



## ANNUAL REPORT 2008-09

Your Committee Members submit the financial report of the Cat Protection Society of NSW Inc for the financial year ended 31 May 2009.

### Committee Members

The details of Committee Members of the association in office during or since the end of the financial year are:

Ms Rhonda House, President (attended 7/7 meetings)  
Ms Suzanne Jenkins, Vice-President (attended 5/7 meetings)  
Mrs Nita Harvey, Treasurer (attended 7/7 meetings)  
Mrs Angelika Elliott, Secretary (attended 5/7 meetings)  
Ms Carrie-Anne Finch (attended 4/7 meetings)  
Ms Jan Morley (resigned AGM 2008; attended 3/3 meetings)  
Dr Dagmar Strohmaier (attended 3/7 meetings)  
Ms Jackie Rares (elected AGM 2008; attended 3/4 meetings)

### Principal activities

The principal activities of the association during the financial year were (1) to provide care for lost, abandoned and unwanted cats and kittens; (2) to provide care for injured cats and kittens without an identifiable owner; and (3) to find the original or new owners for the cats and kittens described above. The secondary purposes of the association are (4) to educate the community about socially and environmentally responsible cat care; and (5) to promote and improve cat welfare.

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

### Significant changes

No significant changes in the association's state of affairs occurred during the financial year.

### Operating result

The loss from ordinary activities after providing for depreciation amounted to \$2,316.

### After balance date events

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 state of affairs of the association in future financial years.

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

Rhonda House

Nita Harvey

Dated this 26<sup>th</sup> day of September 2009

## Message from the President

Last year's message began: "Accommodation shortages, hard economic times and the failure by most councils to provide feline welfare services have had a devastating impact on cats." Sadly, these facts have not changed.

Also unchanged is the state government's opposition to Clover Moore's bill to reduce the suffering of cats and dogs by regulating their sale, and their lack of commitment to the welfare of companion animals. Another year, and another 60,000 innocent cats and dogs killed under their watch.

What has changed is Cat Protection's approach to dealing with this situation. We have become a limited admission shelter and what this means is that we cannot accept cats when our shelter is full. We've still managed to rehome about the same number of cats but we haven't had to euthanase any healthy cats; and thanks to your incredibly generous support, our 'bottom line' is better than last year's. We could not afford to continue to bear the financial and moral burden of ever-increasing surrender rates and in any event, that burden rightly belongs on the ignorant individuals, councillors and MPs whose lack of care for feline welfare created and continue the problem.

When a person doesn't desex their cat because it is too easy to 'give' the kittens to a shelter, they don't see a problem. When forced to discover for themselves the difficulty of rehoming kittens or indeed, having to take them to the vet to be euthanased, they see the problem. They might even decide to get their cat desexed. While Cat Protection *always* counsels people to desex their cats not everyone accepts our advice or assistance, no matter how much we plead.

When council pounds find that admission rates go up because a charity isn't picking up the pieces for them, they will find their costs will also go up, their staff will suffer from dealing with more death and misery, and even if they are heartless, they will start to recognise the many costs of feline overpopulation. Ratepayers will start complaining about the absence of help for companion animals. Tragically, in the short term, the outcome for the cats is unlikely to be different but we can't force society to change its appalling treatment of animals by shielding them from the consequences of it. If ignorance is bliss then knowledge is uncomfortable, and we need to make people with the power to change things uncomfortable.

More than 60,000 cats and dogs killed in NSW every year is equivalent to more than six animals every hour – or one every 10 minutes. How comfortable with his decision to refuse to inquire into companion animal welfare would the Premier be if every 10 minutes someone reminded him of another innocent life extinguished?

Of course there are other issues and numerous human and ecological problems that confront us – but are those causes advanced by ignoring feline overpopulation? How difficult is it for the Parliament to support a bill that at least goes some way to reducing companion animal suffering? And if its detractors say it won't reduce suffering, why do they also oppose an inquiry into companion animal welfare? Do they want to maintain the status quo because there is an economic benefit for them?

Those who oppose change rely on their political power to wear down their opponents but we have a different power: a community of caring people and a commitment to a brighter future for our animal friends. We haven't lost, we just haven't yet won.

On behalf of the Board, I wish to thank all volunteers, members, friends and staff for your efforts for the cats this past year: you have saved thousands of lives and made a very real difference to cats and those who love them.

Rhonda House  
President

## Overview

The Cat Protection Society of NSW Inc is an association incorporated under the NSW *Associations Incorporation Act 1984*. We are non-profit and authorised to raise funds for our charitable purposes, and donations to Cat Protection are tax deductible. We have full-time equivalent paid staff of about 12; are governed by an elected volunteer Committee (Board of Directors); and our work is helped by the efforts of about 150 volunteers who provide pro-bono professional services; work in the Op Shop; assist in the cattery; or provide foster care for young kittens and their mothers, and special cats who need rehabilitation. Volunteers also provide invaluable assistance at fair days and community events. Additionally, our members act as ambassadors for the cause of feline welfare, promoting responsible cat ownership and desexing in their own communities and networks.

We provide a wide range of services and products, including:

- Free information and advice on cat care, health and behaviour, and feline welfare issues (via telephone, our website and in person)
- Community information and education promoting feline welfare (eg, via media, community fair days and our own events such as the photography exhibition and our Open Day)
- Affordable cat care products and accessories
- Cats and kittens for adoption
- Discount desexing referral service for cat owners on low incomes/pensioners
- Discount pick-up service for desexing (and microchip if needed) for low-income earners/pensioners who do not have access to transport
- Admission of surrendered owned or unowned cats to our shelter
- Reuniting identified lost cats with their owners
- Responding to reports of cats at risk (eg injured cats)
- Free education seminars for schoolchildren and community groups
- Kitten kindy – information sessions for a small fee for new cat owners
- Advocating for feline welfare
- Partnership programs to promote feline welfare, eg Operation Cat
- Member information (*Cat Affairs/kids club*) and events.

