

NORTHERN TERRITORY  
COUNCIL OF SOCIAL SERVICE

# ANNUAL REPORT

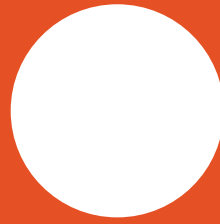
2016

2017

[ntcoss.org.au](http://ntcoss.org.au)







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# INTRODUCTION

The Northern Territory Council of Social Service Incorporated (NTCOSS) is a peak body for the Social and Community Sector in the NT, and an advocate for social justice on behalf of people and communities in the NT who may be affected by poverty and disadvantage.

## **Vision**

A fair, inclusive and sustainable Northern Territory where all individuals and communities can participate in and benefit from all aspects of social, cultural and economic life.

## **Our Mission**

To promote an awareness and understanding of social issues throughout the NT community and to strive towards the development of an equitable and just society.

## **Our Purpose**

- To promote and assist the development of all aspects of social services throughout the NT
- To provide to organisations, services and support such as training, a resource base, research and consultation relating to social issues
- To contribute to the debate on social issues
- To ensure the Council is representative on a sector wide and regional basis in the NT as well as representing the interests of members
- To promote and make representations on behalf of socially disadvantaged groups and those disadvantaged in the NT community by policy decisions
- To be the peak organisation providing a focal point for the community sector and a reference point for government
- To provide advice and policy input to all levels of government and other appropriate organisations on behalf of the NT community sector
- To contribute an NT perspective to the national Council of Social Service (COSS) network.

## **How we work**

NTCOSS is a member-based organisation and our priorities for allocating resources are determined by an assessment of:

- The impact on disadvantaged Territorians both individuals and communities
- How best to work with other peaks, organisations and partners
- Adequate capacity and expertise available to have a positive impact or strategic influence
- Environmental, economic and social sustainability

NTCOSS acknowledges that we work on the land of the First Peoples of the Northern Territory and respect the continuing cultural connections and the Traditional Owners of this country.

# STAFF MEMBERS

## Darwin

Executive Director

Wendy Morton

Sector Support Coordinator

Janine Sims

Administration Coordinator

Roma Hill (to Jan 2017)  
Emily Hazeldine (casual)  
Emily Stephenson (casual)

Policy Officer

Shanel Cubillo (from April 2017)

Making Justice Work Coordinator & Policy Officer

Sam Bowden

Business Development Officer

Bridie Totham (to Jan 2017)  
Jenny Upton (from Feb 2017)

## Alice Springs

Child & Youth Policy Officer

Sarah Holder (from Jan 2017)

Policy & Communications Officer

Marnie Round

# BOARD MEMBERS

President

Bernard Dwyer

Vice President

Jayne Lloyd

Treasurer

Robyn Wardle

Secretary

Vicki O'Halloran

Executive Board Member

Caitlin Perry (to June 2017)

Public Officer

Wendy Morton

Ordinary Board Member

Tammy White (to May 2017)

Ordinary Board Member

Joy McLaughlin

Ordinary Board Member

Sarah Brown

Ordinary Board Member

Ann Owen

Ordinary Board Member

Patrick McDonald

Ordinary Board Member

Ann Buxton

Ordinary Board Member

Jill Smith



## PRESIDENT'S REPORT

The past year has brought significant changes and challenges for the sector and NTCOSS. Again this year NTCOSS has been advocating for delivering a fairer, safer and more functional society.

Justice issues have been among NTCOSS' key policy and advocacy work. The current high levels of incarceration and recidivism in both the adult and juvenile systems are clear indications that the past approaches are not delivering the outcomes needed. The community is demanding decent, principled and effective interventions that decrease crime and reoffending and provide a safe and enjoyable lifestyle for Territorians.

The failings in the system of youth justice have become very clear in the past year and were highlighted in evidence to the Royal Commission into the Protection and Detention of Children in the Northern Territory. Through forums and other NTCOSS consultations some issues surfaced that were subsequently investigated by the Royal Commission.

NTCOSS acknowledges the long and difficult work of sector representatives in tenaciously pursuing social justice and fairness in treatment for all in the community in this area.

The Northern Territory had an election in 2016 and NTCOSS' Executive Director Wendy Morton and the Board developed a strategy to focus on a small number of significant priorities in the form of election asks. This strategy was chosen because of its proven effectiveness in other jurisdictions. This enabled NTCOSS to have well defined, targeted priorities to bring to the table with the new government.

Making Justice Work is a collaboration with other sector players was also a key change strategy developed from evidence from other states. Having committed partners, good coordination, clear messages, effective voices as well as evidence informed strategies, along with small egos, can deliver effective advocacy. Well done to all the agencies and individuals involved in Making Justice Work.

The time ahead provides opportunity to ensure the system development following the recommendations of the Royal Commission (due in November) continues the impetus of change in Youth Justice and Child Protection. NTCOSS remains committed to lobbying the relevant decision makers to address identified shortcomings so we don't see history repeat itself. Our community safety, prosperity and individual wellbeing depends on it.

Following the election and change of government NTCOSS has been charged with and resourced to work with the Gunner government to support policy development and stronger working relationship with the NGO sector.

CONTINUED...

This has necessitated increased staffing and the need for office space. After careful consideration, where the Board and Executive Officer looked at options to lease or buy property for this expansion, it was decided to purchase office space at Goyder Rd.

This replaces the building which was sold several years ago after staffing and funding cuts. We would like to thank and acknowledge the Darwin City Council for its support over recent years in providing, at a small rent, offices in the Nightcliff Community Centre.

It enabled NTCOSS to continue its role as a peak body and a voice for the sector and organisations working with disadvantaged people and groups in our community.

Without this assistance NTCOSS and the Board would have been in a much weaker position to speak out and advocate.

I would like to thank the Executive Officer Wendy for her vision and leadership and all the NTCOSS staff for their work in delivering on the mission of the organisation to promote an awareness and understanding of social issues and strive towards the development of an equitable and just society.

I would also like to thank and acknowledge all the Board members for their commitment and governance.

Bernie Dwyer  
**NTCOSS President**

# TREASURER'S REPORT

NTCOSS is pleased to present our Special Purpose Financial Report for the year ended 30th June 2017 prepared by auditors Nexia Edwards Marshall NT. The net operating surplus of NTCOSS at the end of the year was \$65,725.

We ended the year with a surplus while operating on a very frugal budget. Once again careful planning and an increase in other income helped our bottom line considerably. Staff operated within very tight budgets to ensure the organisation was sustainable.

For future clarity, as per the auditor's recommendation, a reserve has been created and will be placed in a separate bank account, to reflect the fact that this is NTCOSS' own funds and can be used at its discretion for future projects. It has been used this year to underpin both the Cost of Living Reports and NTCOSS contribution to Making Justice Work. The increase in net assets and member's funds is a result of the creation of this reserve, which had been treated as a provision (liability) in previous years.

It can also be seen in the accounts there was an increase in non-current assets and a decrease in current assets. This is due to the purchase of the Goyder Road office. Additional reserves will be used to renovate and fit out the office space. NTCOSS will have appropriate, secure, for-purpose premises for its future needs.

Over the course of the year NTCOSS received significant support through sponsorships and self-generated activities. This allows NTCOSS to carry out its core business outside of government funding. We can be assured we will be able to continue to self fund important projects again in the next 12 months as well as have sufficient reserves to meet other possible contingencies such as late payment of grant funds, or while contracts are negotiated and finalised but staff employment and costs have continued.

The Darwin City Council continued to support the organisation by providing office space at a reasonable rent in Darwin up until the organisation found its new premises and Territory Families have continued to provide in kind office space in Alice Springs. We thank them for their support.

