

Annual Report **2019-2020**



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Our guiding principles

The Cat Protection Society of NSW has adopted a number of important principles that govern how we work to achieve our goals.

Notably, we are independent. While we value partnerships, our organisation is independent and we seek to speak with our own voice on our own terms, always giving precedence to the aims and objectives of the Cat Protection Society of NSW. We will minimise government grants so that we are not dependent on government, and we will not become a contracted pound service. We will report cruelty but we will not seek to become an enforcement agency under the Prevention of Cruelty to Animals Act.

We are a no-kill shelter. We achieve this by managing admissions and using a network of foster carers. We will 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 their absence, their delegate. In the interest of feline community health, we will not knowingly rehome an FIV positive cat.

We deal with domestic cats only, whether stray, abandoned or surrendered owned cats. We do not have the capacity or skills to deal with feral cats. We believe every animal deserves to be treated humanely and with respect for their sentience and dignity.

We do not adopt aggressive fundraising tactics. Our requests for donations and support will be polite and we will not use pressure tactics to solicit donations.

We will manage our operations so that we can continue to meet basic levels of service in the absence of bequest income by ensuring adequate reserves that will give us time to adjust to changed financial circumstances.

We reserve the right to refuse adoption and will not adopt cats and kittens to meet numeric targets but only to suitable loving and responsible homes.

We aim to provide the best quality care and shelter medicine for our cats, using specialist and alternative therapies as needed.

We aim to provide shelter to an optimal number of cats at all times, which will mean at times we will take in cats from pounds and other shelters, and at times we will be unable to accept admissions. The optimal number will vary according to season, the number of kittens and shelter health.

Our focus is on finding homes for cats, helping cats with homes to stay with their people, and improving feline welfare.

Cat Protection acknowledges the Gadigal people of the Eora Nation as the traditional custodians of the land on which we work, and we pay our respects to the Elders past, present and emerging.



Sincere thanks – and purrs

On behalf of the Board, it's my pleasure to present to you Cat Protection's annual report for 2019-20. Once again, we received an unqualified audit and despite a challenging year, we managed to achieve a surplus of \$157,763.

As in the past, generous bequests (totalling \$1.85m) met more than half our operating costs, which were \$2,963,665 (excluding amortisation and depreciation).

We are so deeply grateful to the men and women who remembered Cat Protection in their Wills. Their thoughtfulness and benevolence literally keeps our doors open. We honour their memories every day in our cat-caring work. The little cats and kittens who come to us in need and then leave us, happy and healthy to join a loving family, are a living testament to the kindness of those people who have passed away.



As you may have noted in last year's report, our audited financial statements now recognise the "dollar" value of donated goods and volunteer services (we have always recognised their *real* value). For 2019-20 this totalled a massive \$435,667! Thank you to our volunteers, sponsors, pro bono and discounted service providers: very clearly we could not do without you.

The impact of COVID-19 hit all of us – some harder than others – and the JobKeeper and Cash Flow Boost payments were a lifeline for our charity as they were for so many Australians.

Despite everything, our cats didn't flinch an ear or twitch a whisker. More than 850 cats and kittens found their loving forever homes in the reporting period and almost 2,000 cats and kittens in the community benefited from better health and welfare due to discounted desexing, and more than 1,200 received vital vaccinations. Cat Protection also assisted thousands of people with cat-related issues, from solving problem behaviours like furniture scratching to helping with strategies to secure pet-friendly accommodation. And we invested in the future of feline health, welfare and wellbeing in our policy and research initiatives.



None of which means it wasn't an exceptionally challenging year, nor does it mean that it didn't break our collective heart to close our Op Shop, a cornerstone of the Cat Protection and Newtown communities for more than 40 years. Once again, we extend our heartfelt appreciation to all our Op Shop volunteers, donors and customers who helped over those decades. What a legacy your fundraising has left. Your monumental impact on reducing feline homelessness is impossible to quantify. Your efforts desexed so many thousands of cats, preventing the birth of hundreds of thousands more, and prevented untold suffering. Results aren't always what you see: they can be what you don't see. To all our Op Shop people, living and late: thank you.

I would also like to thank my Board colleagues. As you know, we are all volunteers on the Board and many of us also have significant family and career commitments. I would like to thank past directors Grace Tam and Mike Madani, who retired at the AGM last year, and also Guy Farrands and Gordon McDowall who left the Board after the reporting period. Your contributions were very much appreciated and the impact on your free time acknowledged! And I extend a warm welcome to Emily Falkingham, appointed at the 2019 AGM, and to Vanessa Williams and Felicity Walton who joined after the reporting period.

There are thousands of people who help Cat Protection every year in any number of ways, from donating to adopting, minding that stray cat who turned up at their house until our shelter had a vacancy, referring cat-owners to our services, to supporting us as members, and much, much more.

Every person's help matters. While we cannot name you all, please know that when a cat we've helped purrs, it's thanks *to* you and *for* you.

Kaye Isbister
President





WE'RE
COVID
SAFE

Cat Protection and the coronavirus pandemic



It can be difficult to write about the past year without resorting to cliché but at Cat Protection we have a unique story to tell.

Across the globe in 2020 we have witnessed not just a human health pandemic but large scale environmental destruction due to fire and drought, escalation of geo-political tensions and consequent profound economic and social repercussions. In Australia, and in New South Wales, these have had greater or lesser impact. One might ask, against this grand-scale background, **where does Cat Protection fit in?**

The answer now is as it always has been: we are a community organisation and we are here to serve our community by showing leadership in our mission. So for example, despite our relatively small size, when bushfires devastated lives and homes on the South Coast last summer, we lent a hand by paying for some affected cats' **emergency veterinary care and boarding**.

When Sydney was in lockdown, **we buoyed spirits** by inviting friends on Facebook to share photos of their cats 'helping' them work from home. We offered a happy distraction to our junior supporters sending our Kids Club members packets of seed to grow catnip or catmint for their feline friends. We changed the 'events' page on our website to a kids' corner with activities and we invited children to build 'castles' for their cats and to paint portraits of them.

We stayed in touch and provided on our website the most **up-to-date gold standard scientific advice** on COVID-19 and pets, as well as NSW Health advice. We reorganised the way we worked so we could continue to provide our services in a COVID-safe way. We worked in the shelter, the office, at home, in unique teams.

If any person (staff or volunteer) was going to have to self-isolate, it would mean all their close contacts (which would include everyone they worked or volunteered with) would also be required to self-isolate. To mitigate this risk, **we created unique teams who didn't come into contact with each other** meaning other teams would still be available to provide our cats with all the care and love they need. Luckily we haven't had to put our system into action but it remains a critical component of ensuring continuity of cat care.

We risk-managed, with our equal priorities being the health, safety and wellbeing of our cats, and people (volunteers, staff, clients, vets, suppliers and the community at large). We were given breathing space in the early weeks of the lockdown with the **incredible support of our foster carers, Concord Veterinary Hospital and Divine Creatures** who shared with us the task of caring for more than 100 cats and kittens. We had good supplies of PPE, disinfectants and sanitisers and didn't let them dwindle. We worked out how to redesign our work, our rosters and even our furniture and fittings to minimise the risk of transmission. We kept on top of all the scientific information and veterinary advice, which from March to just recently seemed to be changing daily. We were privileged to receive **wise counsel from Professor Julia Beatty and Professor Vanessa Barrs**, City University of Hong Kong, and closer to home, from veterinarians **Dr Rebecca Brady, Dr David Hughes and Dr Anne Quain (Fawcett)**.

We never compromised on our adoption processes which are designed to place cats in forever homes and not simply satisfy consumer demand. We made the process safe with online questionnaires, follow-up phone calls and emails, and booking appointments that left time in between visitors for thorough sanitising. We asked for and received your patience.

While the pandemic might be referred to by some as unprecedented and unexpected, in fact "over the past three decades the onset of outbreaks of infectious diseases emerging from animal reservoirs to infect humans has increased" (Emerging zoonoses: A one health challenge *EClinical Medicine* 19 (2020) 100300).

At the AIAM Conference in October last year, presenting on our Good Neighbour Project, I spoke about **the importance of trust**, referencing the Global Preparedness Monitoring Board 2019 annual report on global preparedness for health emergencies. In November I attended the national biosecurity forum where existing threats and the importance of surveillance were discussed, along with 'what ifs'.



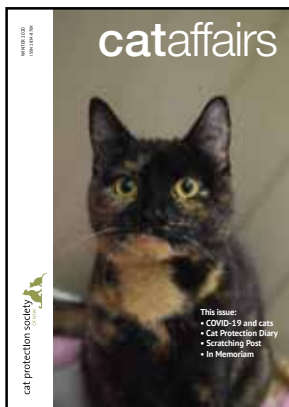
Cat Protection and the coronavirus pandemic



We considered the prospect of a 'novel zoonosis' at our Board and staff risk management workshop some years ago. Cat Protection's commitment to **working in a One Health/One Welfare framework** means that we have a deep understanding of the interrelationship between human and animal health and wellbeing. **Our staff are all skilled and trained in best-practice sheltering**, and they include graduates of animal science, students of veterinary and environmental science, veterinary nurses and many other qualifications and skill sets.

Our response to COVID-19 drew on our people, our experience and our values, especially teamwork and knowledge. We neither panicked nor ignored the very real gravity of the pandemic.

Working with cats in a shelter environment, Cat Protection is well aware of the potential for infection between cats of feline-specific diseases such as feline panleukopaemia, and between people and cats, for zoonoses such as salmonella.



