contents

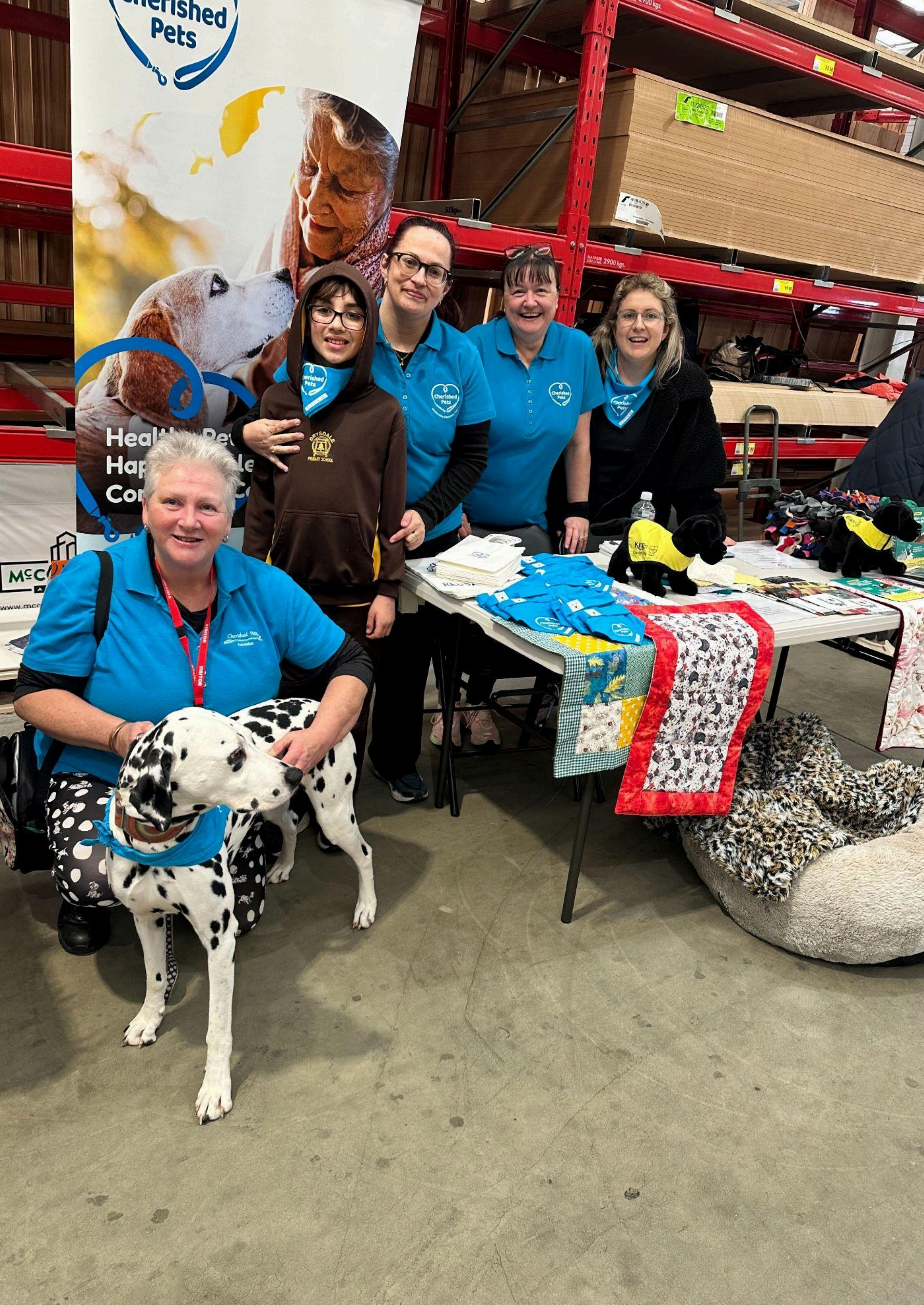
Our Vision

A world where the human-animal bond is recognised and supported for its role in creating connected and healthy individuals and communities.

Our Mission

To deliver interconnected veterinary and social services that harness the power of the human-animal bond to enhance the health and wellbeing of vulnerable people and their cherished pets, creating connected communities and driving transformative social change.

