



**NORTHERN TERRITORY
COUNCIL OF SOCIAL SERVICE**

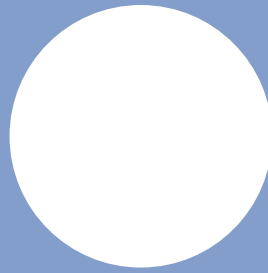
Annual Report

2018

2019

ntcoss.org.au





Northern Territory Council of Social Services 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 2018/2019

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, 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.

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 Territorians experiencing disadvantage, by working with others for strategic influence and with consideration of social, economic and environmental sustainability.

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NTCOSS Board of Directors

NTCOSS Board 2018-2019

President	Jayne Lloyd
Vice President	Patrick McDonald
Treasurer	Robyn Wardle
Secretary	Nicola Coalter
Exec Member	Ann Buxton
Ordinary Board Member	Jill Smith
	Ann Owen
	Noelene Swanson
	Priscilla Atkins
	Robert Cooper
	Andrew Kenyon

NTCOSS Staff

NTCOSS Staff 2018-2019

Wendy Morton	Executive Director
Janine Sims	Sector Support Co-ordinator
Caitlin Perry	Senior Policy Officer
Sarah Holder	Child & Youth Policy Officer
Madeleine Calleja	Policy Officer
Jacob Hazeldine	Administration Officer
Tessa Snowdon	Sector Support / Policy Officer (from October 2018)
Georgia Stewart	Policy Officer (from November 2018)
Sally Cotton	Domestic and Family Violence Project Officer (until June 2019)
Jenny Jan	Sector Support Officer (until October 2018)
Marnie Round	Policy & Communications Officer (until September 2018)

Executive Director's Report

Once again, the past 12 months have been busy for the NTCOSS team.

We have increased our work in the tax and economics area in the past 12 months which has included being part of the consultations and providing a submission in relation to the NT Government's Budget repair process. We have put forward several recommendations around tax and revenue which government have adopted.

For the second year, Treasurer Nicole Manison provided a post budget briefing to our member organisations. This year for the first time, we had Treasury representatives provide a session for our members on understanding the NT budget process.

We have continued our focus on raising issues impacting on those living in poverty in the NT including campaigning alongside ACOSS to raise the rate of Newstart and Youth Allowance by at least \$75 a week. In the past year, we continued to produce quarterly cost of living reports which highlight the high cost of living in the NT especially for those in remote and regional centres.

We joined with ACOSS, National Congress and APONT to lobby against the move to expand the use of the Cashless Debit Card. We have continued to lobby the NTG to expand the NT Concessions Scheme to those who are eligible for Health Care Cards.

We commend the NTG for leading the nation in implementing reforms to reduce alcohol related harm in the NT. NTCOSS has joined with PAAC, AMSANT and FARE on several occasions to support reform measures such as the introduction of the minimum floor price.

The implementation of the recommendations from the NT Royal Commission has been another big focus of our work. NTCOSS has engaged through submissions, advocacy, meetings and the Tripartite forum. It is a complex area of reform and one that is not always popular with voters but we call on the NTG to stay on course with the implementation of recommendations.

It was exciting to receive some additional funding from the Department of the Chief Minister to allow us to produce a short film to assist NGO's to recruit staff to the NT. Thank you to Larrakia Nation, Catholic Care NT and the Central Australian Women's Legal Service for taking part in the project.

We have continued to provide sector support for our members. Our online directory has continued to grow. Discussions have been held with key stakeholders about the development of a stand alone, whole of community services model. We have continued to support members through brokering numerous training options including advocacy, managing people, governance and peer support.

After many years of lobbying, it was great to see the introduction of a standard

funding contract. This means your organisation's core contract will look the same no matter which NTG department you are funded by. If you have multiple funding streams from one department, you will now only have one contract and a schedule for each program.

I want to acknowledge the support from our primary funding body, the Department of the Chief Minister, along with Territory Families who fund the Online Directory and the Domestic and Family Violence Project.

NTCOSS has continued to strengthen. Staffing levels have remained consistent throughout the year and it is great to have dedicated policy officers in both Darwin and Alice Springs. We were excited to move into the new premises in Alice Springs. Staff now have access to a meeting room and better working space.

NTCOSS is part of the broader ACOSS and COSS network. This network enables us to contribute effectively to federal issues and call on the expertise of others. I appreciate their willingness to share and the support of the COSS family.

Thank you to all of the member organisations and individuals who support NTCOSS. The NTCOSS team appreciate the time you take to respond, attend consultations and provide feedback to us.

I have been fortunate to have such a great board to work with during my time at NTCOSS and they have given me great guidance when needed. The board has developed a new strategic plan to set the organisation on a strong path forward. A particular thanks to our President, Jayne Lloyd, who despite her already busy job has always made time for me.

I have worked with many wonderful people at NTCOSS. Thank you to all of our current team – Janine Sims, Caitlin Perry, Sarah Holder, Madeleine Calleja, Tessa Snowden and Jacob Hazeldine. We have a great team who are all committed to social justice. I want to particularly thank Janine Sims. We have worked together for over 10 years and she is the reason this organisation runs so smoothly and she has worked every day to make NTCOSS the best it can be.

This will be my last Annual Report as Executive Director of NTCOSS. It has been a great privilege to work with you all over the last 14 years. Like any role, there have been great days and hard days but I leave feeling proud of the work that NTCOSS does.

Wendy Morton

President's Report

NTCOSS continues to work in collaboration with the community sector to deliver on our vision for 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.

Advocacy

NTCOSS has made significant contributions to informing discussion around a diverse range of issues. This includes contributing papers or submissions on alcohol reform, domestic violence, aged care, concessions, children and youth, tax and economy, energy, climate change, victims of crime, mental health, anti-discrimination and gambling.

