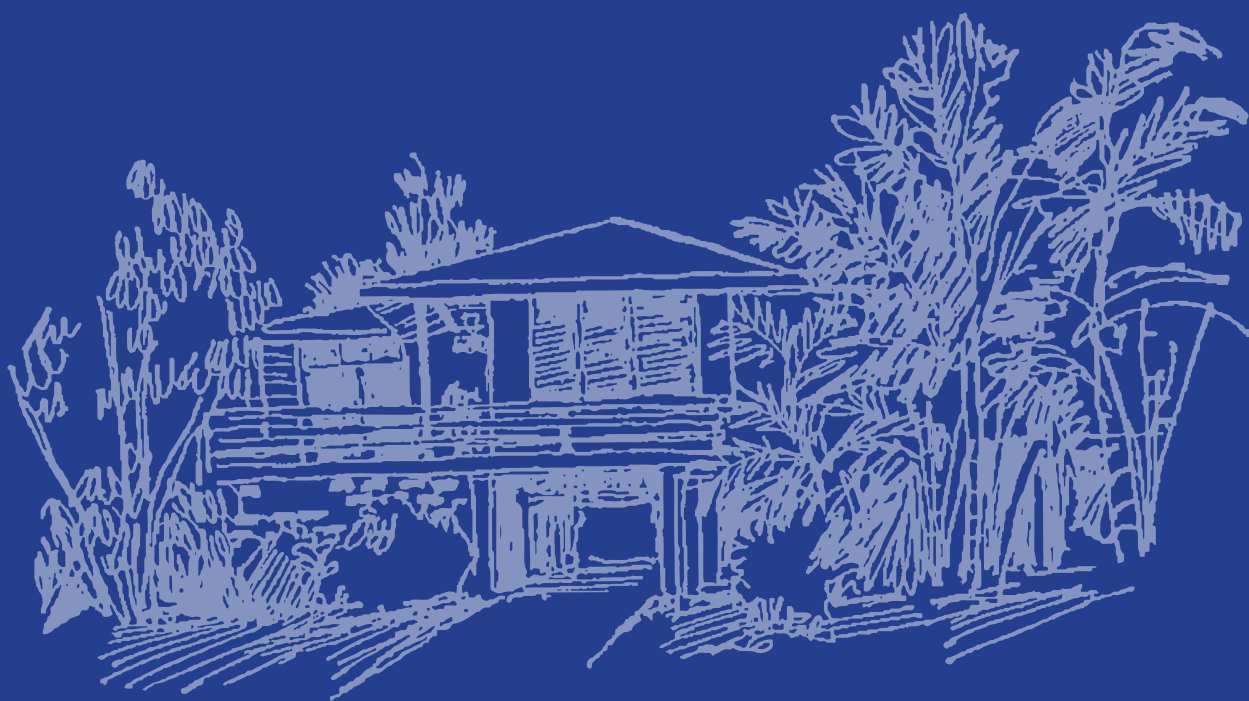


ANNUAL REPORT

2020



Amity
Community Services Inc

OUR BELIEF

Health is not the absence of disease - it's a complete state of physical, mental, emotional and spiritual wellbeing. Like the World Health Organisation, we see health as a resource for life and not itself the object of living. Health is the product of structural and social determinants. We believe that habits are normal, functional, learned responses to specific situations and these responses are a combination of cognitive, environmental and behavioural patterns. We recognise that some habits may have negative outcomes and it is a choice to learn how to change habits and build resilience.



*Providing a range of
professional services
relating to alcohol,
other drugs, gambling &
associated mental health
since 1976*

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Chairperson's Report

The year for Amity has been a challenging one and has tested the organisation's resilience on several fronts. Aside from having to adjust to the Covid-19 world, the organisation has navigated its way through a significant change process and range of internal reform. That change has encompassed reviews aimed at strengthening our human resource and governance management capability.

Amity has continued to embark on new initiatives and to influence policy wherever the opportunity arises. Examples of such influence and input include submission to the Policy Scrutiny Committee in relation to gambling taxes, the MUP review and the licence substitute for the Dan Murphy's proposal.

Of key importance is the Strategic Plan, which is now in its final draft stages and will guide the organisation into its future. Financially the organisation ended the year with a surplus that would be an outstanding result in good economic times and in the absence of an international pandemic the fact this surplus



“Maintaining our people and capacity has been central to the organisation’s accomplishments”

was achieved in the present times reflects on the organisation and most importantly, the people that make up the organisation.

Finally, as well as acknowledging the CEO, leadership team and all staff, I would like to acknowledge the work of the Amity Board members over the past year. The Board has been required to consider and make some significant decisions over the past year and without the time and commitment of volunteer Board members, this would not have been possible.

As we embark on the next 12 months of service and business, the only certainty will be a degree of uncertainty, the organisation as it stands, is well equipped to deliver the key services and initiatives for which we are gratefully funded and to a community that we gratefully serve.

Andrew Warton
Chairperson

Treasurer's Report

I present Amity's Special Purposes Financial Report for the financial year ending 30 June 2020. I am pleased to say that Amity remains in a solid financial position with the organisation achieving an operating surplus of \$177,592, which equates to 7.95% of turnover. Due to COVID-19 there were many months where staff worked from home for safety and health purposes. The change in the work environment had an effect on the rate of expenditure, thus contributing to a slightly higher surplus than expected or is usual for the organisation.

Amity remains grateful to its funders; the Northern Territory Government Department of Health and the Department of Attorney-General and Justice and the Primary Health Network (NT) as they allow Amity's services to remain stable. This has been especially crucial this year, given the emergence of new challenges that accompanied COVID-19 to which Amity adapted seamlessly without any noteworthy breaks in service provision across the majority of its services and programs.



“This has been especially crucial this year, given the emergence of new challenges that accompanied COVID-19”

Amity continues to meet its contractual and regulatory requirements under the relevant Acts and funding contracts. Amity is in a good position to meet its own strategic directions and objectives and these have been reviewed and updated to fit the current environment and into Amity's future.

