

# Annual report **2012-2013**







#### Message from the President

On behalf of the Board, I'm pleased to present our 2012-13 annual report, which reflects another year of caring for cats. With almost 900 cats finding loving forever homes in the reporting period, and an almost break-even bottom line, we can call it a successful one.

Thank you to everyone who made this possible – most especially our donors, sponsors, members and the kind women and men who remembered the cats in their wills.

Making ends meet, and finding homes for cats in a city that is increasingly closing its doors to cats is a constant challenge. The scarcity of affordable pet-friendly housing in Sydney continues to hurt cats and the people who love them.

Scientific research proves the benefits of companion animals to human health and wellbeing so 'no pets allowed' is cause for concern. We're pleased that the NSW Government is listening to these concerns through the Companion Animals Taskforce but change in social attitudes needs a whole-of-community response and to that end, our members play a vital role in informing and educating the people around them. So if you're a landlord, please be pet-friendly, if you're a tenant, demonstrate that pet ownership makes you a great tenant, and if you own a strata property, please make sure your by-laws permit pets.

Our year finished with a small surplus of \$23,445 before non-cash items, becoming a small loss of \$24,238 after non-cash expenses. Our total expenditure for the year 2013 was only two per cent above expenditure in 2012, with a drop in income in 2013 of about four per cent compared with 2012. Most income and expenditure items were largely consistent.

We're still heavily dependent on bequests to meet operating expenses – testamentary gifts made up 39 per cent of our 2013 income. It is humbling that so many people generously remember us in their wills; their goodness lives on in all the felines who take refuge and comfort with us. They truly give a gift of life.

Thank you to our donors. Every donation makes a difference. In 2013 we received \$244,939 in donations against \$241,947 the previous year. As you may know, we've set a bold target of \$1m for this year so we can purchase an additional property to house a feline rehabilitation centre. It is ambitious but we believe in it.

We've managed our finances prudently and ethically. We have an unqualified audit, there are no related-party transactions and we maintain sufficient reserves to ensure we can continue to operate and meet our obligations should our income fall.

Although I made a similar point last year, it is worth reiterating to present our story in context. We are Sydney's only no-kill shelter just for cats, demonstrating best-practice feline care. We did this with a total annual spend in 2013 that was \$1m less than the NSW RSPCA spent on fundraising in 2012.

We might be relatively small, but we're efficient and we show leadership in cat care. We hope that more people will join us in our mission and help us build a better world for cats ... and a feline rehabilitation centre!

Rhonda House





#### **OVERVIEW**

The Cat Protection Society of NSW is an independent organisation incorporated under the NSW Associations Incorporation Act and registered as a charity with the Australian Charities and Not-for-profits Commission. We are endorsed by the Australian Taxation Office as a Deductible Gift Recipient, meaning donations \$2 and greater are tax-deductible.

We are authorised to fundraise by the NSW Office of Liquor Gaming and Racing (CFN14820) and we are recognised as an approved premises under the Companion Animals Act. Our independently audited annual report is submitted to the Director- General NSW Fair Trading after our Annual General Meeting. We are on the NSW Government's Companion Animals Taskforce.

We are a member of International Cat Care, Animals Australia and WSPA, as well as the NSW Business Chamber and Philanthropy Australia.

#### What we do

**Vision:** Every cat has a loving and responsible home

**Mission:** Our mission is to work with the community at all levels for the mutual benefit of cats, people and the natural environment. We do this by:

- Finding loving and responsible homes for cats in need
- Improving the quality of life for cats by educating the community about socially and environmentally responsible cat care
- Actively working with government and

non-government agencies to promote and improve cat welfare

• Honouring the unique relationship between people and cats.

We value teamwork and partnership; community engagement; fairness; participation; honesty; knowledge; equality of opportunity; kindness; informed decision-making; respect; and sustainability.

#### People

During the reporting period we had a fulltime equivalent staff of 12 (but more than 20 people on payroll – a number of staff are part-time/casual). With a broad range of skills and knowledge, our staff include graduates and students of vet nursing, animal science, social science, veterinary science, human sciences, companion animal studies, animal welfare and community welfare.

We care for cats seven days a week, 365 days a year and we're closed for adoptions for only seven days a year.

We are supported by some 160 volunteers including our Op Shop team, cattery volunteers, foster carers, photographers, clerical assistants and pro bono professional service providers. We thank Chris McMurray and Sydney Suburban Property Valuations for kindly providing, free of charge, a professional valuation of our premises for 2013 for the purposes of our financial report.

Board members receive no remuneration, volunteering their time and skills freely.

Our achievements are discussed in detail in this report.





Our primary purpose is helping cats – finding homes for cats without homes, assisting people on low-incomes to desex their cats, and providing information and advice to people on cat health, wellbeing and behaviour.

In 2012-13, we:

- Found homes for 889 cats and kittens (28 per cent adult cats; 72 per cent kittens). All cats and kittens were desexed, microchipped and vaccinated prior to being adopted. Many cats also received more extensive veterinary treatment. All adopters are offered follow-up support from us
- **Reunited** four lost cats and two lost dogs with their owners, and, after successfully treating his illness, released one native lizard (a bearded dragon) back to the environment
- Assisted with desexing 1,793 cats in the community including 138 cats in partnership with City of Sydney (99) and Fairfield City (39) councils
- Accepted 934 cats and kittens to our centre, of whom 111 were from pounds (Fairford Road, Blacktown and Sydney Dogs & Cats Home) and shelters (Animal Welfare League, Mirrabooka). When we have capacity and no clients waiting, we actively contact pounds and shelters so that we can help cats that might not otherwise be rehomed. We also frequently take in cats who have been abandoned at vet clinics
- Worked closely with a number of clients, both individuals and agencies, in difficult cases that required additional

assistance from us, for example, circumstances such as deceased estates, domestic crises and violence

- In person, by email or telephone, gave information on feline health, behaviour and wellbeing – and pet-friendly accommodation matters – to more than 5,000 human clients
- Provided information on cat care and health on our **website** that has been viewed by 50,000 unique visitors in the reporting period. In addition, our members' magazine **Cat Affairs** includes informative articles on feline health and behaviour and we also provide our factsheets at fair days, expos etc.
- Presented seven Kitten Kindy classes.

#### Adoptions

Matchmaking is both a science and an art! At Cat Protection, we're very careful with our adoption procedures as we want the best outcome for the cats in our care and we want people adopting from us to fully enjoy the human-feline bond for their new cat's lifetime.

There are some basic matters that are easily dealt with – shy cats don't want to live in busy households with boisterous children; high-energy active kittens don't want to be left alone with no one to play with; long-haired cats need lots of grooming; people who travel a lot need to think about boarding costs or cat sitters and so on.

But there are many more subtle issues. For example, cats who've been traumatised might show fear of a particular type of



person (eg children) or be scared of some people's voices, or even react badly to someone's scent. Cats who are grieving for a person they loved will often feel more comfortable to settle into a new home that is similar, such as if their person was older they will respond well to older people.

At Cat Protection, the cat himself or herself is an active participant in the adoption process. We have a very low rate of cats being brought back to us (between one and two per cent) and we aim for a 100 per cent success rate. We want our clients – human and feline – to be happy together, forever.

In the reporting period, (human) psychotherapist and counseller Shannon Maguire generously provided pro bono professional training for our adoption team on facilitating successful adoptions. Combined with the support we've received from veterinary experts in feline behaviour, this learning is a part of our commitment to being a **best-practice shelter**.

Adopters are given all the information they need about their new cat including any special advice, for example if the cat has particular health needs; an informative booklet **Your New Cat**; paperwork such as desexing and vaccination certificates; the due date for the cat's next flea and worm treatment and vaccination; and – importantly – a piece of the cat's bedding to help them settle once they arrive in their new home. The familiar scent provided by the bedding gives the cats reassurance. We also provide a bag of Science Diet, which is what we feed cats at Cat Protection (thanks to our sponsor Hill's Pet Nutrition). Continuity of diet is also important to helping cats settle in new environments. We offer all adopters follow-up support.

