

Annual Report **2021-2022**



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.







Last year I asked whether, like cats, Cat Protection has nine lives. It seems we have, as even though we had to dig into our kitty yet again, the financial year 2021-22 finished with a much smaller deficit than 2020-21. After providing for amortisation and depreciation, the year finished with a deficit of \$78,721. Given the context of truly awful pandemic times, we're calling this a good result. And importantly, we continue to be compliant with our obligations and our audit is unqualified.

As we always have been, we're dependent on bequests for operating income, and this year we gratefully received just over \$2m in legacies from kind-hearted people. Our donors and members very generously gave more than \$330,000. Thank you.

We don't cold-call people asking for money or write letters to donors asking them to increase the amount they give. Other than about \$3,000 pa in fees for donation platforms, we don't pay professional fundraisers. We sincerely respect your privacy and appreciate your support, and we trust you appreciate our no-harassment fundraising policy. Our approach means we're reliant on bequest income, so I'll take this opportunity to ask that you consider remembering Cat Protection in your will, and leave a lasting legacy to feline welfare.

The estimated value of volunteer contribution and discounted good and services is some \$365,000. In the financial statements this value is included as 'other income' and is offset on the relevant expense lines (cattery, veterinary, administrative, and marketing). Thank you to all our volunteers, our pro bono service providers, and to those who offer their professional skills and services at significant discounts. We simply couldn't do what we do without you.

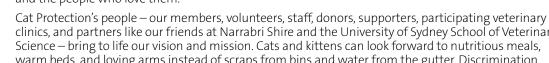


It was a tough year for many – not for all sectors and all people – but certainly the veterinary and animal care sector was hit hard: by workforce shortages and increased demand for services, as well as the challenges affecting us all, from lockdowns and Covid cases, to broader labour and skills shortages (affecting services including repairs and maintenance), increased costs, supply-chain issues and extreme weather events.

An illuminating example of this was our newest regional Operation Cat partnership, with Narrabri Shire Council and Western Namoi Veterinary Services, which we launched in October 2021. As well as pet cats, the street cats of Wee Waa were being helped under this program. And then floods hit. And hit again, and again. It is heartbreaking on so many levels – and we know that Narrabri Shire was but one area in our state, and in Australia, to experience floods this past year. The personal toll is compounded by the environmental, health and economic consequences of these events. The loss of life, human and animal, is tragic. The impact on mental health is enormous. There's little capacity left but somehow, admirably, people find ways to rebuild.

We're heartened by the small miracles, such as ginger and white cat Mau who survived the Lismore floods (members will have read his story in Cat Affairs). These moments remind us to continue to have hope; to continue to support each other, and to continue to work together as a community. These acts of human kindness and cooperation, of grace, demonstrate what is meant by "One Welfare". As people, we share with animals and the environment what is good and what is bad, our fortunes are bound together. At Cat Protection, we are privileged to work bound with people of compassion, seeking to make a kinder world.





clinics, and partners like our friends at Narrabri Shire and the University of Sydney School of Veterinary Science – bring to life our vision and mission. Cats and kittens can look forward to nutritious meals, warm beds, and loving arms instead of scraps from bins and water from the gutter. Discrimination against responsible pet ownership is fought. The unique bond between people and cats is celebrated.

Our knowledge of best-practice disease management kept our cats and our people safe. We also managed enormous administrative compliance obligations imposed by the pandemic. We started new programs like Adopt-a-Stray and Operation Cat Narrabri. We supported world-leading, lifesaving research into FIP. We advocated for better laws to govern animal welfare. We progressed our Welfare and Education Centre from concept drawings to DA approval.

We are the Cat Protection Society of NSW, and we haven't run out of lives!

Nita Harvey President





From the CEO

Against the background of everything you'll read in this report was Covid-19.

I'm painfully aware how exhausted we all are by this, but to give an accurate picture of 2021-22, I need to explain the impact of the pandemic on us.

Managing the ever-changing rules and regulations – and absences due to infection or close contact – was a massive task.

Feline Services Manager Nerida Atkin, Volunteer and Administration Coordinator Sonia Chovanec and I worked seven days a week monitoring the situation and our compliance obligations; communicating with staff, volunteers, and the community; and continually updating protocols and procedures.

At the end of this report, for those who'd like to understand, is an overview of some of the challenges we faced. Those challenges were also experienced by veterinary clinics but they – like their human health counterparts – also had to deal with daily medical and surgical emergencies. Many vet practices are small with only a handful of staff making it extra difficult. The AVA was tireless in its advocacy for them.

The pressures of the pre-pandemic veterinary workforce shortage were exacerbated by Covid-19, including by increased demand for veterinary services created by the growth in the pet population. (Tragically, many of those pets came from puppy farms). Research by Dr Anne Quain revealed the enormous practical and ethical burdens on veterinary team members due to the pandemic, from supply shortages to contactless euthanasia.

From the bottom of our hearts, we thank all our veterinary clinic partners for their support of us, our foster carers and adopters, during this most difficult year.

We also extend our admiration to our friends at the University of Sydney School of Veterinary Science, faculty staff and students, for enduring endless challenges while continuing to teach and learn.

Climate change, habitat loss, intensive farming of animals, and global income and health inequality mean there will be new infectious disease challenges. In Australia, the extended rain and flooding has led to new threats from mosquito-borne viruses.

It is wise then, to remember and to learn from the Covid-19 pandemic.

Cat Protection operates in a One Welfare framework. Our health as people is intertwined with the health and wellbeing of the environment and non-human animals. They cannot be separated.

Cat Protection isn't 'just' a cat charity: we're part of the world, and we might be relatively small, but we play an important leadership role in demonstrating practical One Health-One Welfare.

My thanks to all my colleagues – staff, volunteers, and the Board – for your strength, courage and commitment.

And from all of us at Cat Protection, sincere thanks to all our supporters for believing in us to deliver our mission in the goal of our shared vision: that every cat has a loving and responsible home.

Kristina Vesk OAM

CEO

Key feline facts

During 2021-22, Cat Protection:

- Received 551 cats and kittens (including 37 from pounds)
- Found forever homes for 608 cats and kittens; 525 via our Adoption Centre and 83 via our Adopt-a-Stray program
- Assisted with desexing 2,257 cats and kittens in the community (and microchipping if they weren't already)
- As an authorised registration agent, lifetime-registered 673 cats
- Assisted with vaccinations for 1,209 cats in the community
- Reunited two lost kitties with their people
- Provided 256 nights of crisis/emergency cat boarding
- Invested \$20,000 in research into feline health and welfare
- Provided over \$1m worth of veterinary, cattery and welfare services
- Gave post-adoption support to all our clients
- Supported thousands of members of the public with cat-related information on everything from furniture scratching to separation anxiety and diet
- Promoted the benefits of responsible cat ownership with poster and advertising campaigns on The Good Neighbour Project, desexing and vaccination
- Made submissions to four Parliamentary inquiries and three Department of Primary Industries consultations on animal welfare, as well as contributed to reviews of strata law and the NSW Pet Registry
- Appreciated everyone who made this possible!





We optimise shelter health and feline wellbeing by managing admissions. Readers of past reports will know that we are a best-practice facility, with infection control and disease management protocols designed and reviewed in consultation with veterinarians (and human medicine experts), and our policies and procedures from admission to adoption reflect the principles of Fear-Free and the International Society of Feline Medicine's (ISFM) Cat Friendly Clinic guidelines.

We keep abreast of developments in feline health and welfare, particularly through our memberships of the ISFM and the University of Sydney Centre for Veterinary Education.

As well as a Graduate Certificate in Animal Welfare, Cert IV Vet Nursing Certificate, Fear-Free Elite Certification and associate certification by the International Association of Animal Behaviour Consultants, our Feline Services Manager Nerida Atkins holds an ISFM Certificate in Feline Friendly Nursing and an ISFM Advanced Certificate in Feline Behaviour (with Distinction).

All of our Feline Services staff and foster carers are Fear Free certified, and more than 70 per cent of our volunteers have completed the Fear Free Shelter Program, an online course for companion animal care workers on how to minimise the negative states of fear, anxiety, stress and frustration, and to promote the positive states of emotional wellbeing.

Just as it has for people, mental health can have a positive or negative impact on a cat's overall health. The mere fact of coming to a shelter is stressful: some cats are grieving for much-loved owners; some have never experienced confinement and feel threatened; some are confident but still cautious of their new surroundings.

Stress suppresses the immune system. Many if not the majority of cats carry feline herpesvirus or feline calicivirus, which might be latent but the stress of coming into a new environment can cause the virus to shed, with the cat then showing clinical signs of 'cat flu' which might lead to secondary upper respiratory tract infection (URTI). Vaccinations are protective (meaning less severe disease) but not preventative (they don't stop cats from getting feline herpesvirus or feline calicivirus).

Most cats and kittens coming to our shelter are stray street cats, so their risk of disease and parasite burden is high. We seek to get them as healthy as possible as quickly as possible.



- **Prevention and protection**: vaccination; flea and worming treatment; Austrazole antifungal wash; Baycox to treat coccidia (a parasite that can shed intermittently, so doesn't always show on a faecal screen)
- **Diagnostics**: faecal testing for a variety of 'gut bugs' (parasites and bacteria) such as campylobacter, coccidia and salmonella. Tests are repeated as necessary, for example, until a negative result is returned. During the year 789 faecal tests were sent to IDEXX for screening. In-house snap tests for giardia provide results in less than 10 minutes, allowing treatment to commence without delay. We also have in-house testing for feline parvovirus. All cats and kittens receive a health check by a veterinarian, and further tests, such as swabs for URTIs, blood panels, urinalyses, fungal cultures, and tests for FeLV and FIV are based on risk/symptoms
- Stress reduction: Feliway (a synthetic feline pheromone designed to reduce stress) is used in diffusers throughout the building and is sprayed on scrub tops, cats' bedding and in carriers when cats are being transported; new admissions are placed on a 7-14 day course of Zylkene, a nutraceutical with an extract from a milk protein that promotes relaxation in nursing. We try to maintain a quiet environment, catspecific music is played, and cats' units are designed to offer security with either boxes or igloo beds.













