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**Government  
of South Australia**

# Dog and Cat Management Board

## **2024-25 Annual Report**

Dog and Cat Management Board

Level 9, 81-95 Waymouth Street Adelaide SA 5000

[www.dogandcatboard.com.au](http://www.dogandcatboard.com.au)

Contact phone number: 08 8124 4962

Contact email: [dcmb@sa.gov.au](mailto:dcmb@sa.gov.au)

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(without audited financial statements)

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To:

The Hon Lucy Hood MP

Minister for Climate, Environment and Water

This annual report will be presented to Parliament to meet the statutory reporting requirements of *Dog and Cat Management Act 1995* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

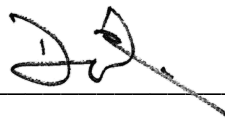
This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the Dog and Cat Management Board by:

David Parkin  
Chairperson

Date 27 January 2026

Signature



## From the Chairperson

In accordance with the *Public Sector Act 2009*, the *Public Finance and Audit Act 1987* and section 24 of the *Dog and Cat Management Act 1995*, I present this annual report on behalf of the Dog and Cat Management Board (the Board) for the year ending 30 June 2025. The Board approved the agency's performance documented in this report at its meeting of 10 September 2025.



David Parkin  
**Chairperson**  
Dog and Cat Management Board



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## Overview: about the agency

### Our strategic focus

The Dog and Cat Management Board (the Board) administers the *Dog and Cat Management Act 1995* (the Act), and provides expert advice to the Minister for Climate, Environment and Water (the Minister), the Local Government Association (LGA), councils, industry stakeholders and the public in relation to dog and cat management.

The Board provides policy leadership for South Australia's 69 local government entities. It is an advocate and intermediary, working with vets, microchip implanters, breeders and pedigree organisations, animal rescue and shelter organisations and assistance dog organisations to ensure South Australia's dog and cat management practices meet the objects of the Act. The Board also advocates for the broader community and provides a vital link between state and local government.

### Our functions, objectives and deliverables

The Board's functions are defined by the Act and include:

- Plan for, promote, and provide advice about, the effective management of dogs and cats throughout South Australia.
- Oversee the administration and enforcement of the provisions of the Act.
- Keep the Act under review and make recommendations to the Minister.
- Advise the Minister or the LGA on the operation of the Act or issues directly relating to dog or cat management in South Australia.
- Undertake or facilitate research relating to dog or cat management.
- Manage, maintain and enhance the Dogs and Cats Online system.
- Develop policy, procedures and guidelines relating to dog and cat management administration.
- Monitor the administration and enforcement of the Act by councils.
- Undertake or facilitate educational and training programs relating to dog or cat management and the Dogs and Cats Online system for authorised persons and industry groups.
- Provide advice and support to councils about the administration or enforcement of the Act.
- Accredite assistance dogs.
- Accredite training programs for dogs and owners.
- Keep and maintain registers for the purposes of the Act.
- Consider all proposed by-laws referred to the Board.
- Fix fees and charges for the purposes of the Act.
- Carry out any other function the Minister assigns to the Board.

The Board's strategic outcomes are to:

- Encourage responsible dog and cat ownership.
- Reduce public and environmental nuisance caused by dogs and cats.
- Promote the effective management of dogs and cats.

The Board meets its strategic outcomes and delivers its functions and objectives via the 2020- 2025 Strategic Plan which sets 2 strategic programs, each with 5 priority actions.

### **Program 1 | Responsible ownership and effective management of dogs and cats**

- 1.1 Deliver and evaluate educational programs that promote responsible ownership and effective management of dogs and cats.
- 1.2 Develop and implement a cat management strategy and plan.
- 1.3 Develop a plan for improved dog-attack data and dog attack counter measures.
- 1.4 Advise the Minister and LGA on amendments required to the Dog and Cat Management Act.
- 1.5 Monitor emerging issues.

### **Program 2 | Effective Board and organisational performance**

- 2.1 Implement and evaluate the communication and engagement plan which includes a strategy for developing partnerships with stakeholders.
- 2.2 Implement the DACO framework and action plan to ensure long term viability and sustainability of the system.
- 2.3 Maintain a rolling five year financial plan for the Dog and Cat Management Board to ensure financial sustainability and viability.
- 2.4 Regularly evaluate the Board's operations and performance.
- 2.5 Support the administration of the Act by local councils and review compliance approaches by the Board.

### **Our organisational structure**

In accordance with section 12 of the Act, the Board consists of 9 members, appointed for terms of up to 3 years. Four members are nominated by the LGA, 4 are nominated by the Minister and a chairperson is jointly nominated by the LGA and the Minister. The Board has carried 2 vacancies since 1 February 2025, 1 LGA nominated position and 1 Minister nominated position.

The Board membership and remuneration is reported in the South Australian Government Board and Committee Information Annual Report.

The Board's operations are managed by Department of Environment and Water (DEW) staff under a Service Level Agreement with DEW, and a range of contractors.

## **Our Minister**

The Dog and Cat Management Board is a portfolio agency of the Minister for Climate, Environment and Water, the Hon Susan Close MP.

## **Our Executive team**

The Board is supported in its operations and delivery of outcomes by staff from DEW through a Service Level Agreement.

## **Legislation administered by the agency**

*Dog and Cat Management Act 1995*

*Dog and Cat Management Regulations 2017*

## The agency's performance

### Performance at a glance

The Board provides a valuable advocacy and consultative service to the South Australian Government, Local Government Association, councils, dog and cat owners and industry stakeholders to effectively manage dogs and cats in South Australia.