#### **No-kill shelter**

As a no-kill shelter, we manage admissions, use a network of foster carers and give every cat in our care every chance and assistance to be healthy and adopted. **Any decision on**  euthanasia is made on a case-by-case basis with veterinary advice and the authority to make such a decision rests with the CEO or in her absence, her delegate. Euthanasia is only ever carried out by a fully qualified vet. On veterinary advice and in the interests of feline community health, we will not knowingly rehome an FIV positive cat.

In the reporting period, 17 cats and kittens were put to sleep. Four were FIV positive, one had terminal cancer, one had a deformed skull which would prove fatal, one had brain damage, one had renal failure, one had meningitis, one had a severe heart condition, one had untreatable pancreatitis, one had severe behavioural problems that did not respond to therapeutic interventions, two had FIP, and three kittens were dying on presentation to us (malnourished and severe flu). We mourn for all these lives and ensure each cat is given comfort and dignity. Where possible, we arrange for the feline lives no longer with us to make a contribution to future generations of cats through medical research, such as FIP and cancer studies at the University of Sydney Faculty of Veterinary Science.

Five kittens passed away in care. Not all kittens are born healthy and mother cats will usually instinctively abandon or neglect a kitten with fatal health problems, and 'fading kitten' is an untreatable and not rare condition. We thank the carers who provided love and dignity to those kittens whose lives were short but meaningful.

While most of our cats and kittens were healthy and strong, we did have several special case cats. Henry was a victim of cruelty and displayed aggression, requiring months of intensive socialisation from our staff. He eventually calmed and benefited enormously from routine and familiar care staff. He was moved to our adoption centre and found a wonderful forever home with a person sensitive to his past and committed to making his future happy.





**Reggie** was surrendered due to 'grumpy' behaviour, she did not like other cats and was very overweight on arrival. She had not had an easy life. She was placed on a special vet-prescribed diet, was treated for back pain with massage and chiropractic sessions at a specialist vet clinic and put on fish oil tablets to treat her severe dandruff. After a very patient (well, at times, impatient) wait, she met her perfect match and she is now happy, slimmer and her fur is glossy.

**Husky** had inappropriate toileting issues and her person was too ill to deal with her so she was surrendered to us via a vet clinic. She needed lots of space (and at least two litter trays) to manage her toileting so we made a temporary home for her on the balcony outside our special care ward. She underwent electric pulse therapy and chiropractic session for back pain and was given TLC by staff and volunteers. She was adopted by a patient person who understands Husky's need for lots of litter trays and who has given Husky a very loving forever home.

Janice had chronic diarrhoea that did not respond to any treatments, until eventually she was prescribed an all-natural diet that resolved the issue. She is now very happy in her forever home.

**Zita** was a chronic flu sufferer and the stress of being surrendered severely challenged her immune system. She was treated for some months before she was well enough to be adopted, and she now enjoys the loving attention of her own very special person.

**Apache** came from a rescue shelter on the central coast and had a number of wounds. A vet check found he was FIV negative but had three ticks on him, which were removed but the poison had already gone into his system and he was rushed to Sydney University Vet Hospital for treatment. He

was on IV medication and monitoring, staying at the Hospital for two weeks. He is now happy in a forever home.

Maria and Meercat were a pair of Siamese who developed a severe strain of flu due to the stress of being surrendered. They spent a week on an IV drip at the vet followed by some more weeks recovering in our isolation ward, before finding a loving new home together.

**Cleopatra** came from a hoarding situation and was a very scared mum with kittens; she was placed in foster care to raise her kittens and then came back to us for intensive socialisation in our special care ward. She is now happy in her own home.

Seven other cats required intensive socialisation – these cats were all strays and we don't know what traumas they experienced before coming to us or whether they were victims of cruelty. The good news is that they all responded to a care program that included adherence to daily routines, familiar staff, environmental enrichment such as heat pads and soft toys, natural relaxants such as rescue remedy and herbal supplements and where necessary, medication such as Clomicalm.

Feliway – a synthetic feline pheromone – is diffused in all our cat areas and is boosted by spraying the bedding of stressed cats with additional Feliway. While socialisation therapy takes time, it is well worth the investment when you see little cats like Krista, Robin and Angelina find their full feline potential as loving companions enjoying their lives without fear.

**Pecorino** had surgery for skin cancer on her nose. **Cosmos, Mr Purrs** and **Benji** had severely matted fur that required full clips under sedation, and **Bonsai** had surgery for a prolapsed anus. All now have wonderful forever homes.





**Lucky** was a stray who'd been hit by a car and we immediately took her to the vet who took X-rays to assess the injury. A leg amputation was required as the bone was shattered. Lucky was placed into foster care for recovery, ultimately being adopted by the carer - yes, very lucky!

Eye health can be poor in stray cats particularly when they have bad cases of flu but removal of the eye is not warranted in all cases. Specialist advice is sought – in the case of **Anne Bonnie**, it was ascertained that her eye condition was not painful, did not impair her vision and no surgery was required. Similarly, Swannie and Hildie presented with eye injury/clouding and were assessed by an ophthalmic specialist who concluded that surgery was not needed. Wilbur and Winki were not so lucky and each had surgery to remove an eye, and both recovered very well thanks to TLC and appropriate veterinary care. Winki is still playing in our adoption centre waiting to be adopted, all the rest have found their forever homes.

**Vegas** had a number of surgeries to correct an eye problem, ultimately having to have his eye removed. A delightful and optimistic cat, he did not let his disability get in the way of having fun and finding his perfect family.

Gentleman **Artie** came from a pound facility who thought he was about seven years old. His behaviour suggested pain, and our vets found he was closer to 12 years, needed teeth extracted and treatment for arthritis. He had full blood works to assess his health. Artie was treated with massage and medication for his arthritis pain and became much happier and is now in the excellent care of a family experienced in caring for the older cat – he has surprised everyone with the new spring in his step that has come from good veterinary care and the love of devoted people.

**Barnabus** arrived with severe flea allergy and fur loss. He tested negative for ringworm, and was placed on medication to reduce the skin irritation, and a strict flea treatment regimen. His fur has grown back and he loves to bask on a cat sofa in the sun in the adoption centre while he awaits his own new family.

**Kanga** and **Roo** had such severe flu symptoms they needed a humidifier to help clear their sinus passage and were on medication and isolated from the other cats for weeks until they were fully healthy, when they found a loving home together. **Tani's** flu needed treatment at a vet clinic as she had to be force-fed and placed on an IV drip; she took eight weeks to regain health and is now much-loved in her very own home.

**Pete** was a stray cat with a malformed hind leg – the lower section had not grown – causing a severe limp. X-rays identified that amputation was required, and he was nursed back to health after surgery with a pain management program and cage rest. He is now enjoying life in his forever home.

**Fergus** was surrendered with severe overgrooming behaviour that compromised his skin integrity and overall health. He was seen by a number of specialists to try to identify the cause of his behaviour. Various allergies and other conditions were ruled out, his symptoms were treated and behaviour modification strategies put in place. He is a highly sensitive cat requiring constant companionship and reassurance which he now has in his new home.



Little **Bacon** was discovered under a bush in the outskirts of Sydney, malnourished and covered in fight wounds. He tested negative to FIV but had early symptoms of arthritis despite being very young, probably due to malnutrition. He was rehabilitated at Cat Protection with close monitoring of his weight gain and potential arthritis. He is now plump, loved and very relaxed in a loving home.

**Fluffy** had a wound under her front paw (armpit) consistent with a collar injury and she also had a severe flea allergy. The wound was treated and took some weeks to fully heal. A strict flea treatment program managed her allergy and she is now in a loving home.