This year the Board has reviewed its working plan for the provision of future service, services and building development and planning and 2020-21 will see Amity work to improve its own premises at 7 Stokes Street and further develop its services.

Accordingly, I am pleased to present this report that reflects Amity's strong and stable financial position with a sustainable balance sheet for the future of the organisation.

Nicola MacCarron
Treasurer

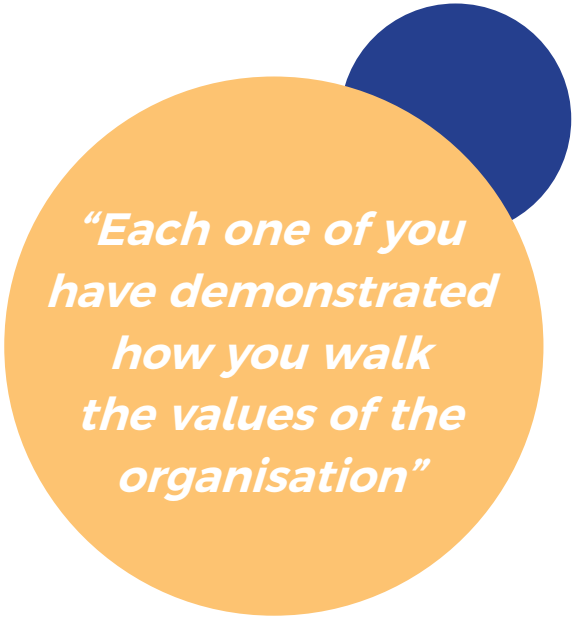
CEO's Report

I begin this year's report by acknowledging the staff, management and board members of Amity. Working with you this year has been a privilege and a great many things were easier because of you. I thank the management team for their leadership, staff for their service delivery and to the members of the Board for their volunteer work, commitment to good governance and your ongoing support for the organisation. Each one of you have demonstrated how you walk the values of the organisation; engage in evidence-informed practice in a transparent and accountable way; lean into evaluation and commitment to outcomes for projects and services and for this, I thank you.

Amity is only ever who we are and what we bring at any given time. This year has been one in which we have had to embody the philosophy and values of the organisation, remain flexible in times of uncertainty and continue to work to achieve the aims and objectives during significant change, concerns and challenges for the good of our community.

We are ever so grateful to the Northern Territory Government for their ongoing commitment to the sector and to Amity. We thank the NTG Department of Health and the Department of Attorney-General and Justice, Community Benefit Fund. We also extend our gratitude to the Primary Health Network (NT), all funders have demonstrated flexibility and commitment to the sector with secure funding for contracts. Secure funding in the most uncertain times has indeed been of great benefit to our workers, the sector and more broadly the whole of community.

This year there have been many program successes such as the stand-alone grant for the 2019 Responsible Gambling Awareness Week campaign, this grant enabled us to work with motion and social media experts to produce a public



*“Each one of you
have demonstrated
how you walk
the values of the
organisation”*

health campaign, have it across many platforms and disseminated widely throughout the Territory. The Aboriginal Town Communities project has worked to facilitate a diverse range of activities, brief interventions, smoking cessation workshops, volatile substance information and education, and alternative activities such as health & nutrition sessions and healing camps. The counselling education and intervention service worked diligently to modernise and make adaptable Amity's database and when restrictions were imposed, the team undertook a huge amount of work to transition to 'telehealth' for counselling during the lockdown period.

This year we also completed a restructure of the organisation's administrative processes. This restructure enabled us to consolidate finances, administration, information technology, quality and vehicle and facilities management into one portfolio. The corporate services team provides professional services across the organisation and has become a hub for facilitating the day-to-day administration support and needs, for us all. During the year the organisation also undertook a full review and modernisation of the policy and procedure manual, a significant piece of work and one that has brought with it a modern human resource management framework.

The year has delivered many challenges, it has all over the world and although the Territory appears to have had one of the best responses in a pandemic, we have still undoubtedly experienced a great deal of anxiety and stress. Let's remain flexible, build our resilience and continue to influence for evidence-informed treatment and policy in the year ahead.

Nicola Coalter
Chief Executive Officer

Minutes of AGM 2019

Date: 24th October 2019 at 5pm

Location: Amity Community Services

155 Stuart Highway Parap

Item 1: Present / Apologies

Present:

Sarah Andrews	Hospitality NT
Nicola Coalter	Amity staff
Aoife Connaughton	CAAPS
Kerin Bolton	Community member
Bernie Dwyer	Community member
Sharon Greenoff	Amity staff
Johanne Goncalves	Amity staff
Brett Hagan	Board member
Christine Kuhl	Amity staff
Tamara Laing	Amity staff
Nicola MacCarron	Board member
Katie Magambo	Amity staff
Michael Massingham	Amity staff
Luke Nox	Amity staff
Karen O'Dwyer	Board member
Kevin Parker	Amity staff
Sarah Roberts	Community Member
Tennele Shields	Amity staff
Julie Seager	Amity staff
Dr. Matthew Stevens	Menzies
Brett Taylor	Amity staff
Paul Turner	Amity staff
Andrew Warton	Board member
Dianne Weaver	Amity staff

Apologies:

Wendy Larn
Dr. Marisa Paterson
Brendan Sharp

Community member
Australian National University
NTG CBF

Item 2: Guest speaker – The Hon. Natasha Fyles MLA

Minister Fyles spoke about alcohol and the reform process that the government has undertaken to reduce harm from alcohol. Minister spoke about the recommendations from the Riley Review, the re-write of the liquor act, the banned drinkers register, minimum unit pricing as key strategies of the reform. Minister Fyles spoke of the certainty that 5-year contracts were providing for the sector.

Item 3: Reports

a) Chairperson's Report

The Chairperson, Andrew Warton, spoke to his written report, talking about the year as both challenging and productive for the organisation. Noting the organisation's stability has been enhanced through the level of predictability and assurance, which naturally flows from securing two 5-year contracts. Andrew spoke of the considered voice of the organisation in regards to the objection of a high-profile liquor licence substitution application, advocacy work that is critical to influencing supply, demand and harm reduction measures.