One Health - One Welfare

Infection control is a critical challenge in multi-animal housing, and particularly in sheltering where most animals' health status is unknown.

We have strict hygiene protocols to maintain a clean and safe environment, for cats and people. The strategies in place for newly-admitted cats reduce the potential for disease transmission, including of zoonoses (eg salmonella). Accurate diagnostics means targeted, appropriate, and timely treatment.

Antimicrobial resistance (AMR) is a global health threat, to people and animals. Proper sanitation, infection control, vaccinations, disease surveillance and the correct use of antimicrobials (which generally requires accurate diagnosis) are important strategies in responding to the threat.

Issues such as AMR and biosecurity are everyone's concern, and everyone should play their part. Although a relatively small shelter, our investment in faecal screening contributes to surveillance efforts. Our infection control and disease management protocols (including stress reduction) minimise the overall incidence of disease, and diagnostics and correct treatment limit the use of antibiotics. While we have to use some disinfectants, we are big fans of chemical-free steam cleaning.

It's not just "health" we need to be concerned about, because as explained above, "wellbeing" can influence the immune system. Obviously, we think caring about cats' welfare is good, in and of itself, but caring about cats' welfare is also good for human health and welfare.

The humane treatment of all non-human animals matters to us, and we're pleased to continue to assist University of Sydney's Dr Miguel Bedoya Perez by providing cat fur for an ongoing study into non-lethal rodent prevention.

Giving every cat in our care every chance to be healthy and adopted is one of our guiding principles.

Only a minority of cats admitted to the shelter arrive in good health; most have been homeless without access to nutritious food or clean water, they haven't been vaccinated or treated for parasites. Most will achieve good health in a short time after basic treatments, a good diet and TLC. Many, however, need a bit more ...

All our cats and kittens are desexed prior to being available for adoption (for kittens, usually at about 10 weeks of age). Desexing (including early-age desexing) is safe and generally unremarkable but to avoid unnecessary anaesthetic and surgery, an Anti-Mullerian Hormone (AMH) blood test is given when it is uncertain whether a cat has been previously desexed. Five cats had AMH tests and were found to be already desexed. One female kitten required a longer surgical procedure (and extra pain relief) as her uterus and ovaries were adhered to her intestines, and two male cats had surgeries to remove inguinal testicles.

Five cats and kittens had surgeries for umbilical hernias, one had major abdominal and thoracic surgery to repair a pericardial hernia and one cat had an emergency exploratory laparotomy to remove an intestinal obstruction.

More than 40 blood tests were done to investigate a range of issues from suspected pancreatitis, thyroid, kidney, vitamin B12 levels, anaemia, anxiety as well as general geriatric screens. More than 114 x-rays were performed, for ailments such as respiratory (eg lungworm, pneumonia), gastrointestinal, dental, heart health, hip dysplasia and broken bones.

Twenty cats had dental x-rays to investigate the severity of dental disease and assess underlying issues: 34 cats required dental extractions; 21 cats, a scale and polish; one cat needed bone and gum biopsies; nine cats were found to have feline odontoclastic resorptive lesions; and five cats had malocclusions (misalignment of the teeth) with two of them requiring major extractions to prevent trauma being caused to parts of the mouth such as the hard palate.





Seventeen cats had skin cytology to assess skin conditions and diagnose different bacterial and fungal infections so they could be treated appropriately. One cat had a benign sebaceous cyst on her back which only needed to be drained, one kitten had benign skin tags removed. Ringworm is the bane of any animal shelter's life: it is a fungal infection that is treatable and rarely causes complications, but it is zoonotic, and the spores shed, so the cats need to be isolated during treatment, which can take two months. It is not uncommon for pounds or shelters to euthanase healthy animals because they have ringworm.

Thank you to our specialist "ringworm" foster carers ♥ We couldn't manage without you.

Where ringworm is suspected, a Woods lamp test and fungal cultures are used to confirm the diagnosis. Kittens are particularly susceptible, as are cats with multiple health conditions. Treatment is typically an oral antifungal (Grisovin), antifungal cream applied to affected areas and antifungal baths, over a course of four to eight weeks. It requires extreme patience and strict adherence to infection control protocols to remove the spores from the environment. Our generous, beautiful foster carers helped to nurse to ringworm-free health 143 cats and kittens. We can't thank you enough.

'Cat flu' and URTI (most commonly secondary to feline herpesvirus but also from feline calicivirus, mycoplasma and chlamydia) was treated in 357 cats and kittens, with 22 cats treated for pneumonia. To help boost their immune systems, Lysine paste is given to cats who may have URTI, and to cats in areas with cats who have confirmed URTIs. It is also given to cats who have tested positive to herpesvirus to minimise the risk of recurrence due to stress.

On veterinary advice, we continue to isolate any cats who have had known feline calicivirus for eight weeks post last symptoms shown. Cats can shed the virus for this time, even though they are healthy, so we amend our viewing procedures when such cats or kittens become available for adoption. Sometimes, they will spend this time in foster care.

Eye issues frequently arise with cat flu. Ocular discharge was treated in 179 cases, generally with eye drops or ointments. We saw 10 cases of blepharospasm (severe squinting) which is treated with medications such as chlorsig drops, optichlor eye ointment, cidofovir drops and antibiotics.

Our vets performed 45 fluoroscein stains to detect corneal injuries and scarring: there were seven cases of scarring and two of corneal ulcers.

Every cat receives individualised care; every cat is special to us but we've only enough room to highlight some of their stories.

Last year we were pleased to report loving mum Diva's successful surgery for pericardial hernia operation, and that she was trialling medication for her asthma. Since then, Diva has made great progress. After a few dosage adjustments, her asthma was under control, and along the way, her foster carers fell under her spell; Diva now calls her recovery retreat home. Pericardial hernia can be hereditary, but at the time of her diagnosis, Diva's three-week-old daughters, Pigeon and Princess, were too small for the necessary testing. Ultrasounds and barium x-rays at six months of age found no abnormalities, and the girls found their forever home together during the Delta lockdown.

Stray mum Angelica arrived with her five, one-week old kittens. Her entry faecal test was positive for toxocara, or roundworm, which was easily treated but she also had stubborn URTI. Her devoted foster carers helped mum to get better and raise her little ones. When Angelica was ready to be desexed she'd gone into heat, which meant a more invasive surgery requiring additional pain management and recovery time. She waited patiently and found her forever home after the report period.

Cosmo, one of Angelica's sons, arrived with his mother's flu symptoms and a noticeable eye problem which could not be safely diagnosed due to his young age. His URTI and ringworm were treated in foster care. When he reached six months of age, severe entropion in his right eye was diagnosed and successfully surgically remedied. As well, the third eyelid on his left eye was found to be attached dorsally to his eye and this was also corrected by surgery. Cosmo found his forever home after we reopened following lockdown.











Young mum Patches was surrendered as a five-month-old stray. She was pregnant, showed early mammary gland development, and presented with swollen lymph nodes. Radiograph imaging detected no abnormalities, but the results of a biopsy taken during her desexing surgery tested positive for a benign case of reactive lymphoid hyperplasia. An upper respiratory swab confirmed Patches' URTI symptoms were due to feline herpesvirus and mycoplasma felis, treated successfully with antibiotics. Patches developed an ear infection and skin irritation causing fur loss, and she was put on a hypoallergenic diet in foster care, where she continued to shed. When ringworm was identified as the cause, Patches responded well to her carer's antifungal treatment. She was declared allergy-free on reassessment and transitioned well to a normal diet, which she now enjoys in her loving forever home with her new feline friend.

Bonded brothers Nickie and Moxie were six months old on arrival. Moxie came with a swollen front left paw, and they both had mouth ulcers and weren't eating. Faecal tests were positive for campylobacter, and swabs were positive for feline calicivirus and mycoplasma felis. They were treated with antibiotics and pain relief but Nickie had a crackling in his lungs, which x-rays showed to be pneumonia. He was treated for that, but further tests revealed he had asthma. He responded well to inhalers. Nickie is now waiting for a special person who will welcome him and his brother, Moxie.

Clover and her four baby kittens arrived in very poor health. They didn't have FeLV or FIV but between them they tested positive for feline herpesvirus, mycoplasma felis, pneumonia, clostridia, ringworm, cocci and coccobabilli infection, as well as suspected lungworm, plus conjunctivitis, anaemia, and cellulitis. Thankfully this little family came to Cat Protection, where we worked with our veterinary teams and foster carers to give them all the time, love, and treatment they needed. And their dreams of safe and loving homes have come true.

Seven-week old Patch was surrendered, along with his brother and bestie, Speckles, and their two siblings. Patch's eye troubles were immediately apparent: he presented with moderate blepharospasm and corneal inflammation. Eye drops and antibiotics proved unsuccessful, and ultimately our vets decided on enucleation (surgical removal of the eye). Speckles proved himself to have an impeccable bedside manner in foster care awaiting Patch's return from surgery. Speckles welcomed back his darling Patch, and Patch adjusted well despite losing both his eyes. Inseparable as ever, the boys now navigate their new forever home together.