That is why our infection control and disease management strategies are so comprehensive (thanks again to Professor Vanessa Barrs for her great assistance in this); it is why we faecal-test cats on entry for bacteria and parasites; why we vaccinate cats on entry; and why we have such strict hygiene protocols. It's expensive but prevention is always better, and cheaper, than cure, and can be lifesaving. It's also why we already knew how to wash our hands properly and put on (and take off) PPE.

Which takes us back to the question, where does Cat Protection fit in the big picture?

We have demonstrated that global issues can be met with local solutions, even by small organisations like ours. **We've shown that working together, knowledge, experience, drive, and compassion can overcome massive hurdles.**

It takes a lot of support, which the Cat Protection community gives, and it takes trust, which the Cat Protection community gives. **Together we have fulfilled our mission of helping cats and the people who love them in one of the most awful years any of us can remember.** And I think that's something which should inspire anyone, anywhere.

I extend my thanks and admiration to all our staff, volunteers and Board, our vets and service providers, all of whom in the face of a truly dreadful global crisis were smart, imaginative, cooperative, courageous and utterly dedicated to our cat-caring mission, and to our supporters for making it all possible.

Kristina Vesik OAM
Chief Executive Officer



FINDING LOVING AND RESPONSIBLE HOMES FOR CATS ... WHAT EVERY CAT DESERVES



Over the 2019-20 year, we found the original loving homes of two grateful cats, reuniting them with their happy people. That small number is not surprising as almost all cats admitted to our shelter are either strays, unplanned litters, or surrendered by owners who are no longer able to care for them. When we have vacancies, we contact pounds so we can help them with their capacity; last year we took in 92 cats and kittens from council pound facilities.

During the year, **we found forever families for 859 cats and kittens**, fewer than last year's 891 but a good result considering we were closed to the public for several weeks in response to the lockdown.

As a registration agent, **we register every cat adopted to their new owner**; if the cat was already lifetime registered (as about 10 per cent of the cats surrendered to us were) then we change the owner details on the Companion Animal Register. We collect the registration fee and remit it in full to the Office of Local Government. We don't charge our clients a fee for our service. In the reporting period, we processed the registration of 780 cats and kittens.

Our cats continue to enjoy the new accommodation we purchased the previous year and we have found that the spacious, multi-level units for the adult cats have been beneficial for both active cats who enjoy climbing, as well as shy cats, who seem to like perching on the highest ledge where they can watch the world from a safe distance.



Feline shelter health is concerned with mental and physical wellbeing. Just as it does in people, stress challenges a cat's immune response. **All our feline services staff have completed the Fear Free Shelter program**, and **we follow ISFM best-practice feline handling guidelines**. We do positive **cat-carrier training** with our cats so that they are less stressed when being placed in carriers to go to the vet or to go to their new home.

And just as we all have unique needs and preferences, so do cats. **Best-practice shelter management is complex**: we are dealing with a constantly changing population of cats and kittens, most of unknown health status and most stressed by coming into a strange, multi-cat environment.



Detailed record keeping is essential to identifying and monitoring each cat's unique needs. It begins pre-admission; the cat's record is created in our database, and we try to gain as much information as we can about them. For owned cats that is easier; we can be told their favourite food, the litter type they use, their health history and the type of home they lived in. For stray cats, it is harder but even a few insights can be really helpful, such as whether they're friendly with other cats.

On entry, any cat who appears ill or injured is taken immediately to see a veterinarian. Otherwise (subject to age and health status) every cat receives a **modified live F3 vaccination**; is bathed in an **antifungal wash** (Imaverol/Austrazole); is treated with **parasite control** and a dose of **Baycox** (as a preventative against coccidia and toxoplasmosis) and we take a **faecal sample** which will be analysed for bacteria and parasites. If the cat is not already chipped, we **microchip** them, and they are taken for a **vet health check** within 24 hours.

Cats older than eight years will receive a **geriatric blood test** as a part of their health check. If a cat's desex status is not known or obvious – it can be very difficult in the case of unowned older female cats – we now have access to a **hormone test through IDEXX** which can be used instead of surgically examining the cat.

Cats are checked for ringworm though a cat with ringworm might not present immediately with lesions. Fungal cultures are performed and infected cats treated with oral and topical medications. **A HUGE thank you to the foster carers** who are always willing to take on the ringworm kitties; we know it's a big commitment.



FINDING LOVING AND RESPONSIBLE HOMES FOR CATS ... WHAT EVERY CAT DESERVES



Faecal test and veterinary health check results will determine whether cats are booked in for any necessary surgery, are treated at the shelter, placed into foster care or are ready for adoption. Orphan kittens as well as mum cats and their kittens will be placed into a foster care home until the kittens are healthy and big enough to be desexed and adopted. Every step of the way, all information is documented on each cat's record.

In the reporting period **1,122 faecal tests** were performed (tests are repeated on infected cats until they test negative). **The majority of cats and kittens coming to us are strays without access to clean water and food**, so it is not surprising that we saw 201 cases of coccidia, 138 of campylobacter, 109 of giardia and 18 cases of salmonella (please note one cat can be a 'case' in multiple categories, eg have both giardia and campylobacter). Faecal screens also revealed 205 cases of roundworm, five cases of tapeworm, four cases of flatworm and 31 cases of hookworm. The faecal testing ensures that we treat the exact issue affecting the cat: there is no 'one size fits all'. Coccidia is easily treated with two doses of Baycox over 48 hours and if the next faecal test is clear, the cat is healthy and ready to be adopted. Salmonella on the other hand is not treated with medication but the infected cat must be isolated for four weeks and then re-tested until the results are negative.



Cat 'flu' is generally used to describe any of a number of feline upper respiratory tract diseases (URTD) including feline herpesvirus-1 (FHV-1), feline calicivirus (FCV), Bordetella and Mycoplasma. URTD is very common in stressed cats and cats in multi-cat environments (such as stray colonies and pounds and shelters). It can be mild or severe and while vaccination against FHV-1 and FCV can reduce clinical signs of infection it does not prevent infection. Because the majority of our intake are homeless cats and kittens, who have never been vaccinated and have not enjoyed good nutrition or shelter, it is not surprising that almost half of them experienced some form of URTD on or shortly after entry.

Depending on symptoms and severity, URTD was treated with Lysine paste, antibiotics and antiviral medication; 81 cats required additional treatment with **Optichlor or Cidophir eye drops**; two cats required **nasal flushes**; and six were treated for pneumonia. **PCR swabs** are performed in cases of severe URTD to ensure tailored treatment and cats who have recovered from FCV are isolated from other cats for a further eight weeks (post-recovery) due to the risk that they can continue to shed the virus even though they are healthy.

To promote their mental wellbeing and reduce stress, **all cats receive Zylkene** for 7-14 days after admission (longer if they are stressed or fearful cats). We play **Music for Cats** (developed by composer David Teie with the assistance of an animal scientist) or light classical music, and **Feliway** is sprayed on bedding and pumped through diffusers throughout our cat accommodation areas. Cats bedding is only changed if medically indicated or soiled; a blanket with the cat's own scent on it offers comfort and reassurance – which is why we always send a piece of bedding home with them when they're adopted.

All cats have a cardboard box and their own cardboard scratcher (also sent home with them on adoption). Toys are infused with catnip, or chamomile or valerian for shy cats, to promote play. Cats are monitored for their response to the herbs and any cat with an adverse reaction will be provided with non-infused toys.

All cats receive part of their daily dry food diet in **food mazes** (egg cartons, cardboard tubes or treat balls) and cats are weighed weekly. Cats in our adoption centre have rostered playtime in the playroom and kittens downstairs have their playtime in our courtyard, Marie's Place.

After staff costs, veterinary costs represent the next biggest outlay of expenditure for us (\$544,457 with a further \$93,730 value donated). **The extent of surgery for most of our cats is their desexing operation. However, we will provide any treatment that is in a cat's best interests** (we consider each cat as any loving cat owner would consider their own cat).



FINDING LOVING AND RESPONSIBLE HOMES FOR CATS ... WHAT EVERY CAT DESERVES



In 2019-20, **98 cats needed dentals**; mainly these were just 'scale and polish' but 24 needed extractions. Three kittens and one adult cat had **surgery for hernias**, six male kittens had inguinal testes removed and two cats with severe fur matting required clipping under sedation. Several cats were treated for ear and eye infections, including two cats with **corneal scarring**, and 31 X-rays were performed to assist with the diagnosis of issues including dental, respiratory and skeletal.

We will highlight just some of the very special-needs case cats we cared for during the year.

Saturn presented with flu and stopped eating so he was placed on a drip. He had severe eye discharge resulting in discolouration of his eyes which did not heal and he seemed sight-impaired. Histopathology revealed **severe, chronic, fibrinosuppurative and haemorrhagic endophthalmitis, conjunctivitis and keratitis with perforating ulcer, anterior iris prolapse and lens rupture in both eyes**. The most common cause is previous injury, heightened by the onset of herpesvirus. Saturn had to have both eyes surgically removed and he went into foster care to recover. He has fully recovered and was adopted by his doting foster carer.



Monty arrived via a pound facility from a hoarding situation. He was in very poor condition, with **fleas, diarrhoea, severe conjunctivitis, giardia, campylobacter, a severe parasitic worm burden, feline herpes and Mycoplasma**. The conjunctivitis had caused his eyelids to adhere to his eyes resulting in **chemosis and blindness**. He was provided with treatment and placed into foster care for recovery and to restore body condition. Once he was well enough, he was able to undergo surgery for **double eye enucleation** (both eyes removed) and **dental surgery for retained deciduous teeth**. Brave and strong, **Monty made a full recovery and found his forever home with one of his siblings**.