Since 1958 we have helped countless thousands of cats and kittens, and the people who love them. We are the only shelter just for cats in Sydney. We have an incredible wealth of knowledge and experience with feline health and welfare, and a strong tradition in promoting responsible cat ownership and advocating for cats. Our strength comes from our history, our members, our friends, our passion and the generosity of supporters, past and present.

In 2008-09 we rehomed almost 1,000 cats; assisted with desexing a further 2,300 cats in the community; reunited 22 lost cats with their relieved people; and helped around 5,000 human clients on feline health and welfare matter.

### Sponsorship

We are grateful for the continued support of Bayer Animal Health, who provide flea and worm treatment for all the cats and kittens in our care; and Hill's Pet Nutrition, who provide food for all the cats and kittens in our care. Both Hill's and Bayer have also provided us with gifts for customers, promotional products, education for staff and the public and overall fantastic support. Their kindness keeps our cats in great health and their generosity means so much to us. Thank you to Hill's and Bayer.

### Op Shop

The Op Shop again performed extremely well, generating income of \$146,196 which after expenses of \$25,836 contributed a net profit of \$120,360 to Cat Protection. This was \$318 more than the previous year, so well done to everyone for their record-breaking efforts. Thank you also to all the kind people who donate goods to the Op Shop – without you and the volunteers who look after the shop, we would not be able to help so many cats.

## Community events and education

Cat Protection regularly attends **fair days** to promote feline welfare and educate the community about responsible cat care. In the reporting period, we had a presence at a number of events including the Willoughby Fauna Fair; Royal Easter Show; Holroyd PetFest; Liverpool Microchipping Day; Mardi Gras Fair Day; Newtown Festival and the Cruelty-Free Living Festival at Belmore Park.

Our **Open Day 2008** fell on World Animal Day, Saturday 4 October. Despite bad weather, we had more than 100 people attend and there were activities for children; a representative from Hill's was on hand to speak to visitors about feline nutrition; our Education Officer gave talks on cat care; and we had fantastic showbags that included a maze toy for cats from Bayer and a sample bag of Science Diet from Hill's. We were delighted to welcome all our visitors and a warm thank you to those who came from as far away as Orange and Newcastle.

We have worked hard to promote our **education services** (provided free of charge to schools and community groups) however it has not proven easy. Nonetheless, our Education Officer has given a number of talks on cat care and welfare to different groups including libraries. There is a pressing need for children to learn humane education but we have been disappointed at the lack of interest from local schools for the programs. Any school or community group interested in hosting a session on humane education or cat care and welfare can contact our office. We thank **WSPA** for their generous support of our education programs. After the reporting period, we commenced a series of **feline health seminars** held in our own premises for cat owners: these were popular and we plan to run more seminars in the future.

As a part of the **Tails of the city** exhibition program at the **Museum of Sydney**, Cat Protection was pleased to provide two school holiday talks for children in January 2009 and a presentation for a general audience in February. *Tails of the city* included a **documentary film** about Cat Protection, and some of our old issues of *Cat Affairs* and donation box were displayed. Coincidentally, one of the beautiful photographs exhibited featured a cat adopted from Cat Protection. The exhibition was very popular and we acknowledge with gratitude the work of the Historic Houses Trust in presenting this informative exhibition about the history of 'people and pets' in Sydney.

In the reporting period, Cat Protection appeared on the Southern Highlands FM community radio program **Fur Feathers Fins** on about 20 occasions, discussing topics such as skin cancer; helping stray cats; safety; and the importance of desexing, microchipping and vaccination.

Additional to these programs is the daily work of Cat Protection providing information to the community via telephone and internet inquiries to our **welfare office**. We deal with hundreds of clients each week on all matters cat, from litterbox issues and advice about looking for lost cats to surrender/stray cat issues. While many people highly value speaking to a person others are happy to read the information on our website, which continues to receive increasing numbers of visitors. The website includes a number of fact sheets on common feline topics such as desexing and litter training; new fact sheets are added regularly.

Following the success of last year's photo competition, we held another **Kitten-ka-boodle** this year. We had 275 entries making the task of our judges – Danielle Lyonne from Animax Photography and Danny Aarons from *The Glebe* – incredibly difficult. Every cat is beautiful and every picture radiated the love between cat and person. The finalists were exhibited at Buzzzbar Café from mid-May to late June, with the exhibition extended beyond the planned three weeks due to its popularity. Winners were: Best in show, Joshua Vernon-Rogers; Gold, Jodie Barker; Silver, Richard Brunskill; Bronze, Liz Christie; President's Picks, Urara Reynolds and Belinda Langlands; People's Choice, Gudrun Jonsdottir.

We thank the sponsors and supporters of the event: Sydney Animal Hospitals; Animax Photography; Koru framing; Pilu Restaurant; Masterpet; Stokes Mischewski; Taronga Zoo; Hill's Pet Nutrition; and Buzzzbar Café – and Jenny Nelson and Marrickville Council for providing the judging venue. Most of all, we thank everyone who entered for sharing the joy of their feline friendship with our Cat Protection community.

## Policy

### Feline overpopulation

The major policy debate around companion animals in NSW is focused around the Independent Member for Sydney, **Clover Moore's bill to regulate the sale of cats and dogs**. First introduced in 2007 and proposing to deal with all mammals sold in pet shops, the bill was subsequently amended and now deals only with cats and dogs, and is focused on reducing companion animal overpopulation and suffering.