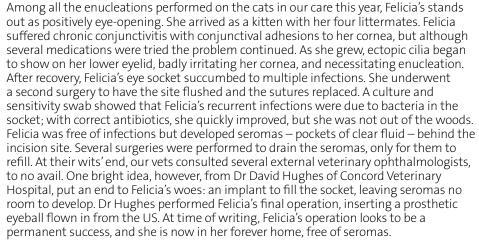
Friendly stray Zoya arrived in poor body condition, with severe dental disease, URTI, and injury to her eyes. Her left eye showed corneal scarring, and her right had shrunk to around a tenth of its normal size. She tested negative for FIV and FeLV. She was treated for flu and giardia. When her health was improved, her right eye was enucleated. After further URTI treatment and recovery from eye surgery, dental x-rays were taken and Zoya had several problem teeth removed. Zoya recovered well and found her forever home.

Little stray Nellie was surrendered to us at six weeks of age, displaying signs of severe cat flu and a ruptured right eye. She was given antibiotics and eye drops for her left eye, which showed scarring. Her right eye was enucleated once she was old enough for surgery, and she made a very good recovery. Although she retains some use of it, the permanent scarring to her left eye has impaired her vision, and Nellie will be an indooronly cat for life to keep her safe. She was also found to have retained a deciduous canine, a baby tooth that would normally be shed. Her tooth will need monthly check-ups to monitor the development of her adult teeth. Nellie is now safe and happy in her forever home





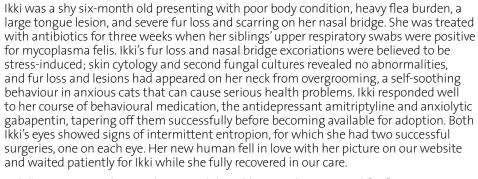






Oakley was surrendered along with her five siblings. She was treated for URTI and coccidia, and diagnosed with binocular entropion, for which she had two corrective surgeries. Oakley found her forever home with her brother, Joonie, through our Foster-to-Adopt program during lockdown in October 2021.

Stray May was surrendered with her siblings. She had clear problems with her right eye, initially diagnosed as non-ulcerative keratitis and dry eye, which she might well have for life. The usual treatments weren't successful but then scabbing on her head caused our vets to suspect a food allergy was the root cause. Her hypoallergenic food trial was a success, and May will continue her diet lifelong. May and her beloved sister, Joyce, found their forever home via our Foster-to-Adopt program during the Delta lockdown.





Miloš came in as a shy stray kitten with his siblings and was treated for flu. As we were closed for adoptions during the Delta lockdown, he went into foster care, where he subsequently presented with a chronic ulcer on his nasal philtrum. Various treatments failed to heal the ulcer. An upper respiratory swab detected no abnormalities. A delicate biopsy procedure was performed to remove the ulcer and have the tissue analysed. It was found that the ulcer was likely viral plaque from a prior herpes infection. Once removed, the ulcer did not return, and Miloš found a happy forever home.













Basil and Daffodil were sibling Persians left at our Cat Boutique in their carrier, with a note saying their person could no longer care for them. Being microchipped, they were held for the required 14 days while we attempted to contact their owner, and after which we assumed legal ownership. Persians are a long-haired, brachycephalic breed; Basil and Daffodil arrived with severe matting and needed multiple lion clips, in addition to their daily brush by staff and later their foster carer. They were treated for recurrent URTIs, to which the breed is prone: their upper respiratory swabs tested positive for feline herpesvirus and feline calicivirus. Daffodil was noted to have a heart murmur which was not present on re-examination, and her chest x-rays detected no abnormalities, indicating stress as the cause. It was observed in foster care that Basil was dominant and aggressive with his sister. When they were separated, Daffodil was noticeably happier and healthier, and Basil showed no signs of separation anxiety. It was best for them to go their own ways, and Basil and Daffodil each found a special home to call their own.

All our cat apartments have cardboard scratch posts, toys, food puzzles and cardboard boxes for a safe hiding place, as well as soft bedding and perches. (When cats are adopted, they take their scratcher and some bedding with them; the familiar scent helps them to settle in their new home). A daily roster for playtime for each cat is monitored to ensure all cats get time to stretch and play in the playroom or Marie's Place courtyard, and volunteers and staff make sure all our cats and kittens get lots of love.

Some cats do not cope well in a shelter environment despite all the positive interventions to reduce stress, provide security and promote wellbeing. Frightened or shy cats may be placed in our isolation ward while being socialised. In some cases, medication is prescribed if suitable. Occasionally, foster care is an option although it is not a good choice if the cat will be further stressed by moving from one place to another.

Unlike his three siblings, Gingerbread did not adjust well to shelter life. After blood tests to assess his physical health, he was placed on behavioural medication, the antidepressant amitriptyline, and made excellent progress. (He also had a feline odontoclastic resorptive lesion and underwent dental extractions, and a follow-up scale and polish several months later). He is now in his forever home, being safely weaned off his amitriptyline.

Hornet had previously lived in a home, and he was highly stressed on arrival, expressing his anxiety with aggressive behaviours. He had to be treated for giardia and have two dental extractions. Our staff observed his urine to be very dark, and testing showed significant amounts of blood in his urine. Multiple urinalyses determined crystals in his urine and a urinary tract infection, but no bladder stones were detected by ultrasound or other testing. Hornet was diagnosed with feline lower urinary tract disease (FLUTD) and placed on a special diet to manage it. As FLUTD can be stress-induced, he was trialled on the antidepressant fluoxetine (commonly known as Prozac) and regularly blood-tested to monitor his health. Hornet was housed in a quiet, solitary area of our cattery to help him find his inner peace. He found his forever home in early 2022.

Myria arrived stressed and grieving as her person had passed away. Her only physical health issue was giardia, for which she was treated, but her mental health was not good. She was overgrooming, cage guarding, and would swipe at staff. A blood test confirmed that she was healthy enough for behavioural medication, and she was put on a trial of liquid fluoxetine mixed into her food. After a month of little improvement, Myria received gabapentin twice daily for her anxiety. While the gabapentin helped calm her, she was still shy and resisted brushing and patting. Her thick coat became knotted and she needed to go the vets to have a lion clip under general anaesthetic. The dedicated efforts of our volunteers and staff to bring Myria out of her shell were rewarded. Myria is now in her new home learning to trust her lovely and patient new person.







As well as treatment for giardia and URTI, two-year old Lia needed to be treated for anxiety, which was manifesting as aggression. A month-long course of gabapentin led to such significant improvement that Lia was tapered off her medication. Lia is now calmly waiting for her forever home.

Shy stray Rambo tested positive for toxocara which was easily treated, and while he was missing some teeth, dental x-rays detected no abnormalities. However, treating Rambo's ringworm proved very difficult as he responded aggressively to handling, ruling out topical antifungal creams and medicated washes. Thus, his treatment was orally administered by mixing antifungal tablets into his food; after eight weeks and multiple treatment courses, Rambo was finally ringworm-free. Being confined after life roaming the streets was stressful for Rambo. Over time, gabapentin reduced his anxiety, and he was much happier. Rambo graduated to our adult cat adoption area, then found his peaceful forever home in a few short weeks.



Other than some dental issues resolved by two extractions and a scale and polish, stray Sushi was in good health but extremely shy and displayed behaviours consistent with being very stressed. Following healthy blood tests, she was cleared to begin a long trial of amitriptyline, and a short course of gabapentin to help her adjust. With her stress under control, and the dedicated attention of staff and volunteers, Sushi made leaps and bounds (literally!) becoming very affectionate, and highly talkative ... and adopted!

Timid mum Daenerys arrived with her three newborn kittens. She was treated for hookworm and roundworm and had a dental scale and polish and extractions. She ate well and showed no signs of aggression but remained very fearful. Daenerys was prescribed fluoxetine, which has helped her enormously. Our team have worked wonders socialising Daenerys with treats, showing her positive interactions with humans are possible. In the adoption centre waiting for her forever home, she'll help herself to your lap, but you must give her a snack for her troubles!

Found in a drain with his three siblings, Chicky had to be treated for feline lice, coccidia and URTI. His vet check also found a grade 3/6 heart murmur, but chest x-rays and blood tests for heart function both returned normal results. He was placed into a quiet and peaceful foster home, and after two months his heart was rechecked, and no murmur was detected. His murmur is believed to have been stress-induced, and our vets recommended annual heart check-ups. His teeth had a scale and polish to help his persistent gingivitis and tartar, and a special dental diet is recommended when he reaches adulthood. Chicky found his forever home via our Foster-to-Adopt program during lockdown in October 2021.



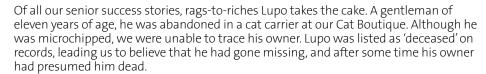
Six-year-old Jackie was surrendered to us following the death of her owner. Most health tests detected no abnormalities, but our vets noticed a grade 3/5 heart murmur. However, proBNP testing was negative, follow-up bloods for her thyroid were normal, and x-rays did not show enlargement of her heart. A full blood panel returned results within normal limits. Subsequent check-ups heard no heart murmur, suggesting stress as the likely cause. (Her beloved person had died, she was heartbroken). Jackie had a dental scale and polish, and her x-rays were normal. She started sneezing and developed nasal ulcers, and a FUR swab confirmed her URTI was secondary to feline herpesvirus and treated accordingly. Jackie is now settling into her new home, and her people are monitoring her health closely.

Spider had difficulty using his litter tray consistently. In foster care to determine his litter preferences, he was found to be incontinent and diarrhoeic. A vet examination noted poor body condition and diminished muscle tone. While awaiting the results of multiple bloods and two faecal tests, Spider was given a course of loperamide (Imodium) and put on a diet for his sensitive stomach. He also received treatment for coccidia. Thankfully, Spider's faecal and blood test results came back relatively normal, save for low vitamin B12 levels which were treated with weekly shots for six weeks. Spider is thought to have inflammatory bowel disease (IBD) and will need three-to-six-monthly check-ups for his B12 levels. In September 2021, during lockdown, Spider found his forever home where he has made strides. We hear from his loving human dad that the vet is pleased with Spider's B12 levels, and he may even be able to transition to a regular diet.