Despite his multiple health issues, little stray kitten Flick was friendly and sweet. He tested positive for giardia, feline herpes, feline calicivirus and Mycoplasma, and also had ear mites and conjunctivitis. Despite treatment, X-rays confirmed he had developed pneumonia. His treatment continued and he was placed into foster care for recovery, where **his health continues to improve**.

Onyx is another friendly stray kitten who is in **foster care recovering, from calicivirus and chronic pneumonia**, as well as being placed on food trials due to unexplained diarrhoea. Onyx is being treated by specialists as well as her regular veterinarians and is receiving love and support from her foster family.



Nine-week old **Tippi** arrived with **calicivirus and pneumonia** which was clear after treatment but she continued to cough and her breathing 'crackled'. She was **treated with asthma medication** to which she responded well. Once she was stable and well she farewelled her foster family and returned to the shelter, where she soon met her forever family.

Sachiko's respiratory problems were identified as herpesvirus but when this did not respond to treatment, an X-ray found she had polyps in her nasal cavity. **At SASH she had a nasal flush and biopsy, and was placed on IV fluids and antibiotics**. The biopsy showed **severe rhinitis** and a growth of **bacteria resistant to usual medication** so she was placed on stronger medication for **21 days under veterinary observation**. She responded well but was diagnosed as a 'chronic snuffler' which will be exacerbated by herpes flare-ups if she is stressed. She is now breathing easier in her forever, indoor-only home with her dear friend and sibling.



FINDING LOVING AND RESPONSIBLE HOMES FOR CATS ... WHAT EVERY CAT DESERVES



Shy stray **Chani** was successfully treated for campylobacter but **after his desexing surgery, his ear tattoo continued to bleed**. (From 1 July 2019, amendments to the Companion Animals Act require veterinarians to ear mark or tattoo female companion animals at the time of desexing, while the animal is under general anaesthetic and as long as it is safe to do so. We have both our male and female cats' ears marked). A blood test was taken and **Chani was placed on an IV drip and given a blood transfusion** as the bleeding continued. The blood **test results identified rat bait poison**. Rat baits work by inhibiting blood clotting, ultimately causing death by internal bleeding. The anticoagulants in rat baits cause acute, severe Vitamin K deficiency. Chani was **treated with Vitamin K** and placed into foster care for ongoing vitamin therapy during recovery. Chani's bleeding ear was a blessing in disguise as internal bleeding can be difficult to identify in cases where there is no obvious trauma. We don't like to think of Chani's fate had he not been rescued from the streets and brought into our care – we are simply very happy to know that he has recovered and loves life in his new home.



Poor little stray kitten **Noodles had so many health issues**: giardia, coccidia, worms, lungworm, ringworm, herpesvirus, calicivirus, ear infection, anaemia and low platelet levels. **Intensive veterinary care** including IV fluids followed by **rehabilitation in a foster care home** successfully treated these issues but his feet remained abnormally swollen. He was diagnosed with **Feline Primary Lymphoedema**, a rare condition that causes swelling of the limbs. His lifespan may be shortened but for now he has good quality of life and has a loving, understanding home to call his own.

Tallulah spent a lot of time with her foster carer so it's not surprising her carer decided to adopt this little champion. Tallulah had **bilateral eyelid agenesis, a congenital defect** in which the eyelid doesn't form properly. Untreated, it leads to corneal damage, pain and eye trauma. Tallulah had to have **four surgeries, which involved grafting tissue from her lips to construct functional eyelids for both eyes**.

Winnie was found wounded in the middle of the road, probably hit by a car. A good Samaritan took him into Concord Veterinary Hospital and as Winnie was unowned, Cat Protection accepted responsibility for him. **He underwent surgery to reattach the skin in his throat area as his chin was de-gloved** (top layers of skin and tissue ripped away from the bone). After successful surgery, he was treated for coccidia, flu and malnourishment and **recuperated in foster care**. Recovered, he came to our adoption centre and found a safe and loving home.



Our vets work all kinds of miracles. Stray kitten **Molly** arrived with herpesvirus and ocular discharge, with one eye presenting with a corneal ulcer and scarring. Her eye did not respond to the flu medication so **Dr David Hughes developed a serum – using Molly's own blood** – to create eye drops for her. The serum repaired the majority of scarring and while Molly still squints, she has no pain in the eye and did not need surgery. Molly sees a happy future ahead with her loving new family.



FINDING LOVING AND RESPONSIBLE HOMES FOR CATS ... WHAT EVERY CAT DESERVES



Vera came from a pound facility with **severe eye injury, calicivirus, campylobacter and pneumonia**. After these were treated she was able to have **surgery to remove the permanently damaged eye** as well as **dental surgery to treat abnormal dentition** (canines pressing into the lower jaw). Thanks to loving care in her foster home and superb veterinary surgery, Vera fully recovered and has been adopted into a happy forever home.

Pepe the stray kitten arrived with **feline panleukopaenia virus** which was treated with **intensive veterinary care including IV fluids and a blood transfusion**. He was lucky to survive; he would have certainly died a painful death if he had stayed living on the street. **He has now fully recovered but is wobbly on his feet as a result of cerebellar hypoplasia**, caused by the panleukopaenia infection. **He is not in any pain or discomfort**, and his charming personality won the heart of his foster - now forever - family.

We continue to promote the **importance of F3 vaccination** in the fight against panleukopaenia (also known as feline parvovirus). Ensuring a kitten receives their full F3 vaccination schedule and maintains regular vaccination will protect them from this preventable, often fatal disease. In the year we had five cats admitted with feline panleukopaenia, one of whom very sadly did not survive.

We treated many more cats with special health needs, including **Una** who was treated for anaemia, B12 deficiency, flu and retained canine teeth; **Gareth** and **Athena** who both received treatment for flu and dental issues, plus asthma; and Brad whose dental condition was so severe it required the removal of all his teeth.

Despite the best efforts of our vets, not every cat can be treated and not every kitten survives – fading kitten syndrome is the term used to describe those who simply don't thrive. There are also kittens who appear to be doing well who die quite suddenly, with no obvious symptoms or diagnosable illness. Eight kittens passed away of unknown cause, one from suspected panleukopaenia. One kitten was euthanased suffering kidney and neurological damage; two one-week old kittens were dying as their mother had been killed by rat poison, they were put to sleep; one kitten was euthanased due to severe congenital malformation of internal organs; and one kitten euthanased due to FIP. One cat died from heart failure, another from internal bleeding and cardiac arrest (rat poison). Euthanasia was provided to one cat suffering FIV; one cat suffering blood disease; and one cat with bone cancer. Every cat is treated with love, respect and dignity. **Every cat or kitten in our care who passes away is mourned because we loved them and their life mattered.**



IMPROVING THE QUALITY OF LIFE FOR CATS BY EDUCATING THE COMMUNITY ABOUT SOCIALLY AND ENVIRONMENTALLY RESPONSIBLE CAT CARE



We continued to expand our **Good Neighbour Project** resources, releasing two new videos *Stay Home, Stay Safe* and *Think of the Pats*, where the benefits of being desexed and living indoors are promoted from a cat's point of view. Thanks to **SBS In Language** and **Concord Veterinary Hospital**, and the talented cat stars Zuki, Bella, Giles and Peanut. The videos are available in **Arabic, Cantonese, Korean, Mandarin and Vietnamese** as well as **English**. These are available from our **new community languages page on our website** which, along with **translated factsheets**, lists **vet clinics in Sydney** where languages other than English are spoken.

Our work with **Tweed Shire Council's Love Cats Love Wildlife** project continued, with our **Feline Services Manager Nerida Atkin** offering her expertise to a workshop on happy indoor cats and the video *Happy Cats at Home*. While in the Shire, Nerida also met with **Friends of the Pound** to share insights on our shelter and rehoming practices.

Good Neighbour was also the theme of the CEO Kristina Vesik's presentation to the **Australian Institute of Animal Management national workshops** in Darwin, and we have shared our resources with wildlife protection groups in NSW and interstate including Birdlife Queensland, as well as numerous councils across NSW. We continue to cross-promote responsible cat ownership with our friends at **WIRES**.

Cat Protection was part of the **Penrith Microchip Day; Pet Festival, Willoughby; Pets Day Out, Canterbury Bankstown**; and hosted educational visits from **Youth off the Streets** and the **Cerebral Palsy Alliance Youth Project**.

Educating the next generation, we held **18 sessions of our school holiday program Spend Time with the Cool Cats**, and a school holiday workshop for children at **Bundeena Library**.

Our cat care talks are always popular, and included the planning for your pets seminar, **Who Will Take Care of My Cat?** co-presented with **Ruth Pollard from the NSW Trustee and Guardian**. Articles on this important topic appeared in **City Hub, Your Liverpool** and **Go 55s**. **Dr David Hughes** helped cat owners understand **What's Normal and What's Not**, and Nerida and **Jessi Drew-Smythe** (feline attendant and wildlife carer) advised on keeping cats happy inside and wildlife safe outside. **Nerida holds an Advanced Certificate in Feline Behaviour (with Distinction) from ISFM/International Cat Care, Fear Free Certification Level 3 and associate certification by the International Association of Animal Behaviour Consultants**. She gave talks on **Senior Cats** and **Why does my cat do that?**

We use media to promote the health and welfare benefits of desexing (especially early-age desexing) including a poster campaign with **Sydney Trains**, and ads in local papers and radio **2CH** and **NOVA**. Nerida appeared on the **Sunrise program** with kittens **Bubble, Toil and Trouble**, and Kristina spoke on **ABC Radio New England and Sydney**.