**Truffles** arrived with a severely injured paw and toe almost off her foot – she was sent for immediate veterinary attention. The vet was able to sew the skin back on to her foot and stitched her toe in place. She made a full recovery and has since found her forever home.

**Dumpling** was just four weeks old and orphaned, covered in fleas and in a very bad way when he was brought to us. He was placed on an IV drip and put in an oxygen chamber to help his breathing – and treated for fleas, the cause of the anaemia that nearly killed him. After his intensive care at the vets, he was placed into foster care to nurse him back to full health.

#### Shelter medicine

We provide necessary veterinary treatment to any of our kittens in foster care via our network of participating vet clinics. Some kittens have needed emergency vet treatment after hours and some have required hospitalisation. **We thank our foster carers for their patience, vigilance and boundless love.** 

Any cats eight years or older have full blood works as a part of their vet health check; issues like mild early-stage kidney disease are treated with prescription diet and medication if needed, and suitable



homes are sought for these cats; there are many people happy to adopt a cat with special health needs. We provide adopters of these cats with all the veterinary paperwork relating to the cat including information on the treatment plan to manage their condition.

Cats' teeth are checked as a part of their general health check and we will organise required dental treatment (cleaning, tooth removal) prior to making the cat available for adoption.

While the average length of stay for felines in our care is one month, it can be much longer for some adult cats. As well as the initial vet health check, six-monthly vet checks are scheduled for all longer-term cats, and vet visits arranged at the signs of illness or changed behaviour. Full blood work and extensive health testing are provided for cats who are or become bad-tempered, to ensure there is not a medical condition causing the behaviour.

On arrival, all cats and kittens are given seven days of treatment with **L-lysine** to help prevent herpes virus and seven days of a specially formulated (by All Natural Vet Care, Russell Lea) **herbal supplement** to help prevent stomach upsets and aid general health. Many stray cats arrive malnourished and infested with worms; we may also use **probiotics** to help gut health in these cats.

All new admissions are flea- and wormtreated, washed with anti-fungal shampoo to minimise the risk of ringworm and cats with fur loss are isolated and tested with fungassays. Over the reporting period 20 cases of suspected ringworm were treated (in isolation so there was no risk of crosscontamination). All bedding is washed with an antifungal rinse and strict hygiene protocols for staff, volunteers and visitors are in place to manage infection control.





We thank Dr Anne Fawcett for her presentation to our staff on shelter medicine and the healthy cat, and her ongoing support of our work. In line with International Society Feline Medicine (ISFM) best-practice guidelines, we have revised our feline handling techniques and trained staff accordingly. We are a member of ISFM.

All new admissions are health checked by a vet, vaccinated, microchipped and desexed. If a surrendered cat is said to be desexed but does not have a desexing certificate, this will be checked by a vet and may even require minor surgery in female cats to be ascertained.

As well as infection control and clinical intervention as necessary, shelter health is maintained through a **strong environmental** 

**enrichment program** that helps cats to feel secure and calm. This includes things such as familiar bedding, routine, soft toys, scratch pads, igloo beds, privacy screens and of course, lots of TLC from staff and volunteers.

Our goal is to build a dedicated feline rehabilitation centre to improve our capacity to look after special needs cats. In the meantime, we are resourceful and innovative within the limitations of our current facilities.

Our best-practice could not be achieved without the skill, dedication, generosity and compassion of our network of vets and their vet nurses, nor without the love, commitment and kindness of our staff, volunteers and foster carers. We offer our respect and gratitude to all of them.







Education and information about socially and environmentally responsible cat care are important aspects of our mission. Helping to prevent feline homelessness and improve feline welfare are key to ensuring every cat has a loving and responsible home.

#### **Children and students**

In the reporting period, we introduced a **new school holidays program** – "spend time with the cool cats".

We ran four sessions in the April holidays and have continued to offer this program each school vacation. The program includes an interactive tour of our shelter, a lively presentation on cat care, understanding feline body language, cat behaviour, welfare and health, safe handling of cats and how to make cat toys – as well as meeting the cats in our care.

Because we are a no-kill shelter, the experience is a positive one for children. We've developed programs for Years K-2; 3-4; and 5-6. The program is free to attend to ensure all children have an opportunity to enjoy this wonderful experience. We've had an excellent response to the program.

In January we supported the **Future Vet Kids Camp** program and gave participants a hands-on feline shelter experience with a tour of our facility and presentations from our Feline Services Manager, as well as comprehensive material to take home to read. We also gave a presentation in January to children at a vacation care centre.

We reached our youngest ever audience when we were invited by Rozelle Child Care Centre to talk about cats as a part of a project they were doing on pets. As these were pre-school age children, the discussion focused on safe handling of cats, how to pat them and their basic needs. We also took along some copies of *PETS* magazine which is full of beautiful colour photos of pets.

This year we produced a new brochure **"Do** you love cats? We do" aimed specifically at young children to complement our educational initiatives. The brochure explains what we do, responsible cat ownership, why cats are good for us, cat vocal and body language, fun facts and games to play with your cat.

Each year we assist university students with work placements and assignments but unfortunately we cannot accept every application as the demand for placements with us exceeds our capacity to accommodate them. **We recognise the importance of nurturing future generations** and we proudly employ a number of vet science students on staff, two of whom will be graduating this year.

#### Community

We've participated in many community events where our staff are available to speak to members of the public about all matters feline – whether information to help manage unwanted behaviours in a person's cat, ideas for keeping cats confined to their property (such as cat-proof fencing), how to access discount cat desexing or strategies to manage a multi-pet household.

These events included the Willoughby Fauna Fair; Liverpool Microchip Day; Penrith Pets Day; Holroyd Pet Fest; Royal Easter Show; Newtown Festival; Cruelty-Free Living Festival; Newtown Neighbourhood Centre Pet Care day; Northcott People & Pets Day; and the Sydney Retirement & Lifestyle Expo.





Although we're based in Sydney and much of our work is necessarily here due to our limited financial resources, we do try to extend our reach beyond the metropolitan area. This is much easier in the digital age where we can access information from anywhere in the world, at any time.

Our website is an important tool in our education efforts, with more than 30 factsheets on individual topics and a range of other information including a template **pet resumé** and **pet agreement**, and links to DIY **cat-proof fencing** instructions.

In the reporting period, there were almost **50,000 unique visitors to the site** and more than 80,000 visits in total, with an average of almost five pages visited per viewer (382,878 page views in total).

This year, we created a series of videos – **Cat Care Tutorials** – and posted these on our You Tube Channel. These were made entirely by our talented staff. Filmed and edited by Emilie Revest – who is a graduate of film school in her native France – and presented by vet nurses Nerida Atkin and Alison Travaglia – these five videos demonstrate:

- How to place your cat in a carry cage
- How to medicate your cat or kitten
- Raising happy, healthy kittens: part one – touching and holding
- Raising happy, healthy kittens: part two – playtime & scratch posts
- Raising happy, healthy kittens: part three

   grooming.

#### **Publicity and awareness**

We are very grateful to cat vet **Dr Kim Kendall** contributing two significant feline health articles for our members' magazine **Cat Affairs** during the period – a piece on senior cats for the Winter 2012 issue, and one on feline anxiety and cystitis for our Autumn 2013 issue. It is vitally important to communicate messages about feline welfare in general, and about our services in particular, to promote adoptions of shelter cats and to promote desexing and good cat care. Cat Affairs is sent to all our members, plus vets, NSW MPs and others in the animal welfare sector. Back issues are provided to members of the public at fair days and other events. Thank you to all our supporters who share their happy cats' tales with us in Scratching Post.

Our **Facebook** page continues to grow in popularity and by the end of the reporting period had **more than 10,000 friends**. We use Facebook to promote cats for adoption, to keep the community up-to-date with what we're doing and also to highlight important feline welfare news and events.