Andrew reflected that the impact of Cyclone Marcus had a silver lining in that it brought the organisation together in regeneration of the gardens around the organisation.

Andrew finished with looking ahead to governance and strategic planning that Amity will undertake and its ongoing commitment to build the capacity of its people and community.

Andrew called on Members to accept the Chairperson's report and this motion was moved, seconded and passed as follows.

Moved: Karen O'Dwyer
Seconded: Brett Hagan
Motion: Passed

b) Treasurer's Report

Treasurer, Nicola MacCarron, presented Amity's 2018-19 AFS noting that the year saw a slight decrease in revenue from \$2.7 million to \$2.5 million which was attributable to the completion of a pilot project. Nicola acknowledged the organisation achieved an operating surplus of 4.37% for the financial year. Nicola noted the loan on Amity's own building in Parap is nearing its end, placing the organisation in a good position for future development of its objectives and services. Nicola reported that the organisation remains in a strong and stable financial position as demonstrated by the balance sheet. Nicola called on Members to accept the Treasurer's report and the Audited Financial Report. This motion was moved, seconded and passed as follows

Moved: Nicola MacCarron

Seconded: Andrew Warton

Motion: Passed

c) Agency Report

Chief Executive Officer

Nicola spoke of her first year in the chief executive officer's role and the challenges of change management in a small organisation. Nicola acknowledged Harriet McKnight, who joined Amity for the work on the NT Gambling Pilot Project. Harriet died in late 2018 and Nicola thanked her for her vision, humour and balance she brought to her work and Amity.

Nicola spoke of the diverse nature of Amity's programs and services and spoke of her admiration for Amity's staff whom throughout the year demonstrated curiosity and resilience and remained unwavering in their commitment to our work and positive outcomes for people and communities.

Nicola talked to the organisation's objectives: to provide a community service relating to habits; provide and disseminate information on matters pertaining to habits; to train people, professionals and communities in matters relating to habits; to promote attitudes which will minimise the harm associated with habits; and to institute and participate in research into issues relating to habits. Nicola finished with acknowledging that leading an organisation through change can be difficult, however this has been made less so when surrounded by a supportive Board and positive visionary people.

Item 4: Election of Officers

Nominations for positions:

Chairperson:	Andrew Warton
Deputy Chair:	Brett Hagan
Treasurer:	Nicola MacCarron
Secretary:	Karen O'Dwyer
Board members:	Sarah Andrews Kerin Bolton

The Board was duly nominated and seconded and as these coincided with the positions available they were duly elected to the Board. The CEO, Nicola Coalter was appointed an ex-officio member to hold the position of Public Officer for the organisation.

Item 5: Nomination of Auditor

The Board moved the decision of choosing an auditor until their next meeting in the new year.

Moved: Andrew Warton
Seconded: Brett Hagan
Motion: Passed

Item 6: General Business

No items of general business raised.

Meeting Closed: 5:40pm and was followed by networking and light refreshments.

2020 AGM Agenda

5:00pm Thursday 22nd October 2020 | 155 Stuart Highway Parap

- Welcome
- Confirmation of Minutes of the 2019 AGM
- Presentation of Organisational Reports and Audited Financial Report.
- Election of Office Bearers
- Appointment of Auditor
- Other Business

Light refreshments and networking at conclusion.

Strategic Plan

2021 - 2025



OUR VISION

We aspire to be recognised nationally and internationally, as a leading community based organisation that values and drives the adoption of healthier habits and lifestyles.



OUR PURPOSE

We will do this by providing a range of evidence-informed professional services and programs that support choices of healthier habits and lifestyles.



OUR SERVICES

All Amity services and projects are delivered with a harm minimisation, therapeutic and ethical approach to developing healthier habits and lifestyles including;

- Counselling
- Health promotion activities
- Community education and information
- Evidence informed policy development
- Research and evaluation



OUR VALUES

Respect – We recognise the rights of people in making informed choices and being responsible for their choices.

Diversity – We recognise and value various and unique needs of people and our community and advocate for equality.

Professional – We provide quality services and behave in ways that are non-judgemental, demonstrate unconditional positive regard and adhere to the highest ethical standards and accountability.

Curiosity – We cultivate a transparent culture that inspires ongoing learning, inquiry, reflection, exploration, enthusiasm and enjoyment.



OUR STRATEGIC PRIORITIES

People we work with are our first responsibility and we ensure:

- ✓ Inclusive and accessible services respecting diversity;
- ✓ Professional and quality services adhering to the highest ethical standards;
- ✓ and we are open to feedback and are committed to review and evaluation.

We hold ourselves accountable to the community and we:

- ✓ Challenge and influence perceptions of health, lifestyles and well-being;
- ✓ Use best practice to determine how we work; and
- ✓ We foster and develop relationships and strive to build capacity.

A well governed, courageous, ethical and sustainable organisation by:

- ✓ Managing our resources with consideration and care;
- ✓ Fostering a fair, supportive and safe professional working environment with offers for ongoing professional development and learning;
- ✓ Valuing contribution to decision making processes; and
- ✓ Having sound governance, internal systems, procedures, and risk management practices that are robust, transparent and effective

Corporate Services Report

During the year Amity balanced day-to-day activities with laying the foundation to implement a sensible and strategic change process for administrative operations of the organisation. For purpose organisations face increasing pressures to maintain the highest standards in finance, information technology, quality, and facilities. Amity has responded to these ongoing and necessary requirements by completing a review and restructure. This resulted in a new Corporate Services Manager role to further support the operations of the organisation.

The changes have produced positive results for the organisation by creating a sustainable and connected corporate services hub for facilitating day-to-day administration needs and tasks for staff. The corporate services role provides professional services across the organisation and the portfolio includes finance, administration, vehicles, facilities, information technology and quality.

Amity continues to demonstrate commitment to quality and continuous improvement through the Quality Management System and have maintained accreditation with ISO 9001:2015 Standards. While it is necessary to engage with a quality management system to maintain accreditation, continuous improvement is primarily about ensuring we are providing quality, ethical and evidence-informed services and programs for clients and our community, along with providing a safe and supportive workplace for staff and meeting regulatory and contractual requirements. Whilst ISO 9001 doesn't dictate what objectives should be or how to achieve them, the framework for improving quality requires us to maintain a focus on competence and risk with an aim of improving service delivery.