We acknowledge Aboriginal and Torres Strait Islander people as the Traditional Custodians of the land on which we gather, work and play, and pay respects to Elders past, present and emerging. We recognise their continuing connection to the land, waterways, and community and acknowledge that this land was never ceded. As an organisation that values the human-animal bond, we endeavour to learn from, and incorporate Indigenous ways of knowing and the idea of oneness into our practice, in order to benefit both the land on which we live and all beings residing upon it.


Cherished Pets
DRYSDALE
PRIMARY SCHOOL

Message from our Board

This year has been one of both reflection and renewal as we celebrate ten years of Cherished Pets Foundation.

Our 10-year milestone provides a moment to honour our journey, from humble beginnings in Geelong to becoming a national voice for veterinary social services.

Like many charities, we have faced the ongoing challenges of a changing funding landscape and increased need for our services, requiring us to adapt and rethink how we sustain our mission. True to the Cherished Pets' spirit, we have responded with creativity, collaboration, and courage — launching new fundraising initiatives, building stronger community partnerships, and refining our model of care to ensure every service delivers the greatest possible impact.

The Anthony Costa Foundation and Geelong Community Foundation once again provided steadfast support, enabling us to maintain critical services. Their belief in our work, and the generosity of so many others, has ensured that pets and people in need can be supported.

Our incredible team and volunteers continued to deliver meaningful impact, with over 2,600 volunteer hours and 2,200 nights of respite care provided to support vulnerable pet owners. We strengthened our referral pathways with 18 social service agencies, further embedding our model within the broader care ecosystem.

As we look to the future, our focus is on sustainability and systems change, ensuring that every person and pet can access compassionate, connected care. This means deepening partnerships, diversifying income, and advocating for the integration of pet welfare into social systems.

We extend heartfelt thanks to our volunteers, donors, partners and community. Together, we are building a compassionate system where people and their pets can thrive, side by side. Here's to our next chapter — one of hope, purpose, and shared care for every cherished pet and person.

Cherished Pets Foundation Board of Directors

Impact Overview

349 Crisis Care Beneficiaries

36 Home Care Assistance Clients

27 Social Service Agencies

37 Volunteers delivering **2,300** hours of volunteer support

79% increase in volunteer contribution per volunteer

50% growth in referring partners

This growth reflects:
Stronger sector collaboration
improved referral pathways
increased service awareness

Crisis Care demand continues to be driven by **financial hardship (23%)**, **hospitalisation (21%)**, and **ageing-related challenges (17%)**. **Housing instability, mental health crises, and family violence together account for 28%** of cases, reflecting the need for strong cross-sector collaboration.

Crisis-related rehoming and other complex circumstances represented 11% of support provided. This distribution demonstrates the breadth of need and the essential role of coordinated, pet-inclusive crisis support pathways.

972 nights of pet respite care

★ 4.87

Average volunteer experience rating demonstrating consistently positive volunteer–client interactions.

Our Theory of Change

If we
deliver interconnected veterinary and social services across Australia that bridge animal and human welfare

