

Annual Report **2020-2021**



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.

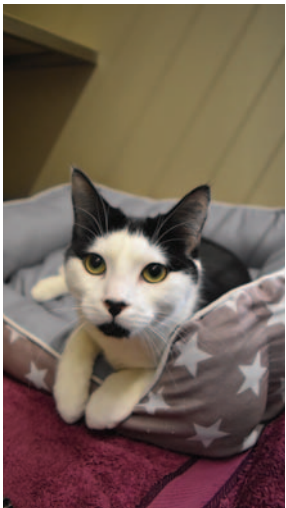
DOES CAT PROTECTION HAVE NINE LIVES?



Exactly where the saying ‘cats have nine lives’ came from is uncertain but no doubt it continues to this day due to cats’ remarkable survival skills. Of course, cats aren’t invincible, and fate isn’t always kind to them.

The Cat Protection Society of NSW has been caring for cats since 1958 because ever since that small group of volunteers started the Society to help the plight of street cats, we too have demonstrated some remarkable survival skills. We were never bestowed with multi-million-dollar government grants, we never harassed people into giving us money and we never paid millions of dollars to private companies to fundraise for us.

But ... we’ve always worked closely with our communities and volunteers, fighting for better protection for cats but also all animals, campaigning against cruel practices like drowning unwanted litters of kittens and vivisection. We promoted (and financially helped with) cat desexing and finding homes for street cats; we educated people (including veterinarians) about feline welfare and responsible cat ownership. We relied on our tenacity and courage (embodied in the late Nance Iredale OAM, a fearless and tireless champion for our feline friends) and we depended on the kindness of friends and strangers. It took 20 years to buy a permanent home, a run-down terrace, at 103 Enmore Road, and along the way and ever since, we’ve expanded our services and continuously improved our policies and processes to reflect evidence-based international best-practice in feline care. And now in 2021, we made the giant leap to purchase a second property.



As Kristina Vesk, our CEO noted in a message to members earlier this year, we’ve proven ourselves to be an extremely lean organisation. Cat Protection has led huge improvements in animal welfare, pioneering early-age desexing in Australia; co-convening (with Sydney Dogs and Cats Home, in 2011) the first NSW workshop on ‘getting to zero’ euthanasia of healthy pets in pounds and shelters; establishing best-practice feline sheltering and sharing our knowledge with the sector through our catcare.org.au website and free information sessions; winning the inaugural Community Outreach and Education Program category in the national JetPets Companion Animal Rescue Awards (2018, for The Good Neighbour Project); being the first (and possibly still only) animal welfare charity to offer information in community languages; partnering with the University of Sydney on groundbreaking feline health research; and gaining victories for more pet-friendly housing. All while helping thousands of cats and kittens every year in our adoption, discounted desexing and vaccination programs, and client support services.

These incredible outcomes for feline welfare have been achieved with annual expenses that are less than some animal welfare organisations spend each year just on fundraising. In 2019-20 one NSW animal welfare organisation spent more than \$4m on fundraising expenses. Cat Protection spent less than that (even counting the unpaid contribution of volunteers and donated goods and services) on everything we did that year.

Like the proverbial cat with nine lives, we’ve survived a number of major threats over the past 60+ years, from recessions to fires, to storm damage and even the Global Financial Crisis. And now, we need to survive the Global Pandemic.



Last year we noted our risk management framework had contemplated the prospect of a novel zoonosis, and our response to COVID-19 was and has been rigorous, science-based and focused on the safety of people: volunteers, staff, clients and the broader community; and on ensuring the continuity of best-practice care for our cats. We have managed the situation exceptionally well in this regard. There has, however, been a price to pay for that, so for the first time in over a decade we have recorded an operating deficit.

You will see in the financial statements this deficit is almost \$900,000 and while partly offset by unrealised gains on investments of some \$175,000, it is a significant drain on our ‘kitty’ that needs to be recovered quickly if we’re to continue to offer our full range of feline health and welfare services in the longer term.

As you know, we are mainly reliant on bequest income to meet our annual expenses, and in the reporting period bequests were about \$650,000 compared with \$1.85m in the previous year. The pandemic-imposed relocation of retail and welfare services to our rented premises at 85 Enmore Road meant the very sad decision to close the Op Shop, and the consequent loss of that income.

DOES CAT PROTECTION HAVE NINE LIVES?



To ensure Covid-safety and continuity of cat care, we implemented a unique staff roster system, as well as extraordinary levels of infection control, which increased costs (though the Commonwealth Cash Flow Boost and JobKeeper subsidies protected us from a greater deficit). Record low interest rates have seen our cash reserves fall in real terms. Our Building Fund was liquidated to purchase the property at 214 Marrickville Road. This year's deficit might have been one of those nine lives, but we still landed safely on all four paws!

I'm very pleased to say that once again we received an unqualified audit report, and I'm absolutely delighted to say that our members and friends excelled in their generosity – we received \$363,000 in donations this year compared with \$251,000 in the previous year. Thank you so very much for your kindness.

To everyone who supported us in the year, please take a moment to reflect on the wonderful contribution you made to the incredible stories of hope, survival and joy in this report. To the friends and families of those thoughtful people who made bequests to Cat Protection, please take comfort from their legacy of purrs and happiness.

It's been a challenging year, but we never lost sight of our mission, we kept everyone safe, and we made the lives of thousands of cats – and the people who love them – better. Thank you to my Board colleagues and a very big thank you to our veterinarians, staff and volunteers who endured difficult working conditions with grace and an unwavering respect for a cat's right to their best life.

Nita Harvey
President

Key feline facts

During 2020-21, Cat Protection:

- Found forever homes for 749 cats and kittens
- As well as desexing any undesexed cat in our care, provided discounted and subsidised desexing to 2,273 cats in the community (and microchipping if the cats were not already chipped)
- As well as vaccinating all the cats and kittens in our care, provided discounted, subsidised or free vaccinations to 1,183 cats in the community
- Lifetime registered 707 cats and kittens. All our cats and kittens are registered to their new person at the time of adoption; some cats surrendered to us have already been lifetime registered, in which case we only need to change the registration details
- Reunited two lost cats with their people
- Provided 150 nights of crisis/emergency cat boarding
- Admitted 790 cats and kittens in our shelter
- Gave every cat and kitten in our care all necessary veterinary treatment, including complex surgeries; critical care; X-rays; ultrasounds; dentals; flu treatment; urinalysis; dietary trials; ringworm treatment. Some of these special case cats' stories are highlighted in this report
- Provided post-adoption follow-up support to all our clients and helped thousands of people in the community with telephone advice, information and support on cat care
- Invested \$31,000 in research into Feline Leukaemia Virus; Feline Infectious Peritonitis; community cats; and the human-feline bond
- Spent almost \$800,000 on veterinary, welfare program, and cattery goods and services
- With much gratitude, received the equivalent of \$360,000 in value from the contribution of volunteers and discounted and donated goods and services.

CAT PROTECTION SOCIETY OF NSW WELFARE AND EDUCATION CENTRE



Following the exchange of contracts on 12 March 2021, Cat Protection settled on the purchase of 214 Marrickville Road Marrickville on 18 May 2021.

While our Building Fund and Rehabilitation Centre savings were originally conceived to purchase a second property to accommodate cats not ready for adoption, the COVID-19 pandemic demonstrated not just the importance of more space for people but led us to discover new ways of working that made our shelter at 103 Enmore Road the ideal location for rehabilitation. With adoptions by appointment-only and the relocation of our welfare and retail activities, the shelter now offers a calm and tranquil environment for both the adoption of forever-home ready cats and the rehabilitation of cats recovering from illness, injury or stress.

Currently our non-shelter services are carried out in two rented properties. As a charity, we receive no tax benefits in renting, and owning our own places of work – which are uniquely fitted out to serve our mission – makes financial sense. It is a huge investment but one which will pay dividends into the future. It is also a lot of work to purpose-design and construct (this building is in an ideal location but in dreadful condition) and the construction boom has created lengthy delays in approval processes, as well as shortages (and cost increases) in labour and materials.

Thank you to the experts who volunteered their time, experience and insights to guide Cat Protection on how to navigate this complex, expensive and exciting project, especially to Dr Jennifer Kent; Gillian Cottle; Alec Tzannes AM; Mark Facer; Ben Strang; and Les Dickson. Cat Protection is indebted to you for your expertise and generosity.

In May 2021, Cat Protection appointed Cadence Australia as project managers; in June, McGregor Westlake Architecture as architects; and shortly after the end of the reporting period, Victor Goodge Consulting was contracted for the vitally important quantity surveying services. All have a strong alignment with Cat Protection's vision and values and are joined by several other specialist consultants who will ensure the success of the project. At the time of writing, preparations for the DA to be submitted to Inner West Council were close to completion. However, for the reasons outlined earlier, occupancy of the new building is unlikely to be before the final quarter of 2023.