#### Media

We appreciate the media who support us through editorial and discounted advertising. In particular we thank the *Eastern Suburbs Spectator* group of papers; the *Inner West Courier*; the *St George & Sutherland Shire Leader*; the Alternative Media Group (*City Hub, City News*); *LOTL*; *SX*; *The Nest*; *Fine Music 102.5FM*; *2GB* and *2CH*.

This year we were delighted to welcome **PETS magazine** as a major sponsor. We love their family magazine which promotes socially responsible pet ownership in a colourful, fun and informative way that appeals to animal lovers of all ages. As well as providing beautiful advertisements for us, they ran some great stories including a review of Feline Friends; promotion of our school holiday program; keeping your cat safe over Christmas and New Year; a story on our cats' artwork project; and a feature on working with cats profiling our Feline Services Manager, Nerida Atkin.





The *Inner West Courier* in October 2012 ran a great feature story *"Snip and chip is the mantra of good owners"* about the importance of desexing and also about Cat Protection's foster care program. The article was accompanied by a photo of our Senior Feline Attendant Sabrina Gabrielle with her two foster kittens, and links for more information from Cat Protection.

The *Inner West Courier* and *Central magazine* ran a story on our rescue of Roger the bearded dragon, who was found outside our garage by our Friday volunteers

Bridget, Garry and Carolina (May 2013).

Cat Protection participated in the SBS *Insight* program on cats and wildlife (April 2013).

The **Daily Telegraph** ran a story – **Kittens are** categorically looking for love – promoting adoptions from pounds and shelters in the lead-up to Christmas, with a picture of two of our kittens and quotes from Cat Protection CEO about the commitment people must make to the lifetime of their cat (December 2012).

#### In May 2013, the **Sydney Morning**

**Herald** published an in-depth article by Lissa Christopher on the importance of mother cats to their kittens during their formative weeks and the behaviours that can arise when feline maternal care is absent or removed too soon. The story is illustrated with the case study of Cake, a Cat Protection kitten who had developed a compulsive suckling habit probably as a result of being orphaned quite young. With advice from Dr Jo Righetti, we were able to redirect Cake's habits and his adopting family continued the techniques we'd been advised to follow, resulting in a happier cat whose behaviours were no longer putting him at risk of self-harm.

Homeless – rehousing Sydney's homeless pets was published in *City News* (along with a beautiful photo of one of our kittens) in January 2013 about the importance of shelter adoptions and the cruelty of people abandoning pets to go on holidays. *City News* also covered the launch of *Feline Friends* "New book means cash for cats" (October 2012).

**Petpages.com** published an article (October 2012) on benefits of adopting adult cats and our CEO did a radio interview with Mark Robinson on **2SER** on euthanasia rates of pets in NSW (November 2012) and a radio interview with **Southern FM Melbourne** about *Feline Friends* and Cat Protection (March 2013).

The CEO did an interview with **Steve Chase** on **ABC News Radio** in January 2013 on the topic of cats and birds, and responsible pet ownership, and in December did an interview with **ABC WA local radio** on our book and cats in general.

#### ABC 702 Sydney's James Valentine

interviewed our CEO about our book *Feline Friends* and other feline topics such as pet-friendly accommodation (November 2012).

After a very informative visit with us, animal behaviourist **Dr Jo Righetti** kindly spoke of Cat Protection on her radio program on **2UE** (March 2013) discussing the kittens we had for adoption, the benefits of shelter adoption and *Feline Friends*.

We also thank vet **Dr Katrina Warren** for her generous support of Cat Protection on her Facebook and her radio program *Talking Pets*, co-presented by **Dr Rob Zammit** on **2GB** (June 2012).





Two of our media stories were a bit obscure but treasured nonetheless. In August 2012 the *Inner West Courier* ran a story on an entry in a Sydney song contest, "Hip Hop journey an Enmore celebration".

Cat Protection is referenced in the song and the article quotes: "People are always like, Newtown is so cool, but nobody ever gives props to Enmore ... They've got cool bars but we've got the Cat Protection [Society] op shop." And speaking of cool bars, our next door neighbour at 105 Enmore Road, Bar Racuda, was reviewed in the **SMH Good Living** in August 2012.

The review began "Under the deceptive awning of the Cat Protection Society lurks a newcomer ... this spot used to be an op shop that raised funds for orphaned cats." The awning has since been repainted – but they have left the cat image intact.

*City News* awarded our Op Shop the 'Best Op Shop' in the 'Best of Sydney' awards, and Cat Protection was featured in a photographic exhibition 'Newtown Shopkeepers' by Nic Bezzina at the Chrissie Cotter Gallery.







Alex Greenwich MP visiting Cat Protection

#### WORKING WITH GOVERNMENT AND NON-GOVERNMENT AGENCIES TO PROMOTE CAT WELFARE

We're privileged to work with some of the best vets in Australia and always glad to assist with their research where we we can. In this period we've assisted with a **University of Sydney study on parasites in kittens** (supplying faecal samples and case notes), and we commenced scoping a study into desexing with the University of Sydney.

Each year, we sponsor a prize for the University of Sydney to award to the vet student who demonstrates the greatest understanding of issues related to domestic feline behaviour and welfare in the **Animal Welfare Science Essay**. In 2012 the prize was awarded to **Caitlin Fredenburg** for her essay on feline obesity, which we published in our Spring 2012 issue of our quarterly members' magazine *Cat Affairs*.

We were delighted to welcome Independent MP for Sydney, **Mr Alex Greenwich** to our shelter in January. Like the former Member for Sydney Clover Moore, Alex Greenwich is an active advocate for animals and after his visit he blogged about our work and helped to promote our efforts as a part of the **Getting to Zero** initiative.

Cat Protection has continued to work with individual clients on the issue of pet-friendly accommodation and has **been delighted to assist a number of people keep their cats with the help of our advice** and template pet agreements and resumes. Please do not be disheartened if you have a pet – positively and constructively prosecute your case for keeping them (in rental or strata) with documented evidence that shows they are a good tenant and you are a socially responsible pet owner.

The Willoughby Council Companion Animals Committee continues its work promoting socially responsible pet ownership and Cat Protection is pleased to be represented on this Committee.

In the reporting period, we made a submission to **Warringah Council's** draft 'keeping of animals' policy and participated in the national 'Getting to Zero' (euthanasia of cats & dogs) initiative.

We also donated surplus cat food to other cat charities and provided information and resources on our community pets program to a foundation based in Albury and a Victorian shire council.

From time to time, we work with human services organisations to assist cat owners (whether by provision of resources, services or information) on a case-by-case basis, and according to our capacity. These situations tend to be sensitive and we can't help as often as we'd like or always speak publicly about the cases. What we can say is **there is a significant unmet demand for helping pet owners in crisis,** and this demand requires the cooperative efforts of human social services and animal welfare organisations working together.

#### **Companion Animals Taskforce**

The Taskforce was established by the Minister for Local Government and the Minister for Primary Industries in August 2011 to provide advice on key companion animal issues and particularly, strategies to reduce the rate of euthanasia.



#### WORKING WITH GOVERNMENT AND NON-GOVERNMENT AGENCIES TO PROMOTE CAT WELFARE

The Taskforce terms of reference were to inquire into:

- Euthanasia rates and rehoming options for surrendered or abandoned companion animals
- The breeding of companion animals including the practices of "puppy farms"
- The sale of companion animals
- The micro-chipping and desexing of companion animals
- Current education programs on responsible pet ownership
- Any other high priority companion animal issues that become apparent to the Taskforce.

The Taskforce is chaired by the Member for Charlestown, Mr Andrew Cornwell MP, a veterinarian, and consists of representatives of the following organisations, invited by the Ministers to participate:

- Australian Companion Animal Council
- Australian Institute of Local Government Rangers
- RSPCA NSW
- Animal Welfare League NSW
- Pet Industry Association Australia
- Dogs NSW
- Australian Veterinary Association
- Cat Protection Society
- Local Government and Shires Associations of NSW.