Lupo presented with severe dental disease, including feline odontoclastic resorptive lesions. His great age necessitated pre-operative IV fluids, and Lupo had multiple tooth extractions followed by antibiotics and pain relief. He was placed on a special oral care diet for life to keep his remaining teeth in good condition. Lupo lost fur around his head and neck, believed to be stress-induced overgrooming, as fungal cultures ruled out ringworm. He was prescribed gabapentin to manage his anxiety, which worked wonders. However, his excessive grooming had caused a build-up of hair in his digestive system, leading to constipation. Enema treatment was followed up with laxatives in his food to prevent further build-up while his anxiety stabilised. Poor Lupo also tested positive for mycoplasma felis, which required three weeks of treatment. But his story has a happy ending: he is now very much loved and settled in his new home.

Although we've only highlighted a small number of the cats we looked after in the year, it's obvious that we will do whatever we can to support cats to live a good life. But like people who very much love their pets must sometimes make hard decisions, so do we. All decisions on euthanasia are made carefully and with veterinary advice.

Enoch and Snowflakes were dearly loved by staff, volunteers, and our vet teams. We did everything that could possibly be done to try to resolve their complex (and confounding) health problems, to no avail. There came a point when all attempts to make them comfortable had been exhausted, and we had to say goodbye.

Also in the reporting period, sadly, seven neonate kittens died and two older kittens passed away from fading kitten syndrome; four were lost to congenital heart issues; one, malformed intestines; one, megacolon; one, inverted sternum; one kitten had seizures and went into a coma; one had collapsed lungs due to pneumonia; and five cats FIV+ (in certain cases, blood and tissue samples are collected to assist with research). One kitten was brought to us after he'd been found hit by a car, but tragically he did not survive the injuries.

Every cat who comes to us is honoured with love and dignity.

We thank our foster carers, volunteers, and veterinarians and veterinary nurses for partnering with us to give all our feline friends love, care, and respect.

A big thank you to our major sponsors, **Hill's Pet Nutrition** for providing the best quality diet for cats and kittens; and to **Elanco** for providing Advocate, Advantage and Milbemax, keeping our kitties parasite-free and healthy. Thank you **Oz-Pet** for all the kitty litter and trays.

Also thank you to **Pet Greens** for suppling our Adoption Centre with fresh cat grass and catnip, and to **Lickimat**, for donating Lickimats to provide enrichment to cats in their apartments (and to slow down gulpers who eat too quickly!). And thank you, **Pet Circle**, for all your donations; we really appreciate them.













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

In the reporting period, we conceptualised, trialed, then launched, a new program called **Adopt-a-Stray**. This innovation was designed to support people who'd taken a stray kitty into their homes and hearts. It fills the gap between feeding and sheltering and formal ownership by offering a pathway with Cat Protection to have the cat desexed, vaccinated, microchipped, and registered for just \$100. **We were delighted to see 83 cats go from stray to adopted ♥**

After the reporting period, information campaigns to promote the program commenced on Radio 2UE and Sydney Trains. A big thank you to the participating vet clinics, and a big thank you to all the p-awesome people who welcomed the stray cats into their lives.

As in 2020-21, this year's pandemic restrictions meant we were unable to hold our popular programs such as the Winter Cat Care talks and Kitten Kindy. Even public information campaigns were affected: our Sydney Trains poster campaign which promotes desexing, vaccination and the Good Neighbour Project had a smaller audience as people weren't commuting, and our cinema ads were postponed.

We maintained our local print and online media campaigns with *El Telegraph*, *City Hub, Star Observer, Inner West Independent* and online with *Go-55s*.

An interview with 2GB's Ben Fordham in March 2022 was an excellent opportunity for Cat Protection's CEO Kristina Vesk to talk about the merits of keeping cats safe indoors, and the strategies to keep them happy and engaged inside. And to point out that habitat loss was not the fault of cats.

In the *Sun Herald* and *Sydney Morning Herald* online in March, an article on the threats to native wildlife by cats and foxes was balanced with comments from Cat Protection's Marketing and Communications Coordinator, Kylie McKendry, and a magnificent photo of her with her (Cat Protection graduate) cat Marla and her beautiful outdoor cat enclosure.

The Courier Mail and news.com interviewed Kristina for a story on cat curfews and protection of wildlife which included links to our website's Responsible Cat Ownership page. Cat Protection's pawprint went international, when Sean Moncrieff from Newstalk National Radio Ireland interviewed Kristina about the introduction of cat containment laws in the ACT.

We use our website, Facebook and Instagram pages to promote important issues about cat care, as well as to celebrate the joy cats bring.

Social media is used to provide timely 'public feline health announcements' – for example, urgent warnings about baiting or product recalls; alerts about increased incidence of ticks or lungworm; reminders about keeping your cat safe, such as catfriendly flowers for St Valentine's Day, looking after your cat during a heatwave, and the hidden dangers of festive foods for our pets. Regular posts are made on various feline health and welfare topics, from cat-safe netting of balconies to multi-pet households, with links to our factsheets for further information.

It is also a helpful medium to share information about research findings, and to assist researchers seeking participants, as well as to highlight opportunities to contribute to public policy, for example, government consultations on animal welfare issues.

In addition to the thousands of people we help with cat-related queries each year, our website has a wealth of cat-care information and thousands of visits each month.

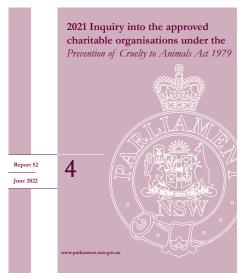
Cat Protection had dozens of editorials and stories in different online publications during the period, including: "Five tips for your feline friend this spring" with seasonal advice on parasite prevention, vaccination, grooming, claw care and cat-friendly flowers: "Tips for looking after our feline friends" with top tips to make sure your cat is happy and healthy every life stage; the importance of kittens staying with their mum until 8-10 weeks of age; the lifting of blanket bans prohibiting pets in strata-titled properties with a link to our *Renting and strata for cats* web page; the benefits of outdoor enclosures and containing cats for their safety and to protect native wildlife; and easy ways people can pitch in to help their pet-loving friends, relatives and neighbours.

Our magazine *Cat Affairs* is an important vehicle for cat health and welfare information (not to mention gorgeous cat photos!) and issues in the reporting period covered topics on ear health, grooming, when to call the vet, and the importance of preparing for emergencies. The "Get Ready Animals" planner, *What will I do with my animals during an emergency*, was included as a flyer with *Cat Affairs* and is available, along with a number of cat care factsheets, at our Cat Boutique.





PORTFOLIO COMMITTEE NO. 4







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

Public policy debate on animal welfare law reforms featured strongly in the period. The NSW Department of Primary Industries (DPI) major review of animal welfare law in NSW created opportunities for comment, and efforts by the Animal Justice Party's Hon Emma Hurst MLC to outlaw puppy farms led to a select committee of inquiry by the NSW Legislative Council. (Subsequent to this reporting period, the committee released its report which found, among other things, that limits must be placed on the number of dogs that can be housed at a breeding facility).

There were also inquiries into the effectiveness of the enforcement of the Prevention of Cruelty to Animals Act (POCTAA); a proposed new Animal Welfare Bill; and the use of primates and other animals in medical research. Cat Protection made written submissions to each inquiry, and the CEO appeared as a witness in the Animal Welfare Bill, POCTAA, and puppy farm hearings. We also made submissions to the DPI consultations on the Code of Practice – Breeding Cats and Dogs; Animal Welfare Law Reforms; and Licensing and Regulation of Cat and Dog Breeders.

In our submissions and evidence on the review of animal welfare law, we stated the reforms needed to prioritise animal health, welfare and wellbeing, and embrace the principles of animal sentience; the Five Domains model; a One Welfare framework; ethics; and enforcement. We yet again called for the banning of the cruel and dangerous 1080 poison.

On the operation of POCTAA, we made the case for greater funding for enforcement, increased transparency and data collection, and recognition of the links between animal cruelty and violence.

We supported banning the intensive breeding of cats and dogs. There is no justification for large-scale commercial premises to 'farm' puppies and kittens. As far as we are aware, breeding motivated by profit is a greater problem for dogs than cats, because there is a high demand for certain fashionable dogs, and people are willing to pay thousands of dollars for such puppies. We expressed concern about backyard breeders of cats, and the breeding of cats (and dogs) with inherent serious health issues, such as highly brachycephalic breeds. We also made the point that, in our experience, the large majority of registered cat breeders care for their cats, care about finding good homes for them and don't breed for profit. They care about genetic health and general feline welfare, as well as their own cats.

Human medical research is outside our expertise, but we do know that animals are sentient, deserve protection and respect, and to be given the chance to live their best life. In our submission we stated that animals are not disposable, and they are not 'tools' to be used repeatedly to demonstrate things that are already known: unnecessary procedures should be banned.

We supported the 'Three R' principles of replacement, reduction, and refinement, and said that to facilitate change, funders of research needed to encourage alternatives to the use of animals with financial incentives and strict requirements. We also pressed for greater transparency around all aspects of the use of animals in research, noting real public accountability could prove to be a great motivator for humane research.

We're so pleased to continue to provide financial support to vital research into the management of community cats in Australian towns and cities. This research project is led by Emeritus Professor Jacquie Rand, Executive Director and Chief Scientist of the Australian Pet Welfare Foundation, working in collaboration with five Australian universities, four local governments and 10 animal welfare and rescue groups, as well as veterinary care and medicine partners, and two international partners. It encompasses feline health and welfare, as well social and environmental sciences, and it seeks to find an evidence-based humane and effective way to manage urban stray cat populations.

This research will enable the building of an evidence base from which to evaluate non-lethal cat management programs. Lethal approaches have not only failed, they're also cruel and inhumane, causing people and cats to suffer. Emeritus Professor Rand's research is revealing that non-lethal approaches are not just kinder, but also more economical. Our financial support of the research is continuing in 2022-23.