↓

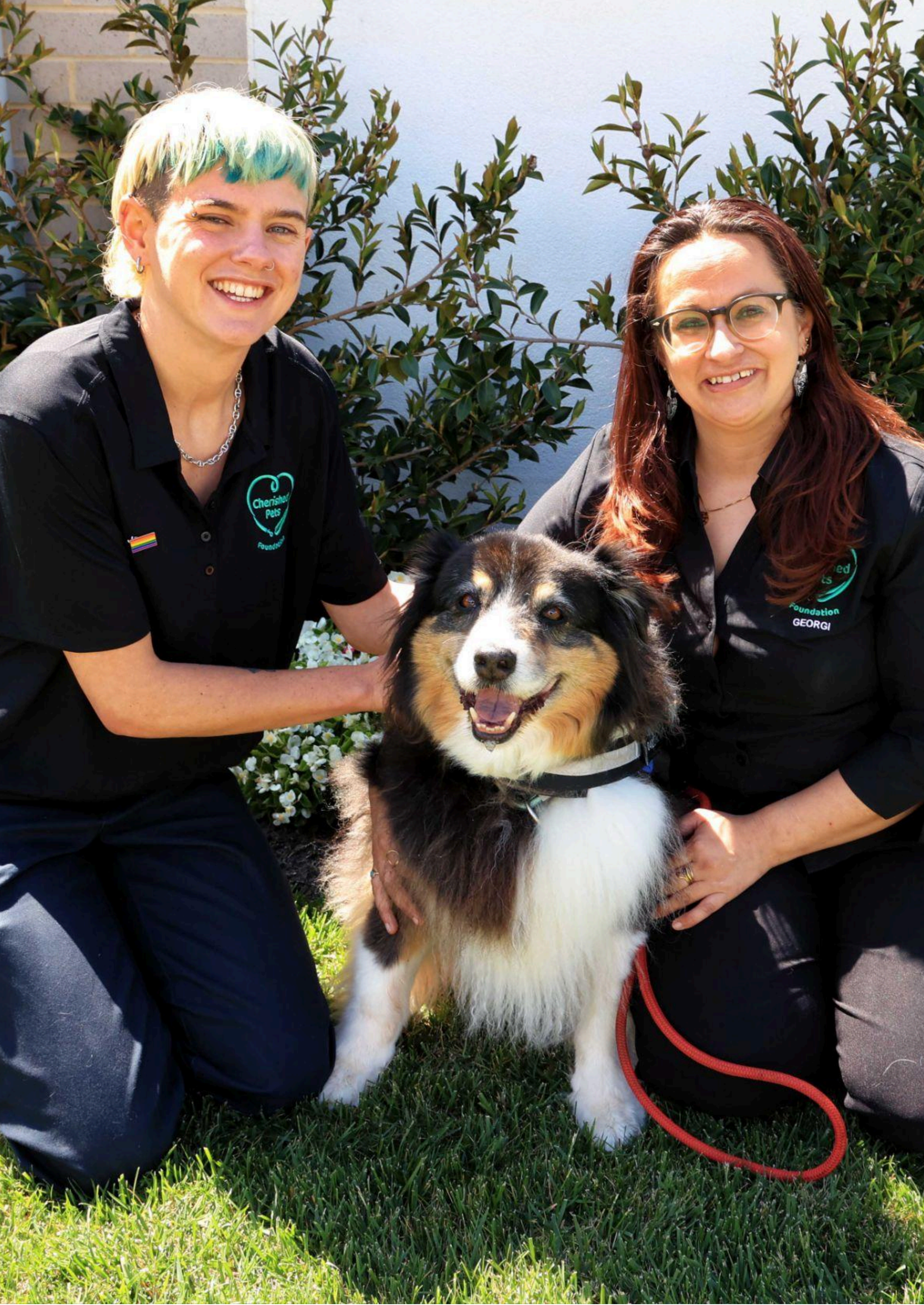
By
providing equitable and accessible support through a One Health-One Welfare approach

↓

It will
improve health and wellbeing outcomes for both pets and people

↓

And ultimately
create thriving, connected communities powered by the human-animal bond


Cherished Pets
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Our Services

By interconnecting veterinary care with human health and wellbeing services, we support positive health, wellbeing, and social outcomes.

Home Care Assistance Program

Our Home Care Assistance Program supports older and vulnerable pet owners in the Geelong region, particularly those living alone, with a disability, or facing unexpected challenges.

Grounded in our belief that pets are family, this program provides practical, in-home support to help people care for their pets and keep them safely at home. Services include volunteer dog walking and pet transport assistance, animal health and wellbeing check-ups delivered by our Community Vet Nurse, and assistance to complete emergency care plans in the event that people are not able to care for their cherished pets.

By ensuring pets receive the care they need, we help owners overcome barriers to accessing veterinary and social support, reducing stress and strengthening wellbeing for both people and pets.

The program also fosters social connection, reduces isolation and loneliness, and keeps pets out of shelters — easing pressure on the broader animal welfare system by helping pets remain with their families, where they belong.

A Circle of Care for Mavournee & Georgie

With the right support, even life's hardest chapters can be filled with comfort, care and connection.