Representatives of the Division of Local Government, Department of Premier and

Cabinet and the Department of Primary Industries also participate on the

Taskforce and the Taskforce is supported administratively by the Division of Local Government.

Cat Protection is represented by CEO Kristina Vesk, who **attended seven of seven meetings of the Taskforce during the reporting period and facilitated two consultation sessions with members and friends of Cat Protection in June 2012**, following the release of the first draft report. The Cat Protection Society of NSW made a formal submission in response to the first draft report and encouraged members and friends to make submissions also.

In consideration of those submissions, and on a further referral from the Government regarding dangerous dogs, **the Taskforce completed two final reports to Government**. Cat Protection met with the **Ministers for Primary Industries and Local Government** at the launch of these reports at the Royal Easter Show on 25 March 2013. A further six-week period of public consultation followed (publicised by Cat Protection via our website and Facebook) and we made another formal submission to the review. We thank all our members and friends who made submissions.

Subsequent to the period for this financial report, the Government announced that legislation arising from the recommendations will be introduced into the Spring 2013 session of State Parliament.

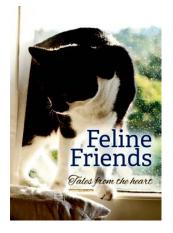
From a feline welfare aspect, **one of the more significant recommendations was to reduce the age of compulsory registration for cats from six months to four months**, to encourage more early-age desexing (given the registration discount for desexed cats).

Another recommendation – regarding pets in strata – has already been pursued by the Government and **will see 'pet-**

**friendly' as the default option in strata by-laws**. While this will not prevent strata title housing from being pet-unfriendly, it is most certainly a great improvement.

We look forward to more improvements in animal welfare, and congratulate the NSW Government for its thorough and consultative approach to companion animal policy. It is worth noting that **more than 5,000 submissions** from a range of stakeholders were received in response to the reports.





#### HONOURING THE UNIQUE RELATIONSHIP BETWEEN PEOPLE AND CATS

#### Feline Friends

Astute readers may notice a new income item in our financial report – 'royalties' – which are from initial external sales of our book, *Feline Friends*. We don't receive royalties on the copies we sell ourselves as we keep all the profit on these sales.

All stories, photos and illustrations were generously provided to us by Cat Protection members and friends and the copyright belongs to us. We bore no costs of production and we **thank our publishers Exisle** for their faith in us.

Launched in October 2012. Feline Friends is, in the words of Exisle: "a heart-warming tribute to our feline friends. A collection of real-life stories and captivating photographs, it will delight, amaze and deeply touch anyone who has ever spent time with a cat. From cats who 'adopted' their owners to strays who visited with a human just long enough to entrust them with their kittens, from loving companions giving solace in times of grief to little bundles of fur given as a child's first pet, Feline Friends celebrates the beauty, elegance, and incredible capacity for love of that most selective of pets — the cat. Above all, it shows us why cats matter and

#### Above all, it shows us why cats matter and why our lives are richer when they share the journey with us."

Veterinarian and contributor, Dr Anne Fawcett, in officially launching the book for us, said:

"The team at Cat Protection has put together a beautiful collection of true stories describing our relationship with cats, and they've done an exceptional job..

"For me, the book offers a little window into what my patients are doing when they're in their natural environment: playing fetch, keeping the household dog in check and mending broken hearts. I learned, for instance, that nine-year-old Harry's cat Bear plays with Lego and sits by the bath while allowing bubbles to be put on his head. "This book dispels the myth that the human-cat bond is the exclusive domain of the so-called crazy cat lady. Women of a certain age who feel slighted by this stereotype can be reassured that plenty of blokes had more than a few positive words to say about their feline companions.

"I melted when I read about the moment Simon met Piper at the Cat Protection Society's adoption centre – an ordinary shop front on Enmore road behind which lies a haven where many lifelong bonds are forged every week".

The book received many reviews – all positive – including **The West Australian**: *"this is a book to be jealously consumed by yourself or given as a present to a friend or family member with a fondness for felines"* and Claire's review on Goodreads.com: *"This is a beautiful collection of cat stories … This truly is a stunning book."* 

From **The Conscious Cat**, a US website: "I thoroughly enjoyed this collection of stories, but what really makes this book special are the photos. The images are stunning ... The stories are charming and heart touching, ranging from children writing about their cats to cats helping their humans through dark times ... **This lovely book is a real treat, and would make a wonderful gift for cat lovers.**"

**Ozzi Cat**: "Since the first moment I got it into my hands, I loved it! **It exceeded all** my cat lover's soul expectations."

*Feline Friends* was also reviewed in **The Senior; Westender** (Queensland); **Newcastle Herald**; RSPCA **Animals** magazine; **Urban Animal; PETS; MX; Otago Daily Times; Good Reading Magazine**; and the newsletter of the **NSW Hungarian Vizsla Club** (one of the stories does feature a Vizsla!).



#### THANK YOU

This report highlights some of our achievements over the past year and some of the cats who were helped by our services. These cats and many more owe their thanks to the generosity of our supporters. We thank each and every one of you sincerely even if we have not been able to name you here. Your help transforms lives.

# We thank all those kind men and women who remembered us in their wills:

Ailsa Joy Lutton **Ainsley Harrison** Alexander Rennie Barbara Best Catherine (Ashley) Taylor Clara Harrison Cyril Smith Enid Drohan Georgina Gibson Gwenda le Marchant Ilse Huber James Fellows Jill Marsh Jo Tomkin Judith Stirling Lee Bedford Misha Scott-Gale Nancy Milne Pamela Hair Ragnar John Kurce Robin Jackson **Robin Thomsen** Sheila Wilmshurst Shirley Melford Shirley Pikler Sylvia Maruca Thelma Howell Winifred Badcock

We honour their lives through our work caring for cats.

#### Thank you to our major sponsors: Bayer Animal Health; Hill's Pet Nutrition; PETS magazine; Danielle Lyonne, Animax Photography; and to our corporate

supporters, Pets Palace and Marketing Mechanics.

Also thanks to Masterpet; Feliway; Paw Stars; Pet Barn Alexandria and Pet Barn

Wetherill Park; Rocketseed; Sarah Menzies and Cat Tee Mission; and Two Cat Ladies.

The great assistance of our **pro bono** professional service providers is warmly appreciated: Karress Rhodes, KL Graphics; Krystina Warren, yolkinteractive.com; photographers Joslin Hartley and Margaret Burns; energy-saving adviser Mark Facer; Darren Kane, Colin Love & Company Lawyers; Chris McMurray, Sydney Suburban Property Valuations; Dr Anne Fawcett; and Shannon Maguire.

#### Thank you to all our volunteers, members, donors, supporters and friends; your efforts make cats' dreams come true.

We thank those who donated to us through **workplace-sponsored giving** programs at Macquarie Bank; the Department of Defence; AMP; NAB; RailCorp; AON; and Cellarmasters.

Thank you to all who ran for the cats in the City to Surf, and to all of you who have kindly become regular donors. Thank you to all who fundraised especially the tireless Pat Baker and her friends who hold a Christmas stall for us every year; to Dykes on Bikes for choosing our charity; and to Nicola for her "Give a Dog a Bone; Keep Kitty Happy" appeal which saw our cats receive a bundle of Christmas gifts including food, toys and beds. Also thanks to Richard and his colleagues on the **NSW Young Lawyers Animal Law Committee** for their Christmas appeal which raised cash and contributions including food, litter, toys and bedding for our grateful cats.

We also thank the NSW Government Department of Primary Industries for supporting our welfare work with their annual grant of \$15,500.

Finally we thank cats: for their friendship and beauty; for giving us comfort in times of distress; making us laugh with their antics; and for helping us to be better people by teaching us courage, patience and compassion.

