



2022-2023 Annual Report

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.

Key feline facts



- **1,351 felines found loving forever homes!** *(That's almost as many as the 1,357 kitties placed in homes over the two years 2020-2022!)*
- As usual, the majority (75%) were kittens younger than 6 months
- Our half-price Adopt-a-Stray in March a huge success with more than 200 adoptions
- Overall, **766 felines homed via Adopt-a-Stray and 585 via our Adoption Centre**
- Adoptions continue to be by appointment only as this has proven to be beneficial to the cats. All adopters are provided with post-adoption support
- **Four cats were reunited** with their people
- **577 admissions** to the shelter
- **1,290 cats were lifetime registered.** We're the only non-pound/non-council facility that is an authorised registration agent. It requires investment in training, systems and is labour intensive, but ensures registration isn't missed, critical to keeping cats safe.

Key feline facts

Separate from our adoption programs, we also:

- **Desexed** (& chipped if not chipped) **2,391 cats** in the community (discounted, or heavily subsidised as with our regional programs) (total 2,257 last year)
- Of those cats desexed, 136 were through our regional programs at Bathurst, Narrabri Shire and Lithgow
- Provided discounted, subsidised or free **vaccination for 865 cats** in the community (135 in our regional programs) (total 1,209 last year)
- Provided **c\$1.4m worth of veterinary, cattery and welfare goods and services**
- Directly assisted some **5,000 human clients** with information on cat care and behaviour, and helped countless others who independently accessed our free online cat care resources.



Shelter health & wellbeing



- **Prevention and protection:** On entry, cats receive vaccination; flea and worming treatment; antifungal wash; Baycox to treat coccidia (this parasite can shed intermittently, so doesn't always show up on a faecal screen). Probiotics are used for all cats to maintain good gut health (which can be affected by the stress of a shelter environment). In May 2023, EAC Animal Care generously began sponsoring Cat Protection, providing probiotics for the cats in our care and a sample pack for new adopters to take home to help their cat while adjusting to their new home
- **Diagnostics:** Faecal testing on entry for a variety of gut bugs such as salmonella, campylobacter and coccidia. Tests are repeated as necessary. Diagnostic tests in the reporting period included 816 faecal tests; 119 X-rays; skin cytology on 19 cats; fungal cultures on 52 cats; 15 geriatric blood tests and 51 other blood tests; 133 cats had upper respiratory swabs; 6 cats had an Anti-Mullerian Hormone blood test to determine whether they had been previously desexed (where that was unknown)
- **Every cat and kitten is health-checked by a veterinarian** on admission and further checks as needed and, if the cat is still with us, after six months.

Shelter health & wellbeing

- **Stress reduction:** Fear Free & ISFM cat friendly practices; Zylkene on admission and then for 7-14 days; Feliway Friends diffusers and Feliway spray; cat-specific music; boxes; toys (including a personal scratcher that each cat can take home with them, along with some bedding, to help them settle in their new home); food puzzles; soft bedding and igloos. In line with **Fear Free and International Cat Care guidelines**, extremely anxious cats are treated with a 7-day course of gabapentin on return from the vet to help reduce stress and adjust to the shelter environment
- **Best-practice infection control** and disease management protocols developed in consultation with veterinarians and human medicine experts
- Cat Protection is a member of the International Society of Feline Medicine, the University of Sydney Centre for Veterinary Education and the International Society for Anthrozoology
- Feline Services Manager Nerida Atkin has Grad Cert Animal Welfare; Cert IV Vet Nursing; Fear Free Elite Certification; ISFM Certificate in Feline Friendly Nursing; ISFM Advanced Certificate in Feline Behaviour (with Distinction); and associate certification by the International Association of Behaviour Consultants
- All staff completed online training with CEVA on stress-free handling of cats; all staff, volunteers and foster carers are trained in Fear Free shelter practice
- In October 2022 we participated in the Vet Expo, to both learn and to share our knowledge.



Special case cats - Baloo

- A handsome 9-year old, Baloo was surrendered when his person was unable to care for him
- He presented with dental disease and required an extraction of one tooth plus a scale and polish
- He was also identified with back pain and was treated with ketamine injections, which improved his condition significantly. He has osteoarthritis and will need joint pain management in the future
- He also had some gut issues which were resolved with a special diet
- Baloo has now found his forever home, joining a lovely new family who included Wilbur the cat, now best friends with Baloo!



Achilles



- Two and a half-year-old Achilles also presented with dental disease. As with Baloo, X-rays revealed FORL (feline odontoclastic resorptive lesion) on one of his teeth, which was extracted, and his remaining teeth received a scale and polish. Post-op X-rays confirmed all was good and Achilles found a new home
- Alas, after 8 weeks, a new member of the family was allergic to Achilles and so he returned to Cat Protection
- Although a shy and quiet cat, the love and care from staff and volunteers meant Achilles felt safe and he was ready to embrace a new family. After a brief second stay, Achilles found his forever home.