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

Cat Protection's CEO continues to serve on the Responsible Pet Ownership Reference Group, established to provide advice to the Minister for Local Government on strategic companion animal management issues to promote responsible pet ownership. Due to the pandemic, the Group's meetings moved online, and naturally many of the issues raised during the reporting period were focused on the impact of Covid-19 on companion animals, pounds, shelters, and animal care. We very much appreciate the Minister's interest in companion animal policy, and the Office of Local Government (OLG) staff for their work on these issues.

As an authorised registration agent, and as a welfare agency dealing with pet registration inquiries from the public, we had many insights to offer the OLG teams reviewing the Companion Animal Register and the NSW Pet Registry, and we look forward to seeing the next stages; there is some very impressive work underway. We also contributed to discussions with consultants at the Centre for International Economics who, in the reporting period, were preparing a draft consultation paper for the OLG's review of rehoming practices in NSW.

We continue to enjoy a strong partnership with the City of Sydney, supporting initiatives from accessible cat desexing via the Operation Cat program (Op Cat), working with Inner City Strays to find homes for street cats, and emergency boarding.

Working with local councils and vet clinics, we also deliver our Op Cat program in Fairfield City; Lithgow; Bathurst; and in the reporting year, we launched Op Cat in Narrabri.

Our relationship with the University of Sydney School of Veterinary Science includes funding for research into feline health and medicine — in the reporting year, \$15,000 was provided to support Professor Jacqui Norris and her team with their ground-breaking research into feline infectious peritonitis (FIP). We've also helped to progress the research by funding medication for some of the cats being treated for FIP by Dr David Hughes (Concord Veterinary Hospital) who has been working with Professor Norris and Professor Richard Malik. Dr Hughes and his FIP patients have played an important role in the development of protocols for the treatment of this once always-fatal disease. We offer placements for students of veterinary medicine; have provided input to the shelter health study unit; actively recruit DVM students to join our weekend staff teams; and support research by other means such as the recruitment of participants or provision of shelter data.

Cat Protection has fought strongly for the rights of responsible cat owners to keep their pets in strata and rental. We have continued to be deeply engaged with this important area of law reform and have provided input to reviews of strata law at every stage, including consultations in the reporting period.

As we said to our members, "feline" welfare is also human welfare. When people aren't allowed to keep their cats in rental, strata, or emergency accommodation, both humans and cats suffer.

For more than a decade, we've lobbied and campaigned for improvements in this area, ensuring it was a recommendation of the Companion Animal Taskforce's report to the NSW Government, making submissions on law reform, assisting individual clients, providing comment on draft regulations, speaking publicly at forums and conferences, and supporting research. Our members and Facebook friends joined us in making submissions, answering questionnaires, and signing petitions. Together, we turned a meow into a roar. No 'unreasonable' refusals of pets in strata; more effort to support pet-owners safely leave domestic violence; and increasingly, landlords recognising responsible pet owners make great tenants.









ARTICLEINFO

Keyword:
Animal abuse
leximate partner violence

The presence cross teamed as made of early is obtained which in these powers of similarity with a specific or and any providers, activities, and impact of same the providers, activities, and impact of same of the providers and any activities and providers and any activities and providers and activities and any activities and any activities and activities activities activities and activities activities activities activities activities activities activities activities and activities activitis



HONOURING THE UNIQUE RELATIONSHIP BETWEEN PEOPLE AND CATS

Celebrating the cats in our lives is a joyful part of what we do.

As we told the *Inner West Independent*, animal companionship was especially important to people during the pandemic: "Animals can bring extra joy. For a lot of people, particularly people who are socially isolated, the importance of the person being a carer brings a sense of self and meaning..." (also published online in *City Hub*, 25 August 2021, "Staying Pawsitive: Why pets are the perfect pick me up").

Helping to keep people together with their beloved pet cats is an important part of our role, whether it's advice to support tenants to keep their pets, information on behavioural concerns or crisis boarding, within our capacity we work to support the bond between people and cats.

"My gratitude and appreciation for taking care of my two boys. I am very lucky there was a place to help people like me when needed most ... keep up the amazing work."

Sometimes, it's just a matter of listening: "In August this year, sadly I lost my cat ... a tragic event. In a moment of sadness, I rang you ... The person on the phone was so kind, so understanding. She spent some time with me on the phone, comforting me like a friend. She did not rush me either. She listened to my story and my grief. I was very thankful to her ... it was the first step towards healing."

In last year's report we noted the study, part funded by Cat Protection, by Professor Michelle Cleary and colleagues, "Grieving the loss of a pet", which highlights the damage caused by 'disenfranchised grief' (when others downplay or dismiss a person's loss). Our In Memoriam page in *Cat Affairs* and Forever in Our Hearts on Facebook offer people a safe place to share their grief and remember their cats.

Another research project we financially supported was published in November 2021, in the journal *Aggression and Violent Behaviour*. The systematic review of 30 studies looked at the association between animal abuse and intimate partner violence, the motivation for targeting animals, and the impact of animal abuse on victim survivors.

Professor Michelle Cleary led the research team which included Deependra K. Thapa, Sancia West, Mark Westman and Rachel Kornhaber. Professor Cleary said the study found that "animal abuse is used to exert control, to intimidate, to retaliate, to upset and in revenge; and that animal abuse affects a person's decision to leave the abusive relationship and seek support." The research gathers existing literature on this topic and points to clear pathways for future research, and practical implications for practitioners such as police, veterinarians and any professionals working in the field to eliminate violence. The study is open access and can be found at

https://www.sciencedirect.com/science/article/pii/S1359178921001300?via%3Dihub

Please be aware that the nature of the research may cause distress. If this raises any concerns for you, please call 1800 RESPECT for information and support.

As we noted last year, all Cat Protection staff participated in Animal 3-Rs, a family violence awareness training program, and we continue to pursue our understanding of this issue as animal welfare services like ours have a role to play in supporting victim survivors. As study co-author and veterinarian Dr Mark Westman noted: "the thing that will make the most difference is more pet-friendly accommodation — in refuges, shelters and rentals."

We continue to develop our capacity to offer support and assistance in this area. Our CEO is a member of the Co-Sheltering Collaborative, a US-based initiative of My Dog is My Home, that shares resources, ideas and insights on supporting people who are homeless to keep their pets. In November 2021, she presented an update to the collaborative on domestic violence, pets, and co-sheltering from a New South Wales perspective.

Around the world, animal charities paid tribute to the late Betty White, actress and animal welfare champion, on what would have been her 100th birthday in January (she passed away at the age of 99 on 31 December 2021). The #BettyWhiteChallenge asked people to celebrate her life by donating to their local animal charity in her honour. James Valentine from ABC Sydney's Breakfast program interviewed Cat Protection's CEO about Betty White's legacy − Kristina highlighted Betty's support of the Morris Animal Foundation's research that helped to develop the feline leukaemia and parvovirus vaccines. Vale Betty. Thank you for your generosity and kindness ♥



Thank you

It is thanks to the generosity of the kind people who remember Cat Protection in their wills that we have been able to care for cats, and the people who love them, for more than 60 years. We honour their memories and celebrate their lives in our cat-caring mission: Millicent Barrett; Nicholas Barry; Ian Black; Thelma Campbell; Christine Cherry; Susan Crawford; Stella Green; Jayne Grimes; Dorothy Hancock; John Heal; Henri Jansen; Anne Kompus; Sylvia Mason; Maurice Miller; Irene Russell; Norma Smith; Jeanette Smithson; Shan Taylor.

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, particularly in our regional programs.

To all our foster carers, Craft Club and volunteers: you are stars! The cats love you and so do we.

Sincere thanks to all our members and donors; your support is lifesaving.

Our charity depends on the contributions of literally thousands of people: apologies that we can't name you all, but please know that cats are purring thanks to you ♥

Hill's Pet Nutrition Elanco Animal Health Ceva Animal Health

Oz-Pet Pet Greens Lyppard

The Animal Pharmacy

Virbac Catnets Hanasoft Pty Ltd VivCourt Trading Telstra Foundation Perpetual Foundation

Salesforce

AMP Services and AMP Foundation Macquarie Group Foundation The Travel Authority Group

Australia Post CAF America Deutsche Group Ernst & Young NAB PwC Trust Suncorp Group Sydney Water

Toyota Finance Australia

Westpac Group Tomra Collection Goodwill Wine Glenno

Furry Munchkins Photography InnerWest Plantaholics Quarryman's Hotel Pyrmont

Jenny Nicholson Lesley Allsopp Kerry Ward

The Practical Daydreamers

Darren Kane

Kaz Childs Karress Rhodes Lawrence Gibbons

Sue Huff Parrot Digital

Seven Communications

Young Henrys Gigis

- 1 . 1 v

Technical Audio Group

Seeta Roy Cittavino Where's Nick Woof Gateaux Allpet

Morgaine's Morsels Taste Organic Enmore Berry Tea Shop

Prestige Pet Products

Art on King

Plant Girl Origami Doll PetSafe

Dr Katrina Warren Dr Cicilia Muller Dr Michaela Avery Dr Emily Pritchard Dr Lara Boland Dr Nicolle Kirkwood



Cat Protection Vet Partners

Abbotsbury Veterinary Clinic – Abbotsbury
Animal Referral Hospital – Homebush
Bankstown Veterinary Hospital – Bankstown
Bathurst Central Animal Hospital – Bathurst
Boundary Road Veterinary Hospital – Peakhurst
Bowenfels Veterinary Clinic – Bowenfels
Campsie Veterinary Hospital – Campsie
Collaroy Veterinary Services – Collaroy
Colyton Veterinary Hospital – St Marys

Concord Veterinary Hospital – North Strathfield Croydon Park Veterinary Clinic – Croydon Park