The Board takes a leadership role by empowering councils with the tools they need to build safer communities, manage the investigation of dog attacks, encourage proactive cat management and educate the community about responsible dog and cat ownership.

From 1 July 2024 - 30 June 2025 the Board met 11 times via 6 board meetings and 5 workshops. The number of meetings attended by each member follows.

Role	Name	From	To	Meetings Attended
Chairperson	David Parkin	01/07/2024	30/06/2025	Meetings - 6 Workshops - 5 OOS meetings - 14
Member	Assoc Prof Susan Hazel	01/07/2024	30/06/2025	Meetings - 6 Workshops - 5 OOS Meetings - 2
Member	Tegan McPherson	01/07/2024	30/06/2025	Meetings - 5 Workshops - 5
Member	Brenton William Thomass	01/07/2024	30/06/2025	Meetings - 5 Workshops - 5 OOS Meetings - 4
Member	Emma Maryam Siami	01/07/2024	30/06/2025	Meetings - 6 Workshops - 5 OOS Meetings - 1
Member	Emily Dearsley	01/07/2024	30/06/2025	Meetings - 6 Workshops - 4
Member	Jamie Tann	01/07/2024	31/01/2025	Meetings - 3 Workshops - 3
Member	Jane Owens	01/07/2024	31/01/2025	Meetings - 3 Workshops - 3
Member	Karen Helena Rokicinski	01/07/2024	31/01/2025	Meetings - 2 Workshops - 3
Member	Adam Filipi	01/02/2025	30/06/2025	Meetings - 3 Workshops - 2



## Agency specific objectives and performance

Agency objectives	Indicators	Performance
<p>Deliver and evaluate education programs that promote responsible ownership and effective management of dogs and cats.</p>	<p>Campaigns developed and delivered.</p> <p>Messages published or disseminated via publications or other mediums.</p>	<p><b>Good Dog Bad Days – Awareness</b></p> <p>The awareness advertisements was re-run via free-to-air television, radio, social media, news websites, billboards, bus backs and shelters from 1 July to 30 September 2024.</p> <p>7 complaints were received about the advertisements in 2024/25, regarding being unnecessary or scared children. The determination was the advertisements were well-justified due to the need for this important public safety messaging.</p> <p>The awareness campaign maintained a strong prompted recall measure of 30%, meeting the target.</p> <p><b>Good Dog Bad Days – Education</b></p> <p>Australia Post joined as a ‘dog bite safety’ partner in September 2024 to November 2024. The partnership agreement involved:</p> <ul style="list-style-type: none"> <li>• Joint media launch to announce the dog bite safety materials rolling out.</li> <li>• Personalised letters posted to dogs from ‘Buddy’ the dog bite safety educator (value \$390,000).</li> <li>• Stickers and leaflets distributed to all South Australian post offices and councils.</li> <li>• Posters in post offices promoting dog bite safety and the free stickers and leaflets.</li> </ul> <p>The education campaign evaluation demonstrated success, being regarded as highly informative, believable, and relevant. Of those who had seen education materials/information, 63% considered Buddy’s information to be “extremely useful” or “useful”.</p>

		<p>Education assets continue to be available at Councils, Veterinary Clinics and upon order.</p> <p><b>Roam to home (roaming cat education)</b></p> <p>The <i>Roam to home</i> booklet was printed July 2024. The publication outlines how cat owners can transition their roaming cat to a “contained cat”.</p> <p>Web content and a promotional video was also produced and distributed/promoted at the Animal Expo.</p> <p>Booklets and promotional material, eg. video, social media content, posters were sent to all councils and shelters to distribute and promote. Roam to home was also promoted to vets via the vet engagement contractor.</p> <p><b>Publication distribution</b></p> <p>The Board distributed 127,564 publications about dog and cat management, which is around 92,964 more than last year. The increase was due to the Vet engagement officer who toured the state’s veterinary clinics, introducing them to the multiple useful resources the Board produced for new dog and cat owners.</p>
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<p>Improve cat management.</p> <p>Deliver and implement a cat management strategy and plan.</p>	<p>Undertake research and engage stakeholders to scope out solutions and strategies.</p>	<p><b>Grants to Councils and Organisations</b></p> <p>The Board provided grants totalling \$42,272.73 in matched funding arrangements for 13 councils participating in a subsidised cat desexing program.</p> <p>The Board provided a grant for \$50,000 to the AWL SA cat desexing and microchipping program.</p> <p>The Board provided a grant for \$50,000 to the RSPCA SA targeted cat desexing program.</p> <p>The Board provided a grant for \$90,000 to the Department for Environment and Water to contribute to the costs to facilitate sector collaboration to prepare a draft statewide Cat Management Strategy.</p>
	<p>Increased number of cats registered, microchipped and desexed.</p>	<p><b>Dogs and Cats Online data</b></p> <p>Cat registration numbers increased in Dogs and Cats Online by 9.27% from 106,559 in 2023/24 to 116,432 in 2024/25.</p> <p>Of these records:</p> <ul style="list-style-type: none"> <li>• 112,507 (96.6%) are microchipped.</li> <li>• 100,997 (86.7)% are desexed.</li> </ul>
<p>Develop a plan for improved dog attack data and dog attack counter measures.</p> <p>Improve dog management including better understanding of dog incidents</p>	<p>Public education programs.</p>	<p><b>Good Dogs Have Bad Days</b></p> <p>The Good Dogs Have Bad Days public safety campaign was developed in 2023 and continued throughout 2024/25 to raise awareness about dog bites (refer page 9, education programs).</p>

