



NORTHERN TERRITORY
COUNCIL OF SOCIAL SERVICE

ANNUAL REPORT

2017

2018

ntcross.org.au



Northern Territory Council of Social Service Inc.

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NTCOSS acknowledges that we work on the land of the First Peoples of the Northern Territory and respect their continuing cultural connections as traditional owners of this country



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Welcome to the NTCOSS Annual Report 2017/2018

The Northern Territory Council of Social Service (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.

NTCOSS has a broad membership base, which is made up of not for profit non-government and community organisations and Aboriginal controlled organisations across the NT, as well as other organisations and individuals who are committed to social justice issues for people and communities who are socially and financially disadvantaged in the NT.

NTCOSS is governed by a Board of Directors (the board) which includes broad representation from across the Social and Community Sector in the NT, including regional representatives and representatives from the range of social policy areas.

The Board and staff of NTCOSS work closely with its members, the general community, government policy officers, service providers and funding bodies, the media, politicians, business, other State and Territory Councils of Social Service and the Australian Council of Social Service, to address priority social policy and sector issues.

Our 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 Northern Territory community and to strive towards the development of an equitable and just society.

Our Work

To have a positive impact on disadvantaged Territorians by working with others for strategic influence and with consideration of social, economic and environmental sustainability.

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President's Report

The community services sector is diverse group of services, from small specialist organisations to larger NGO's, Aboriginal organisations and geographically dispersed services. All of our members share a common goal of working tirelessly to see that the NT is a safe and fair place for all and in particular we seek to be a voice for our most vulnerable members of the community. The work of NTCOSS supports the sector through providing a collective voice to Government on issues that matter.

This year NTCOSS has strengthened our policy capacity and areas of focus have included work in child protection, alcohol, youth justice, domestic and family violence, concessions and tax. Our members have been working in a space of considerable government reforms, this includes the NT Royal Commission into Child protections and Youth Justice, The Riley Alcohol Review and NT Pensioner and Carer Concession Scheme. NTCOSS has been a strong advocate in ensuring that the experiences and knowledge of our members have informed these inquiries and that our members are part of the implementation process.

We commend the government on their response to these inquiries and their ambitious agenda for reform. The challenge moving forward will be to remain committed to having open dialogue with the sector, ensuring that services are appropriately resourced and that genuine co-design and partnership with the not for profit sector continues.

This year NTCOSS was able to fund some small projects including Making Justice Work. We were very pleased to be able to purchase office space in Parap, which provides a professional working environment that has been welcomed by NTCOSS staff.

I would like to acknowledge the hard work of staff who continue their policy work while also managing to run many briefings and events such as the NTCOSS Conference. The conference was a highlight with over 150 people on each day hearing engaging speakers about how we can do things differently in the NT. Many of those speakers have left us with ideas that are influencing the way we work now.

This has been my first year in the role of President and I want to acknowledge the previous President, Bernie Dwyer for his part in ensuring such strong governance of the organisation. I want to thank all of the

board members for their commitment to NTCOSS and for your support throughout the year.

Finally, I would like to thank all of the staff at NTCOSS. It is a small team who work hard to be across such a range of policy and sector issues.

Jayne Lloyd

President

Executive Director's Report

The last 12 months seem to have flown by which is perhaps a sign of how busy the staff at NTCOSS have been. We took on some new projects, moved into a new office in Darwin, ran a conference and continued work in key policy areas. While the previous year seemed to be the year of inquiries and reviews, the past 12 months was the year of developing and announcing recommendations and implementation plans.

Our work in the area of youth justice and child protection has been a key area in the past 12 months. We have advocated on a range of issues to the relevant departments and Ministers. We have also worked to have Territory Families consult with the relevant organisations to ensure the NGO sector is a key partner in the reform process.

We provided a detailed submission to the Review of the NT Pensioner and Carer Concessions scheme. Many of the recommendations in our submission were adopted by NTG however we continue to lobby for the recommendations that were not agreed to.

We have continued to broker training and provide this in an affordable and accessible way. This is a key way in which we support our member organisations. It also helps ensure that we understand the issues our members are facing. We have continued to be an advocate on issues such as contracting, ERO and the ongoing sustainability of the sector.

For many, many years NTCOSS produced a hard copy of the Directory of Social Service Community Organisations in the NT. Late last year, with funding assistance from Territory Families, we launched our online NT Social Services Directory.

We held some big events throughout the year. The NTCOSS Conference in September 2017 was held at the Darwin Convention Centre and attracted over 150 people from across the NT. At the conference we launched our Value of the Sector Report. In May 2018, we hosted Treasurer Nicole Mansion who provided a briefing on the NT budget for our members.

We are a part of many key NTG led networks across a range of areas including being co-chair of both the Aboriginal Justice Agreement Reference Group and the NTG and Non-Government Organisations Partnership Group (NNPG). NTCOSS was also represented on the early Childhood Expert Reference Group and has two representatives on the Child and Family Tripartite Group which was set up after a

recommendation from the Royal Commission into the Protection and Detention of Children in the Northern Territory.

NTCOSS has continued to support the Making Justice Work campaign through membership of the group as well as financial and administrative support. MJW has continued to provide a strong voice on justice related issues in the NT.

We have increased the ways in which we communicate with our members. The eBulletin and members' bulletins continue to be a key communication method. We have worked with several departments to ensure they provide briefings to the sector on the key reforms areas. We have also increased the networks we facilitate to share information, provide feedback and get feedback.