Subject to Council approval, the new premises will offer an accessible, bright and friendly retail space fronting Marrickville Road, with a dedicated area for acceptance of surrendered cats and kittens (who will then be transferred for veterinary assessment and any necessary surgery, before moving to the shelter or into foster care), two small treatment rooms to support surrenders and activities like our discounted microchipping, flea and worm programs and vaccination drives. Towards the rear, a multi-purpose room and small courtyard will host education events, meetings such as the AGM, and other activities like our wonderful Craft Club.

The upstairs will provide the space for the staff, storage and equipment needed to support our work in preventing feline homelessness and promoting feline welfare, health and wellbeing. Keeping people and cats together involves one-on-one advice and support, including pre-adoption counselling and follow-up contact with the new owners of every cat adopted from Cat Protection; advocacy for pet-friendly policies; practical actions such as information, public education, research; and supporting human services providers to include people's cats in their policies and practices. Our feline welfare activities include referrals for discount desexing and vaccination; targeted programs such as Operation Cat; producing and disseminating cat care information and feline health campaigns; as well as advocating for and contributing to the development of legislation and policies to improve cat health, welfare and wellbeing.

Infection control and disease management at the Enmore Road shelter will benefit from cats of unknown health status being received at the Marrickville Road premises, because it means such cats will be vaccinated, bathed, parasite-treated and screened for infectious disease prior to being housed at the shelter. Cats and kittens will not stay at the Marrickville Road premises; it is a triage point and length of stay is a matter of a few hours at the most. Surrenders are by appointment to minimise stress. The new facility will offer a better space for the surrender process for clients, cats and staff.





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



To maximise cat population health and wellbeing, we are a managed admission shelter, focused equally on feline physical and mental health.

Infection control and disease management protocols were developed and are revised in consultation with veterinarians and all our policies and procedures are considered against evidence-based best practice. Cat Protection is a member of the International Society of Feline Medicine, and we are a practice member of the University of Sydney Centre for Veterinary Education, ensuring we keep up to date with any advances in feline medicine and sheltering. We're also a society affiliate member of the International Society for Anthrozoology.

Our Feline Services team is led by Nerida Atkin, a qualified vet nurse with a Graduate Certificate in Animal Welfare; ISFM Certificate in Feline Friendly Nursing; ISFM Advanced Certificate in Feline Behaviour (with Distinction); Fear Free Certification Level 3; and associate certification by the International Association of Animal Behaviour Consultants.



All our Feline Services staff and foster carers are Fear Free-certified, and more than half our volunteers have completed the Fear Free Shelter Program. Fear Free offers online education programs for companion animal care professionals, volunteers and pet owners, with the aim of reducing the negative states of fear, anxiety, stress and frustration and promoting emotional wellbeing and enrichment.

Any cat admitted who is injured or presenting with signs of serious illness is taken directly to one of our veterinarians, otherwise, they see a vet within 24 hours. On arrival, cats are microchipped (if not already), vaccinated, bathed in Austrazole, an anti-fungal wash (to reduce the risk of ringworm), treated with Baycox (as a preventative against coccidia and toxoplasmosis) and flea and worm treated. Faecal samples are taken and analysed for bacteria and parasites. In the reporting period, 1,097 faecal tests were taken, including 145 in-house giardia tests which we now have, and which provide results within minutes, allowing infected cats to begin treatment as soon as possible.



Most of our intake population are stray cats and kittens without access to clean food or water, no parasite prevention, and contaminated living environments. Parasites and gut bugs are therefore common, but when correctly diagnosed, treatment is generally always successful. We are grateful to our generous sponsors Elanco, who provide our cats' and kittens' parasite treatment and prevention (Advantage, Advocate, Milbemax, Comfortis).

Faecal tests revealed 247 cases of roundworm (common in kittens); 6 tapeworm; 26 hookworm; 151 campylobacter (treated with Erythromycin over 7 days); 146 coccidia (treated with 2 doses of Baycox over 48 hours and repeat 2 doses 7 days later); 178 giardia (treated with Panacur for 5 days). While these conditions are thus resolved within a week or two, salmonella has no treatment but requires isolation of the infected cat (6 in the reporting period) for 6 weeks, followed by retesting until negative. A long period of isolation is also needed for cats and kittens presenting with ringworm (109 cases) along with treatment, which can include oral and topical medication as well as frequent antifungal washes. Kittens and cats with concurrent illness are most vulnerable due to their lowered immune systems. We are indebted to our ringworm-specialist, ever patient and diligent foster carers who ensure that these little ones are given the time and care to fully recover.



Ringworm and infectious diseases such as feline herpesvirus can be dormant, so our shelter minimises risk in several ways including hygiene protocols, antifungal cleaners on cat accommodation, Canestan anti-fungal laundry rinse, steam cleaning and SteriGene disinfectant.

A clean hygienic environment is only part of the equation: stress can lower the immune system in cats, triggering illness, as well as being negative for their mental health and wellbeing.

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



Our protocols include placing newly admitted cats and kittens on Zylkene for 7-14 days and longer if they are fearful or stressed. Zylkene is a nutraceutical with an extract from a milk protein that promotes relaxation in nursing. We also use the synthetic calming pheromone Feliway throughout the shelter, in carriers and our cat van for trips to the vet, and on scrub tops when staff are handling stressed cats. Tranquil Treats and drops of Rescue Remedy complement these strategies for cats who are scared. For cats with high levels of anxiety or stress, we discuss medication options with our veterinarians.

We play music that is composed or specially selected to relax cats, and we don't unnecessarily change a cat's bedding (so it retains their own scent). Cats' accommodation is provided with comfort and enrichment: cardboard scratchers, play and cuddly toys, food mazes, soft beds, and all cats have a box or igloo bed to hide in. Many of these items are given to the cat's new person on adoption, to help the cat settle into their new home. Cats have daily rostered playtime and receive lots of TLC from volunteers and staff. Changes introduced in response to COVID-19 have improved amenity for the cats as there is less noise and fewer people, creating a calmer environment.

Every cat has an individual, comprehensive profile in our customised Salesforce database. Their record is created prior to admission, is updated at least twice daily during their stay, documenting everything from behaviours, diet, water intake, toileting and medication, and also includes all their veterinary records. This information is important not just for ensuring a cat's care plan is consistently delivered and monitored, it provides a history that can be helpful post-adoption if the new owner has any concerns, and it also forms part of a larger databank that we can use to study shelter outcomes.

At their initial vet check, cats are assessed for general health, common feline illnesses and if they are older than 8 years, they will have geriatric blood tests to screen for conditions like kidney disease. A risk assessment determines whether or not a cat is FIV tested; in the year, 5 cats tested positive out of 135 tests. The Anti-Mullerian Hormone test can identify whether a cat has been previously desexed, preventing unnecessary surgery – 8 cats had this test with results showing they were already desexed.

Upper respiratory swabs are used when necessary to diagnose the exact cause of 'cat flu' (upper respiratory tract disease/URTD). In the year, we treated 318 cats and kittens for URTD. Cases ranged from relatively mild to severe, with 197 swabs revealing positive cases of feline calicivirus (75); feline herpesvirus (71); Mycoplasma (83); chlamydia (9); and Bordetella (1). Some cats had more than one infection, the majority (about 70%) were infected prior to admission, and others may have developed illness after admission, acquired illness from an infected cat or been carriers (latent infection).

Cats with illness, depending on diagnosis, severity, and co-presentations, are treated at the vet, in our isolation ward, in foster care, or in mild non-infectious cases, they might stay in their apartment.

Mr Pickles was one of 8 cats in the year treated for pneumonia. A swab showed the ulcers in his mouth were symptoms of feline herpesvirus and he was treated for this but then developed a cough and breathlessness. At SASH emergency hospital he was placed in an oxygen tent and treated with antibiotics for several days under the supervision of a critical care veterinarian. When his condition was stable, he was discharged back into the care of his foster carer where he made a speedy recovery and a lifetime relationship. Mr Pickles now calls his foster home his forever home.

Lance was a 9-week-old stray who was treated for ringworm, coccidia and mild flu. Vets were unable to locate a second testicle during routine castration surgery and suspected testicular tissue samples taken in two follow-up surgeries were confirmed as not being testicular; he was placed into foster care to grow into sexual maturity before an Anti-Mullerian Hormone test could be taken. The first test at 6 months was inconclusive, the second test at 9 months confirmed no residual gonadal tissue, concluding that Lance was born with only one testicle. This lovely little guy has now found his forever home.