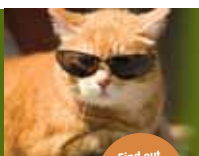


FREE Cool Cats 'Catch-up'



Do you own a cat?

Want to better understand its behaviour? Want to find out ways to keep your cat cool calm and contented and our wildlife safe?



Have your cat problems solved for healthier and safer cats

Learn about
clicker and lead
training for cats

Find out
what makes
your cat tick



ACTIVELY WORKING WITH GOVERNMENT AND NON-GOVERNMENT AGENCIES TO PROMOTE AND IMPROVE CAT WELFARE



We continue to support **feline health research at the University of Sydney**; this year's grant of \$15,000 was in support of **Professor Jacqui Norris** and **Dr Mark Westman's** investigation into the antibody response to different **Feline Leukaemia Virus vaccines** and vaccination sites. We also supported the research with feline participant recruitment and data collection.

Previous years' grants to the research undertaken by **Professor Julia Beatty** and **Professor Vanessa Barrs** continue to yield dividends, with Professor Beatty's discovery of a novel hepadnavirus generating international collaborations and **Cat Protection's funding support acknowledged** in the paper by Professor Barrs et al on Lineages of Feline Parvovirus published in the journal **Viruses**.

Our investment in tailoring the Salesforce CRM for our shelter enabled **data analysis** for a study of **Population Characteristics of Cats Adopted from an Urban Cat Shelter**, by Hannah Miller, Michael Ward and Julia Beatty, published in **Animals**.

Cat Protection provided **sponsorship** for the **second international One Welfare Conference**, hosted by the University of Sydney's **Centre for Veterinary Education** in October 2019 and participated in the **National Biosecurity Forum** in Canberra.

We made written **submissions** to the review of the **Residential Tenancies Regulation**; the **NSW Animal Welfare Reforms Issues Paper**; draft guidelines on **rehoming research animals**; and the **NSW Legislative Council Select Committee on Animal Cruelty Laws in NSW**. CEO Kristina Vesk also appeared as a witness at the Select Committee's hearings.

Kristina continues to serve on the NSW Government's **Responsible Pet Ownership Reference Group**, which provides advice to the **Minister for Local Government**, the Hon **Shelley Hancock MP**, on companion animal issues. The Reference Group is chaired by the **Member for Albury**, veterinarian **Dr Justin Clancy**.

We were delighted to support the **State Emergency Service's Ohana Project** and promote the excellent emergency planning resources **Get Ready Animals**, through **Cat Affairs**, our website and social media. It was a pleasure also to promote and attend the **Sydney Fancy Felines All Breeds Cat Club Feline Health Seminar**.

We've assisted research projects by sharing them with our fabulous Facebook community, for example **Dr Anne Quain's survey on ethically challenging situations in veterinary clinic settings** and **Nicola Paul's study on the impact of the 2019-20 bushfires on the mental health of animal care workers and veterinarians**. Our cats have generously shared their excess fur with **Dr Miguel Bedoya Pérez** for his study into **non-lethal rodent prevention**.

In partnership with **Sydney, Bathurst, Fairfield and Lithgow councils**, our **Operation Cat** programs offer discounted desexing, vaccination and microchipping to low-income cat owners. Feline Services Manager, **Nerida Atkin** provided an information session on kitten care and health to Blacktown Pound foster carers. With the assistance of our generous network of vets, **we helped 1,217 cats in the community with F3 vaccinations and 1,977 with desexing**.



HONOURING THE UNIQUE RELATIONSHIP BETWEEN PEOPLE AND CATS



Cat Protection's **Tribute Art for Pets workshop** with **Dr Mary van den Berk** vividly demonstrated the incredible bond between people and their cats. As an artist and a social worker, Mary was an exceptional facilitator and participants were incredibly honest and generous with their stories. Tears and joy were shared in equal parts. For those who couldn't attend the workshop, Mary's article in the Spring 2019 *Cat Affairs* explored this important topic.

People's relationship with cats (and other pets) offer meaning, companionship and can act as a buffer against stress; they improve our mental and physical health. Poverty, homelessness and health crises challenge pet ownership, but a person's animal companion can be a vital source of support and hope during difficult times. **Pet relinquishment can cause mental distress** but it can also be a sign of mental health crisis, according to US studies examined in a Scientific American, Behaviour and Society report (20 September 2019). Cat Protection has **Beyond Blue referral cards for clients** who might need support.

Pets in the Park and **Jewish House** both do great work helping to keep people and their pets together and we were pleased to help them with practical donations, and we were honoured to grant \$5,000 to the **University of Tasmania** (Sydney campus) School of Nursing to assist **research led by Professor Michelle Cleary and her colleagues into pet ownership and homelessness**.

CEO Kristina Vesik has joined the **Co-Sheltering Collaborative**, a project of **My Dog is My Home**, a US national not-for-profit dedicated to expanding access to shelter for pet owners experiencing homelessness. She is also a member of the Collaborative's Racial Justice Working Group.

The devastating summer bushfires killed and injured people, wildlife and domestic animals on an unfathomable scale. Cat Protection helped out by paying for **boarding and surgery for fire-affected cats** looked after by the brilliant and brave teams at **Milton Village Vet** and **Bega and Cobargo Vet Hospitals**. **Ferndale Feline Resort** at Wolumla took on long term boarding, offering frightened fire victims sanctuary and peace of mind to their owners. Feline Services Manager Nerida Atkin coordinated the donations of **wildlife pouches** made by our wonderful **Craft Club** and other good friends.

There were celebrations too: the superb art exhibition **Herding Cats II** held at **Young Henry's** and curated by the talented and generous **Glenno Smith**; and the joyful (and very successful) fundraiser **In Hopsy We Trust** at the **Quarryman's Hotel, Pyrmont**.

People's special bond with their cats is reflected in every issue of our *Cat Affairs* magazine, in the delightful Scratching Post tales and the heartrending In Memoriam. We thank members for celebrating their feline friends with our Cat Protection community.



**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2020**

CAT PROTECTION SOCIETY OF NSW LIMITED
ACN: 631 197 629

Directors' Report	1
Auditor's Independence Declaration	5
Statement of Profit or Loss and Other Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
Notes to the Financial Statements	10
Directors Declaration	27
Independent Audit Report	28

Directors' Report

30 June 2020

The directors present their report on The Cat Protection Society of NSW Limited for the financial year ended 30 June 2020.

Directors

The names of the directors in office at any time during, or since the end of, the year are:

Names

Kaye Isbister	President
Nita Harvey	Vice President
Angelika Elliott	
Petra Dobrijevic	
Grace Tam	Resigned on 23 November 2019
Guy Farrands	Resigned on 8 September 2020
Michael Madani	Resigned on 23 November 2019
Emily Falkingham	Appointed on 23 November 2019
Gordon McDowall	Appointed on 23 November 2019; Resigned on 18 September 2020

All directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Company secretary

The following people held the position of company secretary at the end of the financial year:

Kristina Vesk
Neil Williams

Principal activities

The principal activities of The Cat Protection Society of NSW Limited during the financial year, consistent with its objects under its Constitution, were as follows:

- a) To provide short-term direct care to feline animals that have been lost or mistreated or which are without owners.
- b) To rehabilitate orphaned, sick or injured feline animals that have been lost or mistreated or which are without owners.
- c) To provide care for lost, abandoned and unwanted feline animals.
- d) To provide care for injured feline animals and such animals without an identifiable owner.
- e) To find the original or, in the alternative, new owners for the animals described above.
- f) To provide education regarding socially and environmentally responsible care for feline animals.
- g) To foster, develop, improve and promote issues relating to feline welfare.
- h) To prevent homelessness of feline animals by providing temporary accommodation and care for cats and kittens owned by people who find themselves in crisis situations.
- i) To provide information, goods and services that promote and improve feline welfare, including without limitation the desexing of feline animals.
- j) To promote and encourage either directly or indirectly animal welfare initiatives.
- k) To promote and encourage either directly or indirectly animal health welfare initiatives.
- l) To maintain and administer the Gift Fund, which must be maintained strictly in compliance with all relevant Commonwealth and State laws.

No significant changes in the nature of the Company's activity occurred during the financial period.

Directors' Report

30 June 2020

Short term objectives

Cat Protection's short term objectives for 2019/20 were to: continue to develop and deliver best practices in the cattery; ensure the good health and successful rehoming of cats and kittens surrendered into our care, supported by our significant investment in new cattery accommodation; deliver subsidised programs of desexing, vaccination and microchipping of cats and kittens to targeted groups in the broader community; develop and deliver activities and materials to educate the community about responsible pet ownership; and to promote feline health and welfare through research and policy activities.

Long term objectives

Our long-term objectives derive from our vision – that every cat has a loving and responsible home. It is our task to maintain a sustainable organisation which will continue to build on the accomplishments of the past 60 years and also extend our involvement with communities in regional and rural New South Wales.

Strategy for achieving the objectives

Cat Protection pursues our mission 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, and
- honouring the unique relationship between people and cats.

Performance measures

The company measures its own performance through the use of both quantitative and qualitative benchmarks. The benchmarks are used by the Directors to assess the financial sustainability of the company and its performance towards our short term and long-term objectives.

Operating results

The surplus after providing for amortisation and depreciation amounted to \$157,763 (13 months ended 30 June 2019 profit: \$807,318).

The effects of the COVID-19 pandemic

In line with the initial health rulings, we closed our shelter to the public for a short period from late March 2020, taking surrenders by appointment. Since re-opening to the public in April, we now arrange adoptions by appointment where we have pre-screened (on-line) and pre-interviewed (by telephone) the client. This is much more efficient and minimises the health risks to staff and the public.