Double Bay Vet Clinic – Double Bay Earlwood Animal Hospital – Earlwood Five Dock Veterinary Hospital – Five Dock

Glenfield Vet Hospital – Glenfield

Great Western Animal Hospital – Wentworthville

Greystanes Veterinary Clinic – Greystanes

Hartley Valley Vet – Little Hartley Inner West Cat Hospital – Newtown Hills Animal Hospital – Castle Hill

Leppington Veterinary Hospital – Leppington

Lithgow Veterinary Hospital – Lithgow

Macquarie Fields Veterinary Clinic – Macquarie Fields

Marrickville Vet Hospital (AMS) – Marrickville

Maroubra Junction Veterinary Clinic – Maroubra Junction

Moss Vale Veterinary Hospital – Moss Vale Mt Druitt Veterinary Clinic – Mt Druitt

My Vet Waterloo – Waterloo

Peakhurst Vet Hospital – Peakhurst Penshurst Veterinary Clinic – Penshurst Princes Highway Veterinary Hospital – Kogarah

Rooty Hill Vet Clinic – Rooty Hill

SASH – North Ryde

South Penrith Veterinary Clinic – Penrith Southern Cross Veterinary Clinic – St Peters Stewart Street Veterinary Hospital – Bathurst Strathfield Veterinary Clinic – Homebush Sydney Animal Hospitals Inner West – Stanmore

The Wild Vet – Glebe

University Veterinary Teaching Hospital Sydney – Camperdown

Vets at North Rocks - North Rocks

Vet Friends – Chatswood

Western Namoi Veterinary Services – Narrabri and Wee Waa



The Covid-19 diaries, 2021-22

This is how the financial year began:

Email to all staff from CEO, 26 June

As we anticipated, greater Sydney is going into 2 weeks lockdown so people can only leave home for essential work, education, shopping & exercise. Nerida will be advising of arrangements for shelter & boutique, adoptions have been postponed & we will be seeking to minimise staff on site but naturally must continue to care for our cats.

Email from NSW Government to CEO, 2 July

Stay-at-home orders are in effect until midnight Friday 9 July. If your business is in Greater Sydney, including the Central Coast,

Wollongong, Shellharbour or Blue Mountains, you should only stay open for an essential reason including:

To provide food or other essential goods and services

To carry out essential work or education which can't be done from home

It's vital that everyone follows these guidelines to avoid a broader lockdown.

Email from NSW Government to CEO, 5 July

You're officially registered as COVID Safe. You can now access a range of COVID Safe resources: Your unique QR code for customer check in The customer check-in web form COVID Safe badge to use for social media Signage and posters

But the lockdown went for longer than two weeks.

Sonia sent daily emails to all staff, summarising the NSW health data and advice, ensuring all staff were kept up-to-date on essential information, such as when and where to get vaccinated, and listing exposure sites (remember having to check them?). She balanced the sad and the bad news with her pandemic playlist ("Today's hit is 'I Will Survive' by Gloria Gaynor – the extended 8-minute disco mix because we still need to work out every day").

Working from home isn't possible for all tasks and certainly not direct cat care.

Email to all staff from CEO, 13 July

NEW POLICY - as you know the situation is unclear as to how long this outbreak will last and we all play a part in ending it sooner rather than later. Dr Chant spoke this morning about surveillance testing which is getting tested for Covid even if you don't have symptoms. Essential workers living/working in the Fairfield LGA are being asked to do this 3x a week, people travelling outside Sydney for work once a week

Nerida, Sonia and I have discussed this morning the extra steps we can take at Cat Protection to keep our housemates, families, colleagues and the community safer given many of us must attend work.

From now we would like everyone who attends work in person to be tested for Covid once a week, at least 48 hours before your next shift.

Please note that this doesn't change what to do if you have any symptoms no matter how mild.

Any symptoms you must immediately get tested and go home and isolate until you receive advice from Health / negative result.

Many people with Covid are asymptomatic. Given the virulence of the Delta strain and the fact that most of you are young, unvaccinated and required to come into work, we are concerned to make you as safe as possible.

We don't want to go overboard but while we can't eliminate risk, we can reduce it ...

On 18 July new restrictions came in, and the Government released a list of workers exempt from stay-at-home rules, which included veterinary and animal welfare. Interpreting the rules wasn't easy and different restrictions applied to different LGAs. If they had to travel outside their LGA, exempt workers from Fairfield, Canterbury-Bankstown and Liverpool LGAs were required to be tested every three days. And, from 21 July 2021, "Employers must allow employees to work from home if the employee is able to do so, failure to do so can result in a fine of up to \$10,000."

Further restrictions were added over the following weeks, including the requirement for residents to stay within a 5km radius of their home unless they were recognised essential workers; with no guidelines on how to prove or register this, it was up to us to create letters of authority for affected staff so they wouldn't be fined for coming to work.

In all this chaos, we were still looking after cats ... Nerida developed a new 'foster-to-adopt' program which could only apply to people within a 5km radius of the shelter, but it was at least something. Our foster care program had already been refined to be contactless, with online training and lots of FaceTime and Zoom communications.

There were gaps, or worse, conflicting information, between what was announced in press conferences and what was available/advised on the government website; we had to do our best to interpret the requirements.







The Covid-19 diaries, 2021-22

By late August, the volume of tests for Covid-19 was so great that it caused delays in providing results, leading the government to ask people to stop testing for surveillance purposes, and only get tested if they had symptoms. They also ceased publishing exposure sites in Greater Sydney, further reducing risk management capacity. A system of testing that differentiated between surveillance and diagnosis would have been helpful but was not available.

Email to all staff from CEO, 28 August:

The rules on authorised workers have changed yet again - the date by which first vaccination must have been had has moved out to 6 September but you must still register for travel now if you live in one of the nominated LGAs - Sonia sent the details on how to do that the other day ... They're no longer advising how many cases were infectious in the community, it's safe to assume there were and are many people knowingly and unknowingly infectious so as they say, behave as though everyone has it is the safest course of action.

On 30 August, the CEO raised Cat Protection's concerns with our local member, Jenny Leong, and she made representations on our behalf to the Minister for Health.

Cat Protection pressed for access to Rapid Antigen Testing – the RAT kits we take for granted today were severely restricted then. Extract of our letter below:

The principles of infection control and disease management for animal shelters are very much the same as infection control and disease management in human populations, so from the outset of the pandemic, our knowledge and experience helped us to implement good Covid-safety strategies.

With the current (worsening) Delta outbreak, an issue that has us deeply concerned is around surveillance testing.

As you'd know, until a couple of weeks ago, there was a requirement for authorised workers from designated LGAs to take COVID-19 tests every 72 hours ("surveillance testing"). Then this was dropped, obviously because the system didn't have capacity and it was leading to delays in diagnostic testing. However, it wasn't replaced by anything except a requirement (now, by 6 September) to have had one vaccination.

There was going to be a requirement for businesses to have rapid antigen testing and this has now been withdrawn: it was always going to be impractical given the expense, and TGA requirements that the only people who can purchase rapid antigen test kits are health facilities, and only a medical practitioner (eg nurse) can analyse the results. Realistically, it was only ever going to be something that could be implemented by big companies who subcontract private health service providers.

Meanwhile, in the context of growing caseloads, we have two weeks of workers moving between areas with absolutely nothing in place to mitigate risk – extraordinary.

Because vaccination for coronavirus is only protective not preventative, vaccinated people will still be able to catch and pass on COVID-19 — while on the upside the risk of severe illness will be reduced, there will be a chance that people who have contracted the virus will be asymptomatic ... which means they won't know they have it and won't know they could be infecting other people.

Without surveillance testing asymptomatic cases will not be picked up and those cases of coronavirus will circulate.

Yet the community is told only to be tested if they have symptoms, and (most) businesses can't implement surveillance testing themselves.

I would love to see surveillance testing kiosks established (everywhere – as accessible as pharmacies, which might be the perfect location for them). Will NSW Health be doing this? One has to infer that public health advisers see a role for surveillance testing otherwise it wouldn't have been instituted (even if its public provision was withdrawn to be replaced with a privatised requirement, which has now been withdrawn on practical grounds) but I quess the question is will the government invest in it.

If NSW Health is not going to providing rapid testing clinics, is this something you might be able to raise with Inner West Council?

I appreciate that Councils aren't funded for this but if there's something we can do in our area to improve public health and safety then we should try. Surveillance testing with rapid antigen testing is just one risk management strategy but I think many organisations would be happy to contribute to the cost if they felt it would assist the risk management of COVID-19 in their workplace and our community ...

And then of course there is "the future" when people are allowed out and some places might elect to only permit people with evidence of vaccination and/or recent negative test result ... so one would expect individual demand for such a service as well. Obviously, it's going to be ages before the public health system has capacity again, so how can this gap for surveillance testing be filled?

We have in place here at Cat Protection every Covid-safety strategy we can think of, including unique-teams rostering, but we lack access to rapid antigen testing — we would be happy to work with other local businesses/organisations who want to keep their staff and customers as safe as possible by using every means available to do so ...









The Covid-19 diaries, 2021-22

Email to all staff from CEO, 9 October:

As you know, NSW is now at the 70% double-dose vaccination stage, so the 'reopening' starts on 11 October.

For Cat Protection — we will have a 'soft' re-opening of our Boutique from Tuesday 12 October with a 'formal' re-opening the following week. Adoptions by appointment will start up ... on 21 October. And our volunteers will be returning

Our reopening timing and roster have been scheduled to ensure that no volunteers or staff come into contact with clients until at least 2-weeks after the volunteer or staff person's second vaccination.

There are some changes to some of the policies and procedures – these are attached ... Our approach has always been driven by the health and safety of our people, our cats, and our community.