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



Flits was a stray cat found severely injured after being hit by a car. She had a fractured pelvis, fractured jaw, broken tail, and was pregnant. Vets had to terminate the pregnancy as she could not give birth due to her injuries. Her jaw was wired, the top of her tail amputated, and she had a dental extraction. Bedrest was required to heal her pelvis. She was fostered to recovery by her rescuer, who couldn't resist adopting this brave and appreciative cat.

A friendly stray kitten, Izuku presented with severe ocular discharge, bilateral eyelid agenesis and corneal opacity very obvious in his right eye. Too small for surgery, he was placed into foster care to grow bigger and stronger. On assessment for surgery, it was found that his left eye also had corneal scarring. The vets determined he required both eyes enucleated (removed). Izuku healed well and although he has no sight, he is now happy, safe and secure in his indoors-only loving forever home.

Hawthorn, another friendly stray, also had eye problems with chronic weepy ocular discharge from his right eye; ocular pressure checks revealed he did not have uveitis; however, he did need entropion surgery (surgery to correct a condition where the cat's eyelid is turned in against the eyeball, causing pain, infections and vision problems). The surgery was successful, and pain and life on the streets are but memories; Hawthorn has found his home and happiness.



Celine was lucky that a good Samaritan found her and brought her to Cat Protection. This timid stray had to have her left eye surgically removed due to a corneal sequestrum and synechiae – these may have been caused by injury. She also had dental X-rays and a scale and polish, followed by lots of TLC and reassurance from staff and volunteers to build her confidence. Lovely Celine has now found a safe and secure forever home.

Stray kitten Tallulah's eye condition was a congenital defect, eyelid agenesis, and she required surgeries to reconstruct her eyelids using grafts of healthy tissue from her lip. She spent a very long time in foster care as on admission she was too small for the surgery, and she needed extensive time between surgeries to heal, so it wasn't surprising that this sweet girl found that her foster home became her forever home!

Four-week-old littermates John and Yoko came to us via a pound facility; the poor little ones had feline herpesvirus, Mycoplasma and coccidia – and both needed surgical repairs for umbilical hernias. Despite all these health challenges, with excellent treatment and lots of loving support they recovered quickly and were adopted together, best friends forever.



Dr Jill was found as a three-week-old orphan; she was hypothermic and dyspnoeic. She was given oxygen and treated in an incubator on IV fluids with glucose. She was also treated for coccidia and severe feline herpesvirus, which responded to antibiotics and IV fluids for the fever. Dr Jill has found her forever family.

Pound rescue kitten Joe was sickly, severely underweight, and hypothermic; she was placed in an incubator and treated with IV fluids and antibiotics. She was also treated for coccidia. Fortunately, she tested negative to suspected feline parvovirus, and blood tests revealed her thyroid function was normal. She was nursed back to health in foster care and now enjoys life with her forever family.

Snowy was diagnosed with severe mammary hyperplasia and skin necrosis; biopsies showed mixed inflammation and surgery was needed to remove horrendous mastitis tissue. A second surgery was required to repair the wound but further biopsies showed no evidence of neoplasia. After rehabilitation, Snowy was given the all-clear to be placed for adoption and she found her forever home.

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



Molly presented with persistently enlarged lymph nodes and inflamed gums. Tests for FIV and FeLV were negative, so Molly was placed in foster care before being reassessed for dental surgery. There, her gingivitis resolved so she received just a scale and polish, before moving into our adoption centre. While at the shelter, staff observed that she appeared a little clumsy at times but most surprising was that when she hopped down from the upper levels of her apartment, she would extend her back legs straight up into the air. Initial X-rays found no abnormalities, but further X-rays revealed a mild luxating patella in both her back legs (like 'trick knee' in people). Veterinary advice was that the condition was not severe enough for surgery, however, Molly should always be an indoor-only cat and maintain a healthy weight so as not to stress her joints, which will be vulnerable to arthritis as she ages. Sweet Molly is now enjoying life in her loving, safe, indoor-only home.

Nine years of age, Buddy had 'geriatric' blood tests, which showed a mild elevation in globulins, likely due to severe dental disease. He had to undergo two sessions of surgery for extractions, and biopsies were taken of the masses in his jaw. These were identified as abscesses which required a long course of antibiotic treatment. Subsequent X-rays showed significant improvement and no evidence of neoplasia, leaving this lovely gentleman free to be adopted and enjoy his senior years with his new family.

Prince and his brother King came to us from a pound and were placed into foster care to grow strong and healthy. While King met his kitten growth milestones, Prince stayed quite little: blood tests ruled out any serious disease or health condition. Our vets suspect that Prince may have dwarfism or hydrocephalus. This can only be determined by MRI and diagnosis would not change treatment. Rather than put him through an unnecessary procedure, it was determined what he needed most was an understanding family who were willing to adopt Prince along with King, his best friend and brother. They've now joined their purr-fect human family.

Juniper and Luna were both treated for campylobacter, coccidia and feline herpesvirus. Skin punch biopsies were taken after fungal assays ruled out ringworm as the cause of skin lesions and fur loss – the biopsies showed food allergies as the likely condition. Luna and Juniper were placed on hypoallergenic diet trials and both responded positively, and have found their forever (special-diet-friendly) homes.

Diva the friendly stray enjoyed the support of foster care to raise her little kittens, and when she'd finished nursing them it was time to get to the bottom of her noisy breathing. Chest X-rays showed a grossly enlarged heart with dorsal deviation of her trachea. Diva was referred to a cardiologist at SASH who found Diva had a pericardial hernia, meaning her liver, pancreas and intestines were pushed inside the sac surrounding her heart. Left untreated, the condition could lead to heart failure, so Diva underwent major abdominal and thoracic surgery to correct the defect and spent two months in recovery before being desexed. Chest X-rays taken prior to that surgery identified that she had asthma, the best treatment for which will be determined by medication, including inhaler, trials.

We thank Hill's Pet Nutrition for their generous sponsorship which ensures all our cats and kittens enjoy a complete and nutritious diet, essential to good health. We're deeply grateful to all our veterinary partners and especially acknowledge Concord Veterinary Hospital as our primary veterinary service provider.





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



Every cat receives all the veterinary treatment they need to be ready for adoption, these are just a few examples to illustrate the range of issues we dealt with during the year. Decisions about euthanasia are made on a case-by-case basis taking into account the physical and mental health needs of the cat, and the impact of continued treatment.

For example, lovely Henry had a clip for matted fur, a hypoallergenic diet trial as initial faecal tests didn't explain the blood in his stools; later tests found a clostridial overgrowth which was treated with antibiotics. Persistent diarrhoea led to further tests including for pancreatitis (he was then placed on a trial of Creon capsules) and intestinal biopsies which confirmed inflammatory bowel disease. He was placed on a special diet, vitamin B12 injections and a course of steroids; then he was also diagnosed with early-stage diabetes. We hoped since it had been identified so early, with a glucose monitor and insulin injections the diabetes would go into remission, however it did not. Treatment strategies conflicted meaning he would either suffer hypoglycaemic episodes or persistent debilitating diarrhoea. Despite doing everything we could for Henry, his conditions couldn't improve, so we made the heartbreaking but humane decision for him to be put to sleep.



In the reporting period, 2 kittens passed away and 17 cats and kittens were euthanased due to a range of conditions, from kidney and liver disease, severe injury, FIV, sepsis and seizures. A cat who had been hit by a car was brought to our shelter and although he was immediately rushed to the vet, he was not able to be saved. He wasn't microchipped, so we doorknocked and made inquiries in the area until we found his owner so the cat could be laid to rest in peace.

Each individual cat to whom we said goodbye was treated with respect and compassion, and their lives were valued. We acknowledge and thank foster carers, staff, members of the public, vets and vet nurses for ensuring every cat and kitten who comes to Cat Protection is given dignity, love and respect for their life.



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



While we continued to offer information and support on cat care by phone, post, and through our website and social media channels, pandemic restrictions meant we didn't enjoy our usual face-face events such as our winter cat care talks.

We added to our suite of community language feline welfare resources, publishing translations of cat care information in: Bengali; Spanish; Urdu; Nepali; Greek; Punjabi; Turkish; and Tamil. These are available on the community languages page on our website, which also includes information in Arabic; Simplified Chinese; Cantonese; Mandarin; Hindi; Korean; Vietnamese; and a directory of veterinary clinics where languages other than English are spoken. We shared these updates with all electorate offices in NSW, stakeholders via the Responsible Pet Ownership Reference Group (on which Cat Protection continues to serve) and the Office of Local Government, as well as social media and posting hard copies on request.