During the last 12 months, the NTCOSS primary service agreement has remained with the Department of Chief Minister. The Treasurer, Nicole Manison, announced additional funding for NTCOSS in late 2016 and this funding has been incorporated into our 5 year agreement with the Department of the Chief Minister. We thank the Chief Minister, his department and the Treasurer for their ongoing support of NTCOSS. I am pleased to provide this report and know that the organisation is in a very stable financial position.

Robyn Wardle  
**NTCOSS Treasurer**

## EXEC DIRECTOR'S REPORT

It has been another big year for NTCOSS with some pretty exciting highlights, as well as a few lows to reflect upon.

NTCOSS celebrated its 40th birthday in 2016. Minister Nicole Manison in her role as Treasurer attended the event in October and made a surprise announcement of additional funding for NTCOSS. We would like to acknowledge the additional and ongoing funding support from the NT Government (NTG) which has enabled us to strengthen our policy and advocacy work, as well as member support.

NTCOSS lost around 65% of its funding soon after the previous CLP government was elected in 2012. This meant for the past four years, we had really struggled to contribute to all key policy areas. This new funding allowed us to employ two new policy officers as well as retain existing positions that hadn't had secure funding, allowing us to use our self-generated funds to lead other areas of work such as the Making Justice Work (MJW) Campaign.

Our campaign associated with the NT general election ran over several months. We met with all key candidates in the lead up and also developed four key election "asks". We held our pre-election forum in Darwin and had the leaders of both major parties on a panel discussion. The new government committed to three of our election asks as well as part commitment to the fourth. This commitment has been key to our work for the rest of the year.

Making Justice Work (MJW) ran a comprehensive election campaign that had a significant influence on the policy development of the ALP. The work of MJW members was recognised later in the year when they were awarded a Human Rights Award.

I want to thank and acknowledge the Law Society of the NT's (LSNT) Public Purposes Trust for its ongoing financial support for the MJW campaign. All of the members of MJW have played an important role and I want to thank Pricilla Collins, Russell Goldflam, all at the LSNT, Megan Lawton and Sam Bowden for their invaluable commitment.

The shocking footage aired on the 4 Corners report into youth justice in the NT led to the announcement of a Royal Commission and robust debate in the election campaign. MJW and NTCOSS played a significant role in putting ways forward for youth justice which was evidence-based and well supported. This has contributed to the reform work and consultation over the past 12 months.

## CONTINUED...

We produced four Cost of Living reports throughout the last 12 months and these reports have helped shape media and community discussion about issues contributing to poverty in the NT. One of the reports focused on concessions in the NT and contributed to our election ask for a review of the Northern Territory Pensioner and Carer Concession Scheme (NTPCCS) review which is now underway.

For many years we have worked to increase the role that the former Department of Business (DoB) had with the NGO sector. Over the years, this has resulted in specific DoB programs for NGOs.

This year NTCOSS was provided with funding from the rebadged DoB (now the Department of Trade, Business and Industry) to employ a Business Development Officer for 12 months. It was exciting that we were able to initially second Bridie Totham to this position and then we were fortunate to have Jenny Upton take on the role. Through this funding, we have been able to commence research on the value of the not for profit sector to the NT economy.

NTCOSS is funded through the Department of the Chief Minister (DCM). I would like to acknowledge the positive relationship that we have established with the social policy unit in DCM which has contributed to NTCOSS being consulted on a range of key social policy areas and playing a key role in the NTG reforms.

NTCOSS and many other Northern Territory NGOs experienced at times difficult day to day relationships with the previous CLP government. There was little genuine engagement or willingness to work with the sector by ministers. I want to acknowledge the very different approach taken so far by the newly elected government. As is always our approach, we have tried to work on providing ministers and departments with information about current and emerging issues as well as solutions.

It has been heartening to have been able to have frank and fearless discussions with new ministers and departments. Although we may not always agree on the solutions or the means of achieving outcomes, there has always been the opportunity to have the discussions. We will continue to seek those discussions but also to play our role of being an advocate for what we believe is the way forward.

CONTINUED...

I want to thank all of the staff at NTCOSS. We have a great team who are committed to issues of social justice.

It has been exciting for us to bring new staff on board so we can be a stronger and louder voice in the NT. In particular I want to thank Janine Sims not only for her tireless commitment to supporting the NGO sector but also for always wanting NTCOSS to be the very best it can be.

Marnie Round has made sure that Central Australia is always included in our discussions, improved our communication with our members and surprised us all with her passion for making concessions available for those who need them the most.

Samantha Bowden has been the backbone of MJW and a major contributor to the campaign's overall influence.

It was exciting to welcome Shanel Cubillo and Sarah Holder to the team during the year to fill new policy roles. Shanel has already contributed to our policy development and submission writing. Sarah is our Child and Youth Policy officer based in Alice Springs and totally hit the ground running on the multiple reforms happening in that area.

Thank you to all of the NTCOSS Board members. It has been a very big last 12 months with many key decisions made by the Board in determining our way forward. We developed a new 3 year strategic plan and have set the organisation on a strong path forward.

I have always been fortunate to have a committed and passionate board. Bernie Dwyer will be stepping down as our President at the AGM and his calm and strategic leadership will be missed. Bernie has been truly amazing in his role and has given us so much of his time and expertise along with a bit of humour.

Finally I am very grateful for all of the member organisations and individuals who provide support to NTCOSS and myself every single day. I am very proud of the work that we do but it wouldn't be possible without strong relationships and support.

Wendy Morton  
**NTCOSS Executive Director**

## HAPPY BIRTHDAY NTCOSS

NTCOSS was incorporated on 20 April 1976 and coincidentally forty years later (we're bad at remembering birthdays), NTCOSS board and staff held their strategic planning day (there was cake).

The real party was held on 19 October 2016 at Barbara James House in Darwin, with all our members and supporters were invited. We even received a few special messages from former staff and board members who are now living interstate or overseas.

Minister Nicole Manison kicked off the speeches by acknowledging the important role that NTCOSS plays in the Northern Territory, and our role in advocating for a fairer and more just NT.

The Minister then generated spontaneous applause (and a few tears) when she announced additional funding for NTCOSS. It was a truly special moment that I and others will not forget for a long time. Former staff member, Jonathan Pilbrow spoke about being the first Central Australian Policy Officer. Jonathan spent almost 10 years in that role and is still connected to NTCOSS through his work researching and writing NTCOSS' Cost of Living Reports.

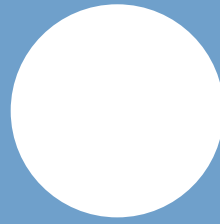
Caitlin Perry spoke about her long term involvement with NTCOSS – much of that time as a board member. She took us through some of the early days and the changes she has seen in that time – from the days of little or no funding to being a very strong and stable organisation.

Janet Hanigan discussed her connection with NTCOSS, from her perspective as both an NTG Social Policy Unit staff member and also an ex Board member, and the role that NTCOSS has played in advocacy and the development of strong working relationships with government no matter who was governing.

Our current President, Bernie Dwyer spoke about his long time involvement with NTCOSS and some of the key moments he had witnessed.

I have been with NTCOSS for 12 years as Executive Director. It was such a pleasure to have been a part of the celebrations and to reflect on the ups and downs during that time. I've always said that it is an honour to work at NTCOSS. I get to go to work every day and be a part of things that I am passionate about and be proud of.