Throughout the last quarter (and since) we have maintained shelter operations with a reduced number of cats and kittens on-site to enable COVID-safe work practices for our staff and volunteers. The new procedures have enabled us to maintain a steady delivery of adoptions and other services. Numbers of on-line adoption applications have consistently exceeded our capacity to process them, reflecting the increased numbers of people seeking the companionship of pets at this time. Retail sales from the shelter experienced a decline in the June quarter simply through having to restrict the number of people allowed to visit the premises.

Sadly, creating a COVID-19 safe future in which we can continue our mission means we have made the difficult decision not to re-open our Op Shop after the initial extended lockdown. The nature of social distancing requirements and costs left us with no choice. The Op Shop operated only until mid-March. Op Shop sales revenues in FY 2020 reflect the closure for the last quarter. The premises at 85 Enmore Road have, since mid-July, been re-purposed as our welfare office and cat retail store. It is there that we conduct all public dealings (apart from adoptions) in a COVID-safe environment.

The new arrangements and COVID-safe operations are designed to protect the health and welfare of both our feline charges and the humans caring for and adopting them (as well as other non-shelter staff and the public who visit our premises).

Directors' Report

30 June 2020

Information on directors

Kaye Isbister

Qualifications

MBA specialising in HR Management and Human Resource

Experience

Human resource professional who, over the past 20 years, has worked with some of Australia's largest companies. She has always had a keen interest in animal welfare and a belief in the importance of creating a great working environment.

Nita Harvey

Qualifications

-

Experience

Life Member of Cat Protection in the 1980s and began volunteering in 1996, after retiring from her role as office manager for a major health fund. She was appointed Treasurer in 1998 and also served as president from 2004 to November 2007.

Angelika Elliott

Qualifications

Studied design in Vienna

Experience

Born in Austria, later moving to London where she volunteered for Cats Protection UK. She moved to Australia in 1984 and has volunteered for Cat Protection for more than 30 years. She runs her own French antique import business.

Petra Dobrijevic

Qualifications

BA (Hons) in Sociology

Experience

Worked extensively in the tertiary education sector as a lecturer, tutor and researcher. She has also worked as a policy adviser in a variety of state and federal government departments. Her public sector experience also includes work as a senior training consultant, research officer and manager. She is an active supporter of Cat Protection and has hands-on experience in feline welfare.

Grace Tam

Qualifications

Bachelor of Economics and Asian Studies, Econometrics and Quantitative Economics

Experience

Treasury and financial markets expert who is currently an Associate Director at the Clean Energy Finance Corporation. She has been an active member of Cat Protection since 2009 as an adopter, a donor and a volunteer.

Guy Farrands

Qualifications

BEC, Grad Dip Management, FAPI, MAICD

Experience

Over 30 years' experience in direct and listed property markets both in Australia and internationally and across commercial, retail, industrial, residential and retirement asset classes. He was managing director and CEO of GEO Property Group (now Villa World Limited). Previously Mr Farrands was CEO of Valad Property Group and division director of the real estate division of Macquarie Bank's Investment Banking Group.

Michael Madani

Qualifications

Bachelor of Commerce (Actuarial Studies)

Experience

Executive Manager of Strategic Projects, Data and Analytics for the Commonwealth Bank.

Emily Falkingham

Qualifications

Bachelor of Commerce (Accounting)

Experience

Has 9 years accounting experience. She works in a chartered firm specialising in

Directors' Report

30 June 2020

outsourced accounting across a variety of industries.

Gordon McDowall

Qualifications

Master of Arts in Political Science and post-graduate qualifications in law. Admitted as a lawyer in NSW as well as England and Wales.

Experience

Gordon is a senior lawyer with extensive experience in Australia and the UK across international law firms, major corporations, independent regulators and not-for-profits. He has been a keen animal welfare advocate and volunteer for many years.

Meetings of directors

During the financial period, 7 meetings of directors were held. Attendances by each director during the year were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Kaye Isbister	7	6
Nita Harvey	7	7
Angelika Elliott	7	4
Petra Dobrijevic	7	7
Grace Tam	4	2
Guy Farrands	7	5
Michael Madani	4	3
Emily Falkingham	4	4
Gordon McDowall	4	4

Indemnification and insurance of officers and auditors

The company has provided for and paid premiums during the period for current Directors' and Officers' liability insurances.

The directors have not included details of the nature of the liabilities covered or the amount of the premium paid in respect of the directors' and officers' liability and legal expenses insurance contracts as such disclosure is prohibited under the terms of the contract.

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

Auditor's independence declaration

The lead auditor's independence declaration in accordance with 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, for the year ended 30 June 2020 has been received and can be found on page 5 of the financial report.

Signed in accordance with a resolution of the Board of Directors:

President:
Kaye Isbister

Vice-President:
Nita Harvey

Dated this 19th day of September 2020

AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 60-40 OF THE CHARITABLE AND NOT FOR PROFIT COMMISSION ACT 2012
TO THE DIRECTORS OF THE CAT PROTECTION SOCIETY OF NSW LIMITED

As lead auditor of The Cat Protection Society of NSW Limited for the year ended 30 June 2020, I declare that, to the best of my knowledge and belief, there have been:

1. no contraventions of the auditor independence requirements as set out in 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
2. no contraventions of any applicable code of professional conduct in relation to the audit.

LNP Audit and Assurance Pty Ltd



Robert Nielson
Director

Sydney 19 September 2020

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2020

		2020	13 months ended 30 June 2019
	Note	\$	\$
Revenue	5	2,627,586	3,631,375
Other income	5	1,048,854	846,008
Total revenue		3,676,440	4,477,383
Merchandise		(185,873)	(207,483)
Public information and marketing expenses		(119,382)	(170,069)
Employee benefit expenses		(1,589,466)	(1,573,732)
Finance costs		(6,624)	-
Insurance, IT, accounting and administrative expenses		(217,503)	(287,594)
Veterinary expenses		(617,060)	(531,821)
Auditor's remuneration		(16,621)	(14,040)
Donations/grants		(20,000)	(75,000)
Cattery expenses and animal welfare programs		(511,007)	(378,953)
Occupancy costs and utilities		(64,288)	(130,990)
Op Shop expenses		(33,957)	(151,286)
Depreciation and amortization expenses		(119,345)	(119,167)
Other expenses		(17,551)	(29,930)
Surplus for the year		157,763	807,318
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss			
Net fair value movements for available-for-sale financial assets		(105,072)	141,212
Other comprehensive (loss)/income for the year		(105,072)	141,212
Total comprehensive income for the year		52,691	948,530

Statement of Financial Position

As At 30 June 2020

	Note	2020 \$	2019 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	10,485,075	10,385,863
Trade and other receivables	7	191,054	145,996
Inventories		38,261	31,222
Prepayments		50,203	86,614
TOTAL CURRENT ASSETS		10,764,593	10,649,695
NON-CURRENT ASSETS			
Other financial assets	8	3,606,173	3,606,981
Property, plant and equipment	9	2,611,120	2,644,637
Right of use assets	11	159,190	-
Intangible assets	10	3,463	7,930
TOTAL NON-CURRENT ASSETS		6,379,946	6,259,548
TOTAL ASSETS		17,144,539	16,909,243
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	12	106,795	115,604
Employee benefits	13	86,223	104,666
Lease liability	14	80,166	-
TOTAL CURRENT LIABILITIES		273,184	220,270
NON-CURRENT LIABILITIES			
Employee benefits	13	62,541	18,043
Lease liability	14	85,194	-
TOTAL NON-CURRENT LIABILITIES		147,735	18,043
TOTAL LIABILITIES		420,919	238,313
NET ASSETS		16,723,620	16,670,930
EQUITY			
Reserves		2,228,825	2,333,897
Retained earnings		14,494,795	14,337,033
TOTAL EQUITY		16,723,620	16,670,930

The accompanying notes form part of these financial statements

Statement of Changes in Equity

For the Year Ended 30 June 2020

2020

	Retained Earnings \$	Asset Revaluation Reserve		Total \$
		Fixed Assets \$	Financial Assets \$	
Balance at 1 July 2019	14,337,032	2,005,986	327,911	16,670,929
Surplus attributable to members	157,763	-	-	157,763
Total other comprehensive income for the period	-	-	(105,072)	(105,072)
Balance at 30 June 2020	14,494,795	2,005,986	222,839	16,723,620

2019

	Retained Earnings \$	Asset Revaluation Reserve		Total \$
		Fixed Assets \$	Financial Assets \$	
Balance at 1 May 2018	13,529,714	2,005,986	186,699	15,722,399
Surplus attributable to members	807,318	-	-	807,318
Total other comprehensive income for the period	-	-	141,212	141,212
Balance at 30 June 2019	14,337,032	2,005,986	327,911	16,670,929

Statement of Cash Flows

For the Year Ended 30 June 2020

		2020	13 months ended 30 June 2019
	Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		1,041,020	721,355
Payments to suppliers and employees		(3,346,091)	(3,071,294)
Dividends received		139,904	144,908
Donations and bequest received		2,263,829	3,004,893
Interest received		186,628	200,882
Net cash provided by operating activities	20	285,290	1,000,744
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sale of held-for-trading investments		-	381,640
Purchase of property, plant and equipment		(14,924)	(190,301)
Purchase of financial assets		(104,264)	(464,226)
Net cash (used in) investing activities		(119,188)	(278,887)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Lease repayments		(66,890)	-
Net cash (used in) financing activities		(66,890)	-
Net increase in cash and cash equivalents held		99,212	727,857
Cash and cash equivalents at beginning of year		10,385,863	9,658,006
Cash and cash equivalents at end of financial year	6	10,485,075	10,385,863

Notes to the Financial Statements

For the Year Ended 30 June 2020

The financial report covers The Cat Protection Society of NSW Limited as an individual entity. The Cat Protection Society of NSW Limited is a not-for-profit Company, registered and domiciled in Australia.