Some highlights as we emerge from lockdown are:

- Clients MUST show proof of vaccination and QR code check-in and wear a mask
- We need to be very mindful of ventilation: keep windows and doors open from air flow; leave ventilation fans on in bathrooms even when not in use
- Keep up the mask wearing, and note surgical masks are considered to be more effective
- We've updated the conditions of entry
- You have all been AMAZING in keeping each other safe and our cats happy!! Thank you

As the Boutique is opening first, the priority is to get the signage up there ready to open on Tuesday.

PLEASE REMOVE any old 'conditions of entry' signs and review what is there for relevance.

We all know too many signs is confusing BUT ... there are four pieces of information that must be posted: our own Conditions of Entry, and three NSW Govt posters: show proof of vaccination; check-in; and wear a mask.

In November the Government issued updated guidelines for businesses. As soon as RATs became available, we were quick to secure supplies (thankfully, the need for these to be administered by a medical practitioner had been recognised as unworkable and wasn't required).

After the 'opening up' Covid cases surged and again, information on what to do was confusing: did we have to report positive cases to Safe Work NSW? Their forms weren't clear ... fortunately our procedures stood us in good stead. We had no cases of workplace transmission although we did have staff who caught Covid elsewhere or were close contacts and required to isolate. This added pressure to our workload as we were managing kitten season and adoptions with fewer staff, and constantly juggling our rosters.

The growth in cases also led to cancellations of adoption appointments, and it was hard to fill those spots at the last moment (but we were of course grateful that infected clients didn't visit). At the same time, like other organisations, we were impacted by 'the great resignation' as well as expected departures of weekend staff who'd finished their studies. This meant recruiting and training new staff.

Email to all staff from the CEO, 23 December:

This may be a new record as I've changed the conditions of entry for the shop twice in the one day! Didn't even get a chance to send out the first update (QR codes) and then through media learnt that masks will be mandatory from midnight tonight ... NSW Govt mandated QR code check-in and is mandating masks from tomorrow – so the conditions of entry have been updated.

Further confusion arose mid-January about when people should get their booster vaccines, especially if they'd had Covid. We settled on providing the NSW Health information but advising people to consult their GP.

We maintained our systems and tried to improve them, adding HEPA filter fans and CO2 monitors to our risk management strategies.

We continue to be cautious: our cats need us; and our families, friends and the community need to be protected. Healthcare workers – including aged care and disability services – don't need the added pressure of avoidable infections.

Our sincere gratitude to all healthcare workers for your incredible efforts. And our respect. Cat Protection did our best to minimise the impact on you, and we'll continue to do so.





FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

CAT PROTECTION SOCIETY OF NSW LIMITED ACN: 631 197 629

Contents

For the Year Ended 30 June 2022

	Page
Financial Statements	
Directors' Report	1
Auditor's Independence Declaration	5
Statement of Profit or loss and Other Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
Notes to the Financial Statements	10 - 19
Responsible Persons' Declaration	20
Independent Audit Report	21

Directors' Report

30 June 2022

The directors present their report on The Cat Protection Society of NSW Limited for the financial year ended 30 June 2022.

Directors

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

Names

Nita Harvey President (re-appointed 20 November 2021)

Petra Dobrijevic Vice President

Angelika Elliott (re-appointed 20 November 2021)
Emily Falkingham CPA (re-appointed 20 November 2021)

Vanessa Williams Felicity Walton

Natalie Meadows (appointed 20 November 2021)

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

Company secretary

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

Kristina Vesk

Neil Williams

Principal activities

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

- a) To provide short-term direct care to feline animals that have been lost or mistreated or which are without owners.
- b) To rehabilitate orphaned, sick or injured feline animals that have been lost or mistreated or which are without owners.
- 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.
- 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.
- To provide information, goods and services that promote and improve feline welfare, including without limitation the desexing of feline animals.
- To promote and encourage either directly or indirectly animal welfare initiatives.
- k) To promote and encourage either directly or indirectly animal health welfare initiatives.
- To maintain and administer the Gift Fund, which must be maintained strictly in compliance with all relevant Commonwealth and State laws.

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

Directors' Report 30 June 2022

Short-term objectives

Throughout 2021-22, we were well prepared to maintain COVID-safe operations, protecting our staff and the public as we continue the 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; 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 more than 60 years and 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 using 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 \$78,721 (2021 deficit \$892,832).

The effects of the COVID-19 pandemic

The COVID-19 pandemic and imposed restrictions were addressed by restructuring our teams, amending operating procedures and restricting access to the shelter to create a safer work environment while still maintaining a focus on our primary mission for the care and rehoming of cats and kittens. Those changes (including the closure of the Op Shop in favour of the boutique and welfare office now found at 85 Enmore Road) continue in place because they have created a safe and functional work environment at both sites. We arrange surrenders and adoptions on-line 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. The restrictions have affected our rehoming numbers in both FY21 and FY22, but we work to optimise the flow of surrenders and rehomings while offering a safe workplace for staff, volunteers, clients and visitors.

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, enabling 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. Retail sales are conducted in a more welcoming and open shop space and continue to grow after periods of closure over the last two years due to "lockdown" restrictions.

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).

Directors' Report 30 June 2022

Information of Directors

Nita Harvey Qualifications

Experience

Life Member of Cat Protection since 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 served as President from 2004 to November 2007. Nita was re-appointed to the role of President in November 2020.

Angelika Elliott

Qualifications Studied design in Vienna

Experience Born in Austria, later moving to London where she volunteered for Cats Protection UK. She

moved to Australia in 1984 and has volunteered for Cat Protection for more than 30 years. She

runs her own French antique import business.

Petra Dobrijevic

Qualifications BA (Hons) in Sociology

Experience Worked extensively in the tertiary education sector as a lecturer, tutor and researcher. She has

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

welfare.

Emily Falkingham CPA

Qualifications BA of Commerce (Accounting)

Experience 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. Prior 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 Graduate Diploma in Practical Legal Training, as well as a Bachelor of Commerce and Bachelor

of Law (majoring in Economics and International Business); MBA

Experience Felicity is an experienced regulatory and strategy analyst with a decade of experience in the

energy sector. She is admitted as a practising lawyer in the NSW Supreme Court.

Natalie Meadows

Qualifications Bachelor of Laws as well as Bachelor of Medical Science (Hons)

Experience A Life Member, Natalie worked in health law defending health professionals for 20 years, 12 of

those as a partner. She has a keen interest in animal welfare and volunteers for animal welfare and conservation organisations. Natalie is also a Committee member of a Human Research

Ethics Committee.

Directors' Report

30 June 2022

Meetings of directors

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

Nita Harvey
Petra Dobrijevic
Angelika Elliott
Emily Falkingham
Vanessa Williams
Felicity Walton
Natalie Meadows

Directors'	Meetings
Number eligible to attend	Number attended
7	7
7	7
7	7
7	6
7	6
7	6
4	4

Indemnification and insurance of officers and auditors

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

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

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

Auditor's independence declaration

The lead auditor's independence declaration in accordance with Section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, for the year ended 30 June 2022 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: Mita Lawy.

Nita Harvey

Vice President: .
Petra Dobrijevic

P. Dobrijanie

Dated this 17th day of September 2022



ABN 65 155 188 837

L8 309 Kent Street Sydney NSW 2000 +61 2 9290 8515

L24 570 Bourke Street Melbourne VIC 3000 +61 3 8658 5928

L14 167 Eagle Street Brisbane QLD 4000 +61 7 3607 6379

www.lnpaudit.com

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 2022, 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 17 September 2022

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2022

		2022	2021
	Note	\$	\$
Revenue	4	2,725,075	1,477,271
Other income	4	660,707	1,335,046
Total revenue		3,385,782	2,812,317
Merchandise		(173,856)	(240,027)
Public information and marketing expenses		(72,020)	(103,792)
Employee benefit expenses		(1,626,773)	(1,660,922)
Finance costs		(6,607)	(6,359)
Insura nce, IT, accounting and administrative expenses		(217,730)	(248,810)
Veterinary expenses		(739,963)	(765,035)
Auditor's remuneration		(15,000)	(12,270)
Donations/grants		(20,000)	(31,000)
Cattery expenses and animal welfare programs		(339,554)	(307,238)
Occupancy costs and utilities		(66,115)	(111,756)
Op Shop expenses		0	(1,971)
Depreciation and amortization expenses		(121,066)	(125,600)
Other expenses		(65,819)	(90,369)
Deficit for the year		(78,721)	(892,832)
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss			
Net fair value movements through other comprehensive income		(172,470)	175,337
Other comprehensive (loss)/income for the year		(172,470)	175,337
Total comprehensive loss for the year		(251,191)	(717,495)

Statement of Financial PositionAs At 30 June 2022

		2022	2021
	Note	\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	9,923,007	9,963,822
Trade and other receivables	6	68,670	56,538
Inventories		61,566	58,336
Prepayments	_	51,620	42,440
TOTAL CURRENT ASSETS	_	10,104,863	10,121,136
NON-CURRENT ASSETS			
Other financial assets	7	1,417,372	1,848,613
Property, plant and equipment	8	4,561,647	4,355,143
Right of use assets	9	55,056	134,997
Intangible assets	_	0	-
TOTAL NON-CURRENT ASSETS	_	6,034,075	6,338,753
TOTAL ASSETS	_	16,138,938	16,459,889
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	165,096	161,966
Employee benefits	11	85,420	76,275
Lease liability	9 .	63,608	76,491
TOTAL CURRENT LIABILITIES		314,124	314,732
NON-CURRENT LIABILITIES			
Employee benefits	11	63,160	68,703
Lease liability	9	6,720	70,329
TOTAL NON-CURRENT LIABILITIES		69,880	139,032
TOTAL LIABILITIES		384,004	453,764
NET ASSETS		15,754,934	16,006,125
EQUITY			
Reserves (asset revaluation reserve)		2,231,692	2,404,162
Retained earnings		13,523,242	13,601,963
TOTAL EQUITY	:	15,754,934	16,006,125