	Resources for councils conducting dog offence investigations.	<p><b>Dog Incident Investigation Guidelines</b></p> <p>The new guidelines were approved and made available on the Council Secure website from August 2024. The guidelines underwent minor changes in March 2025.</p> <p>The Board provided a 12-month implementation timeframe, with free-of charge Dog Incident and Investigation Guideline Training commencing throughout the State in June 2025.</p>
	Increase in the numbers of compliant dogs registered.	<p><b>Dogs and Cats Online data</b></p> <p>During 2024/25 financial year, 313,713 dogs were registered on Dogs and Cats Online. This is a decrease of 1,037 (0.50%) dog registrations from the previous financial year.</p> <p>Registrations include:</p> <ul style="list-style-type: none"> <li>• 13,045 working dogs</li> <li>• 998 racing greyhounds</li> <li>• 306 assistance dogs</li> </ul> <p>At the end of the 2024/25 financial year of the 'active' records of dogs on Dogs and Cats Online (at home, belonging to an owner):</p> <ul style="list-style-type: none"> <li>• 94.9% are microchipped</li> <li>• 71.3% are desexed.</li> </ul>
	Return dogs to their owners quickly without the need for impounding, via microchips and registration.	<p><b>Dogs returned to owners</b></p> <p>A total of 2,948, dogs were collected and returned to their owners without the need for impounding.</p> <p>A total of 1,999 dogs were impounded then subsequently returned to their owners.</p>

	<p>Interpret available data to measure or determine trends or hypothesis for dog bite reduction strategies.</p>	<p><b>Dog incident data</b></p> <p>There were 2,455 dog attacks or harassments reported directly to Councils. Of these, 1,151 dog incident reports (368 harassments and 783 attacks) were entered on Dogs and Cats Online.</p> <p>The number of dog attacks or harassment reported to Councils has decreased from 2,563 in 2023/24 but remains higher than the 2,349 reported in 2022/23 and 2,120 in 2021/22.</p> <p>Council reporting reflects reporting behaviour, rather than being a true measure of actual incidents. Annual hospital admission data can assist in comparing severity and frequency, as well as survey data.</p> <p>SA Health have advised there were 464 hospital admissions due to dog bites in 2024/25 financial year (preliminary data release, complete dataset will be available in Nov'25).</p> <p>This is a decrease of 39 admissions compared to 503 in 2023/24 and 496 in 2022/23. This is the lowest figure in 5 years; a period which saw a plateauing with small variation of +/-10 from year to year.</p>
	<p>The Board collects and analyses the following metrics from Dogs and Cats Online.</p>	<p><b>Dogs and Cats Online data</b></p> <p>5,581 dog and cat breeders were registered on Dogs and Cats Online during 2024/25 financial year. These include:</p> <ul style="list-style-type: none"> <li>• 770 pedigree dog breeders (members of DogsSA)*</li> <li>• 51 pedigree cat breeders (members of FASA)*</li> <li>• 60 pedigree cat breeders (members of GCCFSA)*</li> </ul> <p>*Breeders can be members of several pedigree associations.</p>

		<p>Dogs and Cats Online statewide register allows industry to lodge microchip, desexing, and deceased animal information directly. It provides system access to:</p> <ul style="list-style-type: none"> <li>• 129 veterinary organisations.</li> <li>• 394 veterinarians and veterinary staff.</li> </ul>
Advise the Minister and LGA on amendments required to the <i>Dog and Cat Management Act 1995</i> .	Support the Minister in preparing draft amendments to the <i>Dog and Cat Management Act 1995</i> .	<p><b>Engagement and advice</b></p> <p>The Board regularly discusses the operation of the legislation and discusses the effectiveness and adequacy of the legislative framework.</p> <p>The Board is committed to ongoing engagement with dog and cat management stakeholders including local government, animal welfare organisations and the veterinary sector.</p> <p>The Board Chair and LGA CEO met quarterly to discuss Board operations and policy positions. In addition, the Dog and Cat Management unit met with LGA representatives to consult on legislative amendment advice regarding broad Dog and Cat Management Act reforms, cat management, council compliance and breeder licensing operations.</p> <p>The Board undertook 2 workshops to inform the draft amendments relating to breeder licencing.</p> <p>With up-to-date industry perspectives, the Board supported the Minister in progressing legislative amendment, with the <i>Dog and Cat Management (Breeder Reforms) Amendment Act 2025</i> being passed by Parliament on 18 June 2025.</p>

Monitor emerging Issues.	Manage latent issues proactively to abate risk.	<p><b>Grants to Organisations</b></p> <p>The Board provided grants totalling \$81,211 to the Safe Pets Safe Families Inc. This was the first year of a three-year \$195,000 initiative, funded community connections program.</p> <p>This program helps keep pet owners united with their pets during crises, reducing pressure on animal shelters.</p>
Implement and evaluate the communication and engagement plan which includes a strategy for developing partnerships with stakeholders.	Better engagement with key stakeholders.	<p><b>Engagement with local government</b></p> <p>The Board held 3 Senior Animal Management Officer Forums in 2024-25 to discuss tools, guidelines and procedures councils utilise for dog and cat management.</p> <p>The Board sponsored and attended the Authorised Persons Association annual professional development conference. (refer page 18, education programs).</p> <p><b>Engagement with the sector</b></p> <p>Quarterly meetings were held with RSPCA South Australia, Animal Welfare League of South Australia, Australian Veterinary Association; and separate quarterly meetings with the Authorised Persons Association.</p> <p>A contractor visited 145 vet clinics across the state during August to October 2024. The visits are used to promote the use and maintenance of Dogs and Cats Online; promote the Board's resources available free-of-charge for veterinary clinics; and promote the National Desexing Network program to increase the veterinary participation to broaden access to desexing services for low-income owners.</p>