Mavournee first connected with Cherished Pets in 2018 through our volunteer dog walking program. When she brought her beloved dog Georgie to the Cherished Pets Community Veterinary Clinic in early 2023 for a simple ear infection, our team soon realised there was more we could do to support them both at home.

Through the Cherished Pets Foundation, a Community Vet Nurse began daily visits to clean Georgie's ears and give medication. What started as short-term treatment grew into an ongoing relationship built on trust and care.

As Georgie recovered, monthly check-ins continued to monitor her diet and wellbeing. Volunteer dog walkers joined the circle of care, taking Georgie out twice a week for her favourite neighbourhood walks. Over time, this small team became a lifeline for Mavournee, offering companionship and reassurance.

Recently, Georgie faced another challenge — a cancerous mass that required surgery. The Community Vet Nurse provided in-home care so Georgie could recover in comfort and dignity, surrounded by familiar faces. Now considered palliative, Georgie continues to receive gentle, loving support to maintain her quality of life.

For many older Australians, pets are their closest companions — a source of routine, comfort, and unconditional love. Through programs like ours, older people can continue caring for their animals safely at home, reducing loneliness and isolation while improving wellbeing for both pets and people.

Crisis Care Program

Supporting people in crisis. Keeping pets safe.

When people face homelessness, family violence, or sudden hospitalisation, their pets can become a barrier to safety or care — yet they are also a lifeline of comfort and connection.

Our Crisis Care Program ensures pets are safe and cared for while their owners access the help they need.

Thanks to the Anthony Costa Foundation, we have been able to sustain and strengthen this vital service, providing emergency pet care, veterinary support, and compassionate case management for people in crisis.

At the heart of this program are our Human-Animal Bond Practitioners, including our Social Worker, who connects human and animal welfare systems — ensuring both people and pets are supported through trauma-informed care. Working with housing, family violence, and community agencies, we're modelling a systems-change approach that integrates animal welfare into social policy and practice.

Every pet we keep safe prevents another person from falling through the cracks.
When pets remain with their families, people are more likely to seek help, recover, and rebuild their lives.

Our Social Worker is the vital link between animal welfare and human care, ensuring no one has to choose between their own safety and their pet's wellbeing.

By demonstrating how pet care directly supports outcomes in housing stability, mental health, and family safety, Cherished Pets Foundation is influencing broader social systems.

Keeping Samantha and Diesel Together Through Life's Challenges

Recently, we supported Samantha, who became homeless after leaving a family violence situation. When she left, she had to make the heartbreaking decision to leave her five-year-old kelpie, Diesel, behind in a situation where she feared for his safety.

Not knowing whether he was okay caused her enormous distress, particularly after she was admitted to hospital for mental health treatment. Being separated from him made it difficult for her to focus on her recovery, and she shared that she could not truly focus on herself until she knew he was safe and being cared for.

Through the Cherished Pets Foundation Crisis Care Program, and with funding from the Anthony Costa Foundation Grant, our team worked with local partners to create a coordinated plan for Diesel's safe care and later reunion with Samantha. We arranged private pet transport to bring him to the Cherished Pets Hub, where he received a health check and behaviour assessment from our Community Veterinary Nurse.

Diesel then spent a few days at a local boarding facility for behaviour assessment before meeting one of our Cherished Pets volunteer respite carers. After a calm and positive introduction, Diesel moved into home-based respite care with our volunteer where he quickly settled and relaxed. Throughout this time, Samantha received regular updates and photos, helping her feel reassured and connected.

When Samantha's health improved, we arranged a supervised visit for her and Diesel at a local park. We worked with Samantha's health care team to facilitate her reunion with Diesel when she was ready to care for him and maintain the human-animal bond. It was such a joyful and hopeful moment.

This shows how our veterinary social services work in partnership with local health, housing and community agencies to help people in crisis to access the care and support they need without the fear of losing their cherished pets.

With Thanks

With gratitude to our generous supporters – your belief in our mission helps pets and people thrive together.