The cost of living report continues to be an important advocacy tool in representing the hardships experienced by many people in our community who are doing it tough.

Connecting with the membership

Connecting with our membership ensures that we have access to rich information that provides an in-depth and authentic voice to our work. NTCOSS participates in over 26 community networks, with 5 of those networks being facilitated by NTCOSS.

Providing opportunities for member agencies to come together and to work collectively continues to be an important role of NTCOSS. It is through harnessing the collective wisdom and knowledge of members that the Council is able to advocate and be seen as a credible voice for the most marginalized.

Governance

NTCOSS makes an impact. A dedicated and skilled staff group work tirelessly to produce submissions, contribute to policy development and collaborate with members. I would like to thank these staff as it is through their work that we are able to give voice to issues impacting on the sector. It is important to acknowledge the role of the board that consists of 11 member agencies that provide support and leadership to the work of NTCOSS.

Farewell to Wendy Morton

Wendy Morton our Executive Director has provided leadership to NTCOSS for over 14 years, Wendy's leadership has been characterized by inclusivity and a diplomacy

style that ensures members have influence and access.

Wendy had a commitment to building opportunities for members across the Northern Territory to be part of the Council and ensuring that a diversity of voices could be heard.

It is with sincere gratitude that we thank Wendy for her service to NTCOSS, applaud her unwavering commitment to justice and wish her the very best as she moves on to other opportunities.

Jayne Lloyd

Treasurer's Report

NTCOSS is pleased to present our Special Purpose Financial Report for the year ending 30 June 2019 prepared by Auditors TDH Chartered Accountants. The net operating surplus of NTCOSS at the end of the year was \$17,029.

We ended the year with a small surplus while operating on a very tight budget. Over the course of the year, NTCOSS received support through sponsorships as well as generating income through activities such as membership and training.

In the previous financial year and on the advice of the previous auditor, NTCOSS created a separate account from previous self generated funds to be used at the NTCOSS Boards discretion for future projects. This was accessed this year to support a project.

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 unexpected issues such as delays in payment of grant funds.

During the last 12 months, NTCOSS's primary service agreement has remained with the Department of the Chief Minister and we thank them for their ongoing support. We also thank Territory Families for their funding support for the Online Directory Project and the Family and Domestic Violence Project.

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

Robyn Wardle



Our Work

Policy

Sector Support

Policy Report

Alcohol

NTCOSS has been playing a key role in advocating for evidence-based alcohol reform in the Northern Territory, supporting the implementation of the Riley review, and also holding government to account in this process. NTCOSS has been active in the media to bring the public on board with alcohol reforms. We joined with Danila Dilba and AMSANT to back the introduction of a minimum floor price via an opinion piece in the NT News. This collaboration has also extended to a joint objection to the introduction of Dan Murphy's in Darwin.

In 2019 NTCOSS actively engaged in a range of processes linked to the Northern Territory Government's alcohol reform initiatives arising from the 2017 Riley Review. This includes submissions to the Risk Based Licensing Framework and to the exposure draft of the Liquor Bill. NTCOSS also hosted several briefing sessions for members in Alice Springs and Darwin by the Alcohol Review Implementation Team (ARIT).

NTCOSS also made a submission to the Commonwealth government raising concerns about the proposal to double the permissible amount of Kava able to be imported to Australia by Pacific Islander people.

Cost of living

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.

These reports, produced by Policy Advisor, Jonathan Pilbrow, include an analysis of changes in the ABS Consumer Price Index (CPI) as well as analysing data derived from the ABS Selected Living Cost Index (SLCI) and a range of other sources. In 2018/19, this has continued with the production of two general update reports as well as one on the cost of transport and one on the cost of food. NTCOSS also creates an infographic with each report summarising major findings and recommendations.

The reports attract a great deal of interest from government, researchers, NTCOSS members and the media. They inform and guide NTCOSS input to NTG policy development, as well as and provide evidence for advocacy aimed at improving the circumstances of Territorians experiencing poverty and disadvantage.

Aged Care

NTCOSS worked with our members to engage with the Royal Commission into the Quality and Safety of Aged Care. Early discussions with members and key

stakeholders identified a role for NTCOSS in bringing together people in the sector to foster clear messaging and stronger collaboration on aged care issues.

While the Royal Commission was prompted by abuse in residential facilities, NTCOSS and others have used this opportunity to profile the deficits of the aged care system in the NT more broadly. In particular, the lack of services, (especially in remote NT) and inappropriateness of a market-based model of service provision have been highlighted to the Royal Commission.

Alongside this, NTCOSS and Darwin Community Legal Service, with the support of the sector, advocated strongly to the Aged Care Royal Commission regarding the need to improve the processes for hearings and consultation to enable greater opportunities for local voices to be heard. NTCOSS advocated for the Royal Commission to visit Central Australia and at least one remote community, as well as Darwin.

As a result of this advocacy, the Royal Commission dedicated one full day to NT specific issues which fell outside of the initial themes for the hearings and put in place a process to hear about the experiences of people in the NT. We look forward to seeing the interim report to be released in October.

Concessions

NTCOSS had significant input to the 2017 NTG review of the Northern Territory Pensioner and Carer Concession Scheme and played a significant role in shaping the new NT Concessions Scheme.

NTCOSS has monitored the rollout of the new scheme and staff have met with the Department of Territory Families about the issue of eligible Territorians who have not transitioned across and how to engage the sector in assisting the Department to support them. NTCOSS has continued to call for a broadening of the eligibility for the NT Concessions Scheme to include all those who are eligible for NT Health Care cards.

Children and Youth

NTCOSS has continued to strongly advocate for children, young people and youth services in 2018/2019.

The large number of ongoing reforms relating to the Care and Protection and Youth Justice systems continued to dominate our work in this space. This policy landscape is highly complex, with work happening across different phases (policy analysis, consultation, coordination, design and implementation), and through different instruments – namely through legislative change.