In Darwin, we moved office in August 2017 to Parap and we hope we will be staying put for many years to come. The new office has seen a lift in profile for NTCOSS and for the first time, we have a meeting room that allows us to hold many of our events on site as well as being able to allow member organisations to use the space. The multi-purpose board room has hosted many meeting, training, information sessions and events while the upstairs office space currently comfortably accommodated 7 staff who have better access to Darwin CBD.

A new NTCOSS website with member portal was established during this reporting period. We have received positive feedback from organisations who can now manage their membership, contact details, directory listings, events and job postings. The system has also streamlined back end functions that facilitate NTCOSS to manage registration of events and take direct payments for services.

NTCOSS also moved from a hosted server to using Office 365. This has resulted in a significant cost saving. Area9 provide hardware support while software support is provided by Refuel Creative. The Darwin office was upgraded to higher internet speed to assist with the increase in back office website work produced through the management of the online directory.

NTCOSS ended the 17/18 financial year with 120 members, including 9 individual members. Memberships are now able to be renewed, managed online and a lot of orgs are taking up that option. Memberships for NTCOSS are now no longer a calendar year membership but are 12mths from the time of taking it out.

NTCOSS continues to be funded primarily by the Department of the Chief Minister. I thank them for their ongoing support and their willingness to

engage with us on a regular basis. I also thank Territory Families for funding 2 key projects.

Continuous improvements in governance, management and staff practices occurred. The board complete a self-evaluation and needs analysis, policies and procedures are continuing to be reviewed and updated, a new NTCOSS Employment Agreement was ratified, and a review of the NTCOSS constitution occurred. Constitutional changes saw Jayne Lloyd become NTCOSS Public Officer. NTCOSS continued to work with Nexia Edwards Marshal as auditor.

I have always worked with a committed board at NTCOSS who have come from diverse sectors with extensive experience, knowledge and skills. I thank them for their ongoing support and guidance. Our board members take time away from their own very busy organisations to give their time to NTCOSS and I know that puts extra stress on their already busy lives. Special thanks to our President, Jayne Lloyd for her ongoing advice and support.

I want to acknowledge our work with other State and Territory Councils of Social Services and particularly ACOSS who are often our voice on federal issues. We work collaboratively with them on shared issues to make our influence greater. We have been able to feed into a range of work with ACOSS including the “raise the rate” campaign to increase the rate of Newstart and Youth Allowance payments. A special thanks to SACOSS for their willingness to collaborate with us and share their expertise.

Thank you also to all of the staff at NTCOSS. We are only a small team and sometimes the expectations can feel very high. I work with a team of people who support each other and are passionate about the work they do. We have grown a little over the past 12 months and it has been great to have new people on board who bring with them different expertise and ideas.

And thank you to all of the member organisations and individuals who continue to support NTCOSS. This support is crucial to the work that we do every day.

Wendy Morton

Executive Director

Treasurer's Report

NTCOSS is pleased to present our Special Purpose Financial Report for the year ended 30 June 2018 prepared by auditors Nexia Edwards Marshall NT. The net operating surplus of NTCOSS at the end of the year was \$26,263.

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 is sustainable.

For future clarity, as per the auditor's recommendation from the previous financial year, a reserve was created and placed in a separate bank account, to reflect the fact that this is NTCOSS's own funds and can be used at its discretion for future projects.

Over the course of the year NTCOSS received significant support through sponsorships and self-generated activities. This allowed NTCOSS to carry out its core business outside of government funding such as financial support for the Making Justice Work Campaign. 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 possible contingencies such as late payment of grant funds, or while contracts are negotiated and finalised but staff employment and costs have continued.

Territory Families have continued to provide in-kind office space in Alice Springs. We thank them for their support. Our staff in Darwin are enjoying being in the new premises in Parap and we are pleased that we now have long term stable accommodation.

During the last 12 months, NTCOSS's primary service agreement has remained with the Department of Chief Minister. We thank the Chief Minister, his department and the Treasurer for their ongoing support of NTCOSS. We also thank Territory Families for their support through the funding of 2 projects.

I am pleased to provide this report and know that the organisation is in a very stable financial position.

Robyn Wardle
Treasurer

NTCOSS Board of Directors

President

Jayne Lloyd

Vice President

Patrick McDonald

Treasurer

Robyn Wardle

Secretary Exec

Nicola Coalter

Member

Ann Buxton

General Board Member

Jill Smith

Ann Owen

Noelene Swanson

Phynea Clarke (to April
2018)

Joy McLaughlin
(to November
2017)

NTCOSS Staff

**Executive
Director**

Wendy Morton

**Sector Support
Coordinator**

Janine Sims

**Policy &
Communications
Officer**

Marnie Round

**Child & Youth
Policy Officer**

Sarah Holder

**DV Project
Officer**

Caitlin Perry

**Making Justice
Work Coordinator**

Sam Bowden (to
December 2017)

Policy Officer

Shanel Cubillo (to April
2018)

Policy Officer

Madeleine Calleja (from
May 2018)

**Administration
Officer**

Tahlia Taylor-Kickett (to
Jan 2018)

**Administration
Officer**

Jacob Hazeldine (from
Feb 2018)

**Sector Support
Policy Officer**

Jenny Jan (From March
2018)



SECTOR SUPPORT & POLICY

Policy

Sector Support

Policy Report

Building on the momentum of previous years, NTCOSS has strongly advocated for children, young people and youth services in 2017/2018.