Anthony Costa Foundation

Geelong Community Foundation

Cooper Investors

Kings Funerals

lyka

Ducas Paul Foundation

Pets Regardless Foundation

Benefit Geelong

Bendigo Bank

Cherished Pets Community Veterinary Care

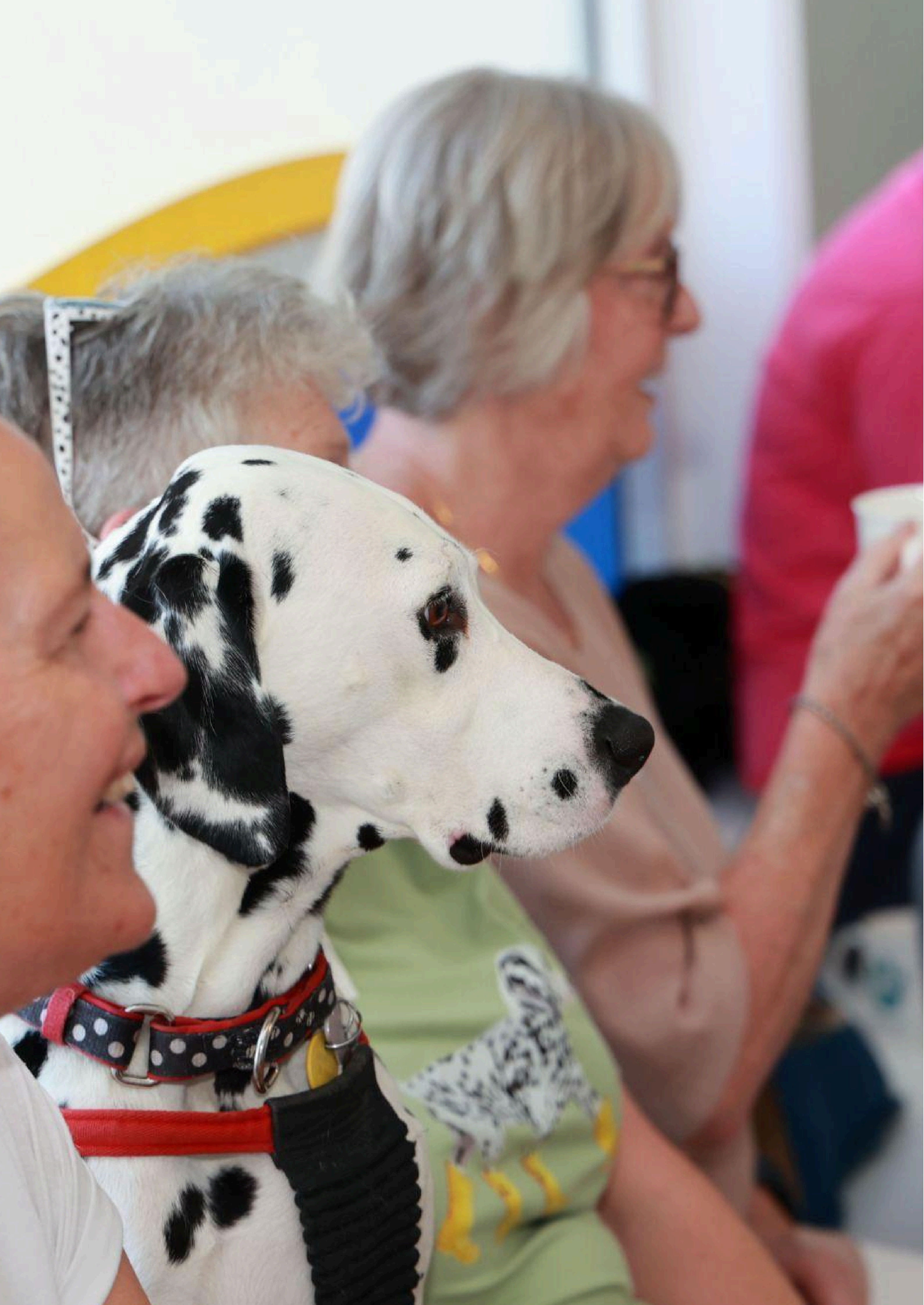
We thank Cherished Pets Community Veterinary Care for their valued partnership, which enables us to deliver vital services across the Geelong region and ensure pets and their people receive compassionate, connected care.