NTCOSS has been heavily involved in much of this work, and we continue to use these opportunities to represent the critical issues affecting children, young people and their families to government.

Along with APONT and NAAJA, NTCOSS is a member of the Tripartite forum which

was set up in response to the NT Royal Commission recommendations. NTCOSS has 3 representatives on the Tripartite forum which meets several times a year.

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

In addition to participation in forums, NTCOSS met with Minister Dale Wakefield, Minister for Territory Families, and with Territory Families Departmental staff, the Department of Chief Minister, and Territory Families Ministerial staff, to advocate for children, young people and the sector at the highest levels within the NT.

NTCOSS consulted with members and the broader sector to inform our advocacy work and to contribute to various inquiries and reform processes, including submissions to the Social Policy Scrutiny Committee on the Youth Justice and Related Legislation Amendment Bill, the Economic Policy Scrutiny Committee on the Care and Protection of Children Amendment Bill, and to the Planning Commission on the proposed (and ultimately unsuccessful) development of a new youth justice facility in Pinelands.

NTCOSS consulted with members to produce a paper on early intervention and prevention work for children aged 8 – 12 years in the NT, to inform discussions on raising the minimum age of criminal responsibility.

NTCOSS lobbied various Ministers on issues such as raising the minimum age of criminal responsibility and changes to the Bail Act, and wrote letters to the Editor and opinion pieces on these issues to inform the broader public, and to provide alternative perspectives to those presented by law and order proponents.

NTCOSS continued active participation in non-government sector groups, including the Central Australian Communities for Children/Child Friendly Alice Committee, Central Australian Youth Justice Network, and the Secretariat of National Aboriginal and Islander Child Care Aboriginal Community Controlled OOHCC 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 Strong Kids, Strong Centre Collective Impact project, the Alice Springs Accommodation Action Group, and the Youth Services of Alice Springs Network.

NTCOSS continued our commitment to strong connections with our members and the broader sector. NTCOSS met with other peak bodies and independent offices on child and youth related issues, including the Office of the Children's Commissioner, APONT, AMSANT and NT Shelter. NTCOSS continued with 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 addition, NTCOSS facilitated member briefings from the Department of the Chief Minister on the Early Childhood Development Plan, from NT Police on its Youth and

Families Division, and from Territory Families' Law Reform Team on the proposed Care and Protection and Youth Justice and Related Legislation Amendment Bills.

Tax and Economics

The Tax and Economic Policy Network (TEPN) met 4 times during the year, and discussed issues including the NT's poor financial position, the Commonwealth government's GST distribution and model of service funding, government revenue raising measures, and responding to the NTG's "efficiency dividend".

TEPN provided input to several of NTCOSS submissions including in relation to NT Budget Repair, the establishment of an NT Electricity Market, and reform of gambling taxes in the NT. NTCOSS organised a pre budget workshop for members by staff from NT Treasury and a post budget briefing by NT Treasurer Nicole Manison.

Energy

Jacana Issues Network: NTCOSS has been working with a network of workers from a broad range of NGO's that have clients affected by Jacana Energy's policies and practice. The group met regularly throughout the year and identified a number of issues where Jacana's policy or practice was outdated, harsh and inconsistent.

NTCOSS's advocacy led to Jacana Energy announcing a long awaited review of its Hardship Policy, which was guided by a Hardship Review Policy Group which included representatives from 10 NGOs. The result was a significantly improved Hardship Policy and a new Domestic & Family Violence policy that will guide Jacana's dealings with customers affected by domestic and family violence.

Climate change

NTCOSS sees climate change as a social justice issue, people on low incomes or experiencing disadvantage are more vulnerable to the impacts of climate change and disadvantaged people and communities have less choice and control over the dwellings they live in and the products and services they buy. NTCOSS made submissions in relation to an NT Climate Strategy and proposed new Environment Protection legislation.

Victims of Crime

NTCOSS contributed to the Victims of Crime reform process as well as supporting the Domestic, Family and Sexual Violence Sector submission.

For the Domestic, Family and Sexual Violence submission, NTCOSS engaged in a substantial amount of consultation with key stakeholders across the NT and was able to achieve a consensus position on the proposed reform.

In our submission, NTCOSS advocated for the adoption of key principles to drive the reform including trauma-informed and culturally competent responses, supporting victim agency and choice, recognising the link between crime and poverty and ensuring systems are sustainable, accessible and embedded in best practice.

Food security

In late 2018 NTCOSS joined the Alice Springs Food Security working group arising from a June 2018 Food Security Forum and Planning Day. The planning day identified food security as a critical issue in the Northern Territory and committed to the development of an interagency action plan, the establishment of specific working groups to progress food security projects, the establishment of a Reference Group and implementation of a research project on food security status in Alice Springs.

NT Social Policy Network

This year NTCOSS reinvigorated its NT Social Policy Network. This network brings together social policy officers in the NGO sector across the NT to discuss current and emerging social policy issues. The network has been successful in increasing collaboration and information sharing among policy officers and strengthening opportunities for joint advocacy.