Clint

- Clint arrived as a 6-week old stray kitten with his 4 siblings. He presented with crusting yellow ocular discharge bilaterally; a test to check for corneal damage and foreign bodies was negative. He was treated with Chlorsig eye drops three times daily for conjunctivitis
- A fungal culture found the alopecia on one of his legs was not due to ringworm; his faecal panel on entry showed no abnormalities but further tests were made which identified clostridia. He also had an upper respiratory tract infection (URTI) and when his eyes did not improve, he was started on Cidofovir antiviral eye drops
- When his flu signs worsened, thoracic X-rays were taken which showed thickened bronchioles, and an upper respiratory swab showed feline calicivirus, chlamydia and Mycoplasma felis. Intensive treatment followed but his condition worsened, and he had developed pneumonia. He was put on IV antibiotics and his breathing was assisted with a nebuliser ... he improved, but his eye issues continued. Further tests found bilateral blocked tear ducts, and also entropion, which was corrected with surgery. This poor little guy then also developed and was treated for ringworm
- Despite a compromised immune system from his harsh kittenhood on the streets, excellent veterinary care and endless TLC from staff and volunteers meant Clint finally achieved good health – and happiness! He found his forever home the first day he was up for adoption!



Cherie



- Cherie came to us as shy two-year old street cat. She was treated for giardia and Toxocara (roundworm) and was missing half her incisor teeth with the remainder wobbly
- Anaesthesia in preparation for her dental procedure was withdrawn as she presented with too much mucus to safely intubate. Thoracic X-rays showed a marked broncho-interstitial pattern, and a suspected heart enlargement. The images were referred to a specialist for review. Heartworm and proBNP tests (for heart disease) were negative
- Further thoracic X-rays suggested she may have feline asthma, so she was started on a steroid trial and transitioned to asthma inhalers, to which she responded well. Once her breathing was stable, she was able to have her dental treatment. She had 5 teeth extracted, 3 of which had FORLs, and the rest of her teeth were scaled and polished
- Shy and sweet, Cherie waited patiently for a special forever family who would be able to manage her health needs. She found her perfect people and is now thriving on their loving care and attention.

Sammy



- Sammy came to us as his person had passed away. We knew little about Sammy other than he was 9-years old, so as well as the usual health checks, we arranged for Sammy to receive a comprehensive senior feline health assessment. He had urinalysis (results in normal range); dental X-rays, scale and polish and 3 extractions
- After surgery, he developed tracheitis which was treated with antibiotics for 10 days but then he showed signs of URTI and stopped eating. Under anaesthetic, his right nostril was flushed, and histopathology showed no neoplastic cells or infectious agents, blood tests were negative for cryptococcus
- Swabs found feline herpesvirus and Bordetella bronchiseptica, which is multi-drug resistant, making treatment complex and multi-modal, including IV fluids and a nebulizer, and an oesophagostomy tube (O-tube) for feeding. After 16 days he was able to eat well on his own and the tube was safely removed
- After his lengthy hospital stay, Sammy was welcomed back to the Adoption Centre by volunteers and staff. They didn't get too long for cuddles as beautiful Sammy was adopted into his new loving home less than a week later.

Every cat deserves a loving and responsible home – and we give every cat in our care that chance



- Trooper here (an abandoned young cat who presented with feline parvovirus, successfully treated with intensive care) and the cats you've met on previous pages are just some of the very special cats who came to us during the year
- Upper respiratory tract infection is the most common (c50%) ailment presenting on admission. Dental disease and eye issues are less common but affect about 15% of admissions, with these conditions often requiring veterinary surgery
- Whether they are healthy and simply need to be desexed and vaccinated, or whether they require complex diagnostics, surgery, medicine, or rehabilitation, we work with our veterinarians and specialists to ensure every cat and kitten receives individualised care and behavioural support to help them reach their full feline potential and find their forever home
- Decisions to euthanase are made on a case-by-case basis. In the year, we made the difficult decision to say goodbye to 15 cats and kittens, for a variety of reasons including untreatable heart disease, cancer, fluid on the lungs, kidney failure, severe injury, neurological disease and malformed intestines. We and our vet teams ensure these little ones are given dignity, respect and love, and a peaceful journey to "the Rainbow Bridge".

Cat Protection Society of NSW Welfare and Education Centre 214 Marrickville Road Marrickville



- The property was purchased in May 2021; project managers and architects appointed, plans, DA and detailed specs during 2021-22; tender documents for construction released July 2022; tenders received September 2022; contract awarded to CD Construction Group and work began in segments, in line with DA approvals, in late 2022
- Keys were handed to Cat Protection in September 2023 – an amazing result thanks to thoughtful logistics management by CDCG and Project Manager Sandra Lim, and our own close management
- The Centre is purpose-designed for receiving surrendered cats and kittens, with secure, hygienic treatment rooms and privacy for clients. Cats will not stay here but be taken to vets, foster care or the Adoption Centre. Maintaining separation of cats of unknown health status from the cats in our Adoption Centre will improve infection control. It will also reduce stress, for both cats and the people who are surrendering them. This new allocation of functions and spaces also allows us to provide a rehabilitation ward in the Adoption Centre
- The public areas downstairs are fully accessible, and include a shopfront, surrender zone and treatment rooms, and a multipurpose room and courtyard, for meetings, seminars, events and get-togethers such as the Craft Club
- Much of our welfare work (eg Adopt-a-Stray, desexing referrals, feline care advice) as well as adoption bookings are done by phone and computer. Likewise, our research, advocacy, membership and administration work is also office-based. These functions will be housed in the upstairs area of the Centre
- The shopfront and welfare operations commenced in late 2023, with the move being completed in early 2024, after which Cat Protection will no longer be renting much-needed space but working from properties owned by us and designed for our unique needs
- To ensure our buildings continue to serve our cats and people well, our next focus will be to carry out maintenance and improvements at 103 Enmore Road as those renovations are now c20 years old. The timing for this work will be dependent on funds.