The year has had a strong focus on finances, systems, and quality and this has been evidenced by achieving an audited financial report, ongoing certification with ISO 9001 and demonstration of agility and flexibility in mobilising the workforce during the Covid-19 restrictions. This year's change and solid corporate services performance, positions the team well to maintain momentum into the year ahead, as Amity continues improvements in its building and service development and planning.

Joe De Luca - Corporate Services Manager

Highlights

- New Corporate Services Manager role created and filled
- Upgrades of information and communication technology
- Policy and procedures have been reviewed to create more efficient, modern and secure internal systems including on and off boarding, purchasing and performance management processes

Gambling Project & Services

Amity's Gambling work strives to deliver a range of evidence informed projects and services aimed at reducing gambling-related harms for people, families and communities. Amity continued to provide therapeutic counselling services for people, family members and friends for gambling related harms. The project provided face-to-face counselling, brief interventions and information & education sessions through our counselling service and by brokerage of services from Holyoake in Alice Springs and the provision of the 24-hour gambling helpline across the Northern Territory.

By focusing on the following areas we are able to develop and facilitate a range of information, education sessions and diverse services throughout the NT.

Intervention

Amity provides a range of therapeutic and support services including face-to-face, web-based and telephone counselling, information through hard copies of self-help guides, player's guides, and other health promotion pamphlets along with a range of information on Amity's website about gambling, self-help and counselling. Through the project we also provide the 24hr Gambling Helpline service across the Northern Territory. This year we were able to demonstrate flexibility in our service provision through COVID as we worked to provide web-based options for people seeking counselling for gambling harms. This transition to 'telehealth' options during the lockdown period enabled us to continue with service provision and saw an increase in people reaching out for information and support.



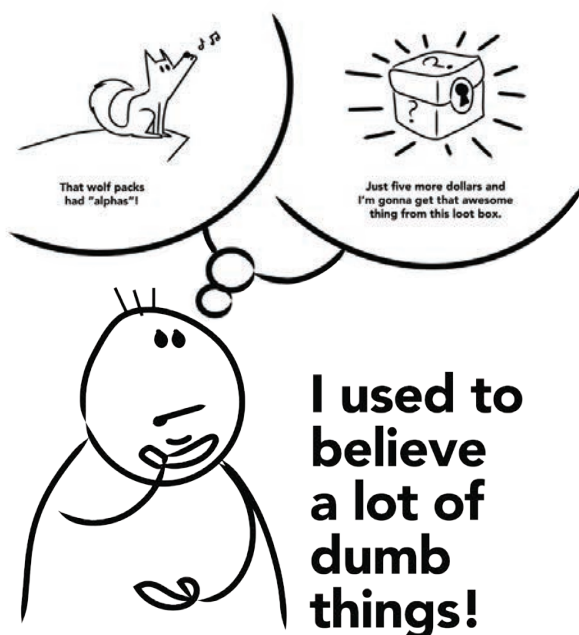
Community Information, Development and Education

Information and education is developed and delivered through ethical social marketing principles incorporated into our public health campaigns. The project works to develop tailor made information and education sessions and workshops. The project engages in a range of community awareness raising activities. This year some of those activities were delayed or cancelled because of COVID-19 and the ongoing nature of restrictions. However work continued to review and update the brief intervention session created for schools around risk, probability & statistic and gambling.

Training and Support

Amity develops and facilitates a range of training sessions for people working within the human services sector, community groups and schools tailored to recognise and respond to gambling harm. The project has engaged with a diverse range of primary health care workers to raise awareness of gambling harm and interventions.

The project also provides face-to-face training for frontline staff and managers working in the gambling industry. This year we worked with 24 venues who sought information about training packages, either directly or through health promotion meetings. A total of 141 frontline venue staff participated in training across the greater Darwin region, and in Alice Springs, Tennant Creek and Katherine.



Health Promotion

Health promotion is a key vehicle in which we work to facilitate information and community conversations. The project works on a wide range of health promotion material, messages and campaigns promoted through traditional media, social media and a diverse range of community events. Health promotional activities throughout the year included participation in Homelessness Week and other community events, including those led by various NGO stakeholders.

This year the project's main social marketing campaign was for Responsible Gambling Awareness Week.

A key message was developed in consultation with diverse groups, thus ensuring a meaningful message was created for the Territory Population that removed blame, shame and stigma and was a conversation starter.

Julie Seager – Programs Manager

Highlights

- Probability & Statistics, Risk Taking, and Gambling sessions facilitated in partnership with the counsellors to middle schools in the greater Darwin area.
- Working with Licensing NT and Hospitality NT for the development & delivery of an abridged version of the training package, 'Recognising and Responding to Red Flag Behaviours' for the re-opening of venues post Covid restrictions.
- Responsible Gambling Awareness week was again a key event for Amity and included an event launch, community events and significant media and social media messaging.

Counselling Intervention & Education Service Report

Amity's Counselling Service strives to empower people and communities to make informed choices to support healthier habits and lifestyles. Our multi-disciplinary team achieves this through the provision of evidence-informed therapeutic counselling services and quality community education and information opportunities. All services work towards increasing people's resilience, self-efficacy and health literacy; thus supporting the adoption of healthier choices and the reduction of harms experienced as a result of their own, or another's, alcohol and/or other drug consumption.

Amity's Approach

Amity recognises that lifestyles contain varying patterns of human behaviour, which have benefits and costs for individuals, families and community. Amity believes patterns of behaviour are useful to be considered from a holistic perspective within a context of the activity, the individual and the environment.

We believe people learn patterns of behaviour and maintain those patterns because of the current benefits derived from these patterns – from pleasure to an over use of a coping mechanism – and at some stage the behaviour may have negative consequences for health, family, relationships, legal and employment. Amity provides an evidence-informed therapeutic service with the focus on behaviours of habit and harm reduction.