Key Submissions/Papers

- Preliminary Discussion Paper: Prevention and Early Intervention for 8 – 12 year olds
- Victims of Crime Reform submission
- Productivity Commission's Inquiry into the Social and Economic Benefits of Improving Mental Health submission
- Aged Care Royal Commission submission
- Reform of the sex industry in the NT submission
- Reform of the NT's Anti-Discrimination Act submission
- NT Budget Repair submission
- NT Climate Change Strategy submission
- Environment Protection legislation submission
- Submission to the inquiry about Kava
- Social Policy Scrutiny Committee on the Youth Justice and Related Legislation Amendment Bill Submission
- Economic Policy Scrutiny Committee on the Care and Protection of Children Amendment bill Submission
- Submission to the Planning Commission on the proposed development of a youth justice facility in Pinelands
- NT Budget Repair submission
- Establishment of an NT Electricity Market submission
- Reform of gambling taxes in the NT submission
- Annual Pre Budget Submission

Key Networks/Committees

- NTCOSS Child and Youth Network
- NTCOSS Tax and Economic Network
- NTCOSS Social Policy Network
- NTCOSS Managers Skill Swap Network
- NTCOSS Quality and Compliance Network
- Aboriginal Justice Agreement Reference Group (Co-Chair)
- NTG/NGO Partnership Group – NNPG (Co-Chair)
- Child and Adolescent Health Plan Working Group
- Territory Families' Youth Justice Operations meetings
- Territory Families Legislative Amendment Advisory Committee
- Youth Justice Advisory Committee
- Early Childhood Integrated Services Strategic Forum (facilitated by Department of Education)
- Safer Public Places Committee (facilitated by DCM in Alice Springs)
- Children's Court Reform Project Working Group (facilitated by Department of Attorney General)
- NT PHN Partners in Recovery Reference Group
- Alice Springs Interagency Network (lead)
- Alice Springs Communities for Children Committee
- Alice Springs FASD network
- SNAICC OoHC Project Steering Committee
- NT Human Rights Awards Committee
- Making Justice Work Committee
- Anti-Poverty Week Committee
- Jacana Energy Issues Network
- Aboriginal Contracting Framework working group
- Domestic and Family Violence Network (Darwin)
- Central Australian Family Violence and Sexual Assault Network

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.

In the last 12 months NTCOSS's 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.

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

This year it was particularly pleasing to see many services transition to five year funding agreements, the establishment of Grants NT and the NT Government's move towards the development of a Social Outcomes Framework.

A key activity is to consult with the sector to identify capacity building needs and develop tailored support strategies. NTCOSS facilitates and participates in numerous networks, reference groups, working groups and meetings with various individuals, agencies and services to receive and disseminate information.

A special mention is required for the NTCOSS Quality and Compliance Network (QCN) which consists of staff from not for profit community sector organisations engaged in quality assurance, compliance, regulatory and financial management. The QCN partnered to successfully broker management systems auditing training that has seen 30 NT sector staff trained in internal auditing.

In early 2019, NTCOSS commenced work on the NT Community Sector Workforce Survey. This is a follow-up to two previous surveys and will inform much of our work in the next twelve months.

NTCOSS members were informed about 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 website houses the training and professional development calendar, jobs board, useful resources and the on-line Community Services Directory.

The first full year of the website upgrade that allows users to join NTCOSS or renew membership, post events, jobs and claim or update directory listings online. The new system has streamlined back end functions that allows NTCOSS to manage registration of events and take direct payments for services.

NTCOSS has delivered or brokered numerous training and development opportunities for the sector across the NT.

During the 2018/2019 NTCOSS, key topics included:

- Managing People/Managing Performance delivered in Darwin, Katherine and Alice Springs in partnership with Jobs Australia;
- Advocacy Strategies Workshop delivered in Darwin and Alice Springs in partnership with the Public Interest Advocacy Centre;
- IT and Your Not for Profit Budget delivered in Darwin, as an October Business Month Event, in partnership with Refuel Creative.

Other major Sector Support Sector activity for this year have been:

Governance training in partnership with Australian Institute of Company Directors (AICD)

NTCOSS has a strong ongoing relationship with the Australian Institute of Company Directors (AICD) that has enabled us to provide low cost targeted governance training to member organisations.

This year through the Department of the Attorney-General and Justice, Community Benefit Fund, NTCOSS once again partnered with AICD to offer 43 fully funded places for not for profit leaders and directors to complete one and a half day Governance Foundation for Not for Profit Director program.

This program developed and delivered by AICD comprises three modules designed to give participants a better understanding of performance related roles and responsibilities for directors, specifically in the areas of Duties and Responsibilities, Strategy and Risk and Finance. Training was delivered in Darwin, Katherine and Alice Springs.

Online Directory Project

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, entered phase two during this year. The Directory has been continually improving as organisations claim their listings and validate data.

NTCOSS held individual consultations across the NT as well as group consultations in Alice Springs and Darwin, to hear from the sector and other stakeholders on the current directory. We also wanted to gauge if people would support the development of a stand-alone directory and phone app that would include all human services in the NT.

The overall response was very positive and it was clear that the on-line directory is becoming an indispensable resource for our sector and the NT community. I would like to thank Tessa Snowden in her role as NTCOSS project lead and Ryan Jones from Refuel Creative who have ensured the success of this project.

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 (NTHSIP). 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 has supported NDS NT and AMSANT, who have funded project positions, with the development of the plan and are a member of both the NTHSIP governance and advisory groups.

Making a Difference Recruitment Video Project

This year saw the launch of Making a Difference video, 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. The video focused 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.

A segment of the film highlighting the work of Larrakia Nation was also shown as part of evidence in the Aged Care Royal Commission hearings. Special thanks to the Department of the Chief Minister, the NTCOSS project lead Jacob Hazeldine, production crew and sector steering committee for their commitment to this project.

Domestic and Family Violence (DFV) Project

In 2017, NTCOSS was funded by Territory Families for the Building the Capacity of the Non Government DFV Workforce Project.

In 18/19, the Project was again funded for 12 months and Sally Cotton was recruited to the role of Project Officer.

The Project broadened its engagement with non-government specialist DFV services in the NT to include all non-government legal services, perpetrator intervention programs and sexual violence services.