The Northern Territory Royal Commission handed down its final report in November 2017, with findings of systemic failures in both the protection and detention systems, and recommendations for fundamental reform. The Northern Territory Government accepted all 227 recommendations and released its response to the Royal Commission in early 2018. Given the number of reforms relating to the Care and Protection and Youth Justice Systems, this year was one of our biggest in representing the critical issues affecting children and young people to government.

In addition to the Tripartite Forum, NTCOSS continued its active participation in various government-initiated and led forums, working groups, steering committees and consultations including:

- Child and Adolescent Health Plan Working Group
- Alice Springs Bail Supported Accommodation Steering Committee
- Legislative Amendment Advisory Committee
- Youth Justice Advisory Committee
- Early Childhood Integrated Services Strategic Forum
- Safer Public Places Committee

In addition to participation in the above forums, NTCOSS met with Minister Dale Wakefield, Minister for Territory Families, and Assistant Minister Maree Ah Kit, Assistant Minister for Suicide Prevention, Mental Health, Disability, Youth and Seniors, and met with Territory Families Departmental staff, the Department of Chief Minister, and Territory Families Ministerial staff, to ensure that the views and experiences of children and young people and the sector are heard at the highest levels.

NTCOSS consulted with members and the broader sector to inform our advocacy work and to contribute to various inquiries and reform processes, including a submission to the draft Child and Adolescent Health Plan, after-hours service provision, the Closing the Gap Refresh and the Early Childhood Development Plan.

NTCOSS continued our commitment to strong connections with our members and the broader sector, through our regional visits to Tennant

Creek and Katherine and meeting individually with community organisations in Alice Springs and Darwin, and with remote community organisations. NTCOSS also met with other peak bodies and independent offices on child and youth related issues, including the Office of the Children's Commissioner, NT Shelter and Northern Territory Council of Government School Organisations (COGSO). NTCOSS presented a paper on Access to Education in the NT, at COGSO's *Strong Programs – Strong Children* Forum in Alice Springs.

NTCOSS continued active participation in non-government sector groups, including the Central Australian Communities for Children Committee, Central Australian Youth Justice Network (as Chair for part of 2017/2018), Making Justice Work Youth Justice Sub-Committee, and the Secretariat of National Aboriginal and Islander Child Care Aboriginal Community Controlled Out of Home Care Central Australia Steering Committee. NTCOSS also maintained connection with the Barkly Youth Service Providers Network, Darwin and Rural Workers with Youth Network, Palmerston and Rural Youth Services Network, the Top End Strategic Group, the Strong Kids, Strong Centre Collective Impact project, the Alice Springs Accommodation Action Group, and the Youth Services of Alice Springs Network.

In 2018, NTCOSS commenced the quarterly, NT-wide, Child and Youth Network meetings, with the aim to provide members with updates on our work, to understand and respond to the needs of the sector, and to connect members, and build collaboration.

In January and February 2018, in the spirit of Councils of Social Service collaboration, NTCOSS provided policy and communications support to SACOSS for its South Australian election campaign work. Similarly, SACOSS supported NTCOSS with our work around NTG revenue raising and taxation policy.

Since 2013 NTCOSS has produced a quarterly Cost of Living report, which tracks changes and trends to the cost of living in the Northern Territory. Cost of Living reports are developed by NTCOSS policy consultant Jonathan Pilbrow. The reports continue to attract the interest of government and media in the NT, with media coverage ranging from radio and television interviews, to territory-wide newspaper articles. Alongside the report, we produce issue and/or region specific fact sheets that summarise and present the information in a way that is easy to access and understand.

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.

NTCOSS provided significant input into the NTG's review of the Northern Territory Pensioner Carer Concession Scheme. 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. As recommended in our report, the NTG created two schemes based on our model which came into effect on 1 July 2018 – the NT Concession Scheme and the NT Seniors Recognition Scheme. NTCOSS has continued to consult with service providers and provide feedback to the Northern Territory government to ensure that the reforms are understood by the community and the needs of the most vulnerable and disadvantaged Territorians are being appropriately met.

NTCOSS has continued to play a role in the Central Australia Fetal Alcohol Spectrum Disorder Network (CAFASD), working with network members to identify areas in need of research and reform, and to share and disseminate information between NGOs, service providers, government departments and medical practitioners on the work being undertaken on Foetal Alcohol Spectrum Disorder.

NTCOSS has written or contributed to the production of submissions including:

- Submission to the NTG Alcohol legislation and Policy review
- ACOSS submissions into issues such as Welfare reform, Federal Budget and review of the Australian Charities and Not for Profit Commission (ACNC) Legislation
- Submission to the NT Pensioner and Carer Concession Scheme (NTPCCS) review
- NTG Pre Budget
- Response to the Early Childhood Development Plan
- Modernisation of the NT Anti-Discrimination Act review
- Value of the Not for Profit Sector Report
- Family and Domestic Violence Amendment (Information Sharing) Bill
- NTG Revenue Review
- Proposed Amendments to the Northern Territory Civil and Administrative Tribunal (NTCAT) and also supported detailed submissions by Darwin Community Legal Service and NTShelter

The NTCOSS weekly eBulletin is distributed to 700 recipients and provides updates, news, resources and information relevant to the community and social services sector. Occasional Member Alerts keep members up to date

with NTCOSS issues, encourage member input into NTCOSS' work or work of interest to the sector, and promote NTCOSS events.