Welfare in the community

We continue with a number of outreach programs, including Operation Cat (desexing, vaccination and microchipping) with Fairfield City and City of Sydney councils, and regional programs in Bathurst, Narrabri and Lithgow.

City of Sydney's Northcott and Waterloo Pets Days are important community events for pet owners – with many regular clients whose cats are already desexed, we're helping them to keep their cats well with health checks and annual vaccinations ... as well as microchipping the occasional pet rabbit!

At the end of June 2023, we received a grant from the NSW Government of \$1.5m to develop and implement a targeted cat desexing program (we have named this DIVA).

The program has been challenged by the critical veterinary workforce shortage and changes/shortages in participating councils' staff but has begun and aims to desex some 2,750 cats by the program's end in June 2025.



Improving the quality of life for cats by educating the community about socially and environmentally responsible cat care

We use a variety of media to reach people with information on cat care, including posters on Sydney Trains promoting vaccination and desexing, radio (2UE), print and digital advertisements (City Hub, El Telegraph, Go 55s, Star Observer, Readers Digest), and our own website, Facebook and Instagram pages, as well as community events.

Topics covered in editorial stories in the reporting period included cat-safe renovations; stress-free moving and holiday planning; furniture scratching; grooming; toxic flowers; and helping neighbours with cat care; as well as our regular Cat of the Month in City Hub. Our radio spots promote desexing, vaccination, Adopt-a-Stray and invite people to get in touch for information on cat care.

We're often contacted by media for background or interview on cat-related stories; we appeared on news.com, regional papers including the Wagga Daily Advertiser, Channel 7 Sydney Weekender (with the lovely Sam Mac!) and ABC Radio Sydney Mornings with James Valentine.

Two new factsheets were added to our website: dental care, and animals on the internet. We regularly check and update our page of vet clinics where languages other than English are spoken.

Cat Affairs is an important communication with our members and supporters (and a gorgeous celebration of adoptions in Scratching Post). It is also a great source of information – during 2022-23 it featured articles on feline eye health, feline asthma, photographing cats, how to be alert to changes in your cat's behaviour, and the hidden cruelty behind many animal videos on the internet, and how to identify them along with other fakes, frauds and scams.



Improving the quality of life for cats by educating the community about socially and environmentally responsible cat care



- Community events in the reporting period included Willoughby City Council's Fauna Fair, where we promoted our Good Neighbour Project; many thanks to Wendy who has volunteered at this event for many years. We also participated in the Penrith Microchipping Day
- Northcott Pet Day with the City of Sydney, greatly supported by the Inner West Cat Hospital, is always a lovely event. We helped with 25 health checks, 24 vaccinations, 13 microchips and took 16 bookings for desexing. Thank you to Elanco for the donations of flea and worm treatment; and thank you to volunteers Julie and Genevieve, who also helped us at the City of Sydney's Redfern Waterloo Pets Day. Here we helped many loved cats, with 112 health checks, 89 vaccinations, 39 microchips and 77 bookings for desexing!
- At the Glebe Sydney Streets fair, the Vegan Grocery Store kindly invited us to have a stall outside their shop. It was a great opportunity to talk to visitors about cat care and our services; as was the stall we had at Bunnings Rozelle (which as you can see in the picture at left, had free information as well as some lovely gifts for sale). Thank you to our talented volunteers Lesley and Kerry and the Craft Club for your beautiful handiwork!

Honouring the unique bond between people and cats; Working with government and non-government agencies to promote and improve cat welfare

We are guided by a One Health/One Welfare framework, acknowledging the interconnectedness of the health and wellbeing of people, the environment and nonhuman animals

We believe every human and non-human animal deserves to be treated humanely and with respect for their sentience and dignity

Cats have been companions to people for some 10,000 years, historically working animals protecting grain, taken around the world as ships' cats. They are our moral responsibility; we owe them a duty of care

Ethics matter – to avoid moral distress our work has to be aligned to our principles and values

From our presentation "Cruelty won't solve a wicked problem"