Wendy Morton  
**NTCOSS Executive Director**



# SECTOR SUPPORT, POLICY & PROJECTS

Sector Support

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Media & Communications

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Value of the Sector Project

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**Policy**

General

Child & Youth

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Making Justice Work Campaign

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## SECTOR SUPPORT

The last 12 months has been an exciting time of continual change. NTCOSS sector development work has been reactive to need, driven by the strategic goal that not for profit services are strong and sustainable.

The NT community services sector is incredibly diverse in size, capacity and service models and NTCOSS is proud to work alongside organisations of all sizes and types to provide targeted sector supports that assist organisations to navigate a complex and ever evolving operating environment.

NTCOSS provides a range of organisational development services that support the effectiveness and viability of community sector organisations. In 2016-17 significant challenges for the community sector included the change of government, the roll out of the National Disability Insurance Scheme, the move to measurement of outcomes, quality and standards consolidation and the ever increasing demand for services from clients with multiple and complex needs.

NTCOSS sector support work has a four way approach, being:

- Consulting with the sector to understand issues impacting on the capacity of individual organisations to provide quality services;
- Disseminating information, research and resources;
- Working with sector organisations to implement strategies that address challenges and build capacity to provide quality services and
- Advocating to all levels of government for sustainable funding for evidence based service delivery models to sustain effective and valued community services.

NTCOSS continues to develop partnerships that result in valuable opportunities for the sector and plays an important role in capturing, and reporting to government, challenges in service provision that assists in re-shaping the NT social service system.

NTCOSS facilitates and participates in numerous networks, reference groups, working groups and meetings with various individuals, agencies and services to receive and disseminate information. NTCOSS also supports the sector by providing free information, resources and advice and we respond to a wide range of governance and organisational topics.

## CONTINUED...

During the 2016-2017 NTCOSS developed, delivered or brokered targeted topics for NT wide training opportunities for the sector, including:

- Working with the Young People
- Governance Foundations
- Social Impact Bonds
- How to Write Grants and Influence People
- The Equal Remuneration Order, your Budget and your Funding
- Working with the Media
- Managing the Workforce: Transition to NDIS
- Internal Auditing

Sector support highlights for the past year were:

- Managing the Stronger Links Project that supported non-government AOD and mental health services to connect with other health and wider community services to improve drug and alcohol treatment service outcomes.

The Stronger Links Project undertook a unique role of bringing together NT service providers, government and others to support a strong and sustainable community sector.

The following key areas were identified:

- Providing support to the development of new community sector networks, organisations and peak bodies.
  - Providing leadership for the NT community sector to positively influence the policy framework and structural changes affecting the sector.
  - Promoting the sectors standards and developing organisations capacity for quality improvements, accountability and consumer participation
- 
- Hosting the Business Development Officer (BDO) project to support business development in the NGO sector and the development of a report titled: 'Value of the Sector 2017: an examination of the economic contribution of the not for profit sector in the Northern Territory'.
  - The ongoing relationship with the Australian Institute of Company Directors (AICD) that has enabled cost effective governance training to be delivered.
  - Working with Young People training , a series of locally developed and delivered training sessions for community sector workers supporting young people (to age 25) who may use, or be in the company of people who use, alcohol and other drugs.

## CONTINUED...

- Investing with Purpose: an NTCOSS October Business Month forum unpacked alternatives to government funding models that can drive impact and sustainability.

Key themes explored included impact investment, social impact bonds, social purpose business ventures, corporate responsibility, social enterprise, crowd funding and legal status and structures for funding options. The forum was well received and feedback was very positive. Connections were made and other flow on work has been initiated as a result of the day.

- Established the new NT Community Sector Quality and Compliance network.
- Scoping the development of a combined community sector services online directory.

I wish to acknowledge the significant contribution that my sector colleagues and project partners who contribute to the numerous sector support activities. I also wish to thank my NTCOSS colleagues and the NTCOSS Board for their ongoing support of sector support initiatives.

Janine Sims  
**Sector Support Coordinator**

### **Highlight: Working with Young People Training**

Working with Young People is a series of locally developed and delivered training sessions for community sector workers supporting young people (to age 25) who may use, or be in the company of people who use, alcohol and other drugs.

This project aimed to provide a practical accessible and affordable professional development opportunity to community sector workers by supporting identified NGOs to develop and deliver locally driven training.

Training consisted of six individual two hour sessions, delivered over two days, in the first week of August, September, October and November 2016. In total 79 participants attended from 18 organisations / agencies.

*Partner organisations and training topics were:*

- Supporting young people affected by trauma: Danila Dilba Health Services, Emotional & Social Wellbeing Centre
- Supporting young people who presents with a mental illness: Anglicare NT Headspace Darwin
- Principles of safety planning for young people: CatholicCare NT, Drug & Alcohol Intensive Support for Youth (DAISY)
- Methamphetamine, the Myths and Misconceptions: Amity Community Services
- Supporting young people who use alcohol and other drugs: CatholicCare NT, Drug and Alcohol Intensive Support for Youth (DAISY)
- Supporting young people who have thoughts of suicide: Danila Dilba Health Services, Emotional and Social Wellbeing Centre

# MEDIA & COMMUNICATIONS

## Information Dissemination to the Sector NTCOSS

The NTCOSS weekly eBulletin is sent to 600 recipients and provides updates, news, resources and information relevant to the community and social services sector, as well as to the general public. In an arrangement with Territory Families the eBulletin occasionally provides a road update from the Department aimed at providing information to the sector.

Quarterly Alice Springs interagency meetings continue to bring together anyone from the community services sector, government and non-government organisations to share information and service updates in an informal setting. The last year has seen specific presentations from a range of organisations and government departments, as well as providing the opportunity for networking.

NTCOSS, along with the Department of Territory Families (formerly DCF), and Relationships Australia, again assisted with coordination and promotion of the Central Australia Community Services Orientation Day – a workshop/forum/showcase aimed at new workers in the Central Australia community services sector, in NGOs and relevant government departments.

NTCOSS sends out regular alerts to its members to inform them of updates within NTCOSS, or to encourage member input into NTCOSS' work.

## Information Dissemination to the Community

NTCOSS continues to garner good coverage in Northern Territory newspaper, radio and television outlets on a range of social justice issues. Some of the media we undertake is reactive, but much is from being sought out by media outlets to provide comment on various issues.

NTCOSS continues to utilise Twitter and Facebook as its predominant social media platforms. With over 1000 Twitter followers, this platforms provides NTCOSS a way to engage with newsmakers, politicians and the wider community through the sharing of information, resources and news.

## Training

Working with Media/Social Media trainings – Training was again this year undertaken with organisations and individuals from organisations in Alice Springs, Tennant Creek and Darwin to strengthen and support their media and social media skills and capacity, and to encourage the use of media as an advocacy tool.

Marnie Round  
Policy & Communications Officer

## VALUE OF THE SECTOR

The Not for Profit (NFP) sector is an essential part of the social, policy and economic infrastructure of the Northern Territory. NFP organisations provide a broad range of services to all parts of the Territory.

Many disadvantaged and vulnerable individuals and families rely on the sector to provide high quality and sustainable services that are in the main funded by Northern Territory and/or Commonwealth Government departments. In turn, government relies on the sector for the provision of information that contributes to the development of social policy and the future design of service delivery.

While commercial sectors such as mining, construction and agriculture tend to feature heavily in government economic priorities and statements, the NFP sector is often viewed as less significant in an economic sense.

During 2016-17 NTCOSS commenced a project with the assistance of funding from the Department of Business, Trade and Innovation (DBTI) to engage with the NFP sector with two objectives: the first objective being to provide an information and referral point for DBTI business support initiatives to the sector; and the other to deliver a major report on the value of the NFP sector to the Northern Territory economy.