Quarterly interagency meetings in Alice Springs 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 meetings are a solid networking opportunity for workers new to the sector in Central Australia.

NTCOSS continues to garner good coverage in NT newspapers and on radio and television on a range of social justice issues. Some of the media we undertake is reactive and we are often sought out by media outlets to provide comment on various issues. NTCOSS continues to use Twitter and Facebook as its predominant social media platforms. With 1,300 Twitter followers this platform provides a way for NTCOSS to engage with newsmakers, politicians and the wider community through the sharing of information, resources and news.

The national COSS communications network is a collective of Communications Officers from all Councils of Social Service. This network collaborates on shared messaging for collective advocacy on nationally relevant issues, as well as to promote each other's policy and communications work.

Sector Support Report

The NT community services sector is incredibly diverse in size, capacity and service type and NTCOSS is privileged to assist not for profit organisations navigate the complex and ever evolving operating environment. The last 12 months NTCOSS sector support work has been both reactive to member needs and forward thinking to assist not for profit services to be strategic, strong and sustainable. Activities fall into four main areas:

- Consultation and coordination of the sector to ensure we understand each other and work together;
- Dissemination of information from the government to the sector, and from the sector to the broader community to increase understanding of the work we do and the needs of those we serve;
- Representing the sector's interest and advocating on behalf of vulnerable and disadvantaged people they serve;
- Building the capacity of the sector to enable better service delivery outcomes and better functioning of community organisations.

NTCOSS facilitated and participated in numerous networks, reference groups, working groups and meetings with various individuals, agencies and services to receive and disseminate information.

NTCOSS keeps members informed around many issues including professional development opportunities, availability of grants, relevant reports, and Government reforms via the weekly e-bulletin, member alerts and the NTCOSS website. Our updated website houses the training calendar, jobs board, policy statements and the on-line Community Services Director, and now has a member portal. The upgrade allows users to join NTCOSS online, post events and jobs and claim or update listings on the online directly. It also has streamlined back end functions that facilitate NTCOSS to manage registration of events and take direct payments for services.

Sector support staff assisted member organisations via email, telephone and face to face in a range of areas including provision of free resource, information and referrals to other professional 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 has also delivered or brokered numerous training and development opportunities for the sector and individual organisations across the NT. During the 2017/2018 NTCOSS, key training topics included:

- Managing People/Managing Performance
- Industrial Relations for community Sector Employers
- Equal Remuneration Order , Your Budget and Your Funding
- Policy Officer Training

NTCOSS has a strong ongoing relationship with the Australian Institute of Company Directors (AICD) that has enabled us to provide cost effective governance training to member organisations. In partnership with AICD, next financial year NTCOSS will offer 50 people from member organisations across the NT enrolment in AICD's Governance Fundamentals training.

Major Sector Support Sector Activity for this year have been:

Value of the Not-for Profit Sector Report

With assistance from the Department of Trade, Business and Innovation NTCOSS developed and launched the "Value of the Not For Profit sector to the NT Economy" report. Professor David Gilchrist from the UWA Business School was contracted as principle consultant to work with NTCOSS for the development and production of the report which was an examination of the economic contribution of the not for profit Human Services Sector in the Northern Territory. NT Treasurer Nicole Manison launched the report at the NTCOSS conference and it was very well received. The data from the report has been used as a reference many times by the sector, private consultants and NTG since release.

NTCOSS Conference "Lead and Change" 25 -27 September 2017

The Sector day and 2 day NTCOSS conference was held at the Darwin Convention Centre with an outstanding line up of speakers. 350 delegates attended over the three days and evaluation was overwhelmingly positive.

NTCOSS embraced technology and provided a live link to Minister Dale Wakefield in Alice Springs as well as prerecorded presentation from Hon Michael Gunner, Chief Minister of the Northern Territory and Vincent Schiraldi, senior Research Scientist, Columbia University about the Missouri Model for youth detention facilities and Don Dale in the Northern Territory.

We were privileged to hear from June Oscar, Aboriginal and Torres Strait Islander Social Justice Commissioner and Judge John Walker, Principal Youth Court Judge of New Zealand. Other highlights, amongst many, were presentations from Mick Gooda, Royal Commissioner for the Royal Commission into the Child Protection and Youth Detention Systems of the

Northern Territory, Heather Nancarrow, CEO, Australia's National Research Organisation for Women's Safety and Debbie Kilroy CEO, Sisters Inside.

Domestic and Family Violence Project

NTCOSS received funding from Territory Families to conduct a domestic and family violence sector capacity building project. The project focused on identifying training and organisational needs of NGO's providing specialist domestic and family violence services in the NT.

Project Worker Caitlin Perry established relationships with NGO domestic and family violence services throughout the NT, and visited services in Alice Springs and Darwin. Caitlin conducted a survey to identify training needs and preferences, and canvassing a range of topical issues. Survey results showed a broad range of training needs – ranging from understanding domestic and family violence to managing vicarious trauma, writing case notes to use of social media. Results also showed that despite staff turnover in the sector, there is an incredible wealth of skills, knowledge and experience that exists in the sector.

Responses to open-ended questions about advocacy, accreditation and service standards showed that there is a great deal of interest in services working together to improve advocacy capacity and ensure that domestic and family violence services provide high quality services. We are pleased that the project will be funded for a second year, and look forward to working with the domestic and family violence sector.