- While most of our funds and people are applied to direct cat care and welfare services, important aspects of our mission aim to improve the lives of cats, and the people who love them, through our policy, research and advocacy activities
- During the reporting period we made submissions to four government reviews: on the draft NSW biosecurity strategy (arguing for a One Welfare approach and the inclusion of animal welfare); on future census topics (requesting that pets be counted in the census); on tenancies and domestic violence (seeking protection of pet-owning victim survivors of domestic and family violence living in rentals); and pets in residential tenancies (advocating for fairer rental laws for responsible pet owners)
- Until its suspension due to the NSW State election, Cat Protection's CEO continued to serve on the NSW Minister for Local Government's Responsible Pet Ownership Reference Group
- In March, the CEO made a presentation to the National Domestic Cat Management Working Group / Invasive Species Council, "Cruelty won't solve a wicked problem" which made the case for a humane, One Welfare approach and the adoption of geocentrism as a model that recognises individuals are based in a whole: a whole community, a whole ecosystem. Geocentrism recognises the intrinsic value in people, animals and nature; it allows us to care about cats and wildlife simultaneously. The full presentation can be accessed via our new advocacy page (added to our website after the reporting period) catprotection.org.au/advocate-for-cats which includes links to submissions, inquiries and presentations
- We invested \$25,000 in feline health and welfare research. We created a new page, Research, on our website that includes links to cat-related research that Cat Protection has been involved with or helped to fund, with links to the full studies.

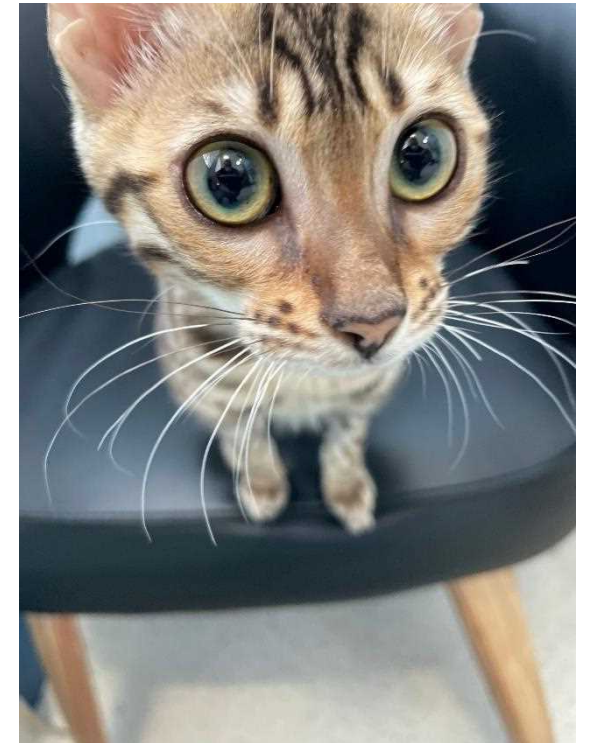
Research – University of Sydney

\$12,500 to USYD for feline infectious disease research – Professor Jacqui Norris & colleagues

In addition to the grant of \$12,500 to the University of Sydney, Cat Protection has provided financial support over some years for the treatment of cats with Feline Infectious Peritonitis (FIP), at both the University of Sydney Teaching Hospital and Concord Veterinary Hospital, where Dr David Hughes has been instrumental in developing protocols on FIP treatment. Members have been kept informed with updates on this work published in *Cat Affairs*. Dr Hughes told us:

“Thanks to CPS ... we learnt so much and honed our protocol ... My articles on diagnosis and treatment were distributed by Sydney Uni and BOVA and the Vet Expo ... this has undoubtedly saved many cats' lives ... The case that taught us most was Lily – and that was entirely thanks to CPS”

Lily is pictured before and one-month after treatment



\$5,000 community cat research



- Research into the management of community cats in Australian towns and cities, led by Emeritus Professor Jacquie Rand, Executive Director and Chief Scientist of the Australian Pet Welfare Foundation, working in with collaboration universities, local governments, veterinarians and animal welfare groups
- 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. Lethal approaches have not only failed, but incurred a significant cost, both financial and psychological, to people, as well as obvious untold suffering to cats
- Additionally, Cat Protection paid **\$3,000** to enable open access publication of the study “**The Impact of Lethal, Enforcement-Centred Cat Management on Human Wellbeing: Exploring Lived Experiences of Cat Carers Affected by Cat Culling at the Port of Newcastle**” (Rebekah Scotney, Jacquie Rand, Vanessa Rohlf, Andrea Hayward and Pauleen Bennett)
- The study was published in the peer-reviewed international journal ***Animals*** in January 2023 and can be accessed via the new “Research” page on our website.

Research – Professor Michelle Cleary, School of Nursing, Midwifery & Social Sciences, Central Queensland University



- We were pleased to again partner with Professor Michelle Cleary and her colleagues in research relating to the 'honouring the unique relationship between people and cats' aspect of our mission
- A \$5,000 grant supported a scoping study on cats and people with autism. In April 2023, **Putting Cats on the Spectrum: A Scoping Review of the Role of Cats in Therapy and Companionship for Autistic Adults and Children** was published in *Issues in Mental Health Nursing*, (Michelle Cleary, Sancia West, Deependra K. Thapa & Rachel Kornhaber)
- *"This scoping review has established that there remains limited research on the use of cats for autistic people but among the research that does exist, the findings are consistent on the benefits that can be realised from promoting cats as an assistant in interventions and as a companion to autistic people."*

The research is open access and can be found in the new "Research" page on our website

A bit about the kitty ...



The full audited financial statements are appended; the numbers here are rounded up for ease of reading. Please refer to the full statements for detailed accounts.

We're pleased to say yet again we received an unqualified audit. Cat Protection finished the financial year 2022-23 with an operating surplus of some \$993,000 compared to the deficit of \$78,000 in the previous year.