Amity aligns with the evidence-base that supports the relationship between a therapeutic alliance and the likelihood for change; that is, the stronger the alliance, the greater the change. Consequently, Amity has chosen to utilise

“All services work towards increasing people’s resilience, self-efficacy and health literacy”

a Feedback Informed Treatment (FIT) protocol to routinely measure changes to a person’s wellbeing and their experience of the therapeutic alliance. This year we completed embedding FIT protocol into daily service provision. The team transitioned from paper-based tools to a digitised system on 1 July and the benefits of this change were quickly noticed, including streamlined administrative processes, more reliable data collection and more robust systems for interpreting and sharing results.

Counselling data shows about 95% of people accessing the service do so for their own behaviour and the main reasons people come to counselling at Amity are for alcohol, gambling, cannabis, methamphetamine, anxiety and depression. In the last year about 65% of clients identified as male with approximately 75% of people identifying as non-Indigenous.

Historically this service has provided face-to-face counselling, however Covid-19 presented new challenges to this long-standing model. With the enforced period of isolation and social distancing rules, we became acutely aware that people were at risk of overusing alcohol, drugs and gambling to cope with anxiety, depression, loss, grief, stress and other problems stemming from the pandemic situation. Showing great flexibility, resiliency and professionalism the small and highly dedicated team easily adapted to these changed circumstances and somewhat seamlessly continued to deliver services to the people of Darwin by telephone and video conferencing. As we look to the data and people’s experience and evaluate the process we hope to be able to build on our traditional model of counselling to continue to enable easy access to our service.

In other community engagement activities during the year we worked with Charles Darwin University through their Alcohol and Other Drugs unit and engaged with students from social work, psychology and nursing to explore attitudes and understanding of drugs and alcohol. We provided sessions focused on resilience, risk-taking and healthy habits with Dripstone Middle School students and facilitated psycho-education sessions on gambling, alcohol, other drugs and associated mental health concerns with a range of human services' workers and clients. The team continued to engage in a diverse range of networking and community events with the ongoing aim of raising awareness of referral pathways and counselling options at Amity. Whilst the year brought concerns, challenges and change we have focused on increasing the knowledge and capacity of the counselling team, building community training, education and capacity initiatives and remaining flexible to facilitating access to quality health care for people experiencing drug, alcohol, gambling and associated mental health concerns and harm.

Johanne Goncalves - Counselling Manager

Highlights

- Increased access to counselling service through the provision of web based apps
- Developed new training and capacity building initiatives
- Upgrades to Amity's own database, phase one complete with phase two initiated
- Ongoing investment in supervision, training, professional development of our people.

Aboriginal Town Communities Project

The Aboriginal Town Communities project has been an important part of Amity's work for more than this decade. The project continues to work collaboratively with 3 self-selected Aboriginal Town Communities. The project's work is underpinned by relationships and works with community members, families, young people and leaders in addressing harm from substance use and in building resilience, health literacy and well-being for people, families and community.

The project undertakes diverse activities and strategies and is focussed on:

- Reducing harms from drugs, inhalants, tobacco and alcohol;
- Facilitating brief interventions;
- Increasing participation & connection with cultural and other diverse activities; and
- Providing referral pathways and providing support for people and families across a range of services including health, housing, income support, education and judicial systems.

Project highlights for 2020

- Continued public health approach and working with key stakeholders in reducing access to and use of volatile substance including responding to emerging issues such as an increase in the use of mouthwash and alternate alcohol products.
- Ongoing activities focussed on increasing health and wellbeing such as the exercise and nutrition projects with young people. Ongoing work with a focus on developing capacity of young people to lead programs.

- Working collaboratively with a women's group to develop a safe meeting place to and run art and cooking workshops.
- Supporting a group of young people to further develop skills and capacity relating to job readiness.
- Changing the project's working model during COVID 19 to ensure continued support for and engagement with people living in Town Communities.
- The program has been continuously evaluated at specific time-points and this year we embarked upon a 10-year evaluation. The report is due to be completed in the near future and has involved extensive qualitative and quantitative analyses by Dr. Perry Morrison and photographic evidence from Nicholas Walton-Healy. We acknowledge the Primary Health Network NT for their ongoing project funding and support.



Future directions and goals

- Ongoing collaboration with people, families and Elders within each community to identify and implement strategies to reduce harm from alcohol, drugs and inhalant use and to build individual and community resilience.
- Increasing capacity of community members, with a focus on young people, to lead and develop programs and activities.
- Maintain and further develop working relationships with key stakeholders.
- Influence policy in volatile substance and alcohol and other drug arenas.

Julie Seager – Programs Manager

Illicit Drug Counselling and Referral Awareness Project

This project's funding enables the counselling service to have the resources to work with people experiencing harm from their own or another's illicit drug use along with a diverse range of activities to promote referral pathways into treatment.

This year we built on relationships with key stakeholders and developed a community presentation for the Alcohol & Drug Foundation Good Sports Forums. In collaboration with the gambling project there was the review, further development and delivery of community information and education activities for middle school students. The project continued networking and relationship building with service providers in the AOD sector.

This year we had a focus on understanding the results from the Trend Survey. We reviewed feedback garnered in the 2019 Survey to consider how to develop a campaign that enables people to connect with the identified personas and issues. We have researched barriers to help seeking and have actively sought out feedback to further understand shame and stigma whilst developing a campaign highlighting wellbeing, daily re-sets and connecting in with a counsellor for a conversation about change. The campaign, now in its final development stages will have its own dedicated micro website that will contain a range of useful strategies, information and direct links into Amity's counselling service.

Highlights

- Creation, development and steering of a new health Promotion
- campaign Facilitation of community information and education sessions and activities





Strong Steps


Alcohol and Other Drugs Counselling and Information Pilot Service

In 2016 as a response to a national increase in the use and harm from methamphetamine and a shared sense of service gaps for groups within the broad community Amity embarked upon a pilot project with Council of Aboriginal Alcohol Program Services (CAAPS). Both services understood and acknowledged the devastating effects that drug use can have for people, families, friends and the community.