Monthly Donors

Our Monthly Donors are the steady heartbeat of Cherished Pets. This regular generosity provides the stability we need to respond quickly, and deliver compassionate care year-round. We are profoundly thankful for their enduring generosity.

Annual Appeal Supporters

Each year, our Annual Appeal unites a community of generous supporters who believe in the power of the human–animal bond. We extend heartfelt thanks to everyone who gave during the year.



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Non-Profit Reporting - Trust

Cherished Pets Foundation
For the year ended 30 June 2025

Prepared by PURPOSELY

Purposely

Contents

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Director's Report

Cherished Pets Foundation
For the year ended 30 June 2025

Director's Report

Your directors submit the financial report of Cherished Pets Foundation for the financial year ended 30 June 2025.

Principal Activities

The principal activity of The Cherished Pets Foundation during the financial year was delivery of interconnected veterinary and social services, promoting the human-animal bond, creating connected communities and driving transformative social change. No significant changes in the nature of the Foundation's activity occurred during the financial year.

Short-term objectives

The Trust's short-term objectives are to:
- Exceed clients' needs and expectations on the provision of facilities, products and services.
- Support a safe and friendly environment for staff and clients.

Long-term objectives

The Trust's long-term objectives are to:
- Provide the community with a continual level of high-quality services and facilities in a safe and friendly environment.
- Generate profits that will be reinvested into improved services and facilities for clients and community support.

Strategy for achieving the objectives

To achieve these objectives, the Trust has adopted the following strategies:
- The board of directors, management and staff together are committed to achieving the best practice principles which are measurable by the continual support of community partnerships whilst exceeding financial benchmarks.
- Meeting and surpassing our strategic goals are achieved through constant review and evaluation of business practices using the opinions of staff, clients and professional alliances.

Significant Changes

There have not been any significant changes in the Trust during the year.

Matters or circumstances arising after the end of the year

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

Operating Result

The surplus for the financial year amounted to: $85,387.31 (2024 loss of 1,511.63)

Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the Trust to continue to operate as a going concern is dependent upon the ability of the Trust to generate sufficient cashflows from operations to meet its liabilities. The members of the Trust believe that the going concern assumption is appropriate.

Signed in accordance with a resolution of the Members of the trust on

____________________	11/27/2025	____________________	11/27/2025
Simon Fieldhouse - Director		Melanie Twomey - Director	

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Compilation Report

Cherished Pets Foundation
For the year ended 30 June 2025

Compilation report to Cherished Pets Foundation

We have compiled the accompanying special purpose financial statements of Cherished Pets Foundation, which comprise the balance sheet as at 30 June 2025, the income statement, the statement of cash flows, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

The Responsibility of the Directors

The directors of Cherished Pets Foundation 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 for which the financial statements were prepared.

Our Responsibility

On the basis of information provided by the directors, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

Assurance Disclaimer

Since a 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 to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively 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.

Independence (if required)

We are independent of Cherished Pets Foundation.

Clara Stackpool

Purposely

PO Box 393 MILTON NSW 2538

Dated: 26 November 2025

Statement of Profit or Loss and Other Comprehensive Income

Cherished Pets Foundation

For the year ended 30 June 2025

	2025	2024
Income		
Grant Operating		
Animal Welfare Support Grant 1	-	228,419
Animal Welfare Support Grant 2	-	19,289
Geelong Community Foundation Grant	45,000	-
Pets Regardless Foundation Grant 2022/2023	-	6,622
Grant Received	5,000	-
Pets Regardless Foundation Grant 2021/2022	-	1,492
Pets Regardless Foundation Grant 2023/2024	-	20,000
Total Grant Operating	50,000	275,822
Donations		
Donations	275,621	131,443
Total Donations	275,621	131,443
Fundraising		
Beef Treats	6,541	9,912
Beef Treats pre Dec 31 2023	-	4,432
Total Fundraising	6,541	14,344
Total Income	332,162	421,609
Cost of Sales		
Purchases		
Cost of Beef Treats	168	1,395
Total Purchases	168	1,395
Total Cost of Sales	168	1,395
Gross Surplus	331,993	420,214
Interest Income		
Interest received	5	7
Total Interest Income	5	7
Other Income		
DSS - Volunteer	4,442	559
Other revenue	375	-
Sponsorships	3,500	-
Transfer of PFAP Funds	-	32,028
Total Other Income	8,317	32,587