Welfare issues arising from COVID-19 were a significant cause for concern and we supported cat owners to keep their cats healthy, safe and happy in changed living circumstances, such as people working and learning from home, or renovating, which many people chose to do during lockdown periods. We also provided links on our website to the World Organisation for Animal Health, and the Australian Department of Agriculture, Water and the Environment for the latest information on the pandemic and animals, and links to NSW Health for human health updates.

We helped to promote the survey, and shared the peer-reviewed results of, *Frequency, Stressfulness and Type of Ethically Challenging Situations Encountered by Veterinary Team Members During the COVID-19 Pandemic* by Anne Quain, Siobhan Mullan, Paul D McGreevy and Michael P Ward (Frontiers in Veterinary Science, April 2021, Volume 8) the largest global survey on ethically challenging situations (ECS) encountered by veterinary team members.

Previous studies identified that veterinarians experience a high rate of ECS at work; this survey found the median frequency of ECS increased from several times per month pre-Covid to several times per week. The study found the most common ECS were deciding how to proceed when clients have limited finances; managing the conflict between personal wellbeing and professional role; and managing conflicts between the interests of clients and the interests of their animals.

The pandemic presented ECS for Cat Protection also: how to manage staff, volunteer, client, veterinarian and public safety while maintaining continuity of care for our cats and continuing to pursue our mission. Applying a practical ethical framework, we made decisions that presented future financial risks (drawing down on savings to meet the cost of additional staff to create unique teams) in order to mitigate against the immediate risks to the health safety and wellbeing of people and the cats currently in our care.

Cat Protection has led the way practising and promoting early-age desexing in Australia but there is still a way to go to close the "pregnancy gap" as Professor Julia Beatty describes it.

A study published in the journal Scientific Reports, "A shift towards early age desexing of cats under veterinary care in Australia" by Professor Beatty and Loic Mazeau, Claire Wylie and Lara Boland, found that while Australia has a high rate of desexed cats by international standards, and while desexing at four months or younger is on the increase, there are still too many cats undesexed prior to sexual maturity. We shared the report and Professor Beatty's plea to close the pregnancy gap by making cat desexing before four months of age routine in vet practices and not just shelters.





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



Cat Protection is pleased to support the first comprehensive study of community cat programs in Australia. Led by Emeritus Professor Jacquie Rand and supported by a team of natural and social scientists, veterinarians and animal welfare experts, this project is designed to develop evidence-based solutions that protect people, cats and wildlife. The research so far shows that fewer than one in five people support the current widespread practice of 'catch, adopt or kill' for community cats and resident surveys have shown the most important priority is to stop kittens being born. Cost has been identified as the major barrier to desexing community cats and the study is examining the impact of highly targeted low/no cost desexing programs.

The Stray Cats Project, a Newcastle-based cat welfare charity, were humanely caring for cats at the Stockton breakwall when, without any consultation, the Port of Newcastle contracted a "cull" by shooting in December 2020. Cat Protection wrote to the Port to express our horror and dismay (see below) and shared our correspondence with members and supporters who added their voices to the condemnation of this cruelty. We're yet to receive any meaningful response from the Port of Newcastle. Our hearts go out to the Stray Cats Project carers, and the dead, maimed, and terrified cats. And our best wishes are with the Project's volunteers as they continue to help cats, with unbroken courage and determination.

I'm writing in relation to the disastrous 'cull' of cats (on 17 December 2020) living at the Stockton breakwall. I note that you now find the 'outcome of this activity' to be distressing. It is difficult to imagine what other outcome you expected, since hiring people to shoot cats would have the likely outcome of cats being killed and injured by shooting.

You say 'elements of the activity did not meet our expectations'. What expectations were outlined in your contract and which elements were not met? Which elements 'don't align' with your 'values as an organisation'? In the Newcastle region there are numerous animal welfare agencies and community groups with whom you ought to have consulted if you were concerned about the presence of the cats. News reports refer to The Stray Cat Project as being active in trapping, desexing and seeking homes for cats from this site. Did Port of Newcastle consider their assistance? Did Port of Newcastle approach any animal welfare agency?

Your statement says you have engaged 'an expert' to look for injured animals and that you've launched 'an investigation' with 'external experts' to examine 'all aspects of the activity'. The statement is bland, non-specific and lacks transparency.

Cats are sentient beings and their welfare matters. The community expects standards of animal management to be humane and transparent. Port of Newcastle has failed in this, and you have not clearly explained what you are doing in response to that failure. Paying the vet bill for one injured cat is not sufficient. We would ask that the Port of Newcastle explains your actions, before and after this cat shooting, whether such has been referred for independent assessment in relation to animal welfare laws and standards, and whether you will undertake to not shoot cats in the future.



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



As well as continuing to work with the NSW Government on companion animal issues, particularly through the Minister for Local Government's Responsible Pet Ownership Reference Group, and also through broader consultations such as with the Department of Primary Industries on animal welfare law reform, Cat Protection has continued to be deeply engaged in issues affecting pet ownership and housing.

In the reporting period, as well as making submissions and providing input on consultation into strata law reform (which, after the reporting period, delivered a great victory for pet owners, by ending blanket bans on pets in strata) we continued to support pet owners directly and with advocacy.

In February 2021, the Australian Housing and Urban Research Institute released the peer-reviewed, comprehensive report on their research project, *Housing and housing assistance pathways with companion animals: risks, costs, benefits and opportunities*, by Wendy Stone, Emma Power, Selina Tually, Amity James, Debbie Faulkner, Zoë Goodall and Caitlin Buckle.

The study investigates the policy and regulatory settings that shape housing options available to households that own pets. Cat Protection CEO Kristina Vesik spoke on the report for the AHURI webinar 3 March 2021:

There are people who'd love to have a pet but who can't; there are people who would love to keep their pet but can't.

The consequent death toll isn't just an animal welfare issue, it's an ethical issue and it's a human health issue – for the relinquishing owners; for the pound and shelter workers; and for the vet nurses and vets who are expected to perform the task of killing healthy cats and dogs. There is a cost, and it's paid highly by many ...

We need to consider pets and housing in a One Welfare context: good animal welfare is also good human welfare.

People's pets aren't 'property' – they are family. And they are incredibly important to people, in so many ways. As an animal welfare organisation, our goal naturally is good animal welfare – but cats are companion animals – they are the companions of people, so the welfare of their people matters enormously, to them and to us ...

And ultimately, we're mammals too. All mammals eat, drink, sleep, vocalise, go to the toilet, play – they can be happy or sad, joyful or distressed – and they need shelter.

When an animal's welfare needs are met, when they have a good and healthy life, that's when they're least likely to have a negative impact on anyone else.

If housing, in all its forms, is provided in a One Welfare framework, then pets and people will both be better off.

The notion of "one welfare" drives the need for further capacity building in human crisis accommodation. The CEO continues to be involved with the Co-Sheltering Collaborative (US-based) and in December 2020, gave a presentation to the Collaborative on the research paper *The Unbreakable Bond: The Mental Health Benefits and Challenges of Pet Ownership for People Experiencing Homelessness* (Issues in Mental Health Nursing, November 2020, Michelle Cleary, Sancia West, Denis Visentin, Monique Phipps, Mark Westman, Kristina Vesik & Rachel Kornhaber).

Part-funded by a grant from Cat Protection to the University of Tasmania (College of Health and Medicine, Sydney campus) the study offered narrative research, providing an understanding of values and informed interpretation of rationale underpinning action and created scope for readers to empathise with participants. In simple terms, the paper highlighted the importance of pets to people; that people will choose pet over place, even when this creates risk to the person.





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



A female participant who experienced homelessness for five years after she left a violent relationship said when services told her to relinquish her cats it was like being asked to cut off a limb, and described the stress of trying to find accommodation as being ‘worse than being in my DV situation ... [my cats were my] babies ... family ... Would you give up your children?’ But as well as the challenges to finding secure accommodation because she had cats, she described her cats as giving her unconditional love and ‘a reason to get up in the morning.’

During the reporting period, Domestic Violence NSW released a report on domestic violence and animals and people, highlighting research, personal stories, and making recommendations (emphasising the importance of making provisions for pets in leaving safely plans and temporary and ongoing care). Domestic violence was also highlighted in Parliament, with Government and non-government bills tackling issues such as the role of animals and pets in coercive control, including a bill from NSW Parliament Greens Member Abigail Boyd. This bill, on which Cat Protection was consulted, made explicit reference to abuse (including intimidation, violence and threats) of animals.

In March 2021, new laws came into force in NSW that change the definition of ‘intimidation’ to indicate explicitly that harm to, or harm threatened to, animals is a form of intimidation (a criminal offence), and which prohibit harm to animals as a standard condition in all Apprehended Domestic Violence Orders and Apprehended Personal Violence Orders.