Both organisations have specialised skills and knowledge and combined with an overarching culture of goodwill and desire to collaborate to understand the service needs of people in the rural area. The pilot project grew to be one that was flexible, child and family friendly, informed by evidence, offered diverse services from brief interventions to immediate and support and counselling.

The Strong Steps Pilot Service achieved the following objectives:

-  Early intervention and education on methamphetamine use and harms for diverse groups within the community
-  Short session and on-going counselling
-  Increase capacity to work with people of Aboriginal and Torres Strait Islander people
-  Adhered to financial, contractual, technical and quality management standards



***“informed by
evidence, offered
diverse services from
brief interventions
to immediate
and support and
counselling”***

- ✓ Contributed to the National Minimum Data Set
- ✓ Participated in review and evaluation processes
- ✓ Strong Steps is now an established service of CAAPS who maintain the responsibility for governance and service delivery. Amity continues to work with CAAPS.

Amity is grateful for the opportunity to work and learn alongside of CAAPS in Strong Steps. It was an exciting and rewarding experience. Relationships are the central component of all work and we have appreciated this collaboration.

Work, Health and Safety

We engage in workplace wellbeing, health and safety by:

- Having a shared responsibility and approach for creating and maintaining a physical, psychological and culturally safe workplace;
- Ongoing engagement with ISO 9001, the organisation works to continually reflect and review its commitment to quality and a quality management system. This commitment enables compliance with our duties and obligations under Work Health and Safety Act, including documenting and responding to risks, recording incidents, providing feedback, and implementing opportunities identified for improvement;
- Understanding and expecting behaviours and attitudes demonstrating Amity's principles of practice and values while working to maintain a healthy and safe workplace culture; and
- Communicating relevant updates for processes and practices of work health and safety throughout our organisation.



The year in review

- ✓ Policy review and modernisation.
- ✓ Improvements to record management and fleet management have been completed.
- ✓ Program review and development activities.
- ✓ Modernised the informal breakout meeting space, de-cluttered other spaces and created multifunctional spaces for shared working environments.
- ✓ Increased knowledge and understanding of the human services sector, the people drawn to working within it, resilience and maintaining a thriving and productive work force.
- ✓ Responding in a flexible and considered manner during a pandemic has enabled us to experience working in different ways while understanding the requirements of WHS Act.

Dianne Weaver, Brett Taylor and Paul Turner, WHS Representative and Team

Financial Report

AMITY COMMUNITY SERVICES INCORPORATED

ABN: 47 595 331 649

Financial Report for the Year Ended 30 June 2020

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Amity Community Services Incorporated

ABN: 47 595 331 649

Committee's Report

The Committee Members submit the financial report of Amity Community Services Incorporated for the financial year ended 30 June 2020.

Committee Members

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

Andrew Warton (Chairperson)
Brett Hagan (Vice Chairperson)
Karen O'Dwyer (Secretary)
Nicola MacCarron (Treasurer)
Nicola Coalter (Public Officer)
Sarah Andrews (Committee Member)
Kerin Bolton (Committee Member)

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

Principal Activities

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

Amity provides a range of prevention and intervention services and projects relating to behaviours of habit. Amity's main activities are in community education and training, therapeutic interventions, public health and health promotion activities along with research and evaluation activities.

Significant Changes

The Association's activities from February 2020 were impacted by the pandemic (COVID-19). Some services, activities and training was cancelled or impacted in various ways. Some service delivery was postponed or reduced.

No other significant changes in the nature of the Association's activities occurred during the year.

Operating Result

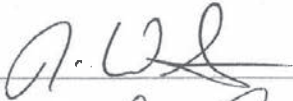
The Association's operating profit for the financial year amounted to \$177,592 (2019: profit of \$111,387).

Events After the Reporting Period

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it had little financial impact on the Association up to 30 June 2020, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

No other matter or circumstance has arisen since 30 June 2020 that has significantly affected, or may significantly affect the Association's operations, the results of those operations, or the Association's state of affairs in future financial years.

Andrew Warton (Chairperson)



Nicola MacCarron (Treasurer)



Dated this 8th day of OCTOBER 2020

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

TO THE MEMBERS OF AMITY COMMUNITY SERVICES INCORPORATED

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2020, there have been:

- (i) No contraventions of the auditor independence requirements as set out in 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

Date: 13 October 2020

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AMITY COMMUNITY SERVICES INCORPORATED
ABN: 47 595 331 649
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Revenue and Other Income			
Grant Income	2A	2,129,331	2,278,985
Fundraising and Sponsorship	2B	5,550	1,524
Other Income	2C	98,720	68,722
Total operating revenues		2,233,601	2,349,231
Operating Expenses			
Employment expenses	3A	1,339,482	1,319,082
Depreciation	3B	29,016	11,439
Other expenses	3C	687,511	907,323
Total operating expenses		2,056,009	2,237,844
Profit for the year		177,592	111,387
Other comprehensive income		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive Income for the year		177,592	111,387
NET CURRENT YEAR PROFIT ATTRIBUTABLE TO MEMBERS OF THE ASSOCIATION		177,592	111,387
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO MEMBERS OF THE ASSOCIATION		177,592	111,387

The accompanying notes form part of these financial statements.

AMITY COMMUNITY SERVICES INCORPORATED
ABN: 47 595 331 649
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	Note	2020 \$	2019 \$
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	4	2,183,425	2,187,879
Trade and Other Receivables	5	738,465	757,803
Other Current Assets	6	56,165	49,548
TOTAL CURRENT ASSETS		2,978,055	2,995,230
NON-CURRENT ASSETS			
Property, Plant and Equipment	7	690,775	698,479
TOTAL NON-CURRENT ASSETS		690,775	698,479
TOTAL ASSETS		3,668,830	3,693,709
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	8	744,049	1,000,391
Other Liabilities	9	-	950,000
Borrowings	10	11,718	10,076
Employee Provisions	11	236,830	227,632
TOTAL CURRENT LIABILITIES		992,597	2,188,099
NON-CURRENT LIABILITIES			
Borrowings	10	19,527	31,245
Employee Provisions	11	89,431	98,682
TOTAL NON-CURRENT LIABILITIES		108,958	129,927
TOTAL LIABILITIES		1,101,555	2,318,026
NET ASSETS		2,567,275	1,375,683
EQUITY			
Retained Earnings		1,617,275	1,375,683
Reserves	12	950,000	-
TOTAL EQUITY		2,567,275	1,375,683

The accompanying notes form part of these financial statements.