		<p><b>Engagement with owners</b></p> <p>The Board had a stand at the Animal Expo in July 2024, a major public event that attracted thousands of attendees from across South Australia and provided a valuable opportunity to engage the community in conversations around responsible dog and cat ownership.</p> <p>Promotional videos and publications were once again well received, particularly by cat owners, who strongly supported the message that cats are safer when kept at home. The <i>Home Alone: Pet Tips with Buddy</i> video, along with the three-part <i>A Dog's Life</i> series—highlighting the full spectrum of dog ownership responsibilities—were prominently featured and generated significant interest and discussion.</p> <p>The team actively promoted the Buddy campaign through the distribution of stickers and pamphlets. Additionally, new cat and dog-themed masks were created and handed out to children, carrying the key message: <i>Register, microchip and desex your pet.</i></p> <p>This event continues to serve as a valuable indicator of community sentiment and awareness regarding pet ownership, drawing a diverse audience from across the state.</p> <p>The DCM unit handed out:</p> <ul style="list-style-type: none"> <li>• 450 dog and cat masks</li> <li>• 520 dog and and cat pet owner booklets and resource guides</li> <li>• 120 'Any Dog Can Bite' stickers featuring the Buddy mascot</li> <li>• 250 dog treats</li> <li>• 200 mini bags of cat treats</li> </ul>
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Implement the DACO framework and action plan to ensure long term viability and sustainability of the system.	Achieve the outcomes set in the 2024 Dogs and Cats Online Framework and Action Plan within the approved budget.	<p><b>Dogs and Cats Online operations</b></p> <p>All actions related to the operation of Dogs and Cats Online operations were delivered 22% under budget. This is primarily due to the halt on modifications and improvements to the existing system whilst the Board pursues the development of a replacement Dogs and Cats Online System.</p> <p>Contracts for hosting, support, and maintenance were extended under the existing agreement, while contracts for technical expertise, printing, and distribution were effectively managed—remaining within both budget and schedule.</p>
	<p>Maintain the data quality of Dogs and Cats Online so it can be analysed to determine trends and shape future policies.</p> <p>Dogs and Cats online is user-friendly, therefore well-utilised and contains good data.</p>	<p>The FAQ guide and administrative documentation supporting councils were maintained throughout the year to ensure consistent service delivery.</p> <p>The DACO Inspection of Dogs and Cats Online Guideline was reviewed and updated, and the DACO Information Management Policy was implemented to further clarify data governance practices.</p> <p>Design and development of a new Dogs and Cats Online platform is currently underway, aimed at ensuring the system's long-term viability and sustainability.</p>
Maintain a rolling 5-year financial plan to ensure financial sustainability and viability	Expend allocated funding accountably	<p><b>Budget setting</b></p> <p>The Board held its Strategic Planning Day in February 2025 to set the draft budget, for the Minister to consult with the LGA.</p> <p>The Board considered the cash reserves required for the replacement of the Dogs and Cats Online System, as well as the long-term investment in cat management programs.</p>

		Following consultation, the Minister subsequently approved the Board's business plan with its 10 priority actions.
Evaluate Board operations and performance	A responsive, productive Board that can respond and adapt to feedback.  Good data is collected that can be analysed to shape future policies	<p><b>Evaluation and strategic planning</b></p> <p>In September 2024 the Board invited feedback from the LGA on their strategic planning, prior to their Strategic Planning Day in February 2025.</p> <p>The Board held an evaluation workshop in November 2024 to review the achievements of the 2020-2025 Strategic Plan, and to consider the direction of the new 2025-2030 Strategic Plan.</p> <p>At the February 2025 Board Meeting, the Board confirmed approval of the new 2020-2025 Strategic Plan</p>
Support the administration of the Act by local councils and review compliance approaches by the Board	Tools, procedures, training and guidelines for councils.	<p><b>Grants to Councils</b></p> <p>The Board provided grants totalling \$88,923.90 to 8 councils, funding council projects to promote responsible dog and cat ownership and improve dog and cat management.</p> <p>In the 2024/25 financial year, the Board gave 11 regional councils grants, totalling \$8,250 to contribute to travel and accommodation so they could attend the Authorised Persons Association meetings and conference held in Adelaide.</p>

## Hospital Admissions

The following information is obtained from SA Health. It details the number of people by specific age groupings who seek hospital care from a dog bite injury. In the 2024/25 financial year there were 464 hospital admissions, a decrease of 39 compared to the previous year.

<i>Financial year</i>	<i>Admissions, all ages</i>	<i>Admissions, ages 0-9</i>	<i>Admissions, ages 70+</i>
<b>2012-13</b>	211	65	20
<b>2013-14</b>	237	51	23
<b>2014-15</b>	252	56	34
<b>2015-16</b>	299	84	28
<b>2016-17</b>	391	92	28
<b>2017-18</b>	354	67	35
<b>2018-19</b>	380	77	29
<b>2019-20</b>	422	100	35
<b>2020-21</b>	513	67	54
<b>2021-22</b>	506	86	49
<b>2022-23</b>	496	87	43
<b>2023-24</b>	503	69	69
<b>2024-25</b>	464	63	63

Over the last 10 years standardised admissions (per 10,000 persons) from dog bites in every age category increased. However, stabilised in the previous 5 years, with 2024/25 experiencing a significant decline.

### Agency performance management and development systems

<b>Performance management and development system</b>	<b>Performance</b>
DEW employees supporting the Board's operations undertake a performance review and development program with their managers.	Two sessions are held on an annual basis. Professional development opportunities are identified at these sessions.
Induction of Board Members	Induction sessions are conducted as Board Members are appointed. This includes information on the governance framework and risk management plan.