There has been an enormous public response to the issue, with huge numbers of people supporting the bill and appalled that nothing is being done to stop backyard breeders or to require desexing of puppies and kittens prior to sale. **Not only do pet shops carry out this irresponsible practice; many council pounds actually contribute to feline overpopulation by selling undesexed kittens. In February 2009 Cat Protection wrote to the Minister for Local Government, the Hon Barbara Perry, MP, concerning a Cat Protection survey of 14 council pound facilities which found that seven (half of all facilities surveyed) sold undesexed kittens. As at September 2009, no reply has been received.**

Initial government and 'industry' responses to Ms Moore's bill were that it wouldn't achieve its aims (though why not was never really clear) so animal advocates argued that the issue should be examined by way of a Parliamentary committee of inquiry. This proposal has also been attacked, including by some so-called animal welfare groups. The purpose of our Parliament is to examine and develop laws that help shape the society we want. The questions, then, are: is it beyond the capacity of the Parliament to examine companion animal welfare, or is this the society they want?

Cat Protection has sent numerous letters and emails about the bill and supporting an inquiry into companion animal welfare to State Government members, ministers and the Premier. For the most part, they remain unanswered, or received the standard response that the matter has been 'referred to the Minister for Primary Industries'.

Along with campaigners such as Deathrow Pets, the NSW Young Lawyers Animal Law Committee has been pursuing the issue, and a recent letter to the Minister noted: *"The Committee is aware of significant support amongst the Liberal Party, the Greens and a number of Independents (not to mention a large segment of the community) for the establishment of a Legislative Assembly Committee to inquire into the source of the current pet overpopulation problem. We are aware that this remains the case despite the NSW Government's rejection of this proposal.*

*The Committee continues to support the establishment of such an inquiry and remains of the view that if the cause of the pet overpopulation problem is thought to be unclear a public inquiry is the answer. However, it appears to us that the cause of the pet overpopulation problem is obvious; being the current supply of animals exceeds demand. Until the supply of animals by backyard breeders and puppy mills (via pet shops) is slowed, animals will continue to flood into pounds and shelters."*

Earlier this year, one of our vets received a litter of kittens from a backyard breeder of 'Persian' cats – every kitten had to be euthanased as they had been so inbred they couldn't breathe. As long as pet shops can charge hundreds of dollars for so-called 'breed' kittens – and sell them undesexed – nothing is likely to change. Anyone who accepts the status quo must also accept responsibility for the 60,000 innocent lives lost each year due to companion animal overpopulation.

### Responsible cat ownership

In July 2008, Cat Protection made a submission to the Federal Department of Environment opposing the proposed importation of the Savannah cat, on a number of grounds including that there are already too many cats in Australia in need of homes; the threat to wildlife and demand for the novelty value of the cats by irresponsible owners and backyard breeders, only leading to more feline overpopulation and suffering. In August the Environment Minister, the Hon Peter Garrett MP announced the Savannah cat would be banned from being brought into Australia.

Cat Protection has long promoted responsible cat ownership which means protecting native wildlife as well as keeping your cat safe. We advocate desexing of all cats not owned by registered breeders; cats being kept indoors, or if outdoors, then in a securely cat-proof fenced backyard, and always curfewed from dusk to dawn. Cats are a vital part of our social environment but not a part of Australia's natural environment and making this distinction is very important. We continue to support WIRES and hope soon to contribute to a new 'keeping wildlife safe and your cat happy' information sheet. Our annual participation in the Willoughby Fauna Fair and promotion of cat enclosures and cat-proof fencing (including free do-it-yourself cat proof fencing instructions on our website, with thanks to the State Government of Victoria), along with our education work and adoption protocols contribute to a greater awareness of the importance of responsible cat ownership. In a letter we sent to the *Sydney Morning Herald* published on 13 January 2009, we noted that *'Keeping cats happy and wildlife safe are not mutually exclusive. Sadly, the greatest threats to the environment are people's ignorance and greed. Making a scapegoat of one species will not overcome this'*.

## Media and marketing

Public awareness of feline welfare and the services provided by Cat Protection are essential to the achievement of our goals and our sustainability as an organisation. Against the background of an extremely nervous economy, we kept a tight rein on our expenses throughout the financial year, limiting expenditure where we could. We spent a small sum on advertising desexing and adoptions (\$7,405 against \$10,511 in 07-08) but actively sought unpaid editorial, 'last minute' advertising deals and other promotional opportunities.

We're grateful to *The Glebe* (now the *Inner West Courier*); the Eastern Suburbs Spectator group of papers; and *The St George & Sutherland Shire Leader* for their regular promotion of our cats available for adoption. We also thank Moggy & Mutt Pet Boutique and Deli for promoting adoptions of cats from Cat Protection. Moggy & Mutt have two stores, in Mosman and Northbridge, and they do NOT sell animals. Likewise we're pleased for the support of Bowhouse, another responsible pet store, at Bondi.

During the reporting period, editorial coverage of Cat Protection appeared in *The Glebe*; *The Sydney Morning Herald*; *The Sun-Herald*; *City News*; *The Veterinarian*; *The Daily Telegraph*; *Inner West Courier*; and *Eastern Suburbs Spectator* and Cat Protection had a fortnightly guest spot on community radio Highland FM 107.1 program *Fur Feathers Fins*.

We thank the *Bargain Shoppers Guide to Sydney* for including a comprehensive listing about Cat Protection and our commitment to responsible cat ownership, and *SX*, *LOTL* and *Cherrie* magazines for their ongoing support.

Our website has been very popular with people looking for cats to adopt, and has also led to many donations, volunteer and membership applications, as well as inquiries about general cat issues. New material is continually added to the website. In late 2008, Cat Protection joined Facebook and our official site now has more than 1,400 fans. It's a lovely cat-loving cyber-community where the beauty, health and wellbeing of cats are discussed daily.

Although *Cat Affairs* magazine is for members, back issues are used for marketing purposes at fair days, market stalls, vet clinics and so on. If you don't keep your old issues, leaving them in the waiting room at the doctors or hairdressers is a great way to promote the cause of feline welfare.