New Networks

Tax and Economic Policy Network (TEPN): During this year the new Tax and Economic Policy Network (TEPN) was established. This is an area of work that NTCOSS would like to do more in. The aim of the network is to inform NTCOSS's development of tax and economic policy in the NT. With the support of TEPN, we made a submission in response to the NTG's Revenue Review. Special thanks to SACOSS for assistance with our submission and related policy work. Our submission focused on the importance of fair and sustainable revenue raising measures in order to fund essential infrastructure and social services. We were very pleased that some measures we recommended were included in the NT's May 2018 budget, including a Vacant Land and Disused Buildings Tax for the Darwin CBD, and changes to the way royalty payments are calculated to include a value-based component. We look forward to working with our members to develop and advocate for economic policies that help build a fair and inclusive Northern Territory.

NT Community Sector Quality and Compliance Network (QCN): The QCN is a collective of staff from not for profit community sector organisations engaged in quality assurance, compliance, regulatory and financial

management. The direction and focus of the QCN and its activities are driven by the sector for the sector through members sharing knowledge and practices.

On-line Directory Project

NTCOSS had for many years printed a hard copy directory, which was much loved by Territory service providers. Late in 2017, with the assistance from Territory Families, the Directory was made into an interactive online directory, the NT Social Services Directory, a free tool for Not for Profit Social Service organisations and the general public to list and search for community sector services.

Project consultants, Upton Management and web developers, Refuel Creative, in consultation with Territory Families and the sector, did an outstanding job to transfer all listings transferred and the new online format developed in the short lead in time of under three months. NTCOSS is particularly grateful to Anglicare NT, CatholicCare NT and Somerville Community Services for working with us in the design stage. A soft launch of the online directory, attended by representatives from government agencies, NTCOSS Board members, NTCOSS members and not-for-profit organisations, was held in December 2017. This also signified the start of a six month user testing phase.

The Directory has been continually improving as organisations claim their listings and validate data. Branding has been developed and is rolling out on the website and on printed media and being distributed to the sector and wider community. Ongoing iterative development is seeing continual improvements being integrated to improve the function and look.

The Directory gathered momentum as, Jenny Jan, the current project officer, rolled out additional support for organisations to claim listings. As at the end June 2018 there were over 60% of listings claimed with this number is growing daily. New organisations and services are being added to the Directory as they are identified.

With data now being kept current and the ability to search by service type, location and a range of advanced filters we hope the on-line directory will become an indispensable resource for our sector and community and gain the affection that the previous directory had across the sector.

Northern Territory Human Services Industry Plan

NTCOSS worked closely with NDS NT to advocate for the need to develop a Northern Territory Human Services Industry Plan. This plan will align with the NT Economic Framework and will provide significant benefits for service providers, the community and also government by bringing

together all stakeholders under an umbrella strategy to guide ongoing development and capacity of the Human Services industry.

NTCOSS secured a small grant to bring Professor David Gilchrist from Baxter Lawley Consulting to the NT to run a small forum with other peaks bodies and Government representatives to progress the idea. From this NDS NT has led the work on development of a comprehensive a proposal to Government and gain support from other peaks.

Recruitment Video Project, Making a Difference

In response to stubbornly low population growth in the NT and the difficulty of the sector to recruit and retain workers, a submission was made to DCM to consider funding a NGO recruitment video project. This was successful. The Making a Difference project will be a 5-minute video designed to attract human services workers to the NT by showcasing the benefits and advantages related to working in the Human Services Sector in the Northern Territory. The video will focus on three sector workers from across the Territory, visually illustrating the kind of work they do, the kinds of lifestyles they lead, and their thoughts on both the NT and their sector work. Filming will commence in the next financial year.

NT Human Rights Award

NTCOSS continued to support the NT Human Rights Award by membership of the Awards advisory group and providing in-kind sponsorship. NTCOSS is proud to be a supporter of the NT Human Rights Award – also known as “The Fitzgeralds” in honour of the late former NT Anti-Discrimination Commissioner Tony Fitzgerald. Our members do work every day that supports and protects the human rights of disadvantaged and vulnerable Territorians and many past Award winners are NTCOSS members.

We wish to acknowledge the significant contribution that my sector colleagues, project partners, NTCOSS board and colleagues make to the numerous NTCOSS sector support initiatives and activities.



FINANCIAL REPORTS

Committee Report

Auditor's Independence Declaration

Statement of Profit or Loss and
Other Comprehensive Income

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Declaration by Members of
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Independent Auditor's Report

Northern Territory Council of Social Service Inc.

ABN: 19 556 236 404

Special Purpose Financial Report For The Year Ended

30-Jun-18

Northern Territory Council of Social Service Inc.

ABN: 19 556 236 404

**Special Purpose Financial Report For The Year Ended
30-Jun-18**

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Northern Territory Council of Social Service Inc.
ABN: 19 556 236 404
FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2018
COMMITTEE REPORT

Your Committee Members submit the financial report of the NTCOSS of Darwin Incorporated for the financial year ended 30 June 2018.

Committee Members

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

Jayne Lloyd - President
Patrick McDonald - Vice President
Robyn Wardle - Treasurer
Nicola Coalter - Secretary
Ann Buxton - Executive Member
Jillian Smith
Ann Owen
Noelene Swanson
Phynea Clark (Resigned April 2018)
Joy McLaughlin (Resigned November 2017)
Priscilla Atkins (Joined July 2018)
Bernard Dwyer (Resigned September 2017)
Vicki O'Halloran (Resigned September 2017)

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 amounted to \$26,263 (2017: prior to the writeback of the excess provision for future projects of \$270,299, a surplus of \$65,725).