DBTI's assistance to the NFP sector increased dramatically in the second half of the financial year with additional business support being directed to those organisations registered for the provision of services under the National Disability Insurance Scheme. Promotion of this valuable support, as well as the general business support on offer through DBTI, was undertaken by NTCOSS through sector forums, e-bulletins and individual contact with members and organisations.

With regard to the report on the economic value of the NFP sector, NTCOSS commissioned Professor David Gilchrist from the University of Western Australia to develop a report for the Northern Territory. Professor Gilchrist had delivered similar reports for other jurisdictions and was experienced in working with NFPs in the Territory. He is supported in his work for NTCOSS by a project reference group comprising of representatives from the NFP sector, the Northern Territory Government and NTCOSS.

NTCOSS is on track for the delivery of this seminal report by the NT Treasurer at the forthcoming NTCOSS conference in late September, 2017. We expect the report, and future iterations, will enable the NFP sector to be finally recognised as an equal partner to other industry sectors in future government initiatives relating to economic growth across the Territory.

Jenny Upton  
**Business Development Officer**

## POLICY - GENERAL

At the beginning of 2017 NTCOSS welcomed Sarah Holder to the Alice Springs office as Child and Youth Policy Officer. Sarah joins Marnie Round, NTCOSS Policy & Communications Officer. Sarah and Marnie's work can be Central Australia-specific, but often covers the Northern Territory as a whole.

### Cost of Living Reports

NTCOSS continues to produce a quarterly Cost of Living report, which tracks changes and trends to the cost of living in the Northern Territory. The CoL reports are developed by NTCOSS policy consultant Jonathan Pilbrow, and continue to pique the interest of government and media alike in the NT.

Media coverage ranges from radio and television interviews, to territory-wide newspaper coverage. NTCOSS' Cost of Living reports are used by NTCOSS and the NTG to guide policy development, and to reiterate NTCOSS' calls for continued and improved consideration and support for those on the lowest incomes, at a Territory and federal level.

### NTPCCS Review

Towards the end of 2016 the NTG announced a plan to review the Northern Territory Pensioner Carer Concession Scheme (NTPCCS). NTCOSS was asked to sit as a member of the Review's Expert Reference Group (ERG), also made up of senior, pensioner and carer groups. The ERG met numerous times in the first half of 2016 to provide feedback to the NTG on possible NTPCCS reforms.

NTCOSS encouraged participation in the public consultation process, and met with stakeholders in Central Australia/Barkly region and Darwin to inform the resulting report to the NTG. This report included modelling and costing for a proposed new concession scheme. You can read more on the NTCOSS website.

### FASD

NTCOSS has played a significant role in the development of what is now known as the Central Australia FASD Network (CAFASD). Members include NGOs, service providers, government departments, medical practitioners. Over the past year the group has restructured itself into three streams – diagnosis/treatment, community education, and advocacy.

The advocacy stream is led by NTCOSS and will work to lobby and advocate for policy reform, and disseminate public awareness materials developed the Network. CAFASD is will provide significant contributions to the issue of FASD in the Northern Territory and similar models are being examined in the Top End.

## CONTINUED...

### **Domestic, Family Violence and Sexual Assault**

To support the tireless work that many service providers, NGOs and government departments are undertaking around DFVSA, NTCOSS is represented on a number of groups and networks in Central Australia, including:

Alice Springs Family Safety Framework group

Alice Springs Combined Reference Group

Central Australia Family Violence Sexual Assault Network (CAFVSAN)

### **NTCOSS Election Campaign**

NTCOSS embarked on a strong and strategic election campaign in the lead up to the August 2017 NT Election. We developed four key election asks which we sent to each party as well as key independent candidates. We received a written response from the key political parties. We then put these responses into a report card and promoted this widely through mainstream media, social media and our members.

We held a pre-election forum in the lead up to the 2016 NT Election. The panel on the night included the leader of the CLP Adam Giles, the leader of the ALP Michael Gunner and community leaders Olga Havnen, David Pugh and Wendy Morton. The forum was moderated by Caitlin Perry. We had around 180 people turn up for the forum which was an incredible response. For the first time we trialled receiving written questions from our members prior to the night and provided them to panel members in advance of the forum. This allowed for a more detailed responses on the night.

In the weeks leading up to the election we met several times with candidates of both major parties, as well as key independents. We were also a key part of Making Justice Work which ran throughout the election campaign and made sure that our election asks and messaging were aligned. It was extremely heartening to have the newly elected Chief Minister, Michael Gunner make several commitments involving NTCOSS in his first speech on the day after the election. He committed to working with us on our Child and Family Framework, to working with Making Justice Work to implement youth justice reform, as well as to working with NTCOSS in our peak body role. He followed this up by meeting with key stakeholders in the youth justice sector in his first week.

The new government also listened to the sector and moved youth justice out of the Department of Corrections and created the new entity, Territory Families. We acknowledge the commitments made by the new Chief Minister to NTCOSS and others in the social policy sector and we will work to ensure these commitments are followed through.

Marnie Round  
**Policy & Communications Officer**

Wendy Morton  
**Executive Director**

## POLICY - CHILD & YOUTH

During the 2016-2017 financial year, the Royal Commission into the Protection and Detention of Children in the Northern Territory commenced.

The Commission was given two extensions to provide its final report, which extended the duration of the inquiry from six months to a year. This meant that the NT Government also delayed major reform of the Youth Justice and Child Protection systems. Despite this setback there have been several major changes made throughout the year, in addition to multiple consultations being held with the NGO sector.

Given the number of consultations and policy reform processes in the second half of the financial year, a significant amount of NTCOSS' work in the Child and Youth policy areas has been responding to the government's policy agenda.

NTCOSS has represented the priorities and concerns of the NGO sector through formal consultations with Territory Families, informal/independent meetings with Territory Families policy staff and in meetings with the Territory Families Minister and advisors.

In the second half of the financial year NTCOSS participated in the following Territory Families' consultations:

- Territory Families' Strategic Plan workshop – Goals and Strategies
- Early Intervention and Prevention in the NT (facilitated by NAPCAN)
- Youth Rehabilitation and Reintegration (facilitated by Making Justice Work)
- Dual Pathways Design workshop (facilitated by Deloitte)
- Improving After Hours Youth Services for Young People in Alice Springs 2 day workshop.

NTCOSS also participated in the Child and Adolescent Health Plan working group, led by the Department of Health and attended Families Australia's 2017 Third Action Plan – National Road Show on the National Framework for Protecting Australia's Children 2009 – 2020 workshop.



CONTINUED...

To put itself in a position to be able to accurately articulate shared positions across the sector, NTCOSS has focused on the Child and Youth sector's priority areas through both informal meetings with organisations, while continually engaging with various networks.

This work included:

- Re-engaging with the Communities for Children Committee in Alice Springs (led by Anglicare)
- Leading the Making Justice Work Youth Justice sub-committee (tasked with revising the priorities under Ask 4 of the pre-election campaign)
- Attending the Mental Health and Suicide Prevention Roundtables, led by Mental Illness Fellowship of Australia Inc.
- Linking in with the Darwin and Rural Workers with Youth network, the Palmerston Rural Youth Services network, the Barkly Youth Service Providers Network and the Youth Services of Alice Springs network
- Sitting on the Central Australia Youth Justice network, and the Strategic Working Group in Darwin.

Sarah Holder  
**Child & Youth Policy Officer**

## MAKING JUSTICE WORK

The 'Making Justice Work' (MJW) campaign brings together a wide range of groups with a common interest in effective responses to crime in our community. Groups taking part in the campaign have agreed to work together to promote evidence-based approaches to 'law and order' and community safety. Currently, MJW has approximately 40 member organisations.