FINANCIAL REPORT FOR THE YEAR ENDED 31 MAY 2013

# CONTENTS

Committee's Report	1
Auditor's Independence Declaration	3
Statement of Profit or Loss and Other Comprehensive Income	4
Balance Sheet	5
Statement of Changes in Equity	6
Cash Flow Statement	7
Notes to the Financial Statements	8
Statement by Members of the Committee	19
Auditor's Report	20
Auditor's Disclaimer	22
Detailed Profit and Loss Statement	23

#### **COMMITTEE'S REPORT**

Your committee members submit the financial report of the The Cat Protection Society of NSW Inc for the financial year ended 31 May 2013.

#### **Committee Members**

The names of committee members throughout the year and at the date of this report are:

Rhonda House Nita Harvey Dagmar Strohmaier Angelika Elliott Simon Stevenson John Holland Mark Hubert - appointed 25 August 2012

#### **Principal Activities**

The principal activities of the association during the financial year were:

- to provide care for lost, abandoned and unwanted cats and kittens; to provide care for injured cats and kittens without an identifiable owner; and to find the original or new owners for the aforementioned cats and kittens.

- to educate the community about socially and environmentally responsible cat care, and to promote and improve cat welfare.

#### **Significant Changes**

No significant change in the nature of these activities occurred during the year.

#### **Operating Result**

The loss after providing for amortisation and depreciation amounted to \$24,238.

#### Events Subsequent to the End of the Reporting Period

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

#### **Future Developments**

The association expects to maintain the present status and level of operations, and hence there are no likely developments in the entity's operations.

#### **COMMITTEE'S REPORT**

#### Indemnification of Officers

During or since the end of the financial year, the association has given an indemnity, or entered into an agreement to indemnify, or paid or agreed to pay insurance premiums as follows:

- the association has paid premiums totalling \$1,600.00 (ex. GST) to insure each of the committee members against liabilities for costs and expenses incurred by them in defending any legal proceedings arising out of their conduct while acting in the capacity of a committee member of the association, other than for conduct involving a wilful breach of duty in relation to the association.

#### Proceedings on Behalf of the Association

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

The association was not a party to any such proceedings during the year.

Signed in accordance with a resolution of the Members of the Committee.

Committee Member:	Rhonda House
	TIT OF LO.
Committee Member:	Nita Harvey

Dated this 27th day of August 2013

# AUDITOR'S INDEPENDENCE DECLARATION

# TO THE MEMBERS OF THE CAT PROTECTION SOCIETY OF NSW INC

I declare, that to the best of my knowledge and belief, during the year ended 31 May 2013 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the independence requirements of the Australian professional ethical pronouncements in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Name of Firm:	Munro Spaul
	Chartered Accountants
Name of Partner:	Shopul
	Bruce W. Spaul
Address:	1st Floor, 33 MacMahon Street HURSTVILLE NSW 2220

Dated this 10th day of September 2013

# STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MAY 2013

		2013	2012
	Note	\$	\$
Revenue		1,556,550	1,614,540
Other income			938
	-	1,557,449	1,615,478
Advertising expenses		(20,572)	(20,758)
Auditor's remuneration		(8,925)	(8,500)
Cattery expenses		(69,860)	(50,062)
Depreciation and amortisation expenses		(47,154)	(44,156)
Employee benefits expenses		(799,821)	(784,312)
Merchandise		(178,149)	(191,985)
Opportunity shop expenses		(39,212)	(41,618)
Veterinary expenses		(186,558)	(188,223)
Other expenses		(182,960)	(226,732)
Net (Loss) Surplus for the year	2	(24,238)	59,132
Other comprehensive income:			
Net gain on revaluation of land and buildings		44,250	-
Total other comprehensive income for the year	-	44,250	
Total comprehensive income for the year	-	20,012	59,132
Total comprehensive income attributable to members of the entity	-	20,012	59,132

# BALANCE SHEET AS AT 31 MAY 2013

	Note	2013 \$	2012 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	2,435,771	2,427,838
Accounts receivable and other debtors	4	20,337	15,526
Inventories	5	32,966	28,901
Other current assets	6	14,976	17,467
TOTAL CURRENT ASSETS		2,504,050	2,489,732
NON-CURRENT ASSETS			
Financial assets	7	5,449	16,645
Property, plant and equipment	8	1,643,653	1,630,397
Investment - Artwork		26,782	26,782
Intangible assets	9	4,362	7,809
TOTAL NON-CURRENT ASSETS		1,680,246	1,681,633
TOTAL ASSETS	-	4,184,296	4,171,365
LIABILITIES			
CURRENT LIABILITIES			
Accounts Payable and Other Payables	10	99,107	112,661
Provisions	11	9,313	-
TOTAL CURRENT LIABILITIES	-	108,420	112,661
NON-CURRENT LIABILITIES			
Provisions	11	25,761	28,601
TOTAL NON-CURRENT LIABILITIES	-	25,761	28,601
TOTAL LIABILITIES	_	134,181	141,262
NET ASSETS	_	4,050,115	4,030,103
EQUITY			
Reserves		994,236	949,986
Retained surplus	12	3,055,879	3,080,117
TOTAL EQUITY	_	4,050,115	4,030,103

# STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MAY 2013

	Note	Asset Revaluation Reserve \$	Retained earnings \$	Total \$
Balance at 1 June 2011 Surplus attributable to members		949,986	3,020,985 59,132	3,970,971 59,132
Balance at 31 May 2012	-	949,986	3,080,117	4,030,103
Other comprehensive income Surplus attributable to members		44,250	- (24,238)	44,250 (24,238)
Balance at 31 May 2013	-	994,236	3,055,879	4,050,115

The accompanying notes form part of these financial statements.

# CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MAY 2013

		2013 \$	2012 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		594,653	669,703
Payments to suppliers and employees		(1,541,760)	(1,472,923)
Interest received		97,462	77,209
Donations and bequests received		859,625	863,319
Net cash provided by (used in) operating activities	15	9,980	137,308
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of investments		12,094	412,040
Payments for property, plant and equipment		(14,140)	(8,223)
Payments for other non current assets		-	(6,080)
Net cash provided by (used in) investing activities	-	(2,046)	397,736
Net increase (decrease) in cash held		7,934	535,044
Cash at beginning of financial year		2,427,838	1,892,794
Cash at end of financial year	3	2,435,772	2,427,838

The accompanying notes form part of these financial statements.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2013

#### **1** Statement of Significant Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act NSW. The committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, 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 this financial report.

#### **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.

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and cessation of all involvement in those goods.

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Donations and bequests are recognised as revenue when received.

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

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

#### Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a firstin first-out basis.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2013

#### **Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

#### Property

Freehold land and buildings are shown at their fair value (being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction), based on periodic, but at least triennial, valuations by external independent valuers, less accumulated depreciation for buildings.

Increases in the carrying amount arising on the revaluation of land and buildings are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset are charged against their fair value reserves directly in equity; all other decreases are recognised in the statement of comprehensive income.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

#### Plant and equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses.

In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount. A formal assessment of recoverable amount is made when impairment indicators are present.

#### Depreciation

The depreciation method and useful life used for items of property, plant and equipment (excluding freehold land) reflects the pattern in which their future economic benefits are expected to be consumed by the association. Depreciation commences from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements. The depreciation method and useful life of assets is reviewed annually to ensure they are still appropriate.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset Buildings Plant and Equipment Motor Vehicles Office Equipment Depreciation Rate 2.5% PC 10 - 20% PC 22.5 - 25% DV 10 - 40% PC

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2013

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

#### **Financial Instruments**

#### **Initial Recognition and Measurement**

Investments held are originally recognised at cost, which includes transaction costs. They are subsequently measured at fair value, which is equivalent to their market bid price at reporting date. Movements in fair value are recognised through profit or loss.

#### Impairment of Assets

At the end of each reporting period, the association assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of that asset, being the higher of the asset's fair value less costs to sell and its value-in-use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is immediately recognised in profit or loss.