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.


Jayne Lloyd - President


Robyn Wardle - Treasurer

Dated this 26th day of September 2018

**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 2018 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 2nd October 2018

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 2018

	Note	2018 \$	2017 \$
Income	2	1,282,227	1,133,363
Total Income		<u>1,282,227</u>	<u>1,133,363</u>
Expenses			
Employment expenses	3a	808,844	606,943
Contract Trainers/ Consultants		157,013	236,494
Travel/ Accommodation		60,572	64,674
Communication Expenses		41,288	52,326
Vehicle Expenses		8,029	5,621
General Office Expenses		64,049	37,564
Publicity & Marketing		10,320	3,399
Program Expenses		7,569	24,637
Depreciation		40,979	11,323
Rent & Office Overheads		1,580	16,382
Financial Services		923	5,588
Conference expense		53,453	-
Bad debts written off		1,545	2,687
Total Expenditure		<u>1,255,964</u>	<u>1,067,638</u>
Net Operating Surplus		26,263	65,725
Writeback of Excess Provision for Future Projects		-	270,299
Total Surplus Attributable to Members of the Entity		26,263	336,024
Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO MEMBERS OF THE ENTITY		<u>26,263</u>	<u>336,024</u>

The accompanying notes form part of these financial statements

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.
ABN: 19 556 236 404
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

	Note	2018 \$	2017 \$
ASSETS			
CURRENT ASSETS			
Cash and bank	4	689,528	903,831
Accounts receivable and other debtors	5	3,368	7,482
Other current assets	6	18,640	61,750
TOTAL CURRENT ASSETS		711,536	973,063
NON-CURRENT ASSETS			
Property, plant and equipment	7	550,392	471,000
TOTAL NON-CURRENT ASSETS		550,392	471,000
TOTAL ASSETS		1,261,928	1,444,063
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	8	82,428	343,301
Employee provisions	9	241,871	189,396
TOTAL CURRENT LIABILITIES		324,299	532,697
NON-CURRENT LIABILITIES			
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		324,299	532,697
NET ASSETS		937,629	911,366
MEMBER'S FUNDS			
Retained surplus	10	667,330	641,067
Reserve for future projects	11	270,299	270,299
MEMBERS' FUNDS		937,629	911,366

The accompanying notes form part of these financial statements

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.
ABN: 19 556 236 404
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

	Note	Retained Surplus	Reserve for Future Projects	Total Members' Funds
		\$	\$	\$
Balance at 1 July 2016		575,342	*	575,342
Comprehensive income :				
Surplus for the year attributable to members of the entity		336,024	*	336,024
Other comprehensive income for the year		*	*	*
Transfer from (to) Reserves		(270,299)	270,299	*
Total comprehensive income attributable to members of the entity		65,725	270,299	336,024
Transfer from (to) Reserves	11	*	*	*
Balance at 30 June 2017		641,067	270,299	911,366
Balance at 1 July 2017		641,067	270,299	911,366
Comprehensive income :				
Surplus for the year attributable to members of the entity		26,263	*	26,263
Other comprehensive income for the year		*	*	*
Total comprehensive income attributable to members of the entity		26,263	*	26,263
Transfer from (to) Reserves	11	*	*	*
Balance at 30 June 2018		667,330	270,299	937,629

The accompanying notes form part of these financial statements.

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.
ABN: 19 556 236 404
STATEMENT OF CASH FLOWS FOR YEAR ENDED 30 JUNE 2018

	Note	2018 \$	2017 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from grants		925,234	977,583
Receipts from customers		118,601	101,246
Payments to suppliers		(394,231)	(537,248)
Payments to employees		(756,169)	(575,101)
Interest received		12,633	20,219
Net cash (used in) operating activities	15	<u>(93,932)</u>	<u>(13,301)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment			-
Purchase of property, plant and equipment		(120,371)	(450,000)
Net cash (used in) investing activities		<u>(120,371)</u>	<u>(450,000)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash provided by/(used in) financing activities		<u>-</u>	<u>-</u>
Net (decrease) in cash held		(214,303)	(463,301)
Cash on hand at beginning of financial year		903,831	1,367,132
Cash on hand at end of financial year	4	<u>689,528</u>	<u>903,831</u>

The accompanying notes form part of these financial statements.

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.
ABN: 19 556 236 404
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2018

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 26 September 2018 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 2018 (2017 : 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).

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.
ABN: 19 556 236 404
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2018

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%
Plant and equipment	15-30%
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 as '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 (ie gains and losses) recognised included in profit or loss.

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.
ABN: 19 556 236 404
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2018

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.

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.
ABN: 19 556 236 404
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2018

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.

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.
ABN: 19 556 236 404
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2018

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.