The NSW Attorney General, and Minister for the Prevention of Domestic and Sexual Violence, the Hon Mark Speakman QC MP also announced grants of \$500,000 under a new program, Pets and Animal Welfare Support (PAWS) to assist women’s refuges to become more pet-friendly and to help animal welfare organisations offer more support for the pets of people leaving domestic violence. Cat Protection did not seek a grant but is partnered with a grant recipient under the program.

In early 2021, all Cat Protection staff participated in Animal-3Rs. Animal-3Rs is a family violence awareness training program developed and delivered by the Melbourne-based Eastern Domestic Violence Service (EDVOS) for those who work with animals to understand the link between animal abuse and family violence. Perpetrators of family violence often threaten to abuse or harm animals as a way to exert control. Animal-3Rs training covers how to recognise signs of family violence in animals and families, how to respond appropriately to disclosures of family violence and how to refer animals and families on to specialist services for help and support.

Cat Protection continues to develop our knowledge in this area and has developed template support packages for crisis accommodation providers who are seeking to support clients with cats.

Changes to companion animal breeder legislation in Victoria has seen “puppy farms” move interstate. While intensive breeding of cats is rare compared with dogs, both species are covered by the same laws and regulations. Cat Protection provided input on this issue to the Animal Justice Party, who have campaigned strongly against intensive breeding practices, and also to the Murray River Council, who sought (within the confines of what a council can do) to manage the influx of breeders crossing the border from Victoria. Tragically, too many people acquiring dogs are ignorant of where their puppy came from, and with popular types of puppies selling for thousands of dollars, there is a financial incentive for cruel and unscrupulous breeders to carry on their trade.



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



Cats aren't regarded as a 'valuable commodity' and that is protective against their commercial exploitation. However, cats are invariably scapegoated for all Australia's environmental ills, as we noted in our July 2020 submission to the Federal Parliament's Standing Committee on the Environment and Energy inquiry into feral and domestic cats in Australia; below is an extract.

The terms of reference suggest a broad consideration of the environment but only in relation to cats. We submit that this is flawed. The environment (and its animals) are significantly threatened by habitat loss, land clearing, climate change and extreme weather events including bushfire and drought. These are not caused by cats.

The summer 2019-20 bushfires burnt millions of hectares and killed more than one billion native animals. Iconic species such as koalas are now on the brink of extinction in NSW and keystone species such as flying foxes, vital to whole ecosystems, are now threatened. Surviving flying fox colonies will be further challenged by continued loss of habitat and extreme heat events.

Volunteer firefighters' efforts saved an area of bushland at Manyana on the NSW South Coast. Among burnt forest, this oasis is now earmarked to be bulldozed for housing development. A colony of chlamydia-free koalas in the Macarthur region south west of Sydney should represent hope for the species but it is threatened by land clearing for massive residential development.

The preservation of habitat, clean air and clean water are not contingent on the existence or non-existence of cats.

Isolating a single species is fundamentally flawed. It actively deflects from recognising the complexities of the interdependency of nature and all species.

Cat Protection does not suggest that cats belong in all environments. Cat Protection accepts that there are habitats where cats cause harm. We also know that cats provide enormous health, economic and social benefits to people.

As an animal protection charity, Cat Protection is naturally concerned with animal welfare generally. One of our guiding principles is that every animal deserves to be treated humanely and with respect for their sentience. Any strategies seeking to promote native ecosystems must be humane.

Alternatives to cruel and dangerous poisons such as 1080 are long overdue. The continued use of this poison (banned across most of the world) isn't just hideously cruel to the animals it targets, it threatens wildlife directly and also indirectly when baits are consumed by guardian animals or dingoes. Numerous pets have also suffered excruciating deaths from eating 1080 baits.



HONOURING THE UNIQUE RELATIONSHIP BETWEEN PEOPLE AND CATS



Cat Protection has a long history of working with veterinarians and veterinary research scientists to better understand feline health and welfare, and to find treatments and cures that will help our feline friends live long and healthy lives. Over the past several years we've strengthened our partnership with the University of Sydney School of Veterinary Science, providing financial investment as well as practical assistance on research into feline infectious diseases, notably the work with Professor Vanessa Barrs and Professor Julia Beatty on feline panleukopaemia virus, domestic cat hepadnavirus (discovered by Professor Beatty) and liver cancer.

Recent research led by Professor Jacqui Norris has focused on feline infectious peritonitis (FIP). Professor Norris is an international leader in the study of FIP and she is currently leading multiple real-time, world's first research studies into FIP, including treatment with Remdesivir.

Concord Veterinary Hospital, with the support of participating clients and their cats, and financial assistance from Cat Protection, is working with Professor Norris and Professor Richard Malik to investigate and develop a protocol for treatment with Remdesivir. Early results are promising for the cats, but drug is very expensive, though we are hopeful this will change over time. Anyone who has ever lost a cat to FIP knows it is a cruel and incurable disease. It would be a huge advance in feline health if an affordable cure became available.

Another project supported financially and practically by Cat Protection is the feline leukaemia virus (FeLV) vaccination site efficacy study led by Dr Mark Westman. The aim of the study is to develop evidence-based recommendations for Australian veterinarians about the best site for vaccination with regards to immunological response. Cat Protection was involved in recruitment of participants and follow-up. Patient recruitment and sampling was completed shortly after the reporting period.

Dr Westman said, "A huge thanks must go to Miz Nakamura at Cat Protection Society who kept track of every cat and owner, reminded owners about appointments, liaised continuously with myself and Concord Veterinary Hospital about study arrangements, and ultimately made sure cats were vaccinated with the correct vaccine regime and as close to on-time as possible. It is not exaggerating to say this project would not have been possible without the support and cooperation of CPS and in particular Miz. Nerida Atkin also stepped in at a very timely manner towards the end of sampling to reassure owners and arrange special permits to enable the final few cats to receive their final vaccinations despite Sydney's lockdown ... A sincere thank you to Kristina Vesk and CPS NSW for their support of this project, both financially and with personnel. This important work could not be undertaken without your support."

As noted earlier, Cat Protection has expanded our research support to include issues arising from the bond between people and their cats. In April 2021, a peer reviewed study *Grieving the loss of a pet: A qualitative systematic review* (Michelle Cleary, Sancia West, Deependra K Thapa, Mark Westman, Kristina Vesk, and Rachel Komhaber) was published in the journal *Death Studies*.

The research showed that there are serious negative consequences that can arise from downplaying or dismissing a person's grief at the loss of their pet – 'disenfranchised' grief can add to trauma, the time taken to heal and impact on future decision-making. These issues need to be better understood and respected by both service providers such as mental health professionals and GPs, as well as society more broadly. An overview of this study was published in the Winter 2021 issue of *Cat Affairs*.



What better way to celebrate cats than with art? Cat Protection was honoured to officially open the Royal Art Society's cat-themed exhibition PURR on World Cat Day, 8 August 2020

HONOURING THE UNIQUE RELATIONSHIP BETWEEN PEOPLE AND CATS



Despite the overwhelming evidence demonstrating the importance of the human-animal bond, ‘pets’ continue to be overlooked in health and human services. On behalf of clients, we have raised this issue with hospitals on many occasions over the years, including written representations in the reporting period.

While we appreciate the many demands on the health system, person-centred care must involve consideration of a person’s significant relationships, including pets. A parent of a child would not be admitted to hospital without ensuring their child was looked after, and a pet owner should not be admitted to hospital without ensuring their pet is going to be looked after. How can a patient heal if they go home to a pet who hadn’t received food or water for a week or more?

The NSW Trustee & Guardian emergency pet card is an excellent resource for all pet owners to carry in their wallets, and Cat Protection recommends, especially for people living alone, to place a notice in their home detailing any pets living there. Our ‘planning for pets’ factsheet provides guidance for owners to ensure care for their cats in the event they are unable to look after them. However, it is not a matter only for the pet owner.

We contend that hospitals have a duty of care to check whether a patient (particularly a person subject to an involuntary patient order) has pets at home, and if so, whether there is anyone available to provide for the pets’ care. In the event there are no friends, family or neighbours available then there are many animal charities who can assist. If the patient has the financial means, they can pay for their pet to be boarded with their local veterinary clinic.

For some people with chronic health (including mental health) conditions, admissions to hospital will not be rare, so planning pet care for such instances ought to be a part of a person’s care plan. Having plans in place provides all pet owners, but especially those who might feel vulnerable, with a sense of security and control. This is an area of advocacy Cat Protection will continue to pursue, because it matters to cats, and it matters to the people who love them.



Thank you

With sincere gratitude, we pay tribute to those who remembered Cat Protection in their wills and we celebrate their lives in our work caring for cats: Susan Bateman; David Bird; Rachel Carniello; Anne Carolan; Dulcie Curtis; Bernard Entriiken; Karen Green; Stanley Johanson; Frances Kaukerei; Anne Labone; Jillianne Ortner; Nina Pickering; Esma Pope; William Schuberg; Mary Tobin; Marcia Ward.