Some key actions for the past 12 months include:

- Secretariat support for CAFVSAN/ DFVN which is being progressed through the MOU
- Inclusion of remote and regional services in responses to systemic issues.
- Establishment of the NT DFV Distribution List
- Non-government DFV Service Map for women experiencing DFV
- NTCOSS DFSV Sector Training & Development Needs Survey, 2018

& 2019

- Establishment of DFSV Frontline Workers Training Fund
- Remote Safe House DFV Fundamentals Training Pilot
- DFV Frontline Workers Training Series
- Victims of Crime submission
- Delivery of a DFV Leave Information Session delivered in Darwin in partnership with the NT Working Womens Center

The project was finalised in June 2019. We thank Territory Families for funding the project for the past 2 years and thank the Family and Domestic Violence Services for their support of the project.

NT Human Rights Awards

NTCOSS continued to support the NT Human Rights Awards 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.

Anti-Poverty Week

NTCOSS was a key driver of awareness raising around poverty. In collaboration with sector partners and local government, activities were held across NT with a highlight being the “walk in my shoes’ campaign.

Finally,

NTCOSS wishes to acknowledge the significant contribution our members, sector colleagues, project partners and relevant NT Government agencies 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

Statement of Financial position

Statement of Changes in Equity

Statement of Cash Flows

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Independent Auditor's Report

Northern Territory Council of Social Service Incorporated

Financial Statements

For the Year Ended 30 June 2019

Northern Territory Council of Social Service Incorporated

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For the Year Ended 30 June 2019

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Northern Territory Council of Social Service Incorporated

Committee's Report

30 June 2019

The committee members present their report on Northern Territory Council of Social Service Incorporated for the financial year ended 30 June 2019.

1. General information

Committee members

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

Names	Position	Appointed/Resigned
Jayne Lloyd	President / Public Officer	Member for full year
Patrick MacDonald	Vice President	Member for full year
Robyn Wardle	Treasurer	Member for full year
Nicola Coalter	Secretary	Member for full year
Ann Buxton	Executive Member	Member for full year
Jilian Smith	Committee Member	Member for full year
Ann Owen	Committee Member	Member for full year
Noelene Swanson	Committee Member	Member for full year
Priscilla Atkins	Committee Member	Member for full year
Andrew Kenyon	Committee Member	Appointed 9 October 2018
Robert Cooper	Committee Member	Appointed 9 October 2018

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

Principal activities

The principal activities of the Association during the financial year were:

- 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.

Significant changes

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

Northern Territory Council of Social Service Incorporated

Committee's Report

30 June 2019

2. Operating results and review of operations for the year

Operating result

The profit of the Association for the financial year amounted to \$ 17,029 (2018: \$ 26,265).

Signed in accordance with a resolution of the Members of the Committee:

President:


Jayne Lloyd

Treasurer:


Robyn Wardle

Dated 21.08.2019



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GPO Box 4587
Darwin NT 0801

Northern Territory Council of Social Service Incorporated

Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Responsible Persons 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 2019, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and 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.

Adam Dohnt
Registered Company Auditor

Darwin

21 August 2019

Liability limited by a scheme approved under Professional Standards Legislation

TDH Pty Limited
ABN: 19 087 176 565
Director: Adam Dohnt

Northern Territory Council of Social Service Incorporated

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2019

	2019	2018
	\$	\$
Revenue	85,413	110,371
Finance income	16,995	13,340
Other income	1,188,583	1,158,517
Employee benefits expense	(896,831)	(808,644)
Depreciation and amortisation expense	(46,958)	(40,978)
Other expenses	(330,173)	(406,306)
Finance expenses	-	(35)
Profit for the year	17,029	26,265
Total comprehensive income for the year	17,029	26,265

The Association has not restated comparatives when initially applying AASB 9, the comparative information has been prepared under AASB 139 *Financial Instruments: Recognition and Measurement*.

The accompanying notes form part of these financial statements.

Northern Territory Council of Social Service Incorporated

Statement of Financial Position

As At 30 June 2019

	Note	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	728,085	689,528
Trade and other receivables	7	17,675	1,719
Other assets	9	43,794	16,611
TOTAL CURRENT ASSETS		<u>789,554</u>	<u>707,858</u>
NON-CURRENT ASSETS			
Property, plant and equipment	8	524,124	550,392
TOTAL NON-CURRENT ASSETS		<u>524,124</u>	<u>550,392</u>
TOTAL ASSETS		<u>1,313,678</u>	<u>1,258,250</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	44,410	57,287
Borrowings	11	7,580	3,089
Employee benefits	12	258,134	241,871
Other financial liabilities	13	48,500	1,091
Other liabilities		-	17,283
TOTAL CURRENT LIABILITIES		<u>358,624</u>	<u>320,621</u>
TOTAL LIABILITIES		<u>358,624</u>	<u>320,621</u>
NET ASSETS		<u>955,054</u>	<u>937,629</u>
EQUITY			
Reserves	14	270,695	270,299
Retained earnings		684,359	667,330
TOTAL EQUITY		<u>955,054</u>	<u>937,629</u>

The Association has not restated comparatives when initially applying AASB 9, the comparative information has been prepared under AASB 139 *Financial Instruments: Recognition and Measurement*.

The accompanying notes form part of these financial statements.

Northern Territory Council of Social Service Incorporated

Statement of Changes in Equity
For the Year Ended 30 June 2019

2019

	Retained Earnings	Asset Revaluation Reserve	General Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2018	667,330	-	270,299	937,629
Profit attributable to members of the association	17,029	-	-	17,029
Revaluation increment (decrement)	-	396	-	396
Transactions with owners in their capacity as owners				
Balance at 30 June 2019	684,359	396	270,299	955,054

2018

	Retained Earnings	Asset Revaluation Reserve	General Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2017	641,065	-	270,299	911,364
Profit attributable to members of the association	26,265	-	-	26,265
Transactions with owners in their capacity as owners				
Balance at 30 June 2018	667,330	-	270,299	937,629

The Association has not restated comparatives when initially applying AASB 9, the comparative information has been prepared under AASB 139 *Financial Instruments: Recognition and Measurement*.