### Work health, safety and return to work programs

Work, health and safety (WHS) is managed through DEW as part of the Service Level Agreement with the Board. WHS matters are reported to the Board at each meeting.

Reporting on this matter is contained within the DEW Annual Report 2023-24.

<b>Workplace injury claims</b>	<b>Current year 2024-25</b>	<b>Past year 2023-24</b>	<b>% Change (+ / -)</b>
Total new workplace injury claims	0	0	0%
Fatalities	0	0	0%
Seriously injured workers*	0	0	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	0%

\*number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the Return to Work Act 2014 (Part 2 Division 5)

<b>Work health and safety regulations</b>	<b>Current year 2024-25</b>	<b>Past year 2023-24</b>	<b>% Change (+ / -)</b>
Number of notifiable incidents ( <i>Work Health and Safety Act 2012, Part 3</i> )	0	0	0%
Number of provisional improvement, improvement and prohibition notices ( <i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i> )	0	0	0%

<b>Return to work costs**</b>	<b>Current year 2024-25</b>	<b>Past year 2023-24</b>	<b>% Change (+ / -)</b>
Total gross workers compensation expenditure (\$)	0	0	0%
Income support payments – gross (\$)	0	0	0%

\*\*before third party recovery

Data for previous years is available at <https://data.sa.gov.au/data/dataset/dog-and-cat-management-board-annual-report-data>

**Executive employment in the agency**

Executive classification	Number of executives
SAES Level 1	0

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dog-and-cat-management-board-annual-report-data>

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

## **Financial performance**

### **Financial performance at a glance**

Full audited financial statements for 2024-25 are attached to this report.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dog-and-cat-management-board-annual-report-data>

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts](#).

The website also provides details of [across government contracts](#)

## Risk management

### Risk and audit at a glance

The Board conducts an annual review of the risk register and action on risks are reported through the Managers Report to the Board.

### Fraud detected in the agency

Category/nature of fraud	Number of instances
N/A	0

*NB: Fraud reported includes actual and reasonably suspected incidents of fraud.*

### Strategies implemented to control and prevent fraud

Board members control the risks to prevent fraud through approval controls in respect of expenditure delegations, setting an annual budget, approving project expenditure, key contract management and monitoring of monthly financial statements.

The Service Level Agreement with DEW (and, through DEW, Shared Services) provides a range of services to the Board, including management and advice on budgets and risks, procurement and insurance.

In particular, DEW are contracted to provide the following services:

- Financial Fraud: Provide legislatively compliant systems, consistent with the DEW systems and practices.
- Risk Management of Fraud: Provide on-going vigilance of fraud and raise issues immediately if anomalies are identified. Report immediately on any issues of suspected fraud.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dog-and-cat-management-board-annual-report-data>

### Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

0

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dog-and-cat-management-board-annual-report-data>

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

## **Reporting required under any other act or regulation**

Not applicable.

## **Reporting required under the *Carers' Recognition Act 2005***

Not applicable.



## Public complaints

### Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2024-25
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	
Communication	Communication quality	Inadequate, delayed or absent communication with customer	
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	1
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	1
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	

Complaint categories	Sub-categories	Example	Number of Complaints 2024-25
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	
		<b>Total</b>	2

*Throughout the period where the Department for Environment and Water consulted on the Dog and Cat Management Act 1995 reforms, a number of negative comments were directed to the Board and referred the Department. As these comments were not related to the functions of the Board, they are not recorded in this annual report.*

Additional Metrics	Total
Number of positive feedback comments	1
Number of negative feedback comments	0
Total number of feedback comments	0
% complaints resolved within policy timeframes	100%

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/dog-and-cat-management-board-annual-report-data>

### Service Improvements

The complaint regarding poor access to assessment facilities was addressed by providing an alternative assessment date with incurred costs covered, and improvements to the booking procedure.

The complaint regarding assessment outcome, lack of expertise knowledge and unfair process was investigated. Whilst the outcome was upheld, improvements were made to the process to reduce the risk of advancing applicants to the practical assessment stage.

### Compliance Statement

Dog and Cat Management Board is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
Dog and Cat Management Board has communicated the content of PC 039 and the agency's related complaints policies and procedures to employees.	Y

## **Appendix: Audited financial statements 2024-25**



Level 9  
State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
Tel +618 8226 9640  
ABN 53 327 061 410  
[enquiries@audit.sa.gov.au](mailto:enquiries@audit.sa.gov.au)  
[www.audit.sa.gov.au](http://www.audit.sa.gov.au)

## To the Chair Dog and Cat Management Board

### Opinion

I have audited the financial report of the Dog and Cat Management Board (the Board) for the financial year ended 30 June 2025.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2025, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Chair, the Manager, Dog and Cat Management, and the Acting Chief Financial Officer of the Department for Environment and Water.

### Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Board. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## **Responsibilities of the Manager, Dog and Cat Management and the Board for the financial report**

The Manager, Dog and Cat Management, is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards – Simplified Disclosures, and for such internal control as management 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 Manager, Dog and Cat Management, is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Manager, Dog and Cat Management, is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

The Board is responsible for overseeing the entity's financial reporting process.

## **Auditor's responsibilities for the audit of the financial report**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 25(7) of the *Dog and Cat Management Act 1995*, I have audited the financial report of the Board for the financial year ended 30 June 2025.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but 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 this financial report.