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Expenditure

AWG 1 & 2 Expenses

	2025	2024
AWG 1 Community Sessions	-	310
AWG 1 Crisis Care	-	67,290
AWG 1 Dog Boarding	-	11,027
AWG 1 Program Management	-	44,568
AWG 1 Promotional Material	-	1,445
AWG 1 Scoping Phase 3	-	12,500
AWG 1 Volunteer Co-ordinator	-	19,488
AWG 1 VSW Salaries	-	68,117
AWG 2 Cat Boarding	-	5,341
AWG 2 Crisis Care	-	12,030
Total AWG 1 & 2 Expenses	-	242,116

Employee Expenses

	2025	2024
Fundraising & Partnerships - Salaries	120,162	68,580
Social Vet Services - Salaries	119,789	109,007
Total Employee Expenses	239,951	177,587

	2025	2024
Advertising	-	350
Auditors' Fees	1,550	1,550
Bank Fees and Interest	37	29
Bookkeeping fees	750	-
Courier & Postage	2,058	1,937
General expenses	-	729
Insurance	2,421	4,836
Marketing Expenditure	203	661
Postage	107	27
Printing and stationery	418	353
Square Costs	(1)	-
Subscriptions	1,591	670
Sundry expenses	-	92
Telephone	342	60
Training	97	1,666
Travel expenses	1,544	-
Volunteer Expenses	3,192	17,224
Website expenses	668	4,434
Total Expenditure	254,928	454,320

	2025	2024
Current Year Surplus/ (Deficit)	85,383	(1,519)

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Statement of Financial Position

Cherished Pets Foundation
As at 30 June 2025

	NOTES	30 JUNE 2025	30 JUNE 2024
Assets			
Current Assets			
Cash and Cash Equivalents			
Cherished Pets Foundation.	2	90,440	80,215
PFAP PayPal	2	-	2,539
PFAP Westpac Account	2	-	48
Total Cash and Cash Equivalents		90,440	82,802
Trade and Other Receivables			
Accounts Receivable		1,430	6,761
Total Trade and Other Receivables		1,430	6,761
Total Current Assets		91,871	89,564
Total Assets		91,871	89,564
Liabilities			
Current Liabilities			
Deferred Income			
Global Leadership c/fwd		-	5,000
Grant Carried Forward DSS Volunteer		-	4,442
Total Deferred Income		-	9,442
Total Current Liabilities		-	9,442
Other Current Liabilities			
Accounts Payable		297	11,559
Accrued Expenses		-	21,510
GST		(5,339)	(9,472)
Rounding		-	-
Unearned Revenue		-	45,000
Total Other Current Liabilities		(5,042)	68,597
Total Liabilities		(5,042)	78,039
Net Assets		96,912	11,525
Equity			
Capital Reserve		96,912	11,525
Total Equity		96,912	11,525

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Statement of Changes in Equity

Cherished Pets Foundation
For the year ended 30 June 2025

	2025	2024
Equity		
Opening Balance	11,525	13,037
Increases		
Profit for the Period	85,387	(1,512)
Total Increases	85,387	(1,512)
Total Equity	96,912	11,525

Statement of Cash Flows

Cherished Pets Foundation
For the year ended 30 June 2025

	2025	2024
Operating Activities		
Receipts from grants	50,500	269,200
Receipts from customers	7,526	14,017
Payments to suppliers and employees	(276,435)	(186,114)
Cash receipts from other operating activities	288,943	165,659
Cash payments from other operating activities	(17,095)	(299,935)
Net Cash Flows from Operating Activities	53,438	(37,172)
Financing Activities		
Other cash items from financing activities	8,641	(79,647)
Net Cash Flows from Financing Activities	8,641	(79,647)
Other Activities		
Other activities	(54,441)	54,441
Net Cash Flows from Other Activities	(54,441)	54,441
Net Cash Flows	7,638	(62,378)
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	82,952	145,331
Net change in cash for period	7,638	(62,378)
Cash and cash equivalents at end of period	90,590	82,952