We thank the Minister and NSW Department of Primary Industries for the \$15,500 animal welfare grant that assists us to deliver feline welfare services to low-income cat owners and to help cats at risk.

We are indebted to our generous volunteers and foster carers – you are wonderful colleagues, friends, and lifesavers – thank you, thank you, thank you!

There are so many who contribute that we cannot name you all; from our talented Craft Club to the lovely locals who drop off their newspapers for our kitty litter trays, to every donor, member and supporter ... together you create a community of kindness; towards cats, people and all animals. Thank you for entrusting us to give our feline friends the homes, happiness and respect they deserve.

Hill's Pet Nutrition	Ernst & Young	Kaz Childs
Elanco Animal Health	NAB	Karress Rhodes
Ceva Animal Health	PwC Trust	Lawrence Gibbons
Oz-Pet	Suncorp Group	Parrot Digital
Pet Greens	Sydney Water	Seven Communications
Lyppard	Toyota Finance Australia	Young Henrys
The Animal Pharmacy	Westpac Group	Gigi Pizzeria
Virbac	Tomra Collection	Technical Audio Group
Ausritcher Animal Health Products	Goodwill Wine	Seeta Roy
VivCourt Trading	Glenno	Cipher Room
Telstra Foundation	Furry Munchkins Photography	Poor Tom's
Perpetual Foundation	InnerWest Plantaholics	Cittavino
Salesforce	Quarrymans Hotel Pyrmont	Where's Nick
AMP Services and AMP Foundation	Petersham Activities Centre for Children	Woof Gateaux
Macquarie Group Foundation	Jenny Nicholson	Allpet
The Travel Authority Group	Louise Keable	Morgaine's Morsels
Australia Post	Lesley Allsopp and Kerry Ward	Fuzzyard
CAF America	The Practical Daydreamers	Taste Organic Enmore
Deutsche Group	Darren Kane	DLC

Cat Protection Vet Partners

Abbotsbury Veterinary Clinic – Abbotsbury	Leppington Veterinary Hospital – Leppington
All Natural Vet Care – Russell Lea	Lithgow Veterinary Hospital – Lithgow
Animal Referral Hospital – Homebush	Macquarie Fields Veterinary Clinic – Macquarie Fields
Bankstown Veterinary Hospital – Bankstown	Marrickville Vet Hospital (AMS) – Marrickville
Bathurst Central Animal Hospital – Bathurst	Maroubra Junction Veterinary Clinic – Maroubra Junction
Boundary Road Veterinary Hospital – Peakhurst	Mt Druitt Veterinary Clinic – Mt Druitt
Bowenfels Veterinary Clinic – Bowenfels	My Vet Waterloo – Waterloo
Campsie Veterinary Hospital – Campsie	Peakhurst Vet Hospital – Peakhurst
Collaroy Veterinary Services – Collaroy	Penshurst Veterinary Clinic – Penshurst
Colyton Veterinary Hospital – St Marys	Princes Highway Veterinary Hospital – Kogarah
Companion Animal Practice Menai – Menai	Rooty Hill Vet Clinic – Rooty Hill
Concord Veterinary Hospital – North Strathfield	SASH – North Ryde
Croydon Park Veterinary Clinic – Croydon Park	South Penrith Veterinary Clinic – Penrith
Double Bay Vet Clinic – Double Bay	Southern Cross Veterinary Clinic – St Peters
Earlwood Animal Hospital – Earlwood	Stewart Street Veterinary Hospital – Bathurst
Five Dock Veterinary Hospital – Five Dock	Strathfield Veterinary Clinic – Homebush
Glenfield Vet Hospital – Glenfield	Sydney Animal Hospitals Inner West – Stanmore
Great Western Animal Hospital – Wentworthville	The Wild Vet – Glebe
Greystanes Veterinary Clinic – Greystanes	University Veterinary Teaching Hospital Sydney – Camperdown
Hartley Valley Vet – Little Hartley	Vets at North Rocks – North Rocks
Hills Animal Hospital – Castle Hill	Vet Friends – Chatswood

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2021**

CAT PROTECTION SOCIETY OF NSW LIMITED
ACN: 631 197 629

The Cat Protection Society of NSW Limited

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The Cat Protection Society of NSW Limited

Directors' Report

30 June 2021

The directors present their report on The Cat Protection Society of NSW Limited for the financial year ended 30 June 2021.

Directors

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

Names

Kaye Isbister	President	(resigned 25 November 2020)
Nita Harvey	President	
Petra Dobrijevic	Vice President	
Angelika Elliott		
Emily Falkingham CPA		
Vanessa Williams		appointed 30 September 2020
Felicity Walton		appointed 26 October 2020
Guy Farrands		(resigned 8 September 2020)
Gordon McDowall		(resigned 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. Nita Harvey who was the Society's Vice President, accepted the role of President following the resignation of Kaye Isbister.

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.

The Cat Protection Society of NSW Limited

Directors' Report

30 June 2021

Short-term objectives

During the final quarter of the previous year (2019-20), we implemented a range of strategies to mitigate the risks of the COVID-19 pandemic and deal with localised "lockdowns". Some eighteen months later, we note that throughout 2020-21 (and continuing up to the present), we were well prepared to maintain COVID-safe operations, protecting our staff and the public as we continue the development and delivery of our short-term objectives, including: best practices in the shelter; ensuring the good health and successful rehoming of cats and kittens surrendered into our care, delivering subsidised programs of desexing, vaccination and microchipping of cats and kittens to targeted groups in the broader community even with the constraints of COVID restrictions; developing and delivering activities and materials to educate the community about responsible pet ownership; and promoting feline health and welfare through research, advocacy 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 deficit after providing for amortisation and depreciation amounted to \$892,832 (year ended 30 June 2020 surplus: \$157,763).

The effects of the COVID-19 pandemic

As an exempted activity under the various public health orders, we are allowed to operate limited services and our staff are allowed to come to work (subject to over-riding rules or local conditions). Since April 2020, we 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 financial year (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 flow 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. There has been an increase in the costs of boarding animals externally.

The premises at 85 Enmore Road have, since mid-July 2020, been re-purposed as our welfare office and cat boutique. It is there that we conduct all public dealings (apart from adoptions) in a COVID-safe environment, including retail sales (on a "call and collect" or "click and collect" basis to preclude browsing during lockdown periods).

The current 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).

The Cat Protection Society of NSW Limited

Directors' Report

30 June 2021

Information of Directors

Kaye Isbister

Qualifications

Experience

MBA specialising in HR Management and Human Resource

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

Experience

Studied design in Vienna

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

Experience

BA (Hons) in Sociology

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.

Emily Falkingham CPA

Qualifications

Experience

BA of Commerce (Accounting)

Emily has a Bachelor of Commerce (Accounting) and has 10 years accounting experience. She works in a chartered firm specialising in outsourced accounting across a variety of industries.

Vanessa Williams

Qualifications

Experience

-

A Life Member, Vanessa moved to the far South Coast in 2017 after more than a decade working at Cat Protection in feline welfare services and policy, and foster care coordination. Previous to that she was a flight crew training scheduling officer for Qantas. She currently works as Op Shop Manager for Anglicare NSW South in Bermagui and volunteers with a local wildlife rescue and rehabilitation group.

Felicity Walton

Qualifications

Experience

Graduate Diploma in Practical Legal Training, as well as a Bachelor of Commerce and Bachelor of Law (majoring in Economics and International Business)

Felicity is an experienced regulatory and strategy analyst with a decade of experience in the energy sector. She has an MBA, is admitted as a practising lawyer in the NSW Supreme Court

Guy Farrands

Qualifications

Experience

BEC, Grad Dip Management, FAPI, MAICD

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 previously managing director and CEO of GEO Property Group (now Villa World Limited), CEO of Valad Property Group and real estate division director of Macquarie Bank's Investment Banking Group.