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud 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 Board's internal control

- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Manager, Dog and Cat Management
- conclude on the appropriateness of the Manager, Dog and Cat Management'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 entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an 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.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Chair and the Manager, Dog and Cat Management about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Daniel O'Donohue  
**Deputy Auditor-General**

23 January 2026

# **Dog and Cat Management Board**

## **Financial Statements**

For the year ended 30 June 2025



**Dog and Cat Management Board**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2025*

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We certify that the:

- financial statements of the Dog and Cat Management Board:
  - are in accordance with the accounts and records of the Board;
  - comply with relevant Treasurer's Instructions;
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the Board at the end of the financial year and the result of its operation and cash flows for the financial year.
- internal controls employed by the Dog and Cat Management Board for the financial year over its financial reporting and its preparation of financial statements have been effective.



D T Parkin

**Chair**

22 January 2026



A Gee

**Manager**

Dog and Cat Management

22 January 2026



A Geytenbeek

**A/Chief Financial Officer**

Department for Environment and Water

22 January 2026

**Dog and Cat Management Board**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2025*

---

	Note	2025 \$'000	2024 \$'000
<b>Income</b>			
Fees and charges	3.1	3 322	3 240
Interest	5.1	260	242
Other income	3.2	-	20
<b>Total income</b>		<b>3 582</b>	<b>3 502</b>
<b>Expenses</b>			
Supplies and services	4.1	2 940	2 981
Amortisation	5.3	170	170
Grants and subsidies	4.2	408	150
Board member expenses	2.3	34	32
Other expenses	4.3	12	12
<b>Total expenses</b>		<b>3 564</b>	<b>3 345</b>
<b>Net result</b>		<b>18</b>	<b>157</b>
<b>Total comprehensive result</b>		<b>18</b>	<b>157</b>

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

**Dog and Cat Management Board**  
**Statement of Financial Position**  
*As at 30 June 2025*

	<b>Note</b>	<b>2025 \$'000</b>	<b>2024 \$'000</b>
<b>Current assets</b>			
Cash and cash equivalents	5.1	3 292	3 693
Receivables	5.2	16	18
<b>Total current assets</b>		<b>3 308</b>	<b>3 711</b>
<b>Non-current assets</b>			
Intangible assets	5.3	1 078	648
<b>Total non-current assets</b>		<b>1 078</b>	<b>648</b>
<b>Total assets</b>		<b>4 386</b>	<b>4 359</b>
<b>Current liabilities</b>			
Payables	6.1	66	57
<b>Total current liabilities</b>		<b>66</b>	<b>57</b>
<b>Total liabilities</b>		<b>66</b>	<b>57</b>
<b>Net assets</b>		<b>4 320</b>	<b>4 302</b>
<b>Equity</b>			
Retained earnings		4 320	4 302
<b>Total equity</b>		<b>4 320</b>	<b>4 302</b>

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

**Dog and Cat Management Board**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2025*

---

	Retained earnings \$'000	Total equity \$'000
<b>Balance at 1 July 2023</b>	<b>4 145</b>	<b>4 145</b>
Net result for 2023-24	157	157
<b>Total comprehensive result for 2023-24</b>	<b>157</b>	<b>157</b>
<b>Balance at 30 June 2024</b>	<b>4 302</b>	<b>4 302</b>
Net result for 2024-25	18	18
<b>Total comprehensive result for 2024-25</b>	<b>18</b>	<b>18</b>
<b>Balance at 30 June 2025</b>	<b>4 320</b>	<b>4 320</b>

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

**Dog and Cat Management Board**  
**Statement of Cash Flows**  
*for the year ended 30 June 2025*

	Note	2025 \$'000	2024 \$'000
<b>Cash flows from operating activities</b>			
<u>Cash inflows</u>			
Fees and charges		3 322	3 241
Interest		263	239
GST recovered from DEW		231	157
Other receipts		-	22
<u>Cash outflows</u>			
Payments for supplies and services		(3 122)	(3 152)
Payments for Grants and Subsidies		(449)	(165)
Board member payments		(33)	(32)
Other payments		(13)	(13)
<b>Net cash from operating activities</b>		<b>199</b>	<b>297</b>
<b>Cash flows from investing activities</b>			
<u>Cash outflows</u>			
Purchase of intangibles		(600)	-
<b>Net cash used in investing activities</b>		<b>(600)</b>	<b>-</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(401)</b>	<b>297</b>
Cash and cash equivalents at the beginning of the reporting period		3 693	3 396
<b>Cash and cash equivalents at the end of the reporting period</b>	5.1	<b>3 292</b>	<b>3 693</b>

The accompanying notes form part of these financial statements.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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**1 About the Dog and Cat Management Board**

The Dog and Cat Management Board (DCMB) is established pursuant to section 10 of the *Dog and Cat Management Act 1995* (the Act).

The financial activities of the DCMB are administered through the Dog and Cat Management Fund (the Fund) in accordance with the Act. Section 25 of the Act establishes the Fund.

The Fund is an interest bearing Deposit Account with the Department of Treasury and Finance (DTF) pursuant to section 21(1) of the *Public Finance and Audit Act 1987*.

The Fund's sources of revenue consist of:

- money required to be paid into the Fund under the Act, comprising registration fees
- any other money received by the DCMB for professional services
- interest accruing from investment of the Fund.

The Department for Environment and Water (DEW) provides administrative and workforce support to the DCMB. These services are provided by DEW to the DCMB on a cost recovery basis under a Service Level Agreement (SLA). The DCMB reflects costs invoiced by DEW under the SLA as fee for service expenses (refer to note 4.1).

The financial statements and accompanying notes include all the controlled activities of the DCMB.

The DCMB has administered activities which are presented separately and disclosed in note 7. Except as otherwise disclosed, administered items are accounted for on the same basis and using the same accounting policies as for the DCMB's transactions.

**1.1. Basis of preparation**

The financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards, applying simplified disclosures.