## Fundraising and bequests

**THANK YOU!** Our members and friends donated an incredible \$236,923 for the cats in 2008-09 (\$130,676 in 07-08). This is spectacular generosity at any time but particularly when we have been faced with a looming recession and when so many people lost their jobs and faced reduced income from superannuation and investments. When the Federal Government paid a bonus to pensioners at Christmas last year, we were humbled by the number of cheques that came to us with notes saying 'here's a share for the cats'. Kind strangers and close friends alike have been making donations via the Everyday Hero website, and generous companies have been matching their employees' donations.

Every donation matters and is respectfully and gratefully received. We are very careful with managing our costs and try to be as efficient as possible. Of course, there are 'overhead' costs as there are with any business – compliance, computers, professional services, printing costs, telephones, maintenance and so on – but the bulk of our expenditure is on direct feline welfare and the remainder is necessary to do our job.

We do not spend a great deal of money on fundraising – in fact our entire operating budget is less than most large charities fundraising budgets – and we have a strong philosophy of being polite (we will not phone you and ask you for money; we don't sell our mailing list) and ethical (we don't buy overseas made trinkets that will end up as landfill). The main donation requests are simply flyers included with our *Cat Affairs* magazine and these cost only a couple of hundred dollars to print and nothing extra to post. In the reporting period, we commissioned a Sydney artist, Michael Snape, to develop a fundraising sculpture for Cat Protection. A part payment for this project is reflected in the accounts under fundraising expenses. The sculpture was completed and launched subsequent to the reporting period. Donations to Cat Protection are tax-deductible and contribute almost 20 per cent of our operating costs.

Just over 30 per cent of our operating income came from bequests (\$369,639 in 2008-09 compared with \$382,721 in 07-08). Information about leaving a bequest is available on our website and in guides such as *The Charities Book*. During the reporting period, work commenced on a brochure about bequests and making plans for cats in the event of death or incapacity. Sadly, many legacies meant for the cats have not been received as intended by the bequestor due to poorly drafted or challenged Wills, so professional advice is strongly recommended for anyone wanting their testamentary wishes respected. The kindness of people remembering the cats in their Wills has been the cornerstone of Cat Protection's financial survival as a feline welfare shelter and agency.

With half our operating expenses met by donations and bequests, it is clear we could not survive without these gifts. Every cat given refuge and a second chance here, every kitten rescued from the streets, the untold misery prevented by discounted desexing services – all are testament to the generosity and thoughtfulness of the kind people who gave to the cats, by donation or bequest, past and present. We thank you all.

## Staff and volunteers

With a full-time equivalent staff of around 12 people and a 365-day a year operation, Cat Protection depends strongly on volunteers to meet the daily demands of caring for so many cats. Volunteers assist with cattery cleaning; linen; feeding; and grooming and socialising cats. The hands-on love and attention provided by volunteers is invaluable to ensuring our cats stay healthy and happy until they find their forever homes.

Our Op Shop is staffed entirely by volunteers who sort through donations; display and price stock; serve customers and keep the shop constantly interesting and engaging. Our foster carers provide loving homes for mothers and kittens, orphan kittens, and cats and kittens who need extra care before being adopted. They are a lifeline to hundreds of felines and their tireless efforts are made the more noble as they have to give up the little charges in whom they have invested so much love.

We are also grateful to the support of people who have volunteered their professional skills such as pro-bono lawyers and IT advisers, marketing specialists, graphic designers and photographers.

A thousand purrs from our cats to you all for your kindness!

Our sustainability is dependent on management systems and policies and protocols that are developed and implemented by paid professional staff, and overseen and governed by a voluntary Board. Being small, we need to be creative, flexible and efficient; being a charity, we need to be accountable and lean.

The CEO is responsible for the day-to-day management of the organisation and is accountable to the Board. This work includes financial and human resource management, external relations, policy, compliance, publications, fundraising and media. The Corporate Services Manager manages facilities and building maintenance, infrastructure service providers, occupational health and safety and coordinates volunteers. These two managers are supported by teams and individuals looking after different areas including cattery, foster care, office, education, membership and marketing.

We are privileged to have such a highly qualified staff entrusted to care for our cats. We have a mixture of permanent and casual staff to ensure sufficient and flexible coverage to care for cats whether in the quieter winter months or the busier kitten season. Our feline care staff include vet nurses; vet science students; animal science graduates; and qualified companion animal specialists.

In 2004, when elected Lord Mayor, Clover Moore MP established a charitable trust into which she donates her Mayoral salary (and Cr Marcelle Hoff donates her Deputy Lord Mayoral fees). In March 2009, we were honoured to be granted \$2000 from the trust for our educational work. With financial assistance from Cat Protection, our Education Officer, Nerida Atkin, is now studying for a graduate diploma in feline behavior. She already has a Graduate Certificate in Animal Welfare and a Certificate IV in Vet Nursing (behaviour major) and is our staff specialist in feline behaviour issues. Nerida's expertise has helped many a harried cat-owner learn how to modify their cat's behavior thus ensuring a long and happy relationship rather than relinquishment. We also thank WSPA for their financial support of education and training opportunities for Cat Protection staff, which has included a conference and seminars on humane education.

With restricted funds but a strong commitment to staff development, Cat Protection takes advantage of low- and no-cost training and education opportunities. As a member of the Associations Forum, we are able to attend many no-cost seminars and member meetings on topics of importance to non-profits. Cat Protection's CEO spoke at the 2008 Associations Forum National Conference. Macquarie Private Portfolio Management (Macquarie Bank) generously provides very valuable information seminars for charities, at no cost, and staff have also benefited from these.