This welcome result was thanks to bequest income of \$3.4m, compared with \$2.1m the previous year, and a record-breaking \$470,000 in donations! **Thank you to all our donors and benefactors.**

As you know, we have a strict no-harassment fundraising policy, so our fundraising expenses are limited to some basic platform fees, printing of donation flyers and raffle tickets – fundraising expenses for the year were \$8,000.

Accounting standards require us to put a dollar value on the (priceless) contribution of volunteers and donated goods and services: the financial statements attribute a value of c\$144,000 to the work of our volunteers (including our Board), c\$217,000 worth of donated vet services and c\$111,000 in other donated / discounted goods and services. This is a massive contribution which makes a real difference to our capacity to fulfil our mission.

Spending on cattery operations, vet services and community-based welfare programs grew by 26% reflecting the increased numbers of cats helped as well as increased prices. Wages and related costs grew by 13% reflecting increases in superannuation and Award wages, as well as additional staff.

Our commitment to best-practice cat care means there are times we will have additional staff on the roster. For example, we will hire new staff to replace members of our Feline Services team who are planning to leave once they've graduated from university in advance of their departure. This ensures we have a full complement of experienced and qualified staff while new staff are training.

**For 65 years Cat Protection has been caring for cats and the people who love them.
We depend entirely on the generosity of those who choose to give,
whether time or money, or in many cases, both**

Bequests are our main source of income.

We are deeply grateful to those who remember us in their Wills. Their generosity is manifest in the purrs of every cat and kitten to whom we give shelter, food, good health and love. **We honour their memories and celebrate their lives in our cat-caring mission:**

Suzanne Ackary; Nicholas Barry; Ian Black;
Susan Collings; Patricia Conder; Anne
Covasseur; Denise Fletcher; John Fell; Beryl
Grosbernd; Kerri Anne Hudson; Patricia
Johnson; Laurence Marconnet; Janiece Neilly;
Eileen Miller; Eileen Osborne; Joan Preston;
Thirza Waters; Joan Winn.

♥ To all our **foster carers, volunteers, and Craft Club:** yours is a labour of love and it is returned a thousand-fold by the cats and kittens whose lives are happier and healthier thanks to you

♥ To all our **donors and members,** you are the cat's pyjamas! We wouldn't be here without you – thank you so very much

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

- Hill's Pet Nutrition
- Elanco Animal Health
- Ceva Animal Health
- Oz-Pet
- Pet Greens
- Lyppard
- Virbac
- Catnets
- Hanasoft Pty Ltd
- Perpetual Foundation
- Salesforce
- AMP Services and AMP Foundation
- Australia Post
- Deutsche Group
- Suncorp Group
- Hanes Australia Pty Ltd
- Challenger Group Services Pty Ltd
- Tomra Collection
- Goodwill Wine
- Furry Munchkins Photography
- Lesley Allsopp
- Kerry Ward
- Darren Kane
- Kaz Childs
- Karress Rhodes
- Lawrence Gibbons
- Sue Huff
- Parrot Digital
- Gigi's
- Technical Audio Group
- Cittavino
- Where's Nick
- Berry Tea Shop
- Prestige Pet Products
- Modern Times/Art on King
- Origami Doll
- Bunnings
- Erstwilder
- Taronga Zoo
- Beserk
- Plant Daddy
- Retrospec'd
- EAC Probiotics
- Cat Harness Australia
- Lickimat
- Flea Circus pet supplies
- Lala Land
- Gina Milena Prieto Novoa
- Toyota Finance Australia
- Westpac Group
- Reece Australia

The annual Animal Welfare Grant program from the NSW Department of Primary Industries ceased in 2022-23, and we thank them for the final \$15,500 grant that assisted us to deliver feline welfare services to low-income cat owners.

With gratitude, just prior to the end of the June 2023, we received two grants from the NSW Minister for Local Government, one for \$1.5m for a two-year desexing program over 2023-25, and another grant, of \$99,000, for the purchase of equipment during 2023-24.



Our guiding principles

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 POCTAA.

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+ 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.



The Cat Protection Society of NSW Limited

103 Enmore Road Newtown NSW 2042

T 02 95197201 or 02 9557 4818

info@catprotection.org.au

www.catprotection.org.au

www.catcare.org.au

ACN 631 197 629

ABN 81 610 951 615

The Cat Protection Society of NSW Limited

Financial Statements

For the Year Ended 30 June 2023

The registered office and principal place of business of the Company is:
The Cat Protection Society of NSW Limited
103 Enmore Road
Newtown NSW 2042

The Cat Protection Society of NSW Limited

Contents

For the Year Ended 30 June 2023

	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
Responsible Persons' Declaration	20
Independent Audit Report	21

The Cat Protection Society of NSW Limited

Directors' Report

30 June 2023

The directors present their report on The Cat Protection Society of NSW Limited for the financial year ended 30 June 2023.