For the purposes of preparing the financial statements, the Board is a not-for-profit entity. The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is identified in the notes to the financial statements.

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

DCMB is grouped with the DEW for GST purposes, and accordingly DEW prepares the Business Activity Statement on behalf of the Board via the grouping provisions of the GST legislation.

Notwithstanding the use of these grouping provisions, intercompany cash alignment occurs to ensure DCMB either recovers the net amount of GST recoverable from or disburses the amount payable to the ATO from DEW. The net amount of GST recoverable from, or payable to, the ATO is reflected as part of receivables or payables in the Statement of Financial Position as at 30 June.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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**1.1. Basis of preparation (continued)**

Assets that are sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets. Liabilities that are due to be settled within 12 months after the end of the reporting period or for which the Board has no right to defer settlement for a least 12 months after the end of the reporting period are classified as current liabilities. All other assets and liabilities are classified as non-current.

Cash flows are included in the Statement of Cash Flows on a gross basis, and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as operating cash flows.

**1.2. Objectives and programs**

The DCMB's primary objectives are to:

- encourage responsible dog and cat ownership
- reduce public and environmental nuisance caused by dogs and cats
- plan for, promote, and provide advice about the effective management of dogs and cats throughout South Australia
- oversee the administration and enforcement of the provisions of the Act.

The priorities of the DCMB to support achieving the objectives of the Act are to:

- improve dog management through responsible dog ownership and community collaboration
- improve cat management through responsible cat ownership and community collaboration
- connect Councils, community, professionals and agencies interested in and responsible for dog and cat management
- provide leadership in dog and cat management and effective administration of the Act.

The DCMB achieves its objectives through activities identified in its strategic, operational and financial plans approved by the Minister. Whilst these activities are delivered through two programs, the revenue and expenses cannot be reliably allocated across these programs and therefore, a Statement of Income and Expenses by Program has not been prepared.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

---

**2. Board, committees and employees**

**2.1. Key management personnel**

Key management personnel of the DCMB include the Minister for Climate, Environment and Water, the Board Chairperson and other members of the Board who have responsibility for the strategic direction and management of the Board.

Total compensation for key management personnel was \$32 000 in 2024-25 and \$30 000 in 2023-24.

The compensation disclosed in this note excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account under section 6 the *Parliamentary Remuneration Act 1990*.

***Transactions with key management personnel and other related parties***

Apart from the remuneration for key management personnel, the Board does not have any transactions with key management personnel, their close family members and/or their controlled or jointly controlled entities.

**2.2. Board and committee members**

Members of the Dog and Cat Management Board during the 2024-25 financial year were:

D T Parkin (Chair)	Dr S J Hazel	T P McPherson
Dr E J Dearsley	A Filipi	J Owens*
E Siami	B W Thomass	
J Tann	K H Rokicinski	

***Board and committee remuneration***

The number of members whose remuneration received or receivable falls within the following bands:

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
\$0	1	-
\$1 - \$19 999	9	10
<b>Total number of members</b>	<b>10</b>	<b>10</b>

\* In accordance with the Premier and Cabinet's Circular No 016, government employees did not receive any remuneration for Board duties during the financial year.

The total remuneration received or receivable by members was \$32 000 (2024: \$30 000). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax.



**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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**2.3. Board member expenses**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Board and committee fees	29	27
Employment on-costs - superannuation	3	3
Employment on-costs - other	2	2
<b>Total board member expenses</b>	<b>34</b>	<b>32</b>

Board member expenses include all board fees and other costs including superannuation. These are recognised when incurred.

Services to the Board are provided by personnel employed by DEW; hence no employee benefits or related provisions are included in the Board's financial statements. Employee benefits relating to relevant employees are reflected in the financial statements of DEW.

**3. Income**

**3.1. Fees and charges**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Registration fees received</b>		
Metro Councils	2 291	2 205
Regional Councils	612	598
Breeders registration	419	437
<b>Total registration fees</b>	<b>3 322</b>	<b>3 240</b>

Revenue from fees and charges relate to registration fees pursuant to section 26(5) of the Act. The fees are recognised upon receipt.

**3.2. Other income**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Return of unspent grant funding	-	20
<b>Total other income</b>	<b>-</b>	<b>20</b>

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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**4. Expenses**

**4.1. Supplies and services**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Fee for service - direct salaries	1 210	1 225
Service Level Agreement (DEW)	415	383
General administration	404	478
Fee for service - Dogs and Cats Online (DACO) project	307	381
Printing and publishing	289	199
Fee for service - other	196	159
Fee for service - Educational programs	47	40
Training and development	15	15
Information technology and communication charges	14	16
Fee for service - Legislative review	14	16
Contractors	11	35
Sponsorships	5	10
Other	13	24
<b>Total supplies and services</b>	<b>2 940</b>	<b>2 981</b>

**4.2. Grants and subsidies**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Non Government entities	181	-
Local Councils	137	150
SA Government entities	90	-
<b>Total grants and subsidies</b>	<b>408</b>	<b>150</b>

**4.3. Other expenses**

**Audit fees**

Audit fees paid/payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987* were \$12 000 (2024: \$11 700). No other services were provided by the Audit Office of South Australia.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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**5. Assets**

All financial assets are measured at amortised cost.

**5.1. Cash and cash equivalents**

	2025 \$'000	2024 \$'000
Deposits with the Treasurer	3 292	3 693
<b>Total cash and cash equivalents</b>	<b>3 292</b>	<b>3 693</b>

***Deposits with the Treasurer***

The Dog and Cat Management Fund deposit account was established under section 21 of the *Public Finance and Audit Act 1987*.