Statement of Changes in Equity

For the Year Ended 30 June 2022

2022

	Retained	Asset Revaluation Reserve Retained		
	Earnings	Fixed Assets	Financial Assets	Total
	\$	\$	\$	\$
Balance at 1 July 2021	13,601,963	2,005,986	398,176	16,006,125
Deficit attributable to members	(78,721)	-	-	(78,721)
Total other comprehensive income for the period		-	(172,470)	(172,470)
Balance at 30 June 2022	13,523,242	2,005,986	225,706	15,754,934

2021

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

Statement of Cash Flows

For the Year Ended 30 June 2022

	Note	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		838,179	1,591,918
Payments to suppliers and employees		(3,342,508)	(3,534,117)
Dividends received		86,956	108,846
Donations and bequest received		2,397,950	1,016,006
Interest paid		(6,607)	(6,359)
Interest received		50,564	54,681
Net cash provided by/(used in) by operating activities		24,535	(769,025)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		(247,629)	(1,786,925)
Proceeds from sale of financial assets		258,771	2,108,278
Purchase of financial assets		-	-
Net cash provided by investing activities		11,142	321,353
CASH FLOWS FROM FINANCING ACTIVITIES:			
Lease repayments		(76,492)	(73,581)
Net cash used in financing activities		(76,492)	(73,581)
Net decrease in cash and cash equivalents held		(40,815)	(521,253)
Cash and cash equivalents at beginning of year		9,963,822	10,485,075
Cash and cash equivalents at end of financial year	5	9,923,007	9,963,822

Notes to the Financial Statements

For the Year Ended 30 June 2022

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 17 September 2022.

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.

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.

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 payables 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.

(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.

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(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.

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.

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(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.

(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. 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.

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.

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(g) Financial instruments (continued)

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) 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.

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 last obtained on 01 July 2021. Those charged with governance have determined that:

- the then higher book value (after allowing for a depreciation charge in FY21) was more reflective of the true value of the property;
- 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 in this area which had sold; and
- for similar reasons, the FY22 book value which reflects only a further depreciation charge, is a fair and appropriate estimate of the property's value.

Key judgement - going concern

The Company has \$9,923,007 in cash and cash equivalents, net current assets of \$9,790,739 and total comprehensive loss of \$251,191. The Company has sufficient cash resources to meet its obligations as and when they arise.

As such, the directors have prepared the financial statements of the Company on a going concern basis.

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.

Notes to the Financial Statements

For the Year Ended 30 June 2022

4	Revenue	and Ot	her Income
---	---------	--------	------------

\$ \$ 207,825 289,902 119,300 171,363 2,064,601 648,110 333,349 367,896 2,725,075 1,477,271	Revenue from contracts with customers Revenue from other sources - Sale of goods - Provision of services - Bequests - Donations
119,300 171,363 2,064,601 648,110 333,349 367,896	Revenue from other sources - Sale of goods - Provision of services - Bequests - Donations
119,300 171,363 2,064,601 648,110 333,349 367,896	Sale of goodsProvision of servicesBequestsDonations
119,300 171,363 2,064,601 648,110 333,349 367,896	- Provision of services- Bequests- Donations
2,064,601 648,110 333,349 367,896	- Bequests - Donations
333,349 367,896	- Donations
2,725,075 1,477,271	
	Total Revenue
	Other Income
50,551 88,027	- Interest income
153,848 598,600	- Grants (Commonwealth and State)
365,742 362,892	 Volunteer services and donated goods
90,434 284,226	- Investment income
132 1,301	- Other income
660,707 1,335,046	Total other income
3,385,782 2,812,317	Total Revenue and Other Income
	5 Cash and Cash Equivalents
2022 2021	
\$ \$	
109,212 329,738	Cash at bank and in hand
9,813,795 9,634,084	Short-term deposits
9,923,007 9,963,822	
	6 Trade and Other Receivables
2022 2021	
\$ \$	
	CURRENT
6,190 6,190	Deposits
14,803 9,188	GST receivable
24,076 33,346	Interest receivable
23,601 7,814	Other receivables
68,670 56,538	Total current trade and other receivables

Notes to the Financial Statements

For the Year Ended 30 June 2022

7	Other Financial Assets		
		2022	2021
		\$	\$
	NON-CURRENT		
	Equity securities at fair value through Other Comprehensive Income	1,417,372	1,848,613
8	Property, Plant and Equipment		
		2022	2021
		\$	\$
	LAND AND BUILDINGS		
	Freehold land		
	At fair value	2,450,000	2,450,000
	Total Land	2,450,000	2,450,000
	Buildings		
	At fair value	2,006,649	1,771,230
	Accumulated depreciation	(114,344)	(91,844)
	Total buildings	1,892,305	1,679,386
	Total land and buildings	4,342,305	4,129,386
	PLANT AND EQUIPMENT		
	Plant and equipment At cost	363,881	353,233
	Accumulated depreciation	(162,566)	(149,591)
	Total plant and equipment	201,315	203,642
	Motor vehicles		
	At cost	38,573	38,573
	Accumulated depreciation	(32,262)	(30,166)
	Total motor vehicles	6,311	8,407
	Office equipment		
	At cost	129,922	128,360
	Accumulated depreciation	(118,206)	(114,652)
	Total office equipment	11,716	13,708
	Total plant and equipment	219,342	255,757
	Total property, plant and equipment	4,561,647	4,335,143

Notes to the Financial Statements

For the Year Ended 30 June 2022

(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 2022						
Balance at the beginning of the year	2,450,000	1,679,386	203,642	8,407	13,708	4,355,143
Additions	-	235,419	10,648	-	1,562	247,629
Depreciation expense	-	(22,500)	(12,975)	(2,096)	(3,554)	(41,125)
Balance at the end of the year	2,450,000	1,892,305	210,315	6,311	11,716	4,561,647

Directors have retained the current valuation of land and building at 103 Enmore Road, Newtown as at 30 June 2022, informed by both a formal independent valuation carried out in August 2021 and the Company's own experience seeking new premises over several 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). Development approval has been given to the design of the site re-development. Tenders for construction have been sought and submitted. As such, depreciation of the building has not commenced and all professional / consulting costs are capitalised as part of the building cost.

9 Right of use assets

right of use assets	2022	2021
	\$	\$
Balance at start of financial year	134,997	159,190
Additions and adjustments	-	55,041
	(79,941)	
Depreciation charge for the year	(79,941)	(79,234)
Net carrying value	55,056	134,997
Lease Liabilities		
	2022	2021
	\$	\$
Balance at start of financial year	146,820	165,360
Additions and adjustments	-	55,041
Payments made during the year	(76,492)	(73,581)
Net carrying value	70,328	146,820
Current	63,608	76,491
Non-current	6,720	70,329
	70,328	146,820

Notes to the Financial Statements

For the Year Ended 30 June 2022

10 Trade and Other Payables

	2022	2021
	\$	\$
Current		
Trade payables		-
Sundry payables and accrued expenses	165,096	161,966

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

	2022 \$	2021 \$
Current liabilities		
Long service leave	29,580	21,983
Annual leave	55,840	54,292
	85,420	76,275
Non-current liabilities		
Long service leave	63,160	68,703

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 1,155 members as at 30 June 2022.

Notes to the Financial Statements

For the Year Ended 30 June 2022

14 Fundraising Activities

The total gross income from fundraising appeals was more than \$200,000 during the financial period. Details showing how the funds were received and applied are as follows:

	2022	2021
	\$	\$
Income		
Opportunity shop sales		5,642
Fundraising	221,572	209,573
Total fundraising income	221,572	215,215
Expenses		
Opportunity shop – rent	-	1,222
Opportunity shop – repairs, maintenance and cleaning	-	749
Fundraising expenses	3,170	2,929
Total fundraising expenses	3,170	4,900
Total Surplus from Fundraising Activities	218,402	210,314

15 Contingencies and Commitments

In the opinion of those charged with governance, the Company did not have any contingencies or commitments at 30 June 2022.

Contingent Assets - Interest in property

In 2013, 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:

	2022	2021
	\$	\$
Estimated value of the time given by our many volunteers (including the volunteer Board)	127,340	128,146
Estimated value of the discount given on goods and services provided at nil or reduced cost	238,402	234,746
Total value included as other income	365,742	362,892

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

Cattery expenses	129,950	132,384
Veterinary services expenses	164,398	152,150
Administrative expenses	55,939	67,727
Public information and marketing expenses	15,455	10,631
Total expenses offset	365,742	362,892

Notes to the Financial Statements For the Year Ended 30 June 2022

17 Auditor Remuneration

	2022	2021
	\$	\$
Auditing or reviewing the financial statements	13,800	12,800

18 Related party transactions

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 \$273,080 (2021: \$278,762).

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

Other than the uncertainties of the future of the prolonged COVID-19 pandemic (and its variants), 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.

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.

esponsible person // Lita Manue

President Nita Harvey Responsible person

Petra Dobrijevic

Dated 17 September 2022



ABN 65 155 188 837

L8 309 Kent Street Sydney NSW 2000 +61 2 9290 8515

L24 570 Bourke Street Melbourne VIC 3000 +61 3 8658 5928

L14 167 Eagle Street Brisbane QLD 4000 +61 7 3607 6379

www.lnpaudit.com

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 2022, 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 2022 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 2022, 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 persons 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

LNP Audit + Assurance

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.

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

Chin Ding Khoo Director

Sydney

17 September 2022



103 Enmore Road Newtown NSW 2042 T 9519 7201 or 9557 4818

info@catprotection.org.au www.catprotection.org.au www.catcare.org.au

ACN: 631 197 629