AMITY COMMUNITY SERVICES INCORPORATED
ABN: 47 595 331 649
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

		Retained Earnings	Reserves	Total Equity
	Note	\$	\$	\$
Balance at 1 July 2018		1,264,296	-	1,264,296
Comprehensive income:				
Profit for the year		111,387	-	111,387
Other comprehensive income for the year		-	-	-
Total comprehensive income attributable to Members of the entity for the year		111,387	-	111,387
Balance at 30 June 2019		1,375,683	-	1,375,683
Balance at 1 July 2019		1,375,683	-	1,375,683
Comprehensive income:				
Loss for the year		177,592	-	177,592
Other comprehensive income for the year		-	-	-
Total comprehensive income attributable to Members of the entity for the year		177,592	-	177,592
Transfer to and from Reserves	12	64,000	950,000	1,014,000
Balance at 30 June 2020		1,617,275	950,000	2,567,275

The accompanying notes form part of these financial statements.

AMITY COMMUNITY SERVICES INCORPORATED
ABN: 47 595 331 649
STATEMENT OF CASH FLOWS
FOR YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Grants and other receipts		2,113,500	2,077,234
Interest received		27,008	44,177
Payments to suppliers and employees		(2,129,488)	(2,014,154)
Interest paid - borrowings		(5,625)	(1,937)
Net cash provided by operating activities	14	<u>5,395</u>	<u>105,320</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of assets		227	24,545
Payment for property, plant and equipment		-	(34,097)
Net cash provided by (used in) investing activities		<u>227</u>	<u>(9,552)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		-	54,313
Payments for borrowings		(10,076)	(13,689)
Net cash provided by (used in) financing activities		<u>(10,076)</u>	<u>40,624</u>
Net increase (decrease) in cash held		(4,454)	136,392
Cash and cash equivalents at beginning of the financial year		2,187,879	2,051,487
Cash and cash equivalents at end of the financial year	4, 14	<u>2,183,425</u>	<u>2,187,879</u>

Motor vehicle additions in 2020 of \$21,311 involved no cash payments by the Association.

The accompanying notes form part of these financial statements.

AMITY COMMUNITY SERVICES INCORPORATED
ABN: 47 595 331 649
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

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

The financial statements were authorised for issue on September 2020 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 *Northern Territory of Australia Association Act* 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 report has been prepared in accordance with the Northern Territory of Australia Association Act 2003 and the Australian Charities and Not for Profits Commission (ACNC) Act 2012, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: Presentation of Financial Statements, AASB107: Cash Flow Statements, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1031: Materiality, AASB 1048: Interpretation of Standards and AASB 1054: Australian Additional Disclosures; as appropriate for Not-for-Profit oriented entities.

The Association has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the Association does not have any subsidiaries, associates or joint ventures. Hence the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

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) Revenue and Other Income

Income are recognised as revenue when the Association obtains control over the asset comprising the receipt.

The Association has applied AASB 15: Revenue from Contracts with Customers (AASB 15) and AASB 1058: Income of Not-for-Profit Entities(AASB1058) using the cumulative effective method of initially applying AASB15 and AASB1058 as an adjustment to the opening balance of equity at 1 July 2019. Therefore, the comparative information has not been restated and continues to be presented under AASB 118: Revenue and AASB 1004: Contributions. The details of accounting policies under AASB118 and AASB1004 are disclosed separately since they are different from those under AASB 15 and AASB 1058.The impact of changes is disclosed in Note 1(s).

In the Current Year

Contributed Assets

The Association receives assets from the government and other parties for Nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the Association recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer).

The Association recognises income immediately in profit or loss as the difference between initial carrying amount of the asset and the related amounts.

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

Operating Grants, Donations and Bequests

When both these conditions are satisfied, the Association :

- When the contract is not enforceable or does not have sufficiently specific performance obligations, the Association:

- If a contract liability is recognised as a related amount above, the Association recognises income in profit or loss when or as it satisfies its obligations under the contract.

When the Association receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

Interest Income

Dividend Income

Income from Sale of Goods

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

Revenue is measured at the fair value of consideration received or receivable. Revenue is measured on major income categories as follows:

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.

AMITY COMMUNITY SERVICES INCORPORATED
ABN: 47 595 331 649
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

Note 1

Summary of Significant Accounting Policies (Cont.)

(a) Revenue and Other Income (Cont.)

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 a 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 profit or loss.

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.

(b) 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 any impairment losses.

Freehold Property

Freehold land, buildings and improvements are shown at their cost, less subsequent depreciation for buildings and improvements.

Plant and Equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses.

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

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

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 to the Association commencing from the time the asset is held ready 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 Life (years)
Buildings	40 years
Plant and equipment	5 years
Vehicles	5 years

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 proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Note 1	Summary of Significant Accounting Policies (Cont.)
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The Association as Lessee

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Association anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Concessionary Leases

Initial Recognition and Measurement

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15: Revenue from Contracts with Customers.

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

Classification and Subsequent Measurement

Financial liabilities are subsequently measured at: amortised cost; or fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

A financial liability is held for trading if it is: incurred for the purpose of repurchasing or repaying in the near term; part of a portfolio where there is an actual pattern of short-term profit taking; or a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in effective hedging relationships).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses should be taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

Financial assets are subsequently measured at: amortised cost; fair value through other comprehensive income; or fair value through profit or loss.

Measurement is on the basis of two primary criteria: the contractual cash flow characteristics of the financial asset; and the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost: the financial asset is managed solely to collect contractual cash flows; and the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income: the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

AMITY COMMUNITY SERVICES INCORPORATED
ABN: 47 595 331 649
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

Note 1

Summary of Significant Accounting Policies (Cont.)

(d) Financial Instruments (Cont.)