NTCOSS has provided financial support through self-generated funds and also received a grant from the NT Law Society Public Purposes Trust to employ a Project Officer, Sam Bowden.

NTCOSS has been involved with MJW since it came together before the 2012 NT election. In early 2012 NAAJA (North Australian Aboriginal Justice Agency) raised the idea of bringing together a broad range of organisations to work on justice related issues.

NAAJA wrote to a number of organisations inviting them to be part of a group to come together, develop principles as a group and lobby for those principles.

The principles developed included:

- Stronger measures are needed to prevent crime and deal with its causes
- Prison is not a solution
- Young people should be kept out of the criminal justice system where possible
- We should put offenders to work, not just lock them away
- We should work with offenders and set them up to succeed, not fail

Nominated delegates lobbied government leading up to the 2012 election. By July 2012 Making Justice Work was being featured in media articles such as NT News and Balance. Up to November 2015 this work was unfunded and split between NAAJA and NTCOSS.

In mid-2015, a decision was made to seek funding to run an election campaign, and the rest, they say, is history! By April 2016 we had developed a strong election campaign which included 6 key asks to go out and lobby the current government, opposition and independents.

CONTINUED...

The 6 key asks were:

- Aboriginal Justice Agreement
- Specialist and therapeutic courts
- Rehabilitation and reintegration
- Reduce number of young people being locked up
- Abolish mandatory sentencing
- Comprehensive plan to deal with alcohol

The success of the campaign was helped by being so organised through clear articulation of the asks and the evidence behind them and speaking notes provided a consistent and clearly understood platform for many different people and organisations to speak out with legitimacy and professionalism.

One of the lessons learnt from our 2012 campaign was to put our asks in writing, as we had several meetings where candidates said one thing to us, then spoke publicly with a different response.

The Asks were supported in principle by Territory Labor (the current NT Government) prior to the Northern Territory election in August, 2016. The focus now for the project is on supporting their implementation.

Since its inception in 2012, MJW has contributed to public debates in issues relating to the criminal justice system and related matters through numerous forums including a Don Dale Four Corners press conference in Darwin, information shared through Twitter and Facebook and news items by the ABC, The Australian, NT News and The Guardian. Meetings were also convened with NTG ministers and senior public servants.

Last year Making Justice Work won the 2016 Fitzgerald's NT Human Rights Award for Justice, presented at the 2017 Bali CLANT conference and provided support to interstate justice campaigns.

Sam Bowden  
**Making Justice Work Coordinator**



# FINANCIAL REPORTS

Committee Report

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Auditor's Independence Declaration

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Statement of Profit or Loss and  
Other Comprehensive Income

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Statement of Financial Position

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Statement of Changes in Equity

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Statement of Cash Flows

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Notes to the Financial Report

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Declaration by Members of  
the Board Committee

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Independent Auditor's Report

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# FINANCIAL REPORTS

## Northern Territory Council of Social Service Inc.

ABN: 19 556 236 404

### Special Purpose Financial Report For The Year Ended 30-Jun-17

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# FINANCIAL REPORTS

**Northern Territory Council of Social Service Inc.**  
ABN: 19 556 236 404  
**FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2017**  
**COMMITTEE REPORT**

Your Committee Members submit the financial report of the NTCOSS of Darwin Incorporated for the financial year ended 30 June 2017.

**Committee Members**

The names of Committee Members throughout the year and at the date of this report are:

Bernard Dwyer - President  
Jayne Lloyd- Vice President  
Robyn Wardle- Treasurer  
Wendy Morton - Public Officer  
Vicki O'Halloran - Secretary  
Tammy White- Ordinary Board Member (Resigned May 2017)  
Ann Owen- Ordinary Board Member  
Jillian Smith - Ordinary Board Member  
Ann Buxton- Ordinary Board Member  
Caitlin Perry - Executive Member  
Joy McLaughlin - Ordinary Board Member  
Sarah Brown - Ordinary Board Member  
Patrick McDonald - Ordinary Board Member

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

**Principal Activities**

The Northern Territory Council of Social Service Incorporated is a peak body for the Social and Community Sector in the Northern Territory and a voice for people affected by disadvantage and inequality.

**Significant Changes**

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

**Operating Result**

The Association's operating surplus for the financial year, prior to the writeback of excess prior year provisions of \$270,299 (2016 Nil), is \$65,727 (2016, Surplus of: \$30,723)

**After Balance Date Events**

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



Bernard Dwyer - President



Robyn Wardle- Treasurer

Dated this 15 day of September 2017

# FINANCIAL REPORTS

**AUDITOR'S INDEPENDENCE DECLARATION  
UNDER SECTION 60-40 OF THE AUSTRALIAN CHARTITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012**

**TO THE MEMBERS OF NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INCORPORATED.**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2017 there have been:

- (i) No contraventions of the auditor independence requirements as set out in Section 60-40 of the Australian Charities Not-for-profits Commission Act 2012, in relation to the audit, and
- (ii) No contraventions of any applicable code of professional conduct in relation to the audit.

  
Nexia Edwards Marshall NT  
Chartered Accountants



Noel Clifford  
Partner

Dated 15 September 2017

# FINANCIAL REPORTS

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.  
ABN: 19 556 236 404  
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2017

	Note	2017 \$	2016 \$
Income	2	1,133,363	789,228
<b>Total Income</b>		<u>1,133,363</u>	<u>789,228</u>
Expenses			
Employment expenses	3a	606,943	408,204
Contract Trainers/ Consultants		236,494	128,827
Travel/ Accommodation		64,674	38,962
Communication Expenses		52,326	32,806
Vehicle Expenses		5,621	8,394
General Office Expenses		37,564	24,555
Publicity & Marketing		3,399	8,736
Program Expenses		24,637	23,328
Depreciation		11,323	15,672
Rent & Office Overheads		16,382	12,424
Financial Services		5,588	6,597
Other Expenses		2,687	50,000
<b>Total Expenditure</b>		<u>1,067,638</u>	<u>758,505</u>
<b>Net Operating Surplus</b>		<u>65,725</u>	<u>30,723</u>
Writeback of Excess Provision for Future Projects		270,299	-
<b>Total Surplus Attributable to Members of the Entity</b>		<u>336,024</u>	<u>30,723</u>
<b>Other Comprehensive Income</b>		-	-
<b>TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO MEMBERS OF THE ENTITY</b>		<u><u>336,024</u></u>	<u><u>30,723</u></u>

The accompanying notes form part of these financial statements.



# FINANCIAL REPORTS

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.  
ABN: 19 556 236 404  
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2017

	Note	2017 \$	2016 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and bank	4	903,831	1,367,132
Accounts receivable and other debtors	5	7,482	4,012
Other current assets	6	61,750	14,376
<b>TOTAL CURRENT ASSETS</b>		<b>973,063</b>	<b>1,385,520</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	7	471,000	32,323
<b>TOTAL NON-CURRENT ASSETS</b>		<b>471,000</b>	<b>32,323</b>
<b>TOTAL ASSETS</b>		<b>1,444,063</b>	<b>1,417,843</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable and other payables	8	343,301	684,947
Employee provisions	9	189,396	157,554
<b>TOTAL CURRENT LIABILITIES</b>		<b>532,697</b>	<b>842,501</b>
<b>NON-CURRENT LIABILITIES</b>			
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>532,697</b>	<b>842,501</b>
<b>NET ASSETS</b>		<b>911,366</b>	<b>575,342</b>
<b>MEMBER'S FUNDS</b>			
Retained surplus	10	641,067	575,342
Reserve for future projects	11	270,299	-
<b>MEMBERS' FUNDS</b>		<b>911,366</b>	<b>575,342</b>

The accompanying notes form part of these financial statements.