The accompanying notes form part of these financial statements.

Northern Territory Council of Social Service Incorporated

Statement of Cash Flows
For the Year Ended 30 June 2019

	Note	2019 \$	2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		125,405	97,056
Payments to suppliers and employees		(1,254,165)	(1,150,400)
Donations received		4,091	21,545
Interest received		16,311	12,633
Receipt from grants		1,167,209	925,234
Net cash provided by/(used in) operating activities	16	58,851	(93,932)
Purchase of property, plant and equipment		(20,294)	(120,371)
Net cash provided by/(used in) investing activities		(20,294)	(120,371)
Net increase/(decrease) in cash and cash equivalents held		38,557	(214,303)
Cash and cash equivalents at beginning of year		689,528	903,831
Cash and cash equivalents at end of financial year	6	728,085	689,528

The accompanying notes form part of these financial statements.

Northern Territory Council of Social Service Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2019

The financial statements cover Northern Territory Council of Social Service Incorporated as an individual entity. Northern Territory Council of Social Service Incorporated is a not-for-profit Association, registered and domiciled in Australia.

The functional and presentation currency of Northern Territory Council of Social Service Incorporated is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

In the opinion of those charged with Governance the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Association's constitution, the *Associations Act (NT) 2003* and the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

2 Change in Accounting Policy

Financial Instruments - Adoption of AASB 9

The Association has adopted AASB 9 *Financial Instruments* for the first time in the current year with a date of initial adoption of 1 July 2017.

As part of the adoption of AASB 9, the Association adopted consequential amendments to other accounting standards arising from the issue of AASB 9 as follows:

- AASB 101 *Presentation of Financial Statements* requires the impairment of financial assets to be presented in a separate line item in the statement of profit or loss and other comprehensive income. In the comparative year, this information was presented as part of other expenses.
- AASB 7 *Financial Instruments: Disclosures* requires amended disclosures due to changes arising from AASB 9, this disclosures have been provided for the current year.

The key changes to the Association's accounting policy and the impact on these financial statements from applying AASB 9 are described below.

Changes in accounting policies resulting from the adoption of AASB 9 have been applied retrospectively except the Association has not restated any amounts relating to classification and measurement requirements including impairment which have been applied from 1 July 2018.

Impairment of financial assets

The incurred loss model from AASB 139 has been replaced with an expected credit loss model in AASB 9 for assets measured at amortised cost, contract assets and fair value through other comprehensive income. This has resulted in the earlier recognition of credit loss (bad debt provisions).

Northern Territory Council of Social Service Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2019

3 Summary of Significant Accounting Policies

(a) Income Tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(b) Leases

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

(c) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

Grant revenue

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the Association obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

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.

Northern Territory Council of Social Service Incorporated 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.

Rendering of services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

Subscriptions

Revenue from the provision of membership subscriptions is recognised on receipt.

Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

Northern Territory Council of Social Service Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2019

3 Summary of Significant Accounting Policies

(d) Goods and services tax (GST)

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

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(e) Property, plant and equipment

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

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Assets measured using the revaluation model are carried at fair value at the revaluation date less any subsequent accumulated depreciation and impairment losses. Revaluations are performed whenever there is a material movement in the value of an asset under the revaluation model.

Land and buildings

Land and buildings are measured using the revaluation model.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Plant and Equipment	40.0%
Motor Vehicles	33.0%

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

Northern Territory Council of Social Service Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2019

3 Summary of Significant Accounting Policies

(f) Financial instruments

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)
- fair value through other comprehensive income - debt investments (FVOCI - debt)

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Fair value through other comprehensive income

Equity instruments

Northern Territory Council of Social Service Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2019

3 Summary of Significant Accounting Policies

(f) Financial instruments

Financial assets

These investments are carried at fair value with changes in fair value recognised in other comprehensive income (financial asset reserve). On disposal any balance in the financial asset reserve is transferred to retained earnings and is not reclassified to profit or loss.

Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

Net gains or losses, including any interest or dividend income are recognised in profit or loss (refer to hedging accounting policy for derivatives designated as hedging instruments.)

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost
- debt investments measured at FVOCI

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Association considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Association's historical experience and informed credit assessment and including forward looking information.

The Association uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Association uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Association has determined the probability of non-payment of

Northern Territory Council of Social Service Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2019

3 Summary of Significant Accounting Policies

(f) Financial instruments

Financial assets

the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise trade payables, bank and other loans and finance lease liabilities.

(g) Impairment of non-financial assets

At the end of each reporting period the Association determines whether there is an evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

Northern Territory Council of Social Service Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2019

3 Summary of Significant Accounting Policies

(h) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(i) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

(j) Economic dependence

Northern Territory Council of Social Service Incorporated is dependent on the Northern Territory Department of the Chief Minister for the majority of its revenue used to operate the business. At the date of this report, the committee have no reason to believe the Northern Territory Department of the Chief Minister will not continue to support Northern Territory Council of Social Service Incorporated.

(k) Adoption of new and revised accounting standards

The Association has adopted all standards which became effective for the first time at 30 June 2019, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

Northern Territory Council of Social Service Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2019

3 Summary of Significant Accounting Policies

(l) New Accounting Standards and Interpretations

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Association has decided not to early adopt these Standards. The following table summarises those future requirements, and their impact on the Association where the standard is relevant:

Standard Name	Effective date for entity	Requirements	Impact
AASB 15 Revenue from Contracts with Customers	1 January 2019	Replaces AASB 118 Revenue, AASB 111 Construction Contracts and some revenue-related Interpretations: <ul style="list-style-type: none">- establishes a new revenue recognition model- changes the basis for deciding whether revenue is to be recognised over time or at a point in time- provides new and more detailed guidance on specific topics (e.g. multiple element arrangements, variable pricing, rights of return, warranties and licensing)- expands and improves disclosures about revenue.	When this Standard is first adopted for the year ending 30 June 2020, there will be no material impact on the transactions and balances recognised in the financial statements.