The Rex Cat Club of NSW presents an excellent annual feline health seminar to which we are generously invited. In 2008, feline experts addressed topics such as kidney disease, poisons and FIP. As referred to earlier, our sponsors have also provided education sessions for staff on nutrition (Hill's Pet Nutrition) and parasites (Bayer Animal Health). In addition, staff pursue learning in their own time and information and knowledge is shared at regular staff meetings.



**THE CAT PROTECTION SOCIETY OF NSW INC  
REG No. INC 988 3271**

**AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C  
OF THE ASSOCIATIONS INCORPORATION ACT TO THE DIRECTORS 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 2009 there have been:

- i) no contraventions of the auditor independence requirements as set out in the Associations Incorporation Act 1984 of New South Wales in relation to the audit; and
- ii) no contraventions of any applicable code of professional conduct in relation to the audit.

LOWER RUSSELL AND FARR  
Chartered Accountants

Partner

25 September 2009  
81 Henry Street,  
Penrith NSW 2750

**THE CAT PROTECTION SOCIETY OF NSW INC**  
**REG No. INC 988 3271**

**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 MAY 2009**

	Notes	2009 \$	2008 \$
Revenue	2	<b>1,190,633</b>	1,053,770
Employee benefits expense		<b>(604,105)</b>	(649,657)
Depreciation and amortisation expenses	3	<b>(33,747)</b>	(35,431)
Advertising		<b>(7,405)</b>	(10,511)
Boarding Charges		<b>(915)</b>	(20,412)
Cattery		<b>(34,935)</b>	(36,276)
Microchips		-	(11,330)
Merchandise		<b>(141,578)</b>	(89,417)
Motor vehicle expenses		<b>(15,481)</b>	(21,794)
Office supplies, printing and stationery		<b>(33,351)</b>	(33,626)
Op shop expenses		<b>(25,836)</b>	(29,491)
Loss on investment		<b>(64,428)</b>	(63,835)
Veterinary expenses		<b>(128,508)</b>	(182,311)
Other expenses		<u><b>(102,660)</b></u>	<u>(127,092)</u>
<b>Profit</b>		<u><u><b>(2,316)</b></u></u>	<u><u>(257,413)</u></u>

The accompanying notes form part of these financial statements.

**THE CAT PROTECTION SOCIETY OF NSW INC**  
**REG No. INC 988 3271**

**BALANCE SHEET**  
**AS AT 31 MAY 2009**

	Notes	2009 \$	2008 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	789,452	724,273
Trade and other receivables	5	6,000	23,050
Inventories	6	7,461	10,055
Other investments	8	371,737	436,165
Other	7	28,444	17,599
<b>TOTAL CURRENT ASSETS</b>		<b><u>1,203,094</u></b>	<b><u>1,211,142</u></b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	9	1,148,844	1,161,377
<b>TOTAL NON-CURRENT ASSETS</b>		<b><u>1,148,844</u></b>	<b><u>1,161,377</u></b>
<b>TOTAL ASSETS</b>		<b><u>2,351,938</u></b>	<b><u>2,372,519</u></b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	30,741	56,283
Financial liabilities	11	-	1,449
Provisions	12	17,484	29,049
<b>TOTAL CURRENT LIABILITIES</b>		<b><u>48,225</u></b>	<b><u>86,781</u></b>
<b>TOTAL LIABILITIES</b>		<b><u>48,225</u></b>	<b><u>86,781</u></b>
<b>NET ASSETS</b>		<b><u>2,303,713</u></b>	<b><u>2,285,738</u></b>
<b>MEMBERS' FUNDS</b>			
Reserves		452,286	433,436
Retained profits		1,851,427	1,852,302
<b>TOTAL MEMBERS' FUNDS</b>		<b><u>2,303,713</u></b>	<b><u>2,285,738</u></b>

The accompanying notes form part of these financial statements.

**THE CAT PROTECTION SOCIETY OF NSW INC**  
**REG No. INC 988 3271**

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 31 MAY 2009**

	<b>Retained Earnings</b>	<b>Asset Revaluation Reserve</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance at 1 July 2007	2,109,700	190,138	2,299,838
Loss attributable to members of parent entity	(257,413)	-	(257,413)
Transfers to and from reserves			
- asset revaluation reserve	-	243,298	243,298
Rounding	<u>15</u>	<u>-</u>	<u>15</u>
Balance at 30 June 2008	<u>1,852,302</u>	<u>433,436</u>	<u>2,285,738</u>
Loss attributable to members of parent entity	(2,316)	-	(2,316)
Transfers to and from reserves			
- asset revaluation reserve	-	18,850	18,850
Adjustment to prior year retained earnings	1,440	-	1,440
Rounding	<u>1</u>	<u>-</u>	<u>1</u>
Balance at 30 June 2009	<u>1,851,427</u>	<u>452,286</u>	<u>2,303,713</u>

The accompanying notes form part of these financial statements.

**THE CAT PROTECTION SOCIETY OF NSW INC**  
**REG No. INC 988 3271**

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MAY 2009**

	Notes	2009 \$	2008 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Operating grant receipts		15,500	15,500
Donations received		236,923	130,676
Other receipts		894,372	860,013
Payments to suppliers and employees		(1,140,087)	(1,225,503)
Interest received		41,744	51,053
Net cash provided by/(used in) operating activities	16	<u>48,452</u>	<u>(168,261)</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Payment for property, plant and equipment		(2,417)	-
Payment for investments		-	(250,000)
Net cash used in investing activities		<u>(2,417)</u>	<u>(250,000)</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from memberships		19,144	21,213
Net cash provided by financing activities		<u>19,144</u>	<u>21,213</u>
Net increase/(decrease) in cash held		65,179	(397,048)
Cash at beginning of financial year		<u>724,273</u>	<u>1,121,321</u>
Cash at end of financial year	4	<u><u>789,452</u></u>	<u><u>724,273</u></u>

The accompanying notes form part of these financial statements.