The Cat Protection Society of NSW Limited

Directors' Report

30 June 2021

Information of Directors

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	4	4
Nita Harvey	7	7
Petra Dobrijevic	7	7
Angelika Elliott	7	7
Emily Falkingham	7	6
Vanessa Williams	5	4
Felicity Walton	4	3
Guy Farrands	2	2
Gordon McDowall	2	2

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 2021 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:
Nita Harvey



Vice-President:
Petra Dobrijevic



Dated this 18th day of September 2021

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AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 60-40 OF THE CHARITIES 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 2021, 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



Chin Ding Khoo
Director

Sydney 18 September 2021

The Cat Protection Society of NSW Limited

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2021

		2021	2020
	Note	\$	\$
Revenue	5	1,477,271	2,627,586
Other income	5	1,335,046	1,048,854
Total revenue		2,812,317	3,676,440
Merchandise		(240,027)	(185,873)
Public information and marketing expenses		(103,792)	(119,382)
Employee benefit expenses		(1,660,922)	(1,589,466)
Finance costs		(6,359)	(6,624)
Insurance, IT, accounting and administrative expenses		(248,810)	(217,503)
Veterinary expenses		(765,035)	(617,060)
Auditor's remuneration		(12,270)	(16,621)
Donations/grants		(31,000)	(20,000)
Cattery expenses and animal welfare programs		(307,238)	(511,007)
Occupancy costs and utilities		(111,756)	(64,288)
Op Shop expenses		(1,971)	(33,957)
Depreciation and amortization expenses		(125,600)	(119,345)
Other expenses		(90,369)	(17,551)
(Deficit)/Surplus for the year		(892,832)	157,763
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss			
Net fair value movements through other comprehensive income		175,337	(105,072)
Other comprehensive income/(loss) for the year		175,337	(105,072)
Total comprehensive (loss)/income for the year		(717,495)	52,691

The accompanying notes form part of the financial statements

The Cat Protection Society of NSW Limited

Statement of Financial Position

As At 30 June 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	9,963,822	10,485,075
Trade and other receivables	6	56,538	191,054
Inventories		58,336	38,261
Prepayments		42,440	50,203
TOTAL CURRENT ASSETS		10,121,136	10,764,593
NON-CURRENT ASSETS			
Other financial assets	7	1,848,613	3,606,173
Property, plant and equipment	8	4,355,143	2,611,120
Right of use assets	9	134,997	159,190
Intangible assets		-	3,463
TOTAL NON-CURRENT ASSETS		6,338,753	6,379,946
TOTAL ASSETS		16,459,889	17,144,539
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	161,966	106,795
Employee benefits	11	76,275	86,223
Lease liability	9	76,491	80,166
TOTAL CURRENT LIABILITIES		314,732	273,184
NON-CURRENT LIABILITIES			
Employee benefits	11	68,703	62,541
Lease liability	9	70,329	85,194
TOTAL NON-CURRENT LIABILITIES		139,032	147,735
TOTAL LIABILITIES		453,764	420,919
NET ASSETS		16,006,125	16,723,620
EQUITY			
Reserves (asset revaluation reserve)		2,404,162	2,228,825
Retained earnings		13,601,963	14,494,795
TOTAL EQUITY		16,006,125	16,723,620

The accompanying notes form part of the financial statements

Statement of Changes in Equity

For the Year Ended 30 June 2021

2021

	Retained Earnings	Asset Revaluation Reserve		Total
		Fixed Assets	Financial Assets	
	\$	\$	\$	\$
Balance at 1 July 2020	14,494,795	2,005,986	222,839	16,723,620
Deficit attributable to members	(892,832)	-	-	(892,832)
Total other comprehensive income for the period	-	-	175,337	175,337
Balance at 30 June 2021	13,601,963	2,005,986	398,176	16,006,125

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 loss for the period	-	-	(105,072)	(105,072)
Balance at 30 June 2020	14,494,795	2,005,986	222,839	16,723,620

The accompanying notes form part of the financial statements

The Cat Protection Society of NSW Limited

Statement of Cash Flows For the Year Ended 30 June 2021

	Note	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		1,591,918	1,041,020
Payments to suppliers and employees		(3,534,117)	(3,346,091)
Dividends received		108,846	139,904
Donations and bequest received		1,016,006	2,263,829
Interest paid		(6,359)	(6,624)
Interest received		54,681	186,628
Net cash (used in)/provided by operating activities		(769,025)	278,666
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		(1,786,925)	(14,924)
Proceeds from sale of financial assets		2,108,278	-
Purchase of financial assets		-	(104,264)
Net cash provided by/(used in) investing activities		321,353	(119,188)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Lease repayments		(73,581)	(60,266)
Net cash (used in) financing activities		(73,581)	(60,266)
Net (decrease)/increase in cash and cash equivalents held		(521,253)	99,212
Cash and cash equivalents at beginning of year		10,485,075	10,385,863
Cash and cash equivalents at end of financial year	5	9,963,822	10,485,075

The accompanying notes form part of the financial statements

The Cat Protection Society of NSW Limited

Notes to the Financial Statements For the Year Ended 30 June 2021

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 18 September 2021.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The financial statements are general purpose financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-Profits Commission Act 2012*.

These financial statements are the first general purpose financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures. In the prior year, the financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements. There was no impact on the recognition and measurement of amounts recognised in the statements of financial position, profit and loss and other comprehensive income and cash flows of the Company as a result of the change in the basis of preparation.

As permitted by the amended AASB 1053: *Application of Tiers of Australian Accounting Standards*, the Company has not provided comparative information for those disclosures that it had not previously made in the notes of its general-purpose financial statements prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Comparative Amounts - When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

New and amended standards adopted - The Company has elected to adopt the following standards and amendments early:

- AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*
- AASB 2018-7 *Amendments to Australian Accounting Standards – Definition of Material*.

The above standards and amendments did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current and future reporting periods.

2 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) Goods and service 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.

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(c) Leases

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.

(d) Revenue and other income

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.

Rendering of services

Revenue from contracts with customers under AASB 15 is recognised based on the amount of the transaction price that is allocated to the performance obligation when the performance obligation has been satisfied. AASB1058 *Income of Not-for-Profit Entities (NFP)* considers the enforceability of a contract and the specificity of performance obligations.

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 2021

2 Summary of Significant Accounting Policies

(d) Revenue and other income (continued)

Donations, donations in kind and bequests

Donations, donations in kind and bequests are recognised as revenue at their fair value when the Company gains control of the asset, becomes legally entitled to it or receives a service. There are no enforceable or sufficiently specific performance obligations linked to donations or bequests.

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.

(e) Inventories

Inventories are stated at the lower of cost or net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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 at fair value.

Land and buildings - are measured using the revaluation model.

Plant and equipment - are measured using the cost model.

Depreciation - Property, plant and equipment, excluding freehold land, is depreciated either on a straight-line basis or reducing balance 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% SL
Plant and Equipment	10 - 20% SL
Motor Vehicles	25% DV
Office Equipment	10 - 40% SL

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

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(g) Financial instruments

The Company determines the classification of its financial instruments at initial recognition in accordance with the categories outlined below and re-evaluates this designation at each financial year-end. When financial instruments are recognised initially, they are measured at fair value, being the transaction price plus, in the case of financial assets and financial liabilities not at fair value through profit or loss, directly attributable transaction costs.

Financial assets measured at 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. 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. 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.

Financial assets measured at amortised cost - Financial assets measured at amortised cost are non-derivative financial assets which are held to collect the contractual cash flows. The contractual terms of the financial assets give rise to payments on specified dates that are solely payments of principal and interest on the principal amount outstanding. They are included in current assets.

The Company's financial assets measured at amortised cost comprise 'trade receivables', and 'cash and cash equivalents'. The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

Financial liabilities - The Company's financial liabilities include trade payables and deferred revenue. These are measured subsequently at amortised cost using the effective interest method. The interest expense is calculated each reporting period by applying the effective interest rate, and the resulting charge is reflected in finance costs on the Statement of profit and loss and comprehensive income. 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.

Impairment - The impairment charge in the statement of comprehensive income includes the change in expected credit losses. Expected credit losses are recognised for trade receivables (excluding amounts due from brokers held at fair value through profit and loss), cash and cash equivalents and other receivables.

Expected credit losses are calculated as the difference between the contractual cash flows that are due to the Company and the cash flows that the Company expects to receive given the probability of default and loss given default, discounted at the original effective interest rate. The Company applies the simplified approach to providing for expected credit losses prescribed by AASB 9, which permits the use of the lifetime expected loss provision for all trade receivables. To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

(h) 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.

(i) 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.

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.

Notes to the Financial Statements

For the Year Ended 30 June 2021

3 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 building at 103 Enmore Road) carried at fair value was obtained on 01 July 2021. Those charged with governance have reviewed this valuation and determined that the current book value (allowing for a depreciation charge in FY21) is more reflective of the true value of the property. It was considered that the valuer's reliance on recent sales for guidance did not adequately take account of the size, condition and utility of the building which houses our shelter compared to the very poor state of the buildings which had sold. The valuation is an estimation which would only be realised if the property is sold.

Key judgement - going concern

The directors have prepared the financial statements of the Company on a going concern basis. The Company has \$9,963,822 in cash and cash equivalents, net current assets of \$9,806,404 and total comprehensive loss of \$717,495. 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 prolonged COVID-19 uncertainties.