Directors

The names of the directors in office at any time during the year and until the date of this report:

Names

Nita Harvey	President	
Petra Dobrijevic	Vice President	(re-appointed 26 November 2022)
Angelika Elliott		
Emily Falkingham CPA		
Vanessa Williams		(re-appointed 26 November 2022)
Felicity Walton		(re-appointed 26 November 2022)
Natalie Meadows		

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 Vesik
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:

- To provide short-term direct care to feline animals that have been lost or mistreated or which are without owners.
- 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.
- To provide care for injured feline animals and such animals without an identifiable owner.
- To find the original or, in the alternative, new owners for the animals described above.
- To provide education regarding socially and environmentally responsible care for feline animals.
- 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.
- To promote and encourage either directly or indirectly animal health 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.

Short-term objectives

Throughout 2022-23, we were well prepared to maintain COVID-safe operations, protecting our staff and the public as we continued 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.

The Cat Protection Society of NSW Limited

Directors' Report

30 June 2023

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 surplus after providing for amortisation and depreciation amounted to \$993,879 (2022 deficit of \$78,721).

The effects of the COVID-19 pandemic

While Covid-19 continued to have an impact on operations during 2022-23 (and continues to do so) we do not consider the overall impact to be so significant as to warrant reporting.

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

Experience

Studied design in Vienna

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

Petra Dobrijevic

Qualifications

Experience

BA (Hons) in Sociology

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

Emily Falkingham CPA

Qualifications

Experience

BA of Commerce (Accounting)

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

The Cat Protection Society of NSW Limited

Directors' Report

30 June 2023

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 OK Shed Manager and Parish Administrator for the Anglican Parish of Cobargo/Bermagui.

Felicity Walton

Qualifications

Experience

Master of Business Administration, Bachelor of Commerce and Bachelor of Law, Graduate Diploma in Practical Legal Training

Felicity is an experienced regulatory strategy, compliance and engagement specialist with 14 years' experience in the energy sector working for private and government agencies.

Natalie Meadows

Qualifications

Experience

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

A Life Member, Natalie worked in health law defending health professionals for 20 years, 12 of those as a partner and now works as a lawyer for the Australian Government. She has a keen interest in animal welfare and volunteers for animal welfare and conservation organisations. Natalie is a Committee member of a Human Research Ethics Committee and an Animal Research Ethics Committee.

Meetings of directors

During the financial period, 6 meetings of directors were held. Attendances by each director during the year were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Nita Harvey	6	5
Petra Dobrijevic	6	6
Angelika Elliott	6	6
Emily Falkingham	6	6
Vanessa Williams	6	4
Felicity Walton	6	4
Natalie Meadows	6	6

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.

The Company does not maintain insurances for the indemnification of the auditor of the Company. No indemnities have been given during or since the end of the financial year, for any person who is or has been an auditor of the Company.

Subsequent events

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

The Cat Protection Society of NSW Limited

Directors' Report

30 June 2023

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 2023 has been received and can be found on page 5 of the financial report.

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

President: 
Nita Harvey

Vice President: 
Petra Dobrijevic

Dated this 16th day of September 2023

ABN 65 155 188 837

L8 309 Kent Street Sydney NSW 2000

L24 570 Bourke Street Melbourne VIC 3000

L14 167 Eagle Street Brisbane QLD 4000

L28 140 St Georges Terrace Perth WA 6000

1300 551 266

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 2023, 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 16 September 2023

The Cat Protection Society of NSW Limited

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
Revenue	4	4,314,598	2,725,075
Other income	4	797,498	660,707
Total revenue		5,112,096	3,385,782
Merchandise		(191,021)	(173,856)
Public information and marketing expenses		(168,241)	(72,020)
Employee benefit expenses		(1,839,432)	(1,626,773)
Finance costs		(3,684)	(6,607)
Insurance, IT, accounting and administrative expenses		(229,445)	(217,730)
Veterinary expenses		(956,739)	(739,963)
Auditor's remuneration		(10,469)	(15,000)
Donations/grants		(25,428)	(20,000)
Cattery expenses and animal welfare programs		(401,288)	(339,554)
Occupancy costs and utilities		(89,955)	(66,115)
Depreciation and amortisation expenses		(125,073)	(121,066)
Other expenses		(77,442)	(65,819)
Surplus/(deficit) for the year		993,879	(78,721)
Other comprehensive income:			
Items that will not be reclassified subsequently to profit or loss			
Net fair value movements through other comprehensive income		74,021	(172,470)
Other comprehensive income/(loss) for the year		74,021	(172,470)
Total comprehensive income/(loss) for the year		1,067,900	(251,191)

The accompanying notes form part of these financial statements.