**THE CAT PROTECTION SOCIETY OF NSW INC**  
**REG No. INC 988 3271**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2009**

**NOTE 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 of New South Wales. The committee has determined that the association is not a reporting entity and that the accounting policies adopted are appropriate to meet the needs of the members. The financial report does not comply with International Financial Reporting Standards.

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 material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

**(a) Income Tax**

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

**(b) Inventories**

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

**(c) Fixed Assets**

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

*Property*

Freehold land and buildings are measured on the fair value basis being the amount which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction. It is the policy of the association to have an independent valuation every three years, with annual appraisals being made by the committee of management. The most recent valuation of the property was completed on 16th May, 2008 by an independent qualified valuer, Richard Ware of Richard Ware Estate at Glebe Point.

*Plant and equipment*

Plant and equipment is measured on the cost basis less depreciation and impairment losses. The carrying amount of plant and equipment is reviewed annually by the committee of management to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

*Depreciation*

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, are depreciated over their estimated useful lives to the association commencing from the time the asset is held ready for use.

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

<b>Class of fixed asset</b>	<b>Depreciation rates/useful lives</b>	<b>Depreciation basis</b>
Buildings	2.5 %	Straight Line
Plant and equipment	10 - 20 %	Straight Line
Motor vehicles	22.5 %	Diminishing Value
Office equipment	10 - 40 %	Straight Line

**(d) Investments**

Non-current investments are measured on the cost basis. The carrying amount of investments is reviewed annually by the committee to ensure it is not in excess of the recoverable amount of these investments. The recoverable amount is assessed from the quoted market value for shares in listed companies or the underlying net assets for other non-listed corporations. The expected net cash flows from investments have not been discounted to their present value in determining the recoverable amounts.

**THE CAT PROTECTION SOCIETY OF NSW INC**  
**REG No. INC 988 3271**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2009**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(e) Employee Benefits**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.

**(f) 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.

**(g) Revenue and Other Income**

Revenue from the rendering of a service is recognised up the delivery of the service to the customers.

Revenue from 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 the cessation of all involvement in those goods.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument.

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

Other revenue is recognised when the right to receive the revenue has been established.

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

**(h) 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 Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a net basis.

**(i) Comparative Figures**

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

**(j) Impact of Adoption of Australian Equivalents to International Financial Reporting Standards**

The entity has prepared the financial statements in accordance with the Australian equivalents to International Financial Reporting Standards (AIFRS), where appropriate.

**(k) Receivables**

Trade receivables are recorded at amounts due less any provision for doubtful debts.

**(l) Accounts Payable**

Trade payables and other accounts payable are recognised when the economic entity becomes obliged to make any future payments resulting from the purchase of goods and services.

**(m) Leases**

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

**(n) Provisions**

Provisions are recognised when the incorporated body 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.

**THE CAT PROTECTION SOCIETY OF NSW INC**  
**REG No. INC 988 3271**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2009**

	Note	2009 \$	2008 \$
<b>NOTE 2: REVENUE</b>			
<b>Sales revenue</b>			
- sale of goods (net)		445,943	375,146
- rendering of services		66,452	92,415
- interest	2(a)	41,744	51,053
- donations, legacies & fundraising		610,130	515,114
- other revenue		<u>26,364</u>	<u>20,042</u>
		<u><b>1,190,633</b></u>	<u><b>1,053,770</b></u>
(a) Interest from:			
- financial institutions		<u>41,744</u>	<u>51,053</u>
<b>NOTE 3: PROFIT</b>			
<b>(a) Expenses</b>			
Depreciation of property, plant and equipment		<u>33,747</u>	<u>35,431</u>
Remuneration of the auditors for			
- audit or review services		7,745	7,455
- other services		<u>-</u>	<u>1,900</u>
Net loss on disposal of non-current assets			
- Property, plant and equipment		54	-
- Unrealised loss on Investments		<u>64,428</u>	<u>63,835</u>
Operating lease rental		<u>23,500</u>	<u>26,500</u>
<b>(b) Significant Revenues and Expenses</b>			
Legacies received		(369,639)	(382,721)
Unrealised loss on ANZ Private Investment Portfolio		<u>64,428</u>	<u>63,835</u>
<b>NOTE 4: CASH AND CASH EQUIVALENTS</b>			
Cash on hand		350	350
Cash at bank		660,897	603,005
Deposits at call		<u>128,205</u>	<u>120,918</u>
		<u><b>789,452</b></u>	<u><b>724,273</b></u>
<b>NOTE 5: TRADE AND OTHER RECEIVABLES</b>			
<b>CURRENT</b>			
Deposits paid		6,000	6,000
Government grants		<u>-</u>	<u>17,050</u>
		<u><b>6,000</b></u>	<u><b>23,050</b></u>



**THE CAT PROTECTION SOCIETY OF NSW INC**  
**REG No. INC 988 3271**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2009**

	Note	2009 \$	2008 \$
<b>NOTE 6: INVENTORIES</b>			
CURRENT			
Finished goods at cost		<u>7,461</u>	<u>10,055</u>
<b>NOTE 7: OTHER ASSETS</b>			
CURRENT			
Prepayments		28,404	17,559
Other current assets		<u>40</u>	<u>40</u>
		<u>28,444</u>	<u>17,599</u>
Other current assets represents an electricity deposit.			
<b>NOTE 8: FINANCIAL ASSETS</b>			
ANZ Private Portfolio		<u>371,737</u>	<u>436,165</u>
Financial assets comprise:			
Investments, at fair value			
- units in other listed trusts		<u>371,737</u>	<u>436,165</u>
Total financial assets		<u>371,737</u>	<u>436,165</u>
<b>NOTE 9: PROPERTY, PLANT AND EQUIPMENT</b>			
<b>LAND</b>			
Freehold land:			
At committee's valuation as at 16th May 2009 (2008 Independent valuation 16/5/08)		<u>346,000</u>	<u>346,000</u>
<b>BUILDINGS</b>			
At committee's valuation as at 16th May 2009 (2008 Independent valuation 16/5/08)		<u>754,000</u>	<u>754,000</u>
Total land and buildings		<u>1,100,000</u>	<u>1,100,000</u>
<b>PLANT AND EQUIPMENT</b>			
(a) Plant & equipment			
At cost		63,053	63,968
Less accumulated depreciation		<u>(41,004)</u>	<u>(35,541)</u>
		<u>22,049</u>	<u>28,427</u>
(b) Motor vehicles			
At cost		98,353	98,353
Less accumulated depreciation		<u>(76,067)</u>	<u>(68,885)</u>
		<u>22,286</u>	<u>29,468</u>
(c) Office equipment			
At cost		34,087	31,670
Less accumulated depreciation		<u>(29,578)</u>	<u>(28,188)</u>
		<u>4,509</u>	<u>3,482</u>