# FINANCIAL REPORTS

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.  
ABN: 19 556 236 404  
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2017

Note	Retained Surplus	Reserve for Future Projects	Total Members' Funds
	\$	\$	\$
Balance at 1 July 2015	544,619	-	544,619
<b>Comprehensive income :</b>			
Surplus for the year attributable to members of the entity	30,723	-	30,723
Other comprehensive income for the year	-	-	-
<b>Total comprehensive income attributable to members of the entity</b>	<b>30,723</b>	<b>-</b>	<b>30,723</b>
Transfer from (to) Reserves	11	-	-
<b>Balance at 30 June 2016</b>	<b>575,342</b>	<b>-</b>	<b>575,342</b>
<b>Balance at 1 July 2016</b>	<b>575,342</b>	<b>-</b>	<b>575,342</b>
<b>Comprehensive income :</b>			
Surplus for the year attributable to members of the entity	336,024	-	336,024
Other comprehensive income for the year	-	-	-
<b>Total comprehensive income attributable to members of the entity</b>	<b>336,024</b>	<b>-</b>	<b>336,024</b>
Transfer from (to) Reserves	11	(270,299)	270,299
<b>Balance at 30 June 2017</b>	<b>641,067</b>	<b>270,299</b>	<b>911,366</b>

The accompanying notes form part of these financial statements.

# FINANCIAL REPORTS

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.  
ABN: 19 556 236 404  
STATEMENT OF CASH FLOWS FOR YEAR ENDED 30 JUNE 2017

	Note	2017 \$	2016 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from grants		977,583	824,983
Receipts from customers		101,246	91,336
Payments to suppliers		(537,248)	(95,904)
Payments to employees		(575,101)	(553,486)
Interest received		20,219	25,498
Net cash provided by/(used in) operating activities	15	<u>(13,301)</u>	<u>292,427</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of property, plant and equipment		-	3,419
Purchase of property, plant and equipment		(450,000)	(34,311)
Net cash provided by/(used in) investing activities		<u>(450,000)</u>	<u>(30,892)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Net cash provided by/(used in) financing activities		<u>-</u>	<u>-</u>
Net increase/(decrease) in cash held		(463,301)	261,535
Cash on hand at beginning of financial year		1,367,132	1,105,597
Cash on hand at end of financial year	4	<u>903,831</u>	<u>1,367,132</u>

The accompanying notes form part of these financial statements.

# FINANCIAL REPORTS

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.  
ABN: 19 556 236 404  
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2017

The financial statements cover NTCOSS of Darwin Incorporated as an individual entity. NTCOSS of Darwin Incorporated and domiciled in the Northern Territory. NTCOSS of Darwin Incorporated is an incorporated Association and operates pursuant to the Associations Act Northern Territory and Australian Charities and Not-for-Profits Commission (ACNC) Act 2012.

The financial statements were authorised for issue on 15 September 2017 by the Committee Members.

## Note 1 Summary of Significant Accounting Policies

### Basis of Preparation

The Committee Members have prepared the financial statements on the basis that the Association is a non reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared to meet the requirements of the Associations Act Northern Territory and the Australian Charities and Not for Profits Commission (ACNC) Act 2012. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Standards applicable to entities reporting under the Australian Charities and Not-for-Profits Commission ACT 2012 and the significant accounting policies described below, which the Committee Members have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

### Accounting Policies

#### (a) Income Tax

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

#### (b) Inventories on hand

Inventories held for sale are measured at the lower of cost and net realisable value. Costs are assigned on the basis of weighted average costs.

Inventories acquired at no cost or for nominal consideration are measured at the current replacement cost as at the date of acquisition.

The Association held no inventories as at 30 June 2017 (2016 : Nil)

#### (c) Property, Plant and Equipment

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

##### Prescribed Assets

Prescribed Assets are assets purchased by Association funding from government grants.

##### Property Improvements

Property improvements are measured on the cost basis less accumulated depreciation and any impairment losses.

##### Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and any impairment losses.

The carrying amount of property, plant and equipment is reviewed annually by Committee Members, to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount, is assessed on the basis, of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

In the event the carrying amount of property plant and equipment is greater than the recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1 (f) for details of impairment).

# FINANCIAL REPORTS

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.  
ABN: 19 556 236 404  
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2017

Note 1 Summary of Significant Accounting Policies (Cont.)

(c) Property, Plant and Equipment (Cont.)

**Depreciation**

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is available for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

Class of Fixed Asset	Depreciation Rate
Buildings	2- 5%
Motor vehicles	20-40%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing net proceeds with the carrying amount. These gains and losses are recognised in profit or loss when the item is derecognised. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

(d) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the Association, are classified as finance leases.

Finance leases are capitalised by recognising an asset and a liability at the lower of the amount equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the lease term.

(e) Financial Instruments

**Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Association commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately.

**Classification and subsequent measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method, or cost.

*Amortised cost* is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the *effective interest method*.

The *effective interest method* is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) over the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of income or expense in profit or loss.

Fair value is the price the Association would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date. Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

*(i) Financial assets at fair value through profit or loss*

Financial assets are classified at 'fair value through profit or loss' when they are held for trading for the purpose of short-term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in fair value (i.e. gains and losses) recognised included in profit or loss.

# FINANCIAL REPORTS

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.  
ABN: 19 556 236 404  
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2017

**Note 1 Summary of Significant Accounting Policies (Cont.)**

**(e) Financial Instruments (Cont.)**

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Association's intention to hold these investments to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

*(iv) Available-for-sale investments*

Available-for-sale investments are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with any remeasurements other than impairment losses and foreign exchange gains and losses recognised in other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are classified as non-current assets when they are not expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as current assets.

*(v) Financial Liabilities*

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

**Impairment**

At the end of each reporting period, the Association assesses whether there is objective that a financial asset has been impaired. A financial asset (or a group of financial assets) is deemed to be impaired if, and only if, there is objective evidence or impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered to constitute a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

When the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the Association recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

**Derecognition**

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised when the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability, which is extinguished or transferred to another party, and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**(f) Impairment of Assets**

At the end of each reporting period, the Association assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of that asset, being the higher of the asset's fair value less costs of disposal and its value-in-use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is immediately recognised in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an individual asset, the Association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued asset is identified, this is debited against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

# FINANCIAL REPORTS

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.  
ABN: 19 556 236 404  
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2017

**Note 1 Summary of Significant Accounting Policies (Cont.)**

**(g) Employee Provisions**

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when liability is settled. Contributions are made by the Association to employees' superannuation funds and are charged as an expense when incurred.

**Short-term employee benefits**

Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages and salaries.

The Association's obligations for short-term employee benefits such as wages and salaries are recognised as a part of current trade and other payables in the statement of financial position. Other benefits such as annual leave and long service leave are recognised as employee provisions.

**Other long-term employee benefits**

The Association's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Association does not have an unconditional right to defer settlement for at least 12 months after the reporting date, in which case the obligations are presented as current provisions.

Provision is made for employees leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period which the employees rendered the related service.

The Association, based on past experience regarding levels of service reached by employees, records long service leave entitlements once an employee reaches 5 years of service with the Association.