The functional and presentation currency of The Cat Protection Society of NSW Limited is Australian dollars.

The financial report was authorised for issue by those charged with governance on 19 September 2020.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Act 2012*.

2 Change in Accounting Policy

Leases - Adoption of AASB 16

The Company adopted AASB 16 Leases using the modified retrospective method from 1 July 2019 and therefore the comparative information has not been restated. The impact of adopting AASB 16 is as follows.

The Company recognised right of use assets of \$225,626 and lease liabilities of \$225,626 at 1 July 2019, for leases which were previously classified as operating lease commitments.

The weighted average lessee's incremental borrowing rate applied to lease liabilities at 1 July 2019 was 4.5%.

The key changes to the Company's accounting policies from applying AASB 16 are described in Note 3(b).

Revenue from Contracts with Customers – Adoption of AASB 15 and Income of Not-for-Profit Entities – AASB 1058

The Company has adopted AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities for the first time with initial date of application of 1 July 2019.

AASB 15 introduces a comprehensive framework and five-step approach to revenue recognition. The Association recognises the revenue at the time when control of a good or service transfers to a customer, or on satisfaction of performance obligations under contracts.

AASB 1058 Income of Not-for-Profit Entities simplifies the income recognition requirements that apply to not-for-profit entities, in conjunction with AASB 15 Revenue from Contracts with Customers

The key changes to the Company's accounting policies from applying AASB 15 and AASB 1058 are described in Note 3(c).

AASB 15 and AASB1058 did not have a material impact on the Company's revenue recognition and accounting for its revenue streams.

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

(a) Income Tax

The Company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(b) Leases

For current period

Right of use assets

The Company recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the relevant commencement date less any lease incentives received.

Unless the Company is reasonably certain to obtain ownership of the leased asset at the end of the relevant lease term, the recognised right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the relevant lease term. Right-of-use assets are subject to impairment.

Lease liabilities

At the commencement date of the relevant lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate (initially measured using the index or rate as at the relevant commencement date), and amounts expected to be paid under residual value guarantees. The Company applies the practical expedient to not separate non-lease components from lease components, and instead accounts for each lease component and any associated lease components as a single lease component.

The variable lease payments that do not depend on an index or a rate are recognised as expense in the period on which the event or condition that triggers the payment occurs. In calculating the present value of lease payments, the Company uses the incremental borrowing rate at the relevant lease commencement date if the interest rate implicit in the lease is not readily determinable. After the relevant commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the in-substance fixed lease payments or a change in the assessment to purchase the underlying asset.

For comparative period

In the prior period, leases were accounted for as operating leases under AASB 117 Leases, and the policy was to recognise payments as an expense on a straight-line basis over the lease term.

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

(c) Revenue and other income

For current period

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services. Revenue is recognised by applying a five step model: (i) Identify the contract with the customer, (ii) Identify the performance obligations, (iii) Determine the transaction price, (iv) Allocate the transaction price to the performance obligations, and (v) Recognise revenue as and when control of the performance obligations is transferred.

Principal revenue streams are recognised as follows:

Sale of goods

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

Grant revenue

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the Company obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the Company incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

The Cat Protection Society of NSW Limited receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of profit or loss and other comprehensive income.

Rendering of services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably estimated, then revenue is recognised to the extent of expenses recognised that are recoverable.

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

(c) Revenue and other income (continued)

Other income

Other income is recognised on an accruals basis when the Company is entitled to it.

Volunteer Services

Recognised volunteer services are measured at fair value. On the initial recognition of volunteer services as an asset or an expense, the Company recognises any related amounts in accordance with the applicable Australian Accounting Standards. The entity recognises the excess of the fair value of the volunteer services over the recognised related amounts as income immediately in profit or loss.

For comparative period

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Company and specific criteria relating to the type of revenue has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

(d) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

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

(e) Inventories

Inventories acquired at no cost, or for nominal consideration are valued at the current replacement cost as at the date of acquisition, which is the deemed cost.

(f) Property, plant and equipment

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

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Land and buildings

Land and buildings are measured using the revaluation model.

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets' useful life to the Company, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Buildings	2.5% PC
Plant and Equipment	10 - 20% PC
Motor Vehicles	25% DV
Office Equipment	10 - 40% PC

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(g) Financial instruments

Financial instruments are recognised initially on the date that the Company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Company classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through other comprehensive income - equity instrument (FVOCI - equity)
- Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

(g) Financial instruments (continued)

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Fair value through other comprehensive income

Equity instruments

The Company has several strategic investments in listed and unlisted entities over which they do not have significant influence nor control. The Company has made an irrevocable election to classify these equity investments as fair value through other comprehensive income.

These investments are carried at fair value with changes in fair value recognised in other comprehensive income (financial asset reserve). On disposal any balance in the financial asset reserve is transferred to retained earnings and is not reclassified to profit or loss.

Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in Other Comprehensive income.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECL, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Company's historical experience and informed credit assessment and including forward looking information.

The Company uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Company uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Company in full, without recourse to the Company to actions such as realising security (if any is held); or
- the financial assets are more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Company in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

(g) Financial instruments (continued)

Trade receivables

Impairment of trade receivables has been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Company has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Company renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost is determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

The Company measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Company comprise trade payables, bank and other loans and finance lease liabilities.

(h) Intangibles

Software

Software has a finite life and is carried at cost less any accumulated amortisation and impairment losses. It has an estimated useful life of between one and three years.

(i) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(j) Employee benefits

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

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

(j) Employee benefits (continued)

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

4 Critical Accounting Estimates and Judgements

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - property held at fair value

An independent valuation of property (land and buildings) carried at fair value was obtained on 01 August 2018. Those charged with governance have reviewed this valuation and updated it allowing for a depreciation charge only. It was considered that there have been no recent sales of comparable properties in the area. The valuation is an estimation which would only be realised if the property is sold.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

Key judgement – going concern

The directors have prepared the financial statements of the Company on a going concern basis. The Company has \$10,485,075 in cash and cash equivalents, net current assets of \$10,491,409 and total comprehensive income of \$52,691. The Company has sufficient cash resources to meet its obligations as and when they arise.

In addition, the Company is of the opinion that it will be able to weather through the COVID-19 uncertainties.

Notes to the Financial Statements

For the Year Ended 30 June 2020

5 Revenue and Other Income

Revenue from continuing operations

	2020	13 months ended 30 June 2019
	\$	\$
Revenue from contracts with customers		
Revenue from other sources		
- Sale of goods	337,904	412,485
- Provision of services	178,787	235,775
- Bequests	1,851,206	2,667,665
- Donations	259,689	313,602
- Other trading revenue	-	1,848
Total Revenue	2,627,586	3,631,375
Other Income		
- Interest income	186,628	226,460
- Grants	273,500	-
- Volunteer services and donated goods	435,667	474,640
- Investment income	151,952	144,908
- Other income	1,107	-
Total other income	1,048,854	846,008
Total Revenue and Other Income	3,676,440	4,477,383

6 Cash and Cash Equivalents

	2020	2019
	\$	\$
Cash at bank and in hand	385,506	297,874
Short-term deposits	10,099,569	10,087,989
	10,485,075	10,385,863

Notes to the Financial Statements

For the Year Ended 30 June 2020

7 Trade and Other Receivables

	2020	2019
	\$	\$
CURRENT		
Trade receivables	1,695	3,910
Deposits	6,190	6,190
GST receivable	6,617	9,863
Interest receivable	84,132	111,669
Other receivables	92,420	14,363
Total current trade and other receivables	191,054	145,996

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

8 Other Financial Assets

	2020	2019
	\$	\$
NON-CURRENT		
Equity securities at fair value through Other Comprehensive Income	3,606,173	3,606,981
Total	3,606,173	3,606,981

Management has determined that the estimate of total consolidated fair values included above for unlisted investments would be \$NIL (2019: \$5,000).