Key Judgement - Donations in kind

Management has recorded transactions that were donated by external suppliers and corporate partners at fair value. These fair values have been estimated based on the best information available at the transaction date. Major part of donations in kind were mainly of cattery goods and veterinary, administration and marketing services.

The Cat Protection Society of NSW Limited

Notes to the Financial Statements For the Year Ended 30 June 2021

4 Revenue and Other Income

	2021	2020
	\$	\$
Revenue from contracts with customers		
Revenue from other sources		
- Sale of goods	289,902	337,904
- Provision of services	171,363	178,787
- Bequests	648,110	1,851,206
- Donations	367,896	259,689
Total Revenue	1,477,271	2,627,586
Other Income		
- Interest income	88,027	186,628
- Grants (Commonwealth and State)	598,600	273,500
- Volunteer services and donated goods	362,892	435,667
- Investment income	284,226	151,952
- Other income	1,301	1,107
Total other income	1,335,046	1,048,854
Total Revenue and Other Income	2,812,317	3,676,460

5 Cash and Cash Equivalents

	2021	2020
	\$	\$
Cash at bank and in hand	329,738	385,506
Short-term deposits	9,634,084	10,099,569
	9,963,822	10,485,075

6 Trade and Other Receivables

	2021	2020
	\$	\$
CURRENT		
Trade receivables	-	1,695
Deposits	6,190	6,190
GST receivable	9,188	6,617
Interest receivable	33,346	84,132
Other receivables	7,814	92,420
Total current trade and other receivables	56,538	191,054

The Cat Protection Society of NSW Limited

Notes to the Financial Statements For the Year Ended 30 June 2021

7 Other Financial Assets

	2021	2020
	\$	\$
NON-CURRENT		
Equity securities at fair value through Other Comprehensive Income	1,848,613	3,606,173

8 Property, Plant and Equipment

	2021	2020
	\$	\$
LAND AND BUILDINGS		
Freehold land		
At fair value	2,450,000	1,550,000
Total Land	2,450,000	1,550,000
Buildings		
At fair value	1,771,230	900,000
Accumulated depreciation	(91,844)	(69,344)
Total buildings	1,679,386	830,656
Total land and buildings	4,129,386	2,380,656
PLANT AND EQUIPMENT		
Plant and equipment		
At cost	353,233	344,872
Accumulated depreciation	(149,591)	(135,701)
Total plant and equipment	203,642	209,171
Motor vehicles		
At cost	38,573	38,573
Accumulated depreciation	(30,166)	(27,370)
Total motor vehicles	8,407	11,203
Office equipment		
At cost	128,360	121,026
Accumulated depreciation	(114,652)	(110,936)
Total office equipment	13,708	10,090
Total plant and equipment	255,757	230,464
Total property, plant and equipment	4,335,143	2,611,120

The Cat Protection Society of NSW Limited

Notes to the Financial Statements For the Year Ended 30 June 2021

(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 2021						
Balance at the beginning of the year	1,550,000	830,656	209,171	11,203	10,090	2,611,120
Additions	900,000	871,230	8,361	-	7,344	1,786,925
Depreciation expense	-	(22,500)	(13,890)	(2,796)	(3,716)	(42,902)
Balance at the end of the year	2,450,000	1,679,386	203,642	8,407	13,708	4,355,143

Directors have retained the current valuation of land and building at 103 Enmore Road, Newtown as at 30 June 2021, informed by both a formal independent valuation carried out in August 2021 and the company's own experience seeking new premises over a number of recent years.

Purchase of a new property at 214 Marrickville Road, Marrickville was completed on 18 May 2021. As the building will not be developed and brought into service for at least 12 months, it is carried at cost (being the purchase price paid plus associated acquisition costs).

9 Right of use assets

	2021 \$	2020 \$
Balance at start of financial year	159,190	225,626
Additions and adjustments	55,041	-
Depreciation charge for the year	(79,234)	(66,436)
Net carrying value	134,997	159,190

Lease Liabilities

	2021 \$	2020 \$
Balance at start of financial year	165,360	225,626
Additions and adjustments	55,041	-
Payments made during the year	(73,581)	(60,266)
Net carrying value	146,820	165,360
Current	76,491	80,166
Non-current	70,329	85,194
	146,820	165,360

During the financial year, the Company entered into a new lease agreement at one of its current leased premises for a period of two years and secured a reduction in lease payments at another leased premise until the lease ends.

The Cat Protection Society of NSW Limited

Notes to the Financial Statements For the Year Ended 30 June 2021

10 Trade and Other Payables

	2021	2020
	\$	\$
Current		
Trade payables	-	16,599
Sundry payables and accrued expenses	161,966	90,196
	161,966	106,795

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.

11 Employee Benefits

	2021	2020
	\$	\$
Current liabilities		
Long service leave	21,983	22,997
Annual leave	54,292	63,226
	76,275	86,223
Non-current liabilities		
Long service leave	68,703	62,541

12 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 or 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.

13 Members' Guarantee

The Company is incorporated under the *Australian Charities and Not-for-profits Commission Act 2012* 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. There were 1,081 members as at 30 June 2021.

The Cat Protection Society of NSW Limited

Notes to the Financial Statements For the Year Ended 30 June 2021

14 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:

	2021 \$	2020 \$
Income		
Opportunity shop sales	5,642	97,948
Fundraising	209,573	143,266
Total fundraising income	215,215	241,214
Expenses		
Opportunity shop – amenities	-	173
Opportunity shop – electricity	-	663
Opportunity shop – rent	1,222	25,890
Opportunity shop – repairs, maintenance and cleaning	749	6,916
Opportunity shop – telephone	-	978
Opportunity shop – water	-	180
Fundraising expenses	2,929	4,885
Total fundraising expenses	4,900	39,685
Total Surplus from Fundraising Activities	210,314	201,529

15 Contingencies and Commitments

In the opinion of those charged with governance, the Company did not have any contingencies or commitments at 30 June 2021.

Contingent Assets - 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.

16 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 4:

	2021 \$	2020 \$
Estimated value of the time given by our many volunteers (including the volunteer Board)	128,146	261,807
Estimated value of the discount given on goods and services provided at nil or reduced cost	234,746	173,860
Total value included as other income	362,892	435,667

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

The Cat Protection Society of NSW Limited

Notes to the Financial Statements For the Year Ended 30 June 2021

16 Volunteer Services (continued)

	2021	2020
	\$	\$
Cattery expenses	132,384	183,835
Veterinary services expenses	152,150	93,730
Opportunity shop expenses	-	76,172
Administrative expenses	67,727	72,630
Marketing expenses	10,631	9,300
Total expenses offset	362,892	435,667

17 Auditor Remuneration

	2021	2020
	\$	\$
Auditing or reviewing the financial statements	12,800	-

18 Related party transactions

By definition, related parties include key management personnel, who were paid salaries and superannuation in accordance with their employment contracts. No close family members or associates of key management received any payment or other benefits.

The total remuneration paid to key management personnel of the Company, comprising short term benefits, was \$278,762 (2020: \$309,497).

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.

19 Subsequent events

Shelter operations and retail sales

Our-COVID-safe procedures have now served us very well for almost 18 months, are likely to remain the long-term solution to managing adoptions in a very small building.

The current 3 months of lockdown (continuing) in Sydney will significantly reduce our merchandise sales for 2021-22.

Grant funding

In 2020-21, JobKeeper and CashFlow Boost payments from the Commonwealth enabled us to not only maintain, but increase our employee headcount. ServiceNSW has approved our application for the COVID-19 Business Grant and JobSaver payments, funds for which began to flow into our account from early September.

Other than the uncertainties of the future of the prolonged 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

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*.

President.....

Nita Harvey

Vice-President.....

Petra Dobrijevic

Dated 18 September 2021

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

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of The Cat Protection Society of NSW Limited, which comprises the statement of financial position as at 30 June 2021, 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 Responsible Persons' declaration.

In our opinion:

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 registered entity's financial position as at 30 June 2021 and of its performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards – Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

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 report* section of our report. We are independent of the registered entity in accordance with the ethical requirements of the Australian Professional and Ethical Standards Board's APES 110 *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 2021, 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 (responsible entities of the registered entity) are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures and Division 60 of 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, directors of the company are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the responsible entities either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so.

The directors of the company are responsible for overseeing the registered entity's financial reporting process.

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 registered entity's internal control.
- 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 registered 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 financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

LNP Audit + Assurance

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.

LNP Audit and Assurance Pty Ltd

A handwritten signature in black ink, appearing to read 'Chin', with a stylized flourish at the end.

Chin Ding Khoo

Director

Sydney

18 September 2021



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