Northern Territory Council of Social Service Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2019

3 Summary of Significant Accounting Policies

(l) New Accounting Standards and Interpretations

Standard Name	Effective date for entity	Requirements	Impact
AASB 16 Leases	1 January 2019	<p>Replaces AASB 117 Leases and some lease-related Interpretations</p> <ul style="list-style-type: none"> - requires all leases to be accounted for 'on-balance sheet' by lessees, other than short-term and low value asset leases - provides new guidance on the application of the definition of lease and on sale and lease back accounting - largely retains the existing lessor accounting requirements in AASB 117 - requires new and different disclosures about leases. 	<p>The entity is yet to undertake a detailed assessment of the impact of AASB 16. However, based on the entity's preliminary assessment, the likely impact on the first time adoption of the Standard for the year ending 30 June 2020 includes:</p> <ul style="list-style-type: none"> - there will be a significant increase in lease assets and financial liabilities recognised on the balance sheet - the reported equity will reduce as the carrying amount of lease assets will reduce more quickly than the carrying amount of lease liabilities - Profit in the statement of profit or loss and other comprehensive income will be higher as the implicit interest in lease payments for former off balance sheet leases will be presented as part of finance costs rather than being included in operating expenses - operating cash outflows will be lower and financing cash flows will be higher in the statement of cash flows as principal repayments on all lease liabilities will now be included in financing activities rather than operating activities. Interest can also be included within financing activities

Northern Territory Council of Social Service Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2019

3 Summary of Significant Accounting Policies

(l) New Accounting Standards and Interpretations

Standard Name	Effective date for entity	Requirements	Impact
AASB 1058 Income of Not-for-Profit Entities	1 January 2019	<p>AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-to-profit (NFP) entities, in conjunction with AASB 15 Revenue from Contracts with Customers. These Standards supersede all the income recognition requirements relating to private sector NFP entities, and the majority of income recognition requirements relating to public sector NFP entities, previously in AASB 1004 Contributions.</p> <p>Under AASB 1058, the timing of income recognition depends on whether a NFP transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service), or a contribution by owners, related to an asset (such as cash or another asset) received by an entity.</p> <p>This standard applies when a NFP entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. In the latter case, the entity will recognise and measure the asset at fair value in accordance with the applicable Australian Accounting Standard (e.g. AASB 116 Property, Plant and Equipment).</p> <p>Upon initial recognition of the asset, AASB 1058 requires the entity to consider whether any other financial statement elements (called 'related amounts') should be recognised, such as:</p> <ul style="list-style-type: none"> a Contributions by owners; b Revenue, or a contract liability arising from a contract with a customer; c A lease liability; d A financial instrument; or e A provision. <p>These related amounts will be accounted for in accordance with the applicable Australian Accounting Standard.</p>	<p>When this Standard is first adopted for the year ending 30 June 2020, there will be no material impact on the transactions and balances recognised in the financial statements.</p>

Northern Territory Council of Social Service Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2019

4 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

5 Result for the Year

The result for the year includes the following specific expenses:

	2019	2018
	\$	\$
Other expenses:		
Employee benefits expense	896,831	808,644
Bad debts	269	1,545
Total impairment of receivables	269	1,545
Rental expense on operating leases:		
- Minimum lease payments	6,024	1,489

6 Cash and Cash Equivalents

	2019	2018
	\$	\$
Cash at bank and in hand	472,966	439,528
Short-term deposits	255,119	250,000
	728,085	689,528

7 Trade and Other Receivables

	2019	2018
	\$	\$
CURRENT		
Trade receivables	15,392	1,719
Deposits	2,283	-
	17,675	1,719

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

Northern Territory Council of Social Service Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2019

7 Trade and Other Receivables

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

8 Property, plant and equipment

Buildings		
At fair value	505,000	-
At cost	-	450,000
Accumulated depreciation	-	(11,600)
Total buildings	505,000	438,400
Total land and buildings	505,000	438,400
PLANT AND EQUIPMENT		
Motor vehicles		
At cost	34,311	34,311
Accumulated depreciation	(34,311)	(24,634)
Total motor vehicles	-	9,677
Leasehold Improvements		
At cost	20,294	120,371
Accumulated amortisation	(1,170)	(18,056)
Total leasehold improvements	19,124	102,315
	524,124	550,392

(a) Movements in carrying amounts of property, plant and equipment

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

	Buildings \$	Motor Vehicles \$	Leasehold Improvement s \$	Total \$
Year ended 30 June 2019				
Balance at the beginning of year	438,400	9,677	102,315	550,392
Additions	-	-	20,294	20,294
Depreciation expense	-	(9,677)	(37,281)	(46,958)
Revaluation decrease	-	-	(66,204)	(66,204)
Revaluation decrease recognised in equity	-	-	(66,204)	(66,204)
Revaluation increase	-	-	-	-
Revaluation increase recognised in equity	66,600	-	-	66,600
Balance at the end of the year	505,000	-	19,124	524,124

Northern Territory Council of Social Service Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2019

8 Property, plant and equipment

(a) Movements in carrying amounts of property, plant and equipment

	Buildings \$	Motor Vehicles \$	Leasehold Improvement s \$	Total \$
Year ended 30 June 2018				
Balance at the beginning of year	450,000	21,000	-	471,000
Additions	-	-	120,371	120,371
Additions	-	-	120,371	120,371
Depreciation expense	(11,600)	(11,323)	(18,056)	(40,979)
Balance at the end of the year	438,400	9,677	102,315	550,392

9 Other Assets

	2019 \$	2018 \$
CURRENT		
Prepayments	41,461	14,962
Accrued income	2,333	1,649
	43,794	16,611