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.
ABN: 19 556 236 404
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2018

Note 2 Revenue and Other Income

	2018	2017
	\$	\$
Revenue		
— Grant income	1,136,971	998,855
— Interest Received/ Earned	13,340	21,181
— Membership Fees	44,445	40,627
— Forums/ Workshops/ Consulting / Conference	65,928	47,474
— Profit on Disposal of Non Current Assets		
— Other income	21,545	25,246
Total Revenue	<u>1,282,227</u>	<u>1,133,363</u>

Note 3 Expenses

a. Employment Expenses

	2018	2017
	\$	\$
— Salaries and wages	658,982	491,848
— Superannuation	60,983	45,250
— Other staffing expenses	88,679	69,847
Total of Employment Expenses	<u>808,644</u>	<u>606,943</u>

Note 4 Cash and Bank

	2018	2017
	\$	\$
Cash on hand	750	750
Cash at bank - cheque account	168,115	903,081
Cash at bank - special project account	270,683	
Term deposits	250,000	
Total Cash and Bank	<u>689,528</u>	<u>903,831</u>

Reconciliation of cash

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:

Cash and Cash equivalents	<u>689,528</u>	<u>903,831</u>
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Note 5 Accounts Receivable and Other Debtors

	2018	2017
	\$	\$
Current		
Trade Debtors	1,719	6,540
Total receivables	<u>1,719</u>	<u>6,540</u>
Other Receivables		
Accrued interest	1,649	942
Total Trade Debtors and Other Receivables	<u>3,368</u>	<u>7,482</u>

Note 6 Other Current Assets

	2018	2017
	\$	\$
Current		
Prepayments	18,640	61,750
Total Other Current Assets	<u>18,640</u>	<u>61,750</u>

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.
ABN: 19 556 238 404
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2018

Note 7 Property, Plant and Equipment

	2018 \$	2017 \$
Land		
— At cost	160,000	160,000
	<u>160,000</u>	<u>160,000</u>
Buildings		
— At cost	290,000	290,000
Less accumulated depreciation	(11,600)	-
Total: Buildings	<u>278,400</u>	<u>290,000</u>
Total Land and Buildings	<u>438,400</u>	<u>450,000</u>
Fixtures and Fittings		
— At cost	120,371	-
Less accumulated depreciation	(18,056)	-
Total Fixtures and Fittings	<u>102,315</u>	<u>-</u>
Motor vehicles		
At cost	34,311	34,311
Less accumulated depreciation	(24,634)	(13,311)
Total Motor Vehicles	<u>9,677</u>	<u>21,000</u>
Total Property, Plant and Equipment	<u>550,392</u>	<u>471,000</u>

The Association purchased a new property unit (2/5 Goyder Road, Parap) on 15 June 2017. The Association has started utilising the property from August 2017.

Movements in carrying amounts

Movement in carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Land \$	Building \$	Furniture and Fittings \$	Motor Vehicle \$	Total
Balance at 1 July 2017	160,000	290,000		21,000	471,000
Additions	-	-	120,371	-	120,371
Disposals	-	-	-	-	-
Depreciation expense	-	(11,600)	(18,056)	(11,323)	(40,979)
Balance at 30 June 2018	<u>160,000</u>	<u>278,400</u>	<u>102,315</u>	<u>9,677</u>	<u>550,392</u>

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.
ABN: 19 558 238 404

NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2018

Note 8 Accounts Payable and Other Payables

		2018	2017
		\$	\$
Trade payables		43,582	70,760
Credit Cards liabilities		3,089	12,235
Accrued expenses		17,383	13,604
Prepaid Membership Fees		-	7,182
Unearned Revenue		1,091	10,500
Unexpended grants	Refer note 16	17,283	79,020
Grants In Advance	Refer note 16	-	150,000
		82,428	343,301

Note 9 Employee Provisions

		2018	2017
		\$	\$
CURRENT			
Employee provisions - Annual leave		92,509	72,640
Employee provisions - LSL entitlement		85,971	71,217
Employee provisions - Redundancy		63,391	45,539
		241,871	189,396
Total Employee Provisions		241,871	189,396

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

		2018	2017
		\$	\$
Opening surplus at 1 July	Note	641,067	575,342
Surplus for the year		26,263	336,024
Transfer from (to) Reserves	11	-	(270,299)
Closing balance at 30 June		667,330	641,067

Note 11 Reserves

		2018	2017
		\$	\$
Future Projects:	Note		
Opening balance at 1 July		270,299	-
Transfer from (to) Retained Surplus	10	-	270,299
Closing balance at 30 June		270,299	270,299

Note In the previous year, some of the excess surpluses (excluding grant funds) were booked as a provision for future projects. The Association had this amount of funds sitting in its bank accounts. In 2017, this amount was transferred to a future project reserve. In the 2018 financial year the Association has opened a separate bank account and transferred into it, cash to the value of \$270,663.

Note 12 Contingent Liabilities

The Committee Members are not aware of any contingent liabilities as at 30 June 2018 (2017:\$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. (2017:\$Nil)

Note 14 Commitments

The Committee Members are not aware of any significant commitments since the end of the reporting period. (2017:\$Nil)

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.
ABN: 19 556 236 404
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2018

Note 15 Cash Flow Information

	2018 \$	2017 \$
Reconciliation of Cash Flow from Operating Activities		
Current year Surplus attributable to Members of the entity	26,263	336,024
Non-cash flows in current year surplus:		
— Depreciation expense	40,979	11,323
Changes in assets and liabilities		
— (Increase)/decrease in accounts receivable and	4,114	(3,470)
— (Increase)/decrease in other current assets	43,110	(47,374)
— Increase/(decrease) in accounts payable and other payables	(260,873)	(341,646)
— Increase/(decrease) in employee provisions	52,475	31,842
Total Operating Cash Flows	(93,932)	(13,301)

Note 16 Unexpended grants/ Grants in advance

	2018 \$	2017 \$
<i>Unexpended grants</i>		
Core NTCOSS grants	4,807	1,846
Department of Business		77,174
The NTG Online Directory	12,476	-
	<u>17,283</u>	<u>79,020</u>
<i>Grants in advance</i>		
Department of Business		150,000
Territory Families- Northern Territory		150,000
		<u>300,000</u>

Note 17 Association Details

The registered office of the association is:
2/5 Goyder Road, Parap NT 0820.
Telephone number: 08 8948 2885

NORTHERN TERRITORY COUNCIL OF SOCIAL SERVICE INC.