The Cat Protection Society of NSW Limited

Statement of Financial Position

As At 30 June 2023

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	10,779,300	9,923,007
Trade and other receivables	6	128,462	68,670
Inventories		68,469	61,566
Prepayments		42,093	51,620
TOTAL CURRENT ASSETS		11,018,324	10,104,863
NON-CURRENT ASSETS			
Other financial assets	7	1,568,429	1,417,372
Property, plant and equipment	8	6,260,823	4,561,647
Right of use assets	9	60,471	55,056
TOTAL NON-CURRENT ASSETS		7,889,723	6,034,075
TOTAL ASSETS		18,908,047	16,138,938
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	244,119	165,096
Deferred government grant income	19	848,968	-
Employee benefits	11	119,816	85,420
Lease liability	9	59,416	63,608
TOTAL CURRENT LIABILITIES		1,272,319	314,124
NON-CURRENT LIABILITIES			
Deferred government grant income	19	750,000	-
Employee benefits	11	60,852	63,160
Lease liability	9	2,042	6,720
TOTAL NON-CURRENT LIABILITIES		812,894	69,880
TOTAL LIABILITIES		2,085,213	384,004
NET ASSETS		16,822,834	15,754,934
EQUITY			
Reserves (asset revaluation reserve)		2,305,713	2,231,692
Retained earnings		14,517,121	13,523,242
TOTAL EQUITY		16,822,834	15,754,934

The accompanying notes form part of these financial statements

The Cat Protection Society of NSW Limited

Statement of Changes in Equity
For the Year Ended 30 June 2023

2023

	Retained Earnings	Asset Revaluation Reserve		Total
		Fixed Assets	Financial Assets	
	\$	\$	\$	\$
Balance at 1 July 2022	13,523,242	2,005,986	225,706	15,754,934
Surplus attributable to members	993,879	-	-	993,879
Total other comprehensive income for the period	-	-	74,021	74,021
Balance at 30 June 2023	14,517,121	2,005,986	299,727	16,822,834

2022

	Retained Earnings	Asset Revaluation Reserve		Total
		Fixed Assets	Financial Assets	
	\$	\$	\$	\$
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 loss for the period	-	-	(172,470)	(172,470)
Balance at 30 June 2022	13,523,242	2,005,986	225,706	15,754,934

The accompanying notes form part of these financial statements

The Cat Protection Society of NSW Limited

Statement of Cash Flows For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		931,528	838,179
Payments to suppliers and employees		(3,875,726)	(3,342,508)
Dividends received		70,413	86,956
Donations and bequests received		3,827,751	2,397,950
Government grants received		1,598,968	-
Interest paid		(3,683)	(6,607)
Interest received		222,612	50,564
Net cash provided by operating activities		<u>2,771,863</u>	<u>24,535</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		(1,742,122)	(247,629)
Proceeds from sale of financial assets		(77,036)	258,771
Net cash (used in)/provided by investing activities		<u>(1,819,158)</u>	<u>11,142</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Lease repayments		(96,412)	(76,492)
Net cash used in financing activities		<u>(96,412)</u>	<u>(76,492)</u>
Net increase/(decrease) in cash and cash equivalents held		856,293	(40,815)
Cash and cash equivalents at beginning of year		<u>9,923,007</u>	<u>9,963,822</u>
Cash and cash equivalents at end of financial year	5	<u>10,779,300</u>	<u>9,923,007</u>

The accompanying notes form part of these financial statements

The Cat Protection Society of NSW Limited

Notes to the Financial Statements

For the Year Ended 30 June 2023

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 16 September 2023.

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 2023

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.

Grants

When an agreement is enforceable and contains sufficiently specific performance obligations, the revenue is recognised over time as the performance obligations to the grant agreement are fulfilled.

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 2023

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 and other 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 and other payables. 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 2023

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 and other receivables and cash and cash equivalents.

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 carried out in August 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 FY23 book value which reflects only a further depreciation charge, is a fair and appropriate estimate of the property's value.

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. Donations in kind were mainly of cattery goods and veterinary, administration and marketing services.

The Cat Protection Society of NSW Limited

Notes to the Financial Statements For the Year Ended 30 June 2023

4 Revenue and Other Income

	2023	2022
	\$	\$
Revenue from contracts with customers		
Revenue from other sources		
- Sale of goods	242,402	207,825
- Provision of services	244,445	119,300
- Bequests	3,356,980	2,064,601
- Donations	470,771	333,349
Total Revenue	4,314,598	2,725,075
Other Income		
- Interest income	221,675	50,551
- Grants (Commonwealth and State)	15,500	153,848
- Volunteer services and donated goods	472,806	365,742
- Investment income	87,298	90,434
- Other income	219	132
Total other income	797,498	660,707
Total Revenue and Other Income	5,112,096	3,385,782

5 Cash and Cash Equivalents

	2023	2022
	\$	\$
Cash at bank and in hand	2,843,959	109,212
Short-term deposits	7,935,341	9,813,795
	10,779,300	9,923,007

6 Trade and Other Receivables

	2023	2022
	\$	\$
CURRENT		
Deposits	6,190	6,190
GST receivable	-	14,803
Interest receivable	122,272	24,076
Other receivables	-	23,601
Total current trade and other receivables	128,462	68,670

The Cat Protection Society of NSW Limited

Notes to the Financial Statements For the Year Ended 30 June 2023

7 Other Financial Assets

	2023	2022
	\$	\$
NON-CURRENT		
Equity securities at fair value through Other Comprehensive Income	1,568,429	1,417,372