# **Employee Benefits**

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

# Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2013

#### **Accounts Receivable and Other Debtors**

Accounts receivable are recognised initially at the transaction price (i.e. cost) and are subsequently measured at cost less provision for impairment. 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.

At the end of each reporting period, the carrying amount of accounts receivable and other debtors are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in income and expenditure statement.

#### 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 Tax Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from or payable to the ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

#### Intangibles

#### Other intangibles

Website development is recorded at cost. It is carried at cost less accumulated amortisation and any impairment losses.

# 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 recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2013

# Accounts Payable and Other Payables

Accounts payable and other payables represent the liabilities at the end of the reporting period for goods and services received by the association that remain unpaid.

Accounts payable are recognised at their transaction price. Accounts payable are obligations on the basis of normal credit terms.

#### **Comparative Figures**

Comparative figures have been adjusted to conform to changes in presentation for the current financial year where required by accounting standards or as a result of changes in accounting policy.

#### Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

#### Income Tax

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

#### **Critical Accounting Estimates and Judgments**

The committee evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the association.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2013

		2013 \$	2012 \$
2	Surplus for the year		
	Surplus before income tax from continuing operations includes the following specific expenses: <b>Expenses</b>		
	Employee benefits expense:		
	contributions to defined contribution superannuation		
	funds	61,594	58,751
	Depreciation of property, plant and equipment	47,154	44,156
	Auditors Remuneration - Fees	8,925	8,500
	Revenue and Other Income Legacies	614,686	621,371
3	Cash and Cash Equivalents		
	Cash in Hand	14,044	350
	Cash at Bank	1,021,559	1,094,346
	Interest Bearing Deposits	1,400,168	1,333,142
	-	2,435,771	2,427,838
	Reconciliation of cash Cash at the end of the financial year as shown in the cash flow statement is reconciled to the related items in the balance sheet as follows:		
	Cash and cash equivalents	2,435,772	2,427,838
		2,435,772	2,427,838
4	Accounts Receivable and Other Debtors		
	Current		
	Accounts Receivable	-	3,310
	Income Accrued	7,500	-
	GST on Acquisitions	8,980	9,359
	Deposits on Hand	3,857	2,857
_	-	20,337	15,526
5	Inventories		
	Current		
	Stock on Hand - at Cost	32,966	28,901

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2013

	2013 \$	2012 \$
6 Other Current Assets		
Current		
Prepayments	14,976	17,467
7 Financial Assets		
Non-Current		
ANZ Private Portfolio	5,449	16,645
8 Property, Plant and Equipment		
Land and Buildings		
Land - at fair value	665,000	665,000
Buildings - at fair value	885,000	862,875
Total Land and Buildings	1,550,000	1,527,875
Plant & Equipment - at Cost	107,202	105,922
Less Prov'n for Depreciation	(46,293)	(37,048)
	60,909	68,874
Motor Vehicles - at Cost	66,145	66,144
Less Prov'n for Depreciation	(59,664)	(57,557)
	6,481	8,587
Office Equipment - at Cost	67,276	56,066
Less Prov'n for Depreciation	(41,013)	(31,005)
	26,263	25,061
Total Plant and Equipment	93,653	102,522
Total Property, Plant and Equipment	1,643,653	1,630,397

Freehold land and buildings located at 103 Enmore Road, Newtown NSW, has been estimated by Sydney Suburban Property Valuations as at 20 June 2013. The revaluation surplus was credited to the asset revaluation reserve in equity.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2013

2013	2012
 \$	\$

#### **Movements in Carrying Amounts**

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.

	Freehold Land and Buildings	Plant and Equipment	Motor Vehicles	Office Equipment	Total
	\$	\$	\$	\$	\$
Balance at 1 June 2011	1,550,000	84,644	11,380	26,707	1,672,731
Additions	-	2,500	-	5,723	8,223
Disposals	-	(8,932)	-	-	(8,932)
Depreciation expense	(22,125)	(9,337)	(2,793)	(7,369)	(41,625)
Balance at 31 May 2012	1,527,875	68,874	8,587	25,061	1,630,397
Additions	-	2,930	-	11,210	14,140
Disposals	-	(1,427)	-	-	(1,427)
Revaluation					
increments/(decrements)	44,250	-	-	-	44,250
Depreciation expense	(22,125)	(9,467)	(2,107)	(10,008)	(43,707)
Carrying amount at 31 May 2013	1,550,000	60,910	6,480	26,263	1,643,653

# 9 Intangible Assets

Website Development Costs	10,340	10,340
Less Written Off	(5,977)	(2,531)
	4,363	7,809
Total	4,363	7,809

# **10** Accounts Payable and Other Payables

Current		
Accounts Payable	34,570	54,993
Other Payables	25,000	9,075
Accrued Expenses	18,050	19,420
GST on Supplies	2,561	2,227
Provision for Annual Leave	18,926	26,946
	99,107	12,661

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2013

		2013 \$	2012 \$
11	Provisions		
	Current		
	Prov'n for Long Service Leave	9,313	-
	Non-Current		
	Prov'n for Long Service Leave	25,761	28,601
12	Retained Surplus		
	Retained surplus at the beginning of the financial year	3,080,117	3,020,985
	(Net loss) Net surplus attributable to the association	(24,238)	59,132
	Retained surplus at the end of the financial year	3,055,879	3,080,117
13	Capital and Leasing Commitments		
	Operating Lease Commitments		
	Non-cancellable operating leases contracted for but not capitalised in the financial statements:		
	Payable - minimum lease payments		
	Not later than 12 months	(18,257)	(33,800)
	Between 12 months and five years		(18,257)
		(18,257)	(52,057)
4.4	Continuent Accests		

# 14 Contingent Assets

Estimates of the potential financial effect of contingent assets that may become receivable:

#### Interest in property

During the year, we received an interest in a property, as to an estate in remainder. Given that it is not certain that the entity will receive the asset at this time, we have not sought a valuation on the property for the end of the reporting period.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2013

		2013 \$	2012 \$
15	Cash Flow Information		
	Reconciliation of Cash Flow from Operations with Surplus for the year		
	Surplus (Loss) for the year	(24,238)	59,132
	Non-cash flows in surplus		
	Depreciation	43,707	41,625
	Net loss/(gain) on disposal of property, plant and	,	
	equipment	1,427	8,932
	Unrealised gains/(losses) on investments	(898)	(939)
	Amortisation	3,447	2,531
	Changes in assets and liabilities, net of the effects of purchase and disposals of subsidiaries		
	(Increase)/decrease in accounts receivable and other		
	debtors	(4,811)	(50)
	(Increase)/decrease in inventories	(4,065)	(3,385)
	(Increase)/decrease in other current assets	2,491	5,998
	Increase/(decrease) in accounts payable and other		
	payables	(13,554)	15,766
	Increase/(decrease) in provisions	6,474	11,957
	(Increase)/decrease in intangible assets	<u> </u>	(4,260)
		9,980	137,308

# 16 Winding up of Gift Fund and Surplus Assets on winding up or dissolution

If the Gift Fund is wound up or the association ceases to be a Deductible Gift Recipient for any reason, any surplus assets of the Gift Fund remaining after the payment of liabilities attributable to it must be transferred to a fund, authority or institution to which income tax deductible gifts can be made. Upon the winding up or dissolution of the association, any remaining property after satisfaction of all debts and liabilities, will not be paid to, or distributed among the members, but will be given or transferred to some other institution or company which satisfies both the following requirements:

- (a) It has objects similar to the objects of the association;
- (b) Its constituent documents prohibit the distribution of its income and property among its members on terms substantially to the effect of clause 36A (refer to note 18).