**(h) Cash on Hand**

Cash on hand includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

**(i) Accounts Receivable and Other Debtors**

Accounts receivable and other debtors include amounts due from customers for goods and services performed in the ordinary course of business and from Members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

**(j) Revenue and Other Income**

Non-reciprocal grant revenue is recognised profit or loss when the Association obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the Association and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

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

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

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

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

**(k) Goods and Services Tax (GST)**

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

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

# FINANCIAL REPORTS

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.  
ABN: 19 556 236 404  
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2017

**Note 1 Summary of Significant Accounting Policies (Cont.)**

**(l) Comparative Figures**

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

Where the Association retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period is presented in addition to the minimum comparative financial statements.

**(m) Accounts Payable and Other Payables**

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

**(n) Provisions**

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**(o) Critical Accounting Estimates and Judgements**

The Committee evaluates estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

**Key Estimates**

*(i) Impairment - General*

The Association assesses impairment at the end of each reporting period by evaluation of conditions and events specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

**(p) Economic dependence**

The Association is dependent on Commonwealth and NT Government grants for the majority of its revenue to operate its programs and business. At the date of this report, the Committee Members have no reason to believe that the above governments will not continue to support the Association. The operations and future success of the Association is dependent upon the continued support and funding by the government bodies, its members and donors and the achievement of operating surpluses and positive operating cash flows.



## FINANCIAL REPORTS

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.  
ABN: 19 556 236 404  
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2017

Note 2	Revenue and Other Income	2017	2016
		\$	\$
<b>Revenue</b>			
—	Grant income	998,855	689,000
—	Interest Received/ Earned	21,161	25,498
—	Membership Fees	40,627	17,391
—	Forums/ Workshops/ Consulting	47,474	13,066
—	Profit on Disposal of Non Current Assets	-	22,487
—	Other income	25,246	21,786
	<b>Total Revenue</b>	<u>1,133,363</u>	<u>789,228</u>
<b>Note 3 Expenses</b>			
		2017	2016
		\$	\$
<b>a. Employment Expenses</b>			
—	Salaries and wages	491,846	362,737
—	Superannuation	45,250	32,987
—	Other staffing expenses	69,847	12,480
	<b>Total of Employment Expenses</b>	<u>606,943</u>	<u>408,204</u>
<b>Note 4 Cash and Bank</b>			
		2017	2016
		\$	\$
	Cash on hand	750	750
	Bendigo Bank Cheque A/C	903,081	618,662
	Term deposits	-	747,720
	<b>Total Cash and Bank</b>	<u>903,831</u>	<u>1,367,132</u>
<b>Reconciliation of cash</b>			
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:			
	<b>Cash and Cash equivalents</b>	<u>903,831</u>	<u>1,367,132</u>
<b>Note 5 Accounts Receivable and Other Debtors</b>			
		2017	2016
		\$	\$
<b>Current</b>			
	Trade Debtors	6,540	4,012
	<b>Total receivables</b>	<u>6,540</u>	<u>4,012</u>
<b>Other Receivables</b>			
	Accrued interest	942	-
	<b>Total Trade Debtors and Other Receivables</b>	<u>7,482</u>	<u>4,012</u>
<b>Note 6 Other Current Assets</b>			
		2017	2016
		\$	\$
<b>Current</b>			
	Prepayments	61,750	11,689
	Security Deposit	-	2,687
	<b>Total Other Current Assets</b>	<u>61,750</u>	<u>14,376</u>
<b>Note 7 Property, Plant and Equipment</b>			
		2017	2016
		\$	\$
<b>Buildings</b>			
	At cost	450,000	-
	<b>Total: Buildings</b>	<u>450,000</u>	<u>-</u>
<b>Motor vehicles</b>			
	At cost	34,311	34,311
	Less accumulated depreciation	(13,311)	(1,988)
	<b>Total Motor Vehicles</b>	<u>21,000</u>	<u>32,323</u>
	<b>Total Property, Plant and Equipment</b>	<u>471,000</u>	<u>32,323</u>

The Association has purchased a new property unit (2/5 Goyder Road, Parap) on 15 June 2017. The Association intends to occupy the premises from August 2017. The depreciation on the building will be charged from the date of occupancy onwards, on a straightline basis over the useful life of the building.

FINANCIAL REPORTS

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.  
ABN: 19 556 236 404  
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2017

Note 8		Accounts Payable and Other Payables	
		2017	2016
		\$	\$
Trade payables		70,760	98,954
Credit Cards liabilities		12,235	13,446
Accrued expenses		13,604	5,000
Prepaid Membership Fees		7,182	17,255
Unearned Revenue		10,500	10,000
Provision for Future Projects		-	270,299
Other Liabilities		-	19,701
Unexpended grants	Refer note 16	79,020	50,292
Grants In Advance	Refer note 16	150,000	200,000
		<u>114,281</u>	<u>684,947</u>

Note 9		Employee Provisions	
		2017	2016
		\$	\$
<b>CURRENT</b>			
Employee provisions - Annual leave		72,640	45,165
Employee provisions - LSL entitlement		71,217	70,136
Employee provisions - Redundancy		45,539	42,253
		<u>189,396</u>	<u>167,554</u>
<b>Total Employee Provisions</b>		<u>189,396</u>	<u>167,554</u>

Employee Provisions - Annual Leave Entitlements

The provision for employee benefits includes amounts accrued for annual leave. Based on past experience, the Association does not expect the full amount of annual leave to be settled within the next 12 months. However, the amount must be classified as a current liability because the Association does not have an unconditional right to defer the settlement of the amount in the event employees wish to use their leave entitlements.

Note 10		Retained Surplus	
		2017	2016
		\$	\$
Opening surplus at 1 July	Note	575,342	544,619
Surplus for the year		336,024	30,723
Transfer from (to) Reserves	11	(270,299)	-
Closing balance at 30 June		<u>641,067</u>	<u>575,342</u>

Note 11		Reserves	
		2017	2016
		\$	\$
<b>Future Projects:</b>			
Opening balance at 1 July		-	-
Transfer from (to) Retained Surplus	10	270,299	-
Closing balance at 30 June		<u>270,299</u>	<u>-</u>

Note In the previous year, some of the excess surpluses (excluding grant funds) were booked as a provision for future projects. The Association has this amount of funds sitting in its bank accounts. In the current year this amount has been transferred to a future project reserve. In the 2018 financial year the Association has agreed to open a separate bank account and transfer into it, cash to the value of this reserve.

Note 12 Contingent Liabilities

The Committee Members are not aware of any contingent liabilities as at 30 June 2017 (2016:\$Nil).

Note 13 Events after the Reporting Period

The Committee Members are not aware of any significant events since the end of the reporting period. (2016:Nil)

Note 14 Commitments

The Committee Members are not aware of any significant commitments since the end of the reporting period. (2016:Nil)

# FINANCIAL REPORTS

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.  
ABN: 19 556 236 404  
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2017

**Note 15 Cash Flow Information**

	2017	2016
	\$	\$
<b>Reconciliation of Cash Flow from Operating Activities</b>		
Current year Surplus attributable to Members of the entity	336,024	30,723
Non-cash flows in current year surplus:		
— Depreciation expense	11,323	15,672
Changes in assets and liabilities		
— (Increase)/decrease in accounts receivable and other debtors	(3,470)	11,838
— (Increase)/decrease in other current assets	(47,374)	(7,182)
— Increase/(decrease) in accounts payable and other payables	(341,646)	257,924
— Increase/(decrease) in employee provisions	31,842	(16,548)
<b>Total Operating Cash Flows</b>	<u>(13,301)</u>	<u>292,427</u>

**Note 16 Unexpended grants/ Grants in advance**

	2017	2016
	\$	\$
<i>Unexpended grants</i>		
Core NTCOSS grants	1,846	-
Department of Business	77,174	-
Red Cross	-	24,882
Law Society-Making Justice work	-	25,410
	<u>79,020</u>	<u>50,292</u>
<i>Grants in advance</i>		
Department of Business		200,000
Territory Families- Northern Territory Government	150,000	-
	<u>150,000</u>	<u>200,000</u>

The Association received \$150,000 in June 2017 from NT Government towards 'Building the Capacity of the Domestic and Family Violence Sector' program for the financial year 2017/18.