Aged Payables Summary

Cherished Pets Foundation
As at 30 June 2025
Ageing by due date

CONTACT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Aged Payables						
Cherished Pets Pty Ltd	140	-	-	-	-	140
Know Your Accounts	158	-	-	-	-	158
Total Aged Payables	297	-	-	-	-	297
Total	297	-	-	-	-	297
Percentage of total	-	-	-	-	-	-

Aged Receivables Summary

Cherished Pets Foundation
As at 30 June 2025
Ageing by due date

CONTACT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Cherished Pets Pty Ltd	-	-	-	-	275	275
East Maitland Veterinary Clinic	-	-	-	-	275	275
Greencross Vets	(206)	-	-	-	400	194
Hallam Veterinary Clinic	-	-	-	-	275	275
Mt Gravatt Vet Clinic	-	-	-	-	412	412
Total	(206)	-	-	-	1,636	1,430
Percentage of total	-	-	-	-	-	-

Accountant's Report Disclaimer

Cherished Pets Foundation
For the year ended 30 June 2025

Purpose and Scope

The attached unaudited special purpose financial statements of the Cherished Pets Foundation, for the year ended 30 June 2025, have been prepared for the directors solely for the purpose of the entity to use as a basis to complete its end of financial year compliance, and have not been prepared for use by third parties or any other purpose.

Responsibility of the directors

The directors of the entity are solely responsible for the information contained in the unaudited special purpose financial statements.

Our Procedures

The unaudited special purpose financial statements have been prepared in accordance with historical transactions provided to us by the directors.

We have not conducted an audit or review in respect of this engagement. Accordingly, no opinion is expressed in respect of the accuracy or otherwise of the unaudited special purpose financial statements.

Disclaimer

These unaudited special purpose financial statements have been prepared solely for the use of the entity to assist in meeting its end-of-financial-year and compliance obligations. We do not accept responsibility to any person for the contents of the unaudited special purpose financial statements

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than our client, may suffer arising from any negligence on our part. No person should rely on the unaudited special purpose financial statements without having an audit or review conducted.

Clara Stackpool

Purposely

PO Box 393 MILTON NSW 2538

Dated: 26 November 2025

Notes to the Financial Statements

Cherished Pets Foundation

For the year ended 30 June 2025

1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act [insert name of state]. The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

Income Tax

The Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997. Accordingly, no provision for income tax has been raised in the financial statements.

Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

Employee Provisions

Provision is made for the association's liability for employee benefits arising from services renderedby employees to the end of the reporting period. Employee provisions have been measured at theamounts expected to be paid when the liability is settled.

Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting perio

These notes should be read in conjunction with the attached compilation report.

Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

All revenue is stated net of the amount of goods and services tax.

Leases

Leases of PPE, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the association, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for that period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount ofGST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

These notes should be read in conjunction with the attached compilation report.

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Financial Assets

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

	2025	2024
2. Cash on Hand		
Cherished Pets Foundation.	90,440	80,215
PFAP PayPal	-	2,539
PFAP Westpac Account	-	48
Total Cash on Hand	90,440	82,802

	2025	2024
3. Trade and Other Receivables		
Trade Receivables		
Accounts Receivable	1,430	6,761
Total Trade Receivables	1,430	6,761
Total Trade and Other Receivables	1,430	6,761

4. Related Party Transactions

Interest in Contracts

Transactions between related parties are on normal commercial terms and conditions no more favorable than those available to other parties unless otherwise stated

	2025	2024
5. Deferred Income		
Deferred Income Grants		
Global Leadership c/fwd	-	5,000
Grant Carried Forward DSS Volunteer	-	4,442
Total Deferred Income Grants	-	9,442
Total Deferred Income	-	9,442

These notes should be read in conjunction with the attached compilation report.

cherishedpetcare.com.au

Please visit our website, or scan the QR code to learn more about how you can support our work.

Cherished Pets Foundation

REGISTERED CHARITY
acnc.gov.au/charityregister