10 Trade and Other Payables

	2019 \$	2018 \$
CURRENT		
Trade payables	10,103	37,316
GST payable	(2,742)	(11,550)
Employee benefits	9,316	8,842
Sundry payables and accrued expenses	12,209	8,541
PAYG withholding payable	15,524	14,138
	44,410	57,287

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

Northern Territory Council of Social Service Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2019

11 Borrowings

	2019	2018
	\$	\$
CURRENT		
Unsecured liabilities:		
Credit cards	7,580	3,089
	<u>7,580</u>	<u>3,089</u>

12 Employee Benefits

	2019	2018
	\$	\$
CURRENT		
Long service leave	97,817	85,971
Provision for employee benefits	160,317	155,900
	<u>258,134</u>	<u>241,871</u>

13 Other Financial Liabilities

	2019	2018
	\$	\$
CURRENT		
Unearned revenue	48,500	1,091
	<u>48,500</u>	<u>1,091</u>

14 Reserves

	2019	2018
	\$	\$
Asset revaluation reserve		
Transfers in	396	-
	<u>396</u>	<u>-</u>
General reserve		
Opening balance	270,299	270,299
	<u>270,299</u>	<u>270,299</u>
Total	<u>270,695</u>	<u>270,299</u>

(a) Asset revaluation reserve

The asset revaluation reserve records fair value movements on property, plant and equipment held under the revaluation model.

Northern Territory Council of Social Service Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2019

14 Reserves

(b) General reserve

The general reserve records funds set aside for operational and capital expenditure of Northern Territory Council of Social Service Incorporated as detailed below.

	2019	2018
	\$	\$
Future projects	270,299	270,299

15 Auditors' Remuneration

	2019	2018
	\$	\$
Remuneration of the auditor, TDH Chartered Accountants, for:		
- auditing or reviewing the financial statements	6,100	4,876

16 Cash Flow Information

(a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2019	2018
	\$	\$
Profit for the year	17,029	26,265
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- depreciation	46,958	40,979
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(15,956)	4,114
- (increase)/decrease in prepayments	(27,183)	43,110
- increase/(decrease) in income in advance	47,409	-
- increase/(decrease) in trade and other payables	(25,669)	(260,875)
- increase/(decrease) in employee benefits	16,263	52,475
Cashflows from operations	58,851	(93,932)

Northern Territory Council of Social Service Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2019

17 Statutory Information

The registered office and principal place of business of the association is:

Northern Territory Council of Social Service Incorporated
2/5 Goyder Road
Parap NT 0820

Northern Territory Council of Social Service Incorporated

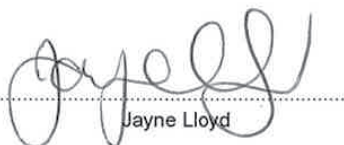
Statement by Members of the Committee

The committee members declare that in their opinion:

- the accompanying financial statements are drawn up as to present fairly the state of affairs of the Association as at 30 June 2019, the results of its operations and cash flows of the Association for the year ended on that date;
- the accounts of the Association have been properly prepared and are in accordance with the books of account of the Association;
- there are reasonable grounds to believe that the Association is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

President


Jayne Lloyd

Treasurer


Robyn Wardle

Dated 21.08.2019

Northern Territory Council of Social Service Incorporated

Independent Audit 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 statements of Northern Territory Council of Social Service Incorporated, which comprises the statement of financial position as at 30 June 2019, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the committee.

In our opinion the financial report of Northern Territory Council of Social Service Incorporated has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2019 and of its financial performance for the year ended; and
- (ii) 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*.

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* (ACNC 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 statements in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Association's financial reporting responsibilities under its constitution, the Associations Act the ACNC Act. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Responsible Entities for the Financial Report

The committee members of the Association are responsible for the preparation of the financial statements that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial statements is appropriate to meet the requirements of the Association's constitution, the Associations Act, the ACNC Act and the needs of the members. The committee members' responsibility also includes such internal control as the committee determine is necessary to enable the preparation of a financial statements that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Northern Territory Council of Social Service Incorporated
Independent Audit Report to the members of Northern Territory Council of Social Service Incorporated

In preparing the financial statements, 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 either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

Adam Dohnt
Registered Company Auditor
Darwin

21 August 2019

Northern Territory Council of Social Service Incorporated
For the Year Ended 30 June 2019

Detailed Income and Expenditure Statement

	2019 \$	2018 \$
Income		
Other rendering of services revenue	26,274	65,926
Interest income	16,995	13,340
Member subscriptions	59,139	44,445
Grants	1,184,492	1,136,972
Donations	4,091	21,545
Total income	1,290,991	1,282,228
Less: Expenses		
Accounting fees	18,514	19,289
Auditors remuneration	6,100	4,876
Bad debts	269	1,545
Bank charges	1,802	888
Cleaning	7,050	4,625
Computer expenses	9,069	28,483
Conference/Seminar costs	170	53,450
Consulting and professional fees	123,475	143,247
Depreciation	46,958	40,978
Electricity and water	4,636	5,940
Equipment < \$5,000	20,885	8,401
Freight and cartage	390	860
Insurance	3,830	3,330
Lease rentals on operating lease	6,024	1,489
Motor vehicle expenses	5,646	8,030
Occupancy costs	4,324	4,635
Other employee costs	17,008	15,491
Postage	397	347
Printing and stationery	7,402	19,806
Promotion	2,427	10,320
Program expenditure	20,957	7,569
Repairs and maintenance	2,479	126
Salaries	794,851	711,457
Staff training	5,906	13,068
Subscriptions	5,298	5,708
Superannuation contributions	71,113	60,983
Telephone and fax	11,388	12,805
Travel expenses	67,641	60,572
Workers compensation insurance	7,953	7,645
Total Expenses	1,273,962	1,255,963
Net profit	17,029	26,265



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