Notes to the Financial Statements

For the Year Ended 30 June 2020

9 Property, plant and equipment

	2020	2019
	\$	\$
LAND AND BUILDINGS		
Freehold land		
At fair value	1,550,000	1,550,000
Total Land	1,550,000	1,550,000
Buildings		
At fair value	900,000	900,000
Accumulated depreciation	(69,344)	(46,844)
Total buildings	830,656	853,156
Total land and buildings	2,380,656	2,403,156
PLANT AND EQUIPMENT		
Plant and equipment		
At cost	344,872	338,271
Accumulated depreciation	(135,701)	(121,487)
Total plant and equipment	209,171	216,784
Motor vehicles		
At cost	38,573	38,573
Accumulated depreciation	(27,370)	(23,642)
Total motor vehicles	11,203	14,931
Office equipment		
At cost	121,026	112,703
Accumulated depreciation	(110,936)	(102,937)
Total office equipment	10,090	9,766
Total plant and equipment	230,464	241,481
Total property, plant and equipment	2,611,120	2,644,637

Notes to the Financial Statements

For the Year Ended 30 June 2020

(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:

	Land \$	Buildings \$	Plant and Equipment \$	Motor Vehicles \$	Office Equipment \$	Total \$
Year ended 30 June 2020						
Balance at the beginning of the year	1,550,000	853,156	216,784	14,931	9,766	2,644,637
Additions	-	-	6,600		8,325	14,925
Depreciation expense	-	(22,500)	(14,213)	(3,728)	(8,001)	(48,442)
Balance at the end of the year	1,550,000	830,656	209,171	11,203	10,090	2,611,120

Directors have made a valuation of land and buildings as at 30 June 2020 using market information available to them. The last formal independent valuation was carried out in August 2018

10 Intangible Assets

	2020 \$	2019 \$
Website Development costs		
Cost	26,470	26,470
Accumulated amortisation and impairment	(23,010)	(20,552)
Net carrying value	3,460	5,918
Computer software		
Cost	99,770	99,770
Accumulated amortisation and impairment	(99,767)	(97,758)
Net carrying value	3	2,012
Total Intangibles	3,463	7,930

11 Right of use assets

	2020 \$	2019 \$
Right of use assets recognized as of 1 July 2019	225,626	-
Depreciation charge for the year	(66,436)	-
Net carrying value	159,190	-

12 Trade and Other Payables

	2020 \$	2019 \$
Current		
Trade payables	16,599	16,736
Sundry payables and accrued expenses	90,196	98,868
	106,795	115,604

Notes to the Financial Statements

For the Year Ended 30 June 2020

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

13 Employee Benefits

	2020	2019
	\$	\$
Current liabilities		
Long service leave	22,997	47,515
Annual leave	63,226	57,151
	<u>86,223</u>	<u>104,666</u>
Non-current liabilities		
Long service leave	<u>62,541</u>	<u>18,043</u>

14 Leasing liabilities and commitments

(a) Lease liability

	2020
	\$
Lease liability recognised as of 1 July 2019	(225,626)
Payments made during the year	<u>60,266</u>
Net carrying value	<u>(165,360)</u>
Current	80,166
Non-current	<u>85,194</u>
	<u>165,360</u>

(b) Lease commitments

	2020	2019
	\$	\$
Minimum lease payments under non-cancellable operating leases:		
- not later than one year	-	106,914
- between one year and five years	-	<u>59,772</u>
	-	<u>166,686</u>

There are no operating lease commitments at 30 June 2020 due to the adoption of AASB 16, which causes operating leases to be capitalised in the balance sheet.

Notes to the Financial Statements

For the Year Ended 30 June 2020

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

If upon the winding up or dissolution of the Company or if the endorsement of the Company as a Deductible Gift Recipient is revoked, there remains after the satisfaction of all its debts and liabilities any funds and property whatsoever the same shall not be paid to or distributed amongst the Members of the Company but shall be dealt with as follows:

- (a) Subject to clause (b), the funds and property of the Company shall be given or transferred to an institution, fund or authority with similar objects to that of the Company and to which income tax deductible gifts can be made, and whose constitution prohibits the distribution of its their income and property among its or their Members to an extent at least as great as is imposed on the Company, such institution or institutions to be determined by the Members unanimously, and in default thereby the Chief Judge in Equity of the Supreme Court of New South Wales or such other judge of the Court as may have or acquire jurisdiction in the matter.
- (b) If the Australian Taxation Office or some other authority with requisite powers directs that the assets of the Gift Fund be transferred to a specific recipient, then those assets shall be transferred accordingly.

16 Members' Guarantee

The Company is incorporated under the *Corporations Act 2001* and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$ 5 each towards meeting any liabilities and obligations of the Company.

17 Fundraising activities

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

	2020	13 Months Ended 30 June 2019
	\$	\$
Income		
Opportunity shop sales	97,948	146,741
Fundraising	143,266	206,323
Total fundraising income	241,214	353,064
Expenses		
Opportunity shop – amenities	173	267
Opportunity shop – electricity	663	1,518
Opportunity shop – rent	25,890	40,896
Opportunity shop – repairs, maintenance and cleaning	6,916	1,020
Opportunity shop – telephone	978	3,170
Opportunity shop – water	180	210
Fundraising expenses	4,885	8,637
Total fundraising expenses	39,685	55,718
Total Surplus from Fundraising Activities	201,529	297,346

Notes to the Financial Statements

For the Year Ended 30 June 2020

18 Contingencies

Contingent Assets

In the opinion of those charged with governance, the Company did not have any contingencies at 30 June 2020.

Interest in property

In 2013 year, the Company received an interest in a property, as an estate in remainder. Given the uncertainty of when the company will receive its interest in the asset or residual estate, the Company has not sought a valuation on the property for the end of the reporting period.

19 Volunteer services

The Board notes and acknowledges the significant contributions of our many volunteers and other donors who provide goods and services at nil or reduced cost. In so doing, the Board has accepted as reasonable the following estimated values of those contributions. The calculated values do not include some contributions for which there is no reliable or reasonable basis of calculation.

The value of these gifts of time and goods is included as "Other income" - Note 5:

	2020	13 months ended 30 June 2019
	\$	\$
Estimated value of the time given by our many volunteers (including the volunteer Board)	261,807	283,100
Estimated value of the discount given on goods and services provided at nil or reduced cost	173,860	191,540
Total value included as other income	435,667	474,640

Offsetting expenses totalling this amount are also recognised in the Statement of Profit or Loss and Other comprehensive Income as follows:

Cattery expenses	183,835	187,170
Veterinary services expenses	93,730	93,730
Opportunity shop expenses	76,172	101,600
Administrative expenses	72,630	77,640
Marketing expenses	9,300	14,500
Total expenses offset	435,667	474,640

20 Related party transactions

Directors derive no fees or other remuneration for their services. There were no other transactions with any related parties, directors or director related entities during the year with the exception of out of pocket expense reimbursements in the normal course of operations

Notes to the Financial Statements

For the Year Ended 30 June 2020

20 Cash Flow Information

	2020	13 Months Ended 30 June 2019
	\$	\$
Reconciliation of result for the year to cash flows from operating activities		
Profit for the year	157,763	807,318
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- depreciation and amortisation	119,344	119,167
- interest on lease liability	6,623	
- changes to provisions	19,980	(19,423)
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(45,058)	21,916
- (increase)/decrease in inventories	(7,039)	12,147
- decrease/(increase) in prepayments	36,411	47,379
- increase in trade and other payables	(2,734)	12,240
Cash flow from operations	285,290	1,000,744

21 Subsequent events

Shelter operations / Closure of Op Shop

Our COVID-safe procedures are likely to be the long-term solution to managing adoptions in a very small building. They allow physical distancing; permit proper cleaning/disinfection between clients; and ensure our high standards of placing cats in homes that are suitable to their unique needs. They also restrict visitors to those most likely to adopt and reduce their time on-site. We have split our weekday staff into two teams, alternating each fortnight between working in the shelter and working at the former Op Shop premises.

Although we have lost our revenue from the sales of donated second-hand goods, the premises now offer a safe, open and welcoming retail space for the sale of a large range of pet products., as well as offering information and referral services to support feline health and welfare.

JobKeeper and Cash Flow Boost payments from the Commonwealth Government have allowed us to retain all employees. We anticipate receiving the reduced JobKeeper payments until the end of the extension in March 2021 and maintaining operations / staffing at current levels.

There have been no other material impacts on the operations or financial performance of the Company from these restrictions as at the date of this report except as mentioned above.

Other than the uncertainties of the future of the pandemic, no other matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial years.

The Cat Protection Society of NSW Limited

Notes to the Financial Statements

For the Year Ended 30 June 2020

22 Statutory Information

The registered office and principal place of business of the company is:

The Cat Protection Society of NSW Limited

103 Enmore Road

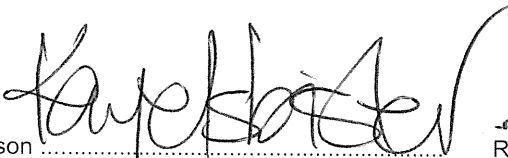

Newtown NSW 2042

Responsible Persons' Declaration

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

Responsible person		Responsible person	
	President		Vice-President
	Kaye Isbister		Nita Harvey

Dated 19 September 2020

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE CAT PROTECTION SOCIETY OF NSW LIMITED

Opinion

We have audited the financial report of The Cat Protection Society of NSW Limited, (the Company), which comprises the statement of financial position as at 30 June 2020, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the Directors' Declaration of the Company.

In our opinion:

1. The financial report of The Cat Protection Society of NSW Limited has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - (i) giving a true and fair view of The Cat Protection Society of NSW Limited's financial position as at 30 June 2020 and of its financial performance for the year ended on that date;
 - (ii) complying with Australian Accounting Standards – Reduced Disclosure Requirements and the Corporations Regulations 2001.
2. We have been given all the information, explanation and assistance necessary for the conduct of the audit;
3. The entity has kept financial records sufficient to enable a financial report to be prepared and;
4. The entity has kept other records as required by Part 3-2 of the *Australian Charities and Not-for-profits Commission Act 2012*

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES110 Code of Ethics for Professional Accountants (including Independence Standards)(the Code) that are relevant to our audit of the financial report in Australia; and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The Directors are responsible for the other information. The other information comprises the information included in the annual report for the year ended 30 June 2020 but, does not include the financial report and the auditor's report thereon. Our opinion on the financial report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based upon the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Directors' Responsibilities

The Directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Company or cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but, is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

LNP Audit + Assurance

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting in the preparation of the financial report. We also conclude, based on the audit evidence obtained, whether a material uncertainty exists related to events and conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in the auditor's report to the disclosures in the financial report about the material uncertainty or, if such disclosures are inadequate, to modify the opinion on the financial report. However, future events or conditions may cause an entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We are also required to provide the Directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

The engagement partner on the audit resulting in this independent auditor's report is Robert Nielson.