This is to be determined by the members at or before the time of winding up or dissolution of the association and, in default of any determination, by the Supreme Court of New South Wales.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2013

2013	2012
 \$	\$

#### 17 Members' Liabilities

The liability of a member of the association to contribute towards the payment of the debts and liabilities of the association or the costs, charges or expenses of the winding up of the association is limited to the amount, if any, unpaid by the member in respect of membership of the association.

#### 18 No Distribution of Surplus

No income or property of the association may be paid or transferred, directly or indirectly to any member.

#### **19 Fundraising Activities**

The total gross income from fundraising appeals and the Opportunity Shop was in excess of \$100,000 during the financial year. Details showing how the funds were received and applied are as follows:

Income		
Opportunity shop sales	137,222	146,777
Fundraising	-	-
Total fundraising income	137,222	146,777
Expenses		
Opportunity Shop – Amenities	198	563
Opportunity Shop – Electricity	1,141	862
Opportunity Shop – Rent	33,850	33,800
Opportunity Shop – Repairs & Maintenance/Relocation	2,796	5,243
Opportunity Shop – Telephone	1,027	994
Opportunity Shop – Water	200	156
Fundraising Expenses	519	382
Total fundraising expenses	39,731	42,000
Total Surplus from Fundraising Activities	97,491	104,777

#### 20 Association Details

The registered office and principal place of business for the association is:

The Cat Protection Society of NSW Inc 103 Enmore Road Newtown NSW 2042

# STATEMENT BY MEMBERS OF THE COMMITTEE

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

In the opinion of the committee the financial statements as set out on pages 4 to 18:

- 1. Present a true and fair view of the financial position of The Cat Protection Society of NSW Inc as at 31 May 2013 and its performance for the year ended on that date.
- 2. At the date of this statement, there are reasonable grounds to believe that The Cat Protection Society of NSW Inc will be able to pay its debts as and when they fall due.

In respect of fundraising appeals, we declare that in our opinion:

- a. The accounts give a true and fair view of all income and expenditure of The Cat Protection Society of NSW Inc with respect to fundraising appeals; and
- b. The balance sheet gives a true and fair view of the state of affairs with respect to fundraising appeals; and
- c. The provisions of the Charitable Fundraising Act 1991 and the regulations under that Act, and the conditions attached to the authority to fundraise have been complied with; and
- d. The internal controls exercised by The Cat Protection Society of NSW Inc are appropriate and effective in accounting for all income received and applied by the entity from of its fundraising appeals.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

President:

Rhonda House /

Treasurer:		Alta Marevey -	
	Nita Harvey		

Dated this 27th day of August 2013

# munro SPAUL

# CHARTERED ACCOUNTANTS

Ist Floor, 33 MacMahon Street, Hurstville NSW 2220 Tel (02) 9570 8999 Fax (02) 9570 8011 PO Box 617 Hurstville NSW 1481 email spaully@munrospaul.com.au www.munrospaul.com.au ABN 70 959 486 153

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CAT PROTECTION SOCIETY OF NSW INC A.B.N. 81 610 951 615

#### Report on the Financial Report

I have audited the accompanying financial report, being a special purpose financial report, of The Cat Protection Society of NSW Inc (the association), which comprises the balance sheet as at 31 May 2013, and the income and expenditure statement, statement of recognised income and expenditure and cash flow statement, a summary of significant accounting policies, other explanatory information and the statement by members of the committee.

#### Committee's Responsibility for the Financial Report

The committee of The Cat Protection Society of NSW Inc is responsible for the preparation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporation Act NSW 2009 and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CAT PROTECTION SOCIETY OF NSW INC A.B.N. 81 610 951 615

#### Auditor's Opinion

In my opinion, the financial report of The Cat Protection Society of NSW Inc presents fairly, in all material respects the financial position of The Cat Protection Society of NSW Inc as of 31 May 2013 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the Associations Incorporation Act (NSW 2009).

#### Basis of Accounting and Restriction on Distribution

Without modifying my opinion, I draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the Associations Incorporation Act NSW 2009. As a result, the financial report may not be suitable for another purpose.

#### **Report on Other Legal and Regulatory Requirements**

I also report that:

- a. The financial statements show a true and fair view of the financial result of fundraising appeals conducted during the year;
- b. The accounting and associated records have been properly kept during the year in accordance with the Charitable Fundraising Act 1991 and the regulations under that Act;
- c. Money received as a result of fundraising appeals conducted during the year has been properly accounted for and applied in accordance with the Charitable Fundraising Act 1991 and the regulations under that Act; and
- d. At the date of this report, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

Name of Firm:	Munro Spaul
	Chartered accountants
Name of Principal:	10. m. pur
	Bruce W. Spaul

#### Address: 1st Floor, 33 MacMahon Street HURSTVILLE NSW 2220

#### Dated this 10th day of September 2013

# AUDITOR'S DISCLAIMER

The additional financial data presented on pages 24-26 is in accordance with the books and records of The Cat Protection Society of NSW Inc ('our client') which have been subjected to the auditing procedures applied in our audit of the association for the year ended 31 May 2013. It will be appreciated that our audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and no warranty of accuracy or reliability is given. Neither the firm nor any member or employee of our firm undertakes any responsibility or accepts any liability in any way whatsoever to any person (other than our client) in respect of such data, including any errors or omissions therein however caused.

Name of Firm:	Munro Spaul
	Chartered Accountants
Name of Principal:	mon
·	Bruce W. Spaul

Address: 1st Floor, 33 MacMahon Street HURSTVILLE NSW 2220

Dated this 10th day of September 2013

# PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31 MAY 2013

	\$	\$
INCOME		
Donations	244,939	241,947
Government Grants	15,500	15,500
Insurance Recoveries	7,500	48,297
Interest Received	97,462	77,209
Legacies	614,686	621,371
Desexing & Microchipping	22,035	28,899
Rebates Received	1,716	2,633
Royalties Received	1,632	-
Sales - Cat Adoption Fees	132,894	144,607
Sales - Merchandise	251,351	251,775
Sales - Opportunity Shop	137,222	146,776
Subscriptions	28,394	22,931
Other Income	1,219	12,595
	1,556,550	1,614,540

# PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31 MAY 2013

	2013 \$	2012 \$
EXPENSES		
Advertising & Promotion	20,572	20,758
Auditors Remuneration - Fees	8,925	8,500
Bank Charges	3,767	5,653
Bookkeeping	25,774	21,651
Cattery Expenses	69,861	50,062
Cleaning & Waste Disposal	14,626	19,210
Community Information	1,867	595
Electricity & Gas	8,138	8,366
Freight & Cartage	1,080	570
Fundraising Expenses	519	382
Insurance	23,407	21,346
Legal Costs	25,462	-
Merchandise	178,149	191,985
Microchips	6,597	7,406
Motor Vehicle Expenses	13,864	11,772
Office Expenses	24,856	19,079
Opportunity Shop Expenses	39,213	39,351
Permits, Licences & Fees	4,924	4,091
Postage	8,984	10,006
Printing & Stationery	29,705	28,917
Prov'n for Annual Leave	37,293	41,156
Prov'n for Long Service Leave	6,473	11,957
Rates & Taxes	2,283	2,301
Repairs & Maintenance	20,412	44,114
Salaries	689,085	666,878
Security	2,569	-
Staff Amenities	3,887	3,626
Staff Training	5,377	5,570
Superannuation	61,594	58,751
Telephone, Fax & Internet	5,270	5,347
Travelling Expenses	885	2,490
Volunteer Expenses	1,128	3,145
Veterinary Expenses	186,559	188,223
	1,533,105	1,503,258
Surplus before non-cash items	23,445	111,282

# PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31 MAY 2013

	2013 \$	2012 \$
NON-CASH INCOME		
Revaluation Non Current Assets	898	938
NON-CASH EXPENSES		
Amortisation - Intangibles	3,447	2,531
Depreciation	43,707	41,625
Loss on Sale of Fixed Assets	1,427	8,932
	48,581	53,088
(Loss) surplus for the year	(24,238)	59,132