**THE CAT PROTECTION SOCIETY OF NSW INC**  
**REG No. INC 988 3271**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2009**

	Note	2009 \$	2008 \$
<b>NOTE 9: PROPERTY, PLANT AND EQUIPMENT (Continued)</b>			
Total plant and equipment		<u>48,844</u>	<u>61,377</u>
Total property, plant and equipment		<u><u>1,148,844</u></u>	<u><u>1,161,377</u></u>

**(a) 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 \$	Buildings \$	Plant & equipment \$	Motor vehicles \$
<b>2009</b>				
Balance at the beginning of the year	346,000	754,000	28,427	29,468
Additions	-	-	-	-
Disposals	-	-	(54)	-
Revaluations	-	18,850	-	-
Depreciation expense	-	(18,850)	(6,324)	(7,182)
Rounding	-	-	-	-
Carrying amount at end of year	<u>346,000</u>	<u>754,000</u>	<u>22,049</u>	<u>22,286</u>
	Office equipment \$	Total \$		
<b>2009</b>				
Balance at the beginning of the year	3,482	1,161,377		
Additions	2,417	2,417		
Disposals	-	(54)		
Revaluations	-	18,850		
Depreciation expense	(1,391)	(33,747)		
Rounding	<u>1</u>	<u>1</u>		
Carrying amount at end of year	<u><u>4,509</u></u>	<u><u>1,148,844</u></u>		

**NOTE 10: TRADE AND OTHER PAYABLES**

**CURRENT**

Unsecured liabilities

Trade payables		12,668	36,816
Sundry payables and accruals		<u>18,073</u>	<u>19,467</u>
		<u><u>30,741</u></u>	<u><u>56,283</u></u>

Sundry payables and accruals includes superannuation accrual of \$9,509 and audit accrual of \$8,470.

**THE CAT PROTECTION SOCIETY OF NSW INC**  
**REG No. INC 988 3271**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2009**

	Note	2009 \$	2008 \$
<b>NOTE 11: FINANCIAL LIABILITIES</b>			
CURRENT			
Unsecured liabilities			
Credit card accounts		<u>-</u>	<u>1,449</u>
<b>NOTE 12: PROVISIONS</b>			
CURRENT			
Employee benefits		<u>17,484</u>	<u>29,049</u>
 (a) Movement in current provisions:			
<b>2009</b>			<b>Other</b>
Carrying amount at beginning of period			29,049
Additional provisions recognised during the period			<u>(11,565)</u>
Carrying amount at reporting date			<u>17,484</u>
<b>NOTE 13: CAPITAL AND LEASING COMMITMENTS</b>			
(a) 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		10,833	26,000
- between 12 months and 5 years		<u>-</u>	<u>10,833</u>
		<u>10,833</u>	<u>36,833</u>
General description of leasing arrangement:			
Opportunity shop premises			

**NOTE 14: CONTINGENT LIABILITIES AND ASSETS**

**Contingent Liabilities**

Apart from those noted elsewhere in this report, the entity has no contingent assets or contingent liabilities.

**NOTE 15: SEGMENT REPORTING**

The economic entity operates predominantly in the animal welfare segment. The principal activities of the entity are (1) to provide care for lost, abandoned and unwanted cats and kittens; (2) to provide care for injured cats and kittens without an identifiable owner; and (3) to find the original or new owners for the cats and kittens noted above. The secondary purposes of the association are (4) to educate the community about socially and environmentally responsible cat care; and (5) to promote and improve cat welfare. The economic entity operates predominantly in one geographical segment, that being Sydney and outer areas, New South Wales.

**THE CAT PROTECTION SOCIETY OF NSW INC**  
**REG No. INC 988 3271**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2009**

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**NOTE 16: CASH FLOW INFORMATION**

Reconciliation of cash flow from operations with profit after income tax		
Deficit from operating activities after income tax	<b>(2,316)</b>	(257,413)
Non-cash flows in profit		
Depreciation	<b>33,747</b>	35,431
Net (gain) / loss on disposal of property, plant and equipment	<b>54</b>	-
Net (gain) / loss on disposal of investments	<b>64,428</b>	63,835
Income from memberships	<b>(19,144)</b>	(21,213)
Manual adjustment	<b>(9)</b>	15
Changes in assets and liabilities		
Decrease in receivables	<b>17,050</b>	3,457
(Increase)/decrease in other assets	<b>(10,845)</b>	6,375
Decrease in inventories	<b>2,594</b>	2,403
Decrease in payables	<b>(25,542)</b>	(11,830)
Increase/(decrease) in provisions	<b>(11,565)</b>	10,679
Cash flows from operations	<b><u>48,452</u></b>	<b><u>(168,261)</u></b>

**NOTE 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.

**NOTE 18: NO DISTRIBUTION OF PROFITS**

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

**NOTE 19: 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.

**NOTE 20: FUNDRAISING ACTIVITIES**

The total gross income from fundraising appeals was less than \$20,000 during the financial year. Details showing how the funds were received and applied are not required.