LNP Audit and Assurance Pty Ltd



Robert Nielson

Director

Sydney

19 September 2020

These three pages provide a detailed listing of the income and expenses recorded in our 2020 accounts. This statement has not been audited; it has been prepared from the data used to prepare the 2020 Financial Report. These statements also include the estimated values of volunteer services and donated goods and services.

The Cat Protection Society of NSW Limited
ACN 631 197 629
Profit and Loss Statement for the year ended 30 June 2020

	12 months ended 30 June 2020			13 months ended 30 June 2019
	Recorded values	Values of volunteers and donated goods & services	Values per stat accounts	
CASH INCOME				
Donations / Fundraising	251,389		251,389	309,144
Bequests	1,851,206		1,851,206	2,667,665
State Government Grants	15,500		15,500	15,500
Commonwealth Government Grants	257,000		257,000	-
Memberships	18,066		18,066	23,903
Adoption Fees	118,643		118,643	126,093
Desexing & Microchipping	33,019		33,019	62,152
Sales - Merchandise	239,956		239,956	265,744
Sales - Opportunity Shop	97,948		97,948	146,741
Earnings from investments	-		-	-
Interest Received	187,067		187,067	227,252
Distributions Received	98,251		98,251	109,893
Dividends Public Companies	41,653		41,653	49,035
Realised Gain/(Loss) on Investments	11,609		11,609	(14,811)
Other Income	19,465		19,465	14,432
	3,240,773	-	3,240,773	4,002,743
NON-CASH INCOME				
Volunteer services and donated goods and services	-	435,667	435,667	474,640
	3,240,773	435,667	3,676,440	4,477,383
CASH EXPENSES				
Advertising & Promotion	90,932	9,300	100,232	145,555
Auditors Remuneration	16,621		16,621	14,040
Bank Charges	6,167		6,167	5,659
Bookkeeping	39,354		39,354	39,893
Cattery Expenses	80,601	183,835	264,436	250,751
Cleaning & Waste Disposal	21,440		21,440	25,103
Community Information	28,011	12,430	40,441	37,490
Donations	20,000		20,000	75,000
Freight & Cartage	4,281		4,281	3,919
Fundraising Expenses	4,885		4,885	7,914
Insurance	30,155		30,155	28,393
Insurance — Workers Compensation	10,152		10,152	9,217
Lease interest expense	6,624		6,624	-
Legal Costs	4,086	2,200	6,286	21,723
Management Fees (Perpetual)	29,793		29,793	30,132
Merchandise	181,592		181,592	203,564
Microchips	3,229		3,229	6,206
Motor Vehicle Expenses	4,764		4,764	13,457
Office Expenses	55,867		55,867	61,625
Opportunity Shop Expenses	34,800	76,172	110,972	151,286
Permits, Licences & Fees	2,743		2,743	3,710
Postage	13,268		13,268	18,921

The Cat Protection Society of NSW Limited
ACN 631 197 629
Profit and Loss Statement for the year ended 30 June 2020

	12 months ended 30 June 2020			13 months ended 30 June 2019
	Recorded values	Values of volunteers and donated goods & services	Values per stat accounts	
Printing & Stationery	7,012		7,012	7,792
Rates & Taxes	-		-	1,640
Rent	6,584		6,584	59,927
Repairs & Maintenance	17,014		17,014	26,259
Salaries and paid leave	1,420,341	58,000	1,478,341	1,360,462
Annual and long service leave accruals	26,054		26,054	122,833
Superannuation	129,473		129,473	130,111
Security	7,823		7,823	8,994
Satellite Rehoming	14,159		14,159	9,538
Staff Amenities	2,012		2,012	2,521
Staff Training	8,383		8,383	16,657
Telephone, Fax & Internet	6,923		6,923	7,069
Utilities	10,585		10,585	9,068
Travelling Expenses	2,073		2,073	1,156
Volunteer Expenses	2,289		2,289	2,491
Veterinary Expenses	544,457	93,730	638,187	550,919
Welfare Program	69,119		69,119	79,904
	2,963,665	435,667	3,399,332	3,550,897
Surplus before non-cash items	277,107	0	277,107	926,486
NON-CASH EXPENSES				
Amortisation - Intangibles	4,466		4,466	39,353
Depreciation	114,878		114,878	79,814
Net surplus for the year	157,763	0	157,763	807,318

Reconciliation with Statement of Profit or Loss and Other Comprehensive Income [page 6]

	12 months ended 30 June 2020			13 months ended 30 June 2019
	Recorded values	Values of volunteers and donated goods & services	Values per stat accounts	
Revenue	2,627,586		2,627,586	3,631,375
Other income	613,187	435,667	1,048,854	846,008
Total revenue	3,240,773	435,667	3,676,440	4,477,383
Merchandise	(185,873)		(185,873)	(207,483)
Public information and marketing expenses	(110,082)	(9,300)	(119,382)	(170,068)
Employee benefit expenses	(1,589,466)		(1,589,466)	(1,573,732)
Finance costs	(6,624)		(6,624)	-
Insurance, IT, accounting and administrative	(144,873)	(72,630)	(217,503)	(287,594)
Veterinary expenses	(523,330)	(93,730)	(617,060)	(531,821)
Auditor's remuneration	(16,621)		(16,621)	(14,040)
Donations/grants	(20,000)		(20,000)	(75,000)
Cattery expenses and animal welfare programs	(327,172)	(183,835)	(511,007)	(378,953)
Occupancy costs and utilities	(64,288)		(64,288)	(130,990)
Op Shop expenses	42,215	(76,172)	(33,957)	(151,286)
Depreciation and amortisation expenses	(119,345)		(119,345)	(119,168)
Other expenses	(17,551)		(17,551)	(29,930)
Surplus for the year	157,763	-	157,763	807,318
Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss				
Revaluation changes for property, plant and equipment			-	-
Net fair value movements for available-for-sale financial assets	(105,072)		(105,072)	141,212
Other comprehensive income for the year	(105,072)	-	(105,072)	141,212
Total comprehensive income for the year	52,691	-	52,691	948,530

Thank you

We are deeply grateful for the generosity of those who left bequests to Cat Protection and we honour their lives in our work: Cedric Alletson; Thomas Blake; Enid Brown; May (Betty) Buchanan; Betty Clayden; Cathryn Denshire; Iris Hughes; Leila Loveday; Caralyn O'Connor; Joan Rainbow; Michael Robinson; Irene Sherevera; Jeanette Smithson; David Vallon.

We acknowledge the Minister and NSW Department of Primary Industries for the animal welfare grant that helps us to deliver feline welfare services to low-income cat owners and to assist cats at risk in the community.

To all our volunteers – thank you to the moon and back, and then some!

Cat Protection is a community and each and every one of you contributes to the achievements of our organisation. We cannot list every supporter but we do thank you all and **our cats and kittens praise you with their purrs ♥**

Hill's Pet Nutrition
Bayer Animal Health
Elanco Animal Health
Oz-Pet
Ausrichter Animal Health Products
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Pet Greens
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Cogenesis
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Seven Communications
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Lawrence Gibbons and Alt Media
Kaz Childs
Karress Rhodes, KL Graphics
Cameron Moss, Ultra Vivid Design
Louise Keable
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PwC Australia
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Deloitte
Australia Post
NAB
Suncorp
Deutsche Bank
Sydney Water



Abbotsbury Veterinary Clinic – Abbotsbury
All Natural Vet Care – Russell Lea
Animal Referral Hospital – Homebush
Bankstown Veterinary Hospital – Bankstown
Bathurst Central Animal Hospital – Bathurst
Boundary Road Veterinary Hospital – Peakhurst
Bowenfels Veterinary Clinic – Bowenfels
Campsie Veterinary Hospital – Campsie
Collaroy Veterinary Services – Collaroy
Colyton Veterinary Hospital – St Marys
Companion Animal Practice Menai – Menai
Concord Veterinary Hospital – North Strathfield
Croydon Park Veterinary Clinic – Croydon Park
Double Bay Vet Clinic – Double Bay
Earlwood Animal Hospital – Earlwood
Five Dock Veterinary Hospital – Five Dock
Glenfield Vet Hospital – Glenfield
Great Western Animal Hospital – Wentworthville
Greystanes Veterinary Clinic – Greystanes
Hartley Valley Vets – Little Hartley
Hills Animal Hospital – Castle Hill

Goodwill Wine
Quarryman's Hotel and Hopsy
Young Henry's
Audio Technica
Dendy Newtown
Better Read Than Dead
Where's Nick Bar
Origami Doll
Minxy Vixen
Seeta Roy
Glenno, Herding Cats II

Leppington Veterinary Hospital – Leppington
Lithgow Veterinary Hospital – Lithgow
Macquarie Fields Veterinary Clinic – Macquarie Fields
Marrickville Vet Hospital (AMS) – Marrickville
Maroubra Junction Veterinary Clinic – Maroubra Junction
Moorebank Vet Hospital – Moorebank
Mt Druitt Veterinary Clinic – Mt Druitt
My Vet Waterloo – Waterloo
Peakhurst Vet Hospital – Peakhurst
Penshurst Veterinary Clinic – Penshurst
Princes Highway Veterinary Hospital – Kogarah
Rooty Hill Vet Clinic – Rooty Hill
SASH – North Ryde
South Penrith Veterinary Clinic – Penrith
Southern Cross Veterinary Clinic – St Peters
Stewart Street Veterinary Hospital – Bathurst
Strathfield Veterinary Clinic – Homebush
Sydney Animal Hospitals Inner West – Stanmore
University Veterinary Teaching Hospital Sydney – Camperdown
Vets at North Rocks – North Rocks
Vet Friends – Chatswood