ABN: 19 556 236 404

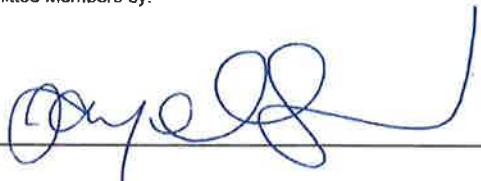
**DECLARATION BY COMMITTEE MEMBERS
FOR THE YEAR ENDED 30 JUNE 2018**

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 15 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 2018, 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 26.9.2018



Dated 26.9.2018

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 2018, 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 2012* and the *Northern Territory of Australia Associations Act*, including:

- (a) Giving a true and fair view of the Association's financial position as at 30 June 2018 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 *Northern Territory of Australia Associations Act*.

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 2012* 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 2012*, 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 *Northern Territory of Australia Associations Act* 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.

**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.

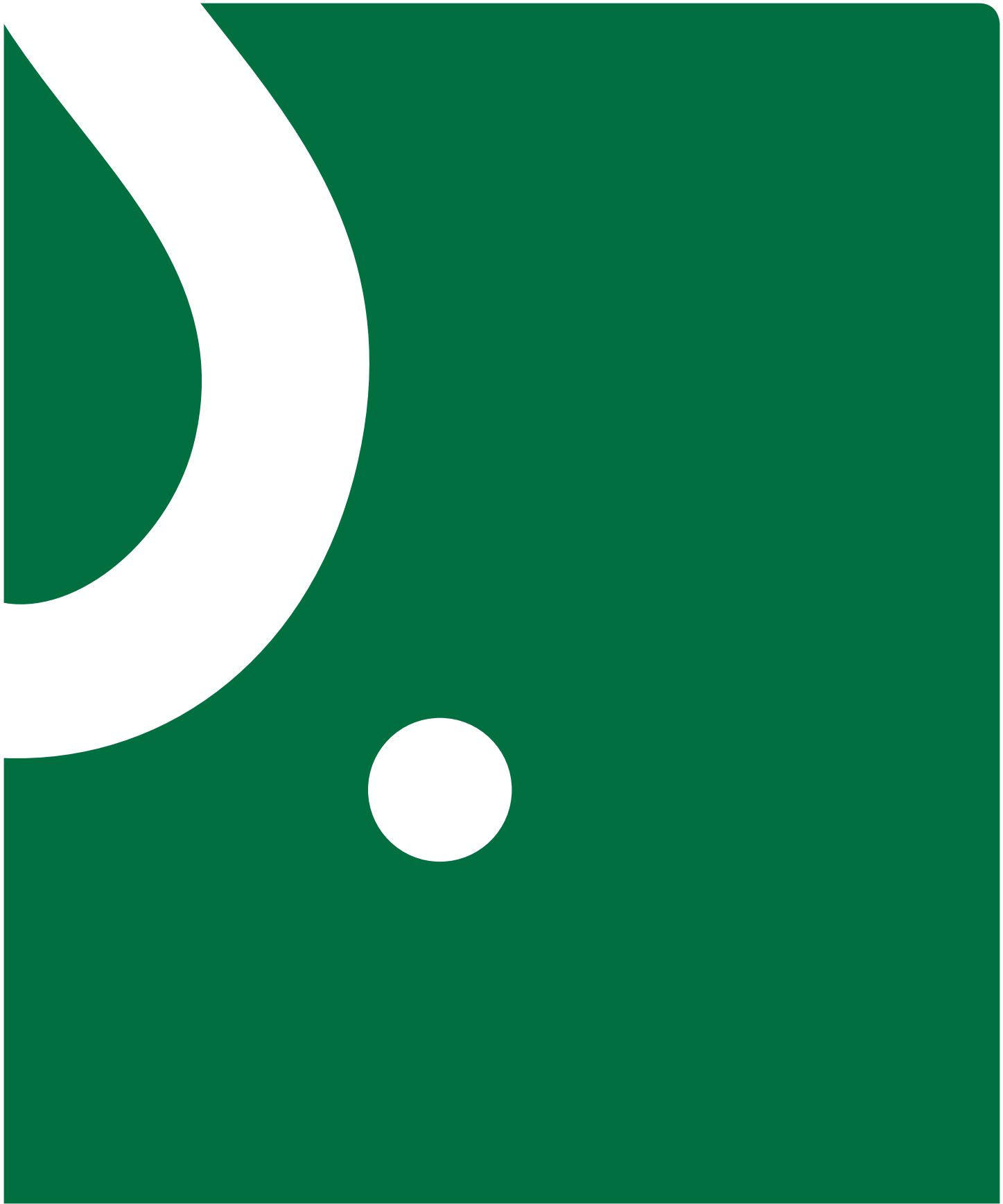
Nexia Edwards Marshall NT

Nexia Edwards Marshall NT
Chartered Accountants

Noel Clifford

Noel Clifford
Partner
Dated 2nd October 2018





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