Deposits at call and with the Treasurer earn a floating interest rate, based on daily bank deposit rates. Interest earned during the year was \$260 000 (2024: \$242 000).

**5.2. Receivables**

	2025 \$'000	2024 \$'000
<b><u>Current</u></b>		
<b>Contractual receivables</b>		
Accrued revenue	12	15
<b>Total contractual receivables</b>	<b>12</b>	<b>15</b>
<b>Statutory receivables</b>		
GST recoverable from DEW	4	3
<b>Total statutory receivables</b>	<b>4</b>	<b>3</b>
<b>Total receivables</b>	<b>16</b>	<b>18</b>

All receivables are non-interest bearing. They are held with the objective of collection contractual cash flows.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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### 5.3. Intangible assets

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less accumulated amortisation and any accumulated impairment losses.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$10 000.

The internally developed computer software relates to the DCMB's DACO system. Capital work in progress relates to costs incurred on the construction of a new online system, known as DACO 2.0 and will replace DACO.

#### Reconciliation 2024-25

	Internally developed	Capital work in progress	Total
	\$'000	\$'000	\$'000
Carrying amount at 1 July 2024	648	-	648
Acquisitions	-	600	600
Amortisation	(170)	-	(170)
<b>Carrying amount at 30 June 2025</b>	<b>478</b>	<b>600</b>	<b>1 078</b>

#### Useful life

Amortisation is calculated on a straight-line basis. Intangible assets amortisation is calculated over the estimated useful life as follows:

Class of asset	Useful life (years)
Application software - internally developed	10

#### Impairment

There were no indications of impairment for intangible assets at 30 June 2025.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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## 6. Liabilities

All financial liabilities are measured at amortised cost.

### 6.1. Payables

	2025 \$'000	2024 \$'000
<b><u>Current</u></b>		
Contractual payables	50	44
Accrued expenses	4	1
Statutory payables	12	12
<b>Total current payables</b>	<b>66</b>	<b>57</b>
<b>Total payables</b>	<b>66</b>	<b>57</b>

Payables and accruals are raised for all amounts owing but unpaid. All payables are non-interest bearing.

#### Contractual payables

Contractual payables are normally settled within 15 days from the date the invoice is received.

#### Statutory payables

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents as well as statutory fees and charges.

Statutory payables are carried at cost. They are not financial liabilities.

## 7. Other disclosures

The Dogs and Cats Online (DACO) system is South Australia's central dog and cat registration database that is accessible within each council. DACO is the primary collection process for annual pet registration fees on behalf of Councils, and stores information such as ownership, breeder and microchip data to support Councils and the DCMB in the discharge of their obligations under the Act. In 2024-25 the DCMB entered into an agreement with a third party provider to commission a new online system to replace DACO. The new system, DACO 2.0, will be completed and implemented during the 2025-26 financial year.

Registration fees collected by the DCMB through DACO are deposited into the Dog and Cat Management Fund which was established under the *Dog and Cat Management Act 1995*.

Each financial year, the DCMB must transfer to councils the percentage of dog registrations fee collected as fixed in the *Dog and Cat Management Regulations 2017*. The DCMB does not control these funds and they are recorded as administered items below.

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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**7.1. Administered items**

<b>Statement of Comprehensive Income for the Year Ended 30 June 2025</b>	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Income</b>		
Registration fee	11 818	11 755
<b>Total income</b>	<b>11 818</b>	<b>11 755</b>
<b>Expenses</b>		
Registration fee remittance payments to Councils	11 818	11 755
<b>Total expenses</b>	<b>11 818</b>	<b>11 755</b>
<b>Net result</b>	<b>-</b>	<b>-</b>

<b>Statement of Financial Position as at 30 June 2025</b>	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current assets</b>		
Cash and cash equivalents	517	504
Receivables	28	193
<b>Total current assets</b>	<b>545</b>	<b>697</b>
<b>Total assets</b>	<b>545</b>	<b>697</b>
<b>Current liabilities</b>		
Payables	545	697
<b>Total current liabilities</b>	<b>545</b>	<b>697</b>
<b>Total liabilities</b>	<b>545</b>	<b>697</b>
<b>Net assets</b>	<b>-</b>	<b>-</b>
<b>Equity</b>		
Retained earnings	-	-
<b>Total equity</b>	<b>-</b>	<b>-</b>

<b>Statement of Cash Flows for the Year Ended 30 June 2025</b>	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>		
<u>Cash inflows</u>		
Registration fee	11 983	11 842
<u>Cash outflows</u>		
Registration fee remittance payments to Councils	(11 970)	(11 490)
<b>Net cash from operating activities</b>	<b>13</b>	<b>352</b>
<b>Net increase in cash and cash equivalents</b>	<b>13</b>	<b>352</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>504</b>	<b>152</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>517</b>	<b>504</b>

**Dog and Cat Management Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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**8. Outlook**

**8.1. Unrecognised contractual commitments**

***Contractual commitments***

Contractual commitments reflect the DACO system support and maintenance costs, as well as the delivery of the new DACO 2.0 system.

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	1 646	43
Later than one year but not longer than five years	58	-
<b>Total expenditure commitments</b>	<b>1 704</b>	<b>43</b>

The Dog and Cat Management Board have engaged a supplier for the design and build of a new state-wide dog and cat management system to enable prescribed bodies (including Local Councils) to enforce and administer provisions of the *Dog and Cat Management Act 1995*. The project is currently underway.

**8.2. Contingent assets and liabilities**

Contingent assets and liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The DCMB is not aware of any contingent assets or contingent liabilities.

**8.3. Events after the reporting period**

There are no known events after balance date that affects these general purpose financial statements in a material manner.