8 Property, Plant and Equipment

	2023	2022
	\$	\$
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	3,741,802	2,006,649
Accumulated depreciation	(136,844)	(114,344)
Total buildings	3,604,958	1,892,305
Total land and buildings	6,054,958	4,342,305
PLANT AND EQUIPMENT		
Plant and equipment		
At cost	364,253	363,881
Accumulated depreciation	(177,380)	(162,566)
Total plant and equipment	186,873	201,315
Motor vehicles		
At cost	38,573	38,573
Accumulated depreciation	(33,835)	(32,262)
Total motor vehicles	4,738	6,311
Office equipment		
At cost	136,519	129,922
Accumulated depreciation	(122,265)	(118,206)
Total office equipment	14,254	11,716
Total plant and equipment	205,865	219,342
Total property, plant and equipment	6,260,823	4,561,647

The Cat Protection Society of NSW Limited

Notes to the Financial Statements

For the Year Ended 30 June 2023

(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 2023						
Balance at the beginning of the year	2,450,000	1,892,305	201,315	6,311	11,716	4,561,647
Additions	-	1,735,153	372	-	6,597	1,742,122
Depreciation expense	-	(22,500)	(14,814)	(1,573)	(4,059)	(42,946)
Balance at the end of the year	2,450,000	3,604,958	186,873	4,738	14,254	6,260,823

Directors have retained the current valuation of land and building at 103 Enmore Road, Newtown as at 30 June 2023, 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 was undergoing development works and expected to be completed on 18 September, the property is currently carried at costs plus associated acquisition costs and development costs. 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

	2023 \$	2022 \$
Balance at start of financial year	55,056	134,997
Additions and adjustments	87,542	-
Depreciation charge for the year	(82,127)	(79,941)
Net carrying value	60,471	55,056
Lease Liabilities		
	2023 \$	2022 \$
Balance at start of financial year	70,328	146,820
Additions and adjustments	87,542	-
Payments made during the year	(96,412)	(76,492)
Net carrying value	61,458	70,328
Current	59,416	63,608
Non-current	2,042	6,720
	61,458	70,328

The Cat Protection Society of NSW Limited

Notes to the Financial Statements For the Year Ended 30 June 2023

10 Trade and Other Payables

	2023	2022
	\$	\$
Current		
Sundry payables and accrued expenses	244,119	165,096

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

	2023	2022
	\$	\$
Current liabilities		
Long service leave	41,803	29,580
Annual leave	78,013	55,840
	<u>119,816</u>	<u>85,420</u>
Non-current liabilities		
Long service leave	60,852	63,160

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 1,084 members as at 30 June 2023.

Notes to the Financial Statements

For the Year Ended 30 June 2023

14 Fundraising Activities

The total gross income from fundraising appeals was more than \$300,000 during the financial period. Details showing how the funds were received and applied are as follows:

	2023 \$	2022 \$
Income		
Fundraising	309,068	221,572
Total fundraising income	309,068	221,572
Expenses		
Fundraising expenses	(8,189)	(3,170)
Total fundraising expenses	(8,189)	(3,170)
Total Surplus from Fundraising Activities	300,879	218,402

15 Contingencies and Commitments

In the opinion of those charged with governance, the Company did not have any contingencies or commitments at 30 June 2023.

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:

	2023 \$	2022 \$
Estimated value of the time given by our many volunteers (including the volunteer Board)	143,897	127,340
Estimated value of the discount given on goods and services provided at nil or reduced cost	328,909	238,402
Total value included as other income	472,806	365,742

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

Cattery expenses	151,127	129,950
Veterinary services expenses	217,535	164,398
Administrative expenses	60,816	55,939
Public information and marketing expenses	43,328	15,455
Total expenses offset	472,806	365,742

Notes to the Financial Statements

For the Year Ended 30 June 2023

17 Auditor Remuneration

	2023	2022
	\$	\$
Auditing or reviewing the financial statements	14,800	13,800

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 \$319,835 (2022: \$273,080).

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 Deferred government grant income

	2023	2022
	\$	\$
CURRENT		
Equipment grant	98,968	-
Desexing program grant	750,000	-
	<u>848,968</u>	<u>-</u>
NON-CURRENT		
Desexing program grant	<u>750,000</u>	<u>-</u>

Two grants that were received during the year have been deferred and recognised as liabilities as at year ended 30 June 2023 as specific performance obligations under the grant agreements have not yet been satisfied. One grant being for the purchase of various items for its new building that was still being renovated as at 30 June 2023, and the other being for a desexing program. Further, as the desexing program is planned for a two-year period, management has classified half of the grant as non-current.

20 Subsequent events

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

The Cat Protection Society of NSW Limited

Responsible Persons' Declaration

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

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

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2022*.

Responsible person 
President
Nita Harvey

Responsible person 
Vice-President
Petra Dobrijevic

Dated 16 September 2023

INDEPENDENT AUDITOR'S 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 2023, 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 2023 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 2022*.

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 2023, but does not include the financial report and the auditor's report thereon. Our opinion on the financial report does not cover the other information and we do not express any form of assurance conclusion thereon.

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

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

Directors' Responsibilities

The directors of the company (responsible entities of the registered entity) are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, directors of the company are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the responsible entities either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting in the preparation of the financial report. We also conclude, based on the audit evidence obtained, whether a material uncertainty exists related to events and conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in the auditor's report to the disclosures in the financial report about the material uncertainty or, if such disclosures are inadequate, to modify the opinion on the financial report. However, future events or conditions may cause an entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

16 September 2023