**Note 17 Association Details**

The registered office of the association is:  
1/18 Bauhinia St, Nightcliff NT 0810.  
Telephone number: 08 8948 2665

# FINANCIAL REPORTS

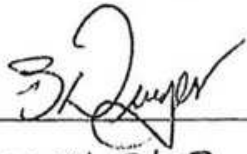
NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.  
ABN: 19 556 236 404  
DECLARATION BY COMMITTEE MEMBERS  
FOR THE YEAR ENDED 30 JUNE 2017

The Committee Members have determined that the Association is not a reporting entity and that this special purpose financial report is prepared in accordance with the accounting policies stated in note 1 to the financial statements.

The Committee Members declare that the financial statements as set out on page 3 to 14 are in accordance with the requirements of the Associations Act Northern Territory and with the Australian Charities and Not for Profits Commission Act 2012 and:

- 1 Comply with Australian Accounting Standards as described in note 1 to the financial statements;
- 2 Give a true and fair view of the financial position of the NTCOSS of Darwin Incorporated as at 30 June 2017, its performance and cash flows for the year ended on that date; and
- 3 At the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

This declaration is made in accordance with a resolution of the Committee Members and is signed for and on behalf of the Committee Members by:

  
\_\_\_\_\_  
Dated 14/9/17

  
\_\_\_\_\_

Dated 15/9/17

# FINANCIAL REPORTS



## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INCORPORATED.

### REPORT ON THE AUDIT OF THE FINANCIAL REPORT

#### Opinion

We have audited the financial report of Northern Territory Council of Social Service Inc. (the "Association"), which comprises the statement of financial position as at 30 June 2017, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Committee Members' declaration.

In our opinion the accompanying financial report of Northern Territory Council of Social Service Inc., is in accordance with the requirements of Division 60 of the Australian Charities and Not-for-profits Commission Act and the *Associations Act (NT)*, including:

- (a) Giving a true and fair view of the Association's financial position as at 30 June 2017 and of its financial performance for the year then ended; and
- (b) Complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

We have obtained all the information and explanations required from the Association.

Proper accounting records and other records have been kept by the Association as required by the *Associations Act NT*.

#### 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 Association in accordance with the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Australian Charities and Not-for-profits Commission Act, which has been given to the Committee Members of the Association, would be in the same terms if given to the Committee Members as at the time of this auditor's report.

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

#### Committee Members' responsibility for the financial report

The Committee Members of the Association are responsible for the preparation of the financial report that gives a true and fair view – in accordance with Australian Accounting Standards to the extent described in Note 1 to the financial report and the *Associations Act (NT)* and the Australian Charities and Not-for-profits Commission Act 2012 and is appropriate to meet the needs of the members. The Committee Members are also responsible for such internal control as the Committee Members determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

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# FINANCIAL REPORTS

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INCORPORATED.

### REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONT.)

#### *Auditor's responsibility 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 the 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 the Australian Auditing Standards, we exercise professional judgement 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 to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.
- Conclude on the appropriateness of the Committee Members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the 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 report represents the underlying transactions and events in a manner that achieves fair presentation.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Nexia Edwards Marshall NT  
Chartered Accountants

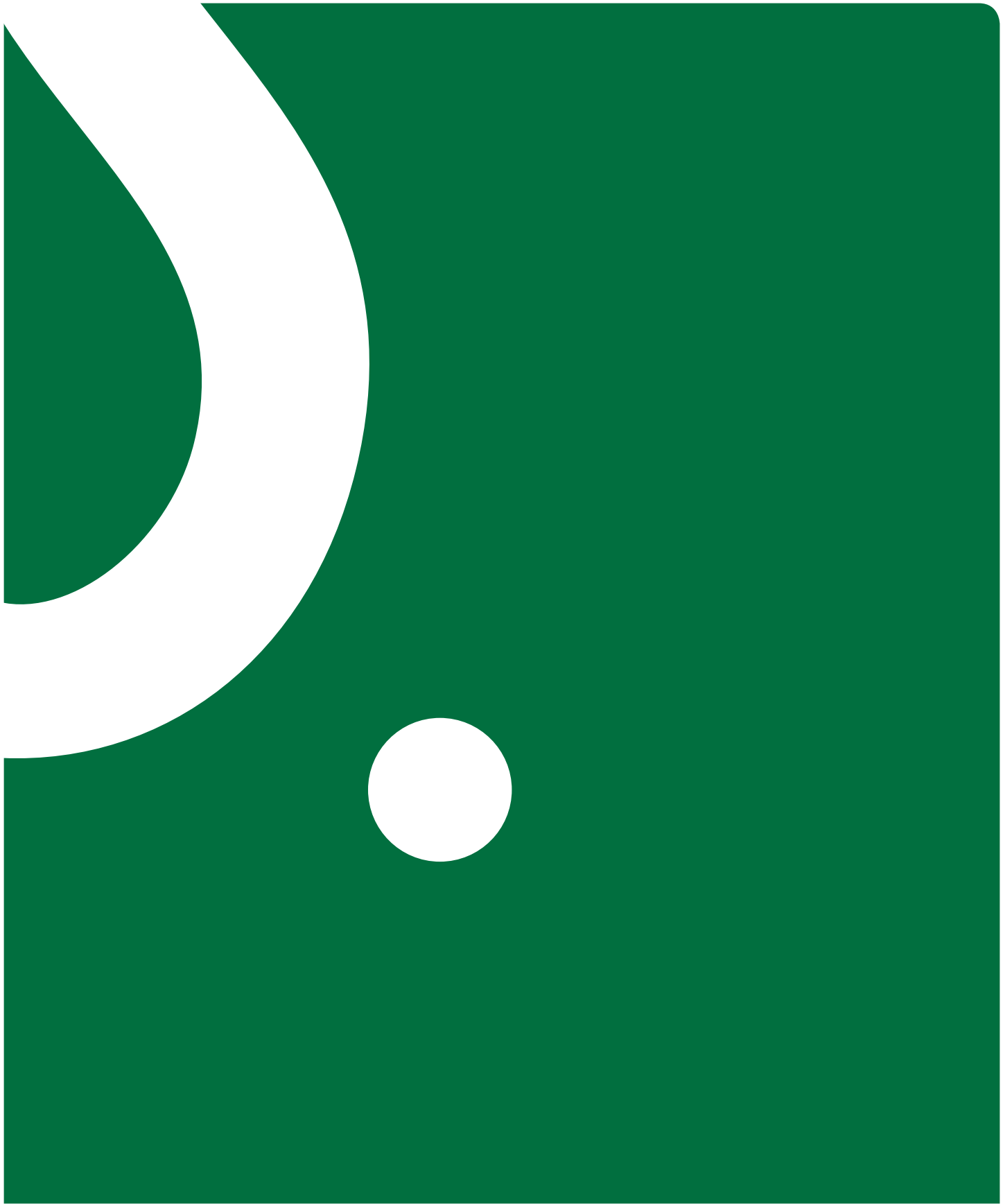


Noel Clifford  
Partner

Dated 15 September 2017







[ntcross.org.au](http://ntcross.org.au)