**NOTE 21: ASSOCIATION DETAILS**

The principal place of business of the association is:

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

**THE CAT PROTECTION SOCIETY OF NSW INC**  
**REG No. INC 988 3271**

**STATEMENT BY MEMBERS OF THE COMMITTEE**

In the opinion of the committee the financial report as set out on pages 8 to 18:

1. Presents a true and fair view of the financial position of The Cat Protection Society of NSW Inc as at 31 May 2009 and its performance for the year ended on that date in accordance with the Australian Accounting Standards and other mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
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 Incorporated with respect to fundraising appeals; and

(b) the Balance Sheet gives a true and fair view of the state of the 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 Cat Protection Society of NSW Inc from any 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:

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Rhonda House

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Nita Harvey

Dated this 26th day of September 2009

**THE CAT PROTECTION SOCIETY OF NSW INC  
REG No. INC 988 3271**

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
THE CAT PROTECTION SOCIETY OF NSW INC**

**Report on the Financial Report**

We have audited the accompanying financial report, being a special purpose financial report, of The Cat Protection Society of NSW Inc, which comprises the balance sheet as at 31 May 2009, income statement, statement of changes in equity and cash flow statement for the year then ended, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

*Committee's Responsibility for the Financial Report*

The committee of the association are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the Associations Incorporation Act 1984 of New South Wales and are appropriate to meet the needs of the members. The committee's responsibility also includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

*Auditor's Responsibility*

Our responsibility is to express an opinion on the financial report based on our 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. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report 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 judgement, 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 association'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 association'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.

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting under the Associations Incorporation Act 1984 of New South Wales. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

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

*Independence*

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements.

**THE CAT PROTECTION SOCIETY OF NSW INC  
REG No. INC 988 3271**

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
THE CAT PROTECTION SOCIETY OF NSW INC**

*Auditor's Opinion*

In our 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 2009 and of its financial performance and its cash flows for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

We 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 record have been properly kept during the year in accordance with the Charitable Fundraising Act 1991 and the Regulations;
- (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; and
- (d) at the date of this report, there are reasonable grounds to believe that the company will be able to pay its debts as and when they fall due.

LOWER, RUSSELL & FARR  
Chartered Accountants  
81 Henry Street  
Penrith. NSW. 2750.

T J Zammit  
Partner

28 September 2009  
LOWER RUSSELL & FARR

**THE CAT PROTECTION SOCIETY OF NSW INC  
REG No. INC 988 3271**

**DISCLAIMER TO THE MEMBERS OF  
THE CAT PROTECTION SOCIETY OF NSW INC**

The additional financial data presented on pages 19 - 20 is in accordance with the books and records of the association which have been subjected to the auditing procedures applied in our statutory audit of the association for the financial year ended 31 May 2009. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than The Cat Protection Society of NSW Inc) in respect of such data, including any errors of omissions therein however caused.

LOWER, RUSSELL & FARR  
Chartered Accountants  
81 Henry Street  
Penrith. NSW. 2750.

T J Zammit  
Partner

28 September 2009  
Penrith. NSW



**THE CAT PROTECTION SOCIETY OF NSW INC**  
**REG No. INC 988 3271**

**INFORMATION FOR THE COMMITTEE OF MANAGEMENT ON THE 2009 FINANCIAL STATEMENTS**

**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 31 MAY 2009**

	2009 \$	2008 \$
<b>INCOME</b>		
Sales - cats	129,925	129,233
Sales - merchandise	169,822	96,380
Opportunity shop	146,196	149,533
Desexing and microchipping	47,308	71,202
Fundraising	3,568	1,717
Interest	41,744	51,053
Insurance recoveries	2,853	1,044
Government grant	15,500	15,500
Donations received	236,923	130,676
Memberships	19,144	21,213
Legacies	369,639	382,721
Other income	<u>8,011</u>	<u>3,498</u>
<b>TOTAL INCOME</b>	<b>1,190,633</b>	<b>1,053,770</b>
<b>LESS EXPENSES</b>		
Advertising	7,405	10,511
Annual Leave	(11,565)	10,678
Audit fees	7,745	9,355
Bank charges	3,808	3,070
Boarding costs	915	20,412
Bookkeeping	8,685	7,560
Cattery	34,935	36,276
Cleaning and waste disposal	16,769	19,268
Depreciation	33,747	35,431
Electricity	5,359	4,511
Freight and cartage	36	99
Fundraising expenses	8,216	3,811
Gas	805	595
Insurance	15,588	25,326
Internet	1,293	1,379
Legal costs	-	2,609
Loss on disposal/revaluation of non current assets	64,482	63,835
Microchips	-	11,330
Merchandise	141,578	89,417
Motor vehicle expenses	15,481	21,794
Office supplies	15,410	13,340
Op shop expenses	25,017	29,491
Permits, licenses and fees	2,357	2,453
Postage	10,363	9,654
Printing and stationery	17,941	20,286

Rates and taxes	<b>3,559</b>	2,231
Repairs and maintenance	<b>7,214</b>	15,905
Road tax - tolls	<b>1,343</b>	1,744
Staff amenities	<b>1,429</b>	2,503
Superannuation	<b>48,807</b>	50,116
Telephone	<b>8,817</b>	12,697
Training	<b>3,438</b>	7,969
Travelling expenses	<b>142</b>	43
Traps	-	118
Veterinary expenses	<b>128,508</b>	182,311
Water	<b>1,627</b>	888
Wages	<b>561,695</b>	582,167
<b>TOTAL EXPENSES</b>	<b><u>1,192,949</u></b>	<u>1,311,183</u>
<b>PROFIT/(LOSS)</b>	<b><u>(2,316)</u></b>	<u>(257,413)</u>