The Association initially designates a financial instrument as measured at fair value through profit or loss if: it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an "accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases; it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Equity Instruments

At initial recognition, as long as the equity instrument is not held for trading or is not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the Association makes an irrevocable election to measure any subsequent changes in fair value of the equity instruments in other comprehensive income, while the dividend revenue is received on underlying equity instruments investments will still be recognised in profit or loss.

Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the Association's accounting policy.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset: the right to receive cash flows from the asset has expired or been transferred; all risk and rewards of ownership of the asset have been substantially transferred; and the Association no longer controls the asset (ie has no practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which the Association elected to classify under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

Impairment

The Association recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (eg amount due from customers under contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

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

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

- the general approach;
- the simplified approach;
- the purchased or originated credit-impaired approach; and
- the low credit risk operational simplification.

- If the credit risk of the financial instrument has increased significantly since initial recognition, the Association measures the loss allowance of the financial instruments at an amount equal to the lifetime expected credit losses; and
- If there has been no significant increase in credit risk since initial recognition, the Association measures the loss allowance of the financial instrument at an amount equal to 12 month expected credit losses.

- trade receivable; and
- lease receivables.

For financial assets that are considered to be credit impaired (not on acquisition or originations), the Association measures any changes in its lifetime expected credit loss as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.

- significant financial difficulty of the issuer or borrower;
- a breach of contract (eg default or past due event);
- where a lender has granted to the borrower a concession, due to the borrower's financial difficulty, that the lender would not otherwise consider;
- the likelihood that the borrower will enter bankruptcy or other financial reorganisation; and
- the disappearance of an active market for the financial asset because of financial difficulties.

In order to make such a determination that the financial asset has low credit risk, the Association applies its internal credit risk ratings or other methodologies using a globally comparable definition of low credit risk.

AMITY COMMUNITY SERVICES INCORPORATED
ABN: 47 595 331 649
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

Note 1 Summary of Significant Accounting Policies (Cont.)

(d) Financial Instruments (Cont.)

A financial asset is considered to have low credit risk if:

- there is a low risk of default by the borrower;
- the borrower has strong capacity to meet its contractual cash flow obligations in the near term; and
- adverse changes in economic and business conditions in the longer term, may not necessarily, reduce the ability of the borrower to fulfill its contractual cash flow obligations.

A financial asset is not considered to carry low credit risk merely due to existence of collateral, or because a borrower has a lower risk of default than the risk inherent in the financial assets, or lower than the credit risk of the jurisdiction in which it operates.

Recognition of Expected Credit Losses in Financial Statements

At each reporting date, the Association recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (eg loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

(e) Impairment of Assets

At the end of each reporting period, the Association reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

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 individual asset is identified, this is recognised 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.

(f) Employee Benefits

Short-term employee benefits

Provision is made for the Association's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries, annual leave and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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

Other long-term employee benefits

The Association classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the Association's obligation for other long-term employee benefits.

The Association's obligations for long-term employee benefits are presented as non-current liabilities 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 end of the reporting period, in which case the obligations are presented as current liabilities.

The Association based on past experience regarding levels of service reached by employees, records long service leave entitlements once an employee reaches 10 years of service with the Association.

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

Note 1

{f}

Retirement benefit obligations

Defined contribution superannuation benefits

Contributions are made by the Association to employees superannuation funds and are charged as expenses when incurred.

(g)

Cash and cash equivalents include 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 short-term borrowings in current liabilities on the statement of financial position.

(h)

Contract assets are recognised when the Association has transferred goods or services to the customer and or completed required performance obligations, but has yet to establish unconditional rights to consideration. Contract assets are treated as financial assets for impairment purposes.

(i)

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 or 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.

(i)

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

(k)

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 reporting period.

(1)

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

(m)

Accounts receivable and other debtors include amounts due from clients for fees and services provided, from donors and any outstanding grant receipts. 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.

(n)

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

(o)

Contract liabilities represent the Association's obligation to transfer goods or services to a customer or complete required performance obligations and are recognised when a customer pays consideration, or when the Association recognises a receivable to reflect its unconditional right to consideration (whichever is earlier), before the Association has transferred the goods or services to the customer and or completed required performance obligations.

AMITY COMMUNITY SERVICES INCORPORATED
ABN: 47 595 331 649
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

Note 1

Summary of Significant Accounting Policies (Cont.)

(p) Critical Accounting Estimates and Judgements

The Members evaluate 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.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Key estimates

(i) Impairment- General

The Association assesses impairment at the end of each reporting period by evaluating conditions and events specific to the Association that may be indicative of impairment triggers.

Impairment of land, buildings and improvements and plant and equipment

The Association assesses impairment of land, buildings and improvements and plant and equipment at each reporting date by evaluating conditions specific to the Association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs to sell or value-in-use calculations, which incorporate a number of key estimates and assumptions. There was no provision for impairment of land, buildings and improvements and plant and equipment at 30 June 2020 (2019: \$Nil).

Impairment of accounts receivable

The provision for impairment of receivables assessment requires a degree of estimation and judgement. The level of provision is assessed by taking into account the recent sales experience, the ageing of receivables, historical collection rates and specific knowledge of the individual debtors' financial position. Provision for impairment of receivables at 30 June 2019 amounted to \$Nil (2019: \$Nil).

(iv) Useful lives of property, plant and equipment

The Association reviews the estimated useful lives of buildings and improvements and plant and equipment at the end of each reporting period, based on the expected utility of the assets.

The Association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Key judgments

(i) Performance Obligations Under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature / type, cost /value, quantity and the period of transfer related to the goods or services promised.

(ii) Employee benefits

For the purpose of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As the Association expects that most employees will not use all of their annual leave entitlements in the same year in which they are earned or during the 12-month period that follows (despite an informal internal policy that requires annual leave to be used within 18 months), the Members believe that obligations for annual leave entitlements satisfy the definition of other long-term employee benefits and, therefore, are required to be measured at the present value of the expected future payments to be made to employees.

AMITY COMMUNITY SERVICES INCORPORATED
ABN: 47 595 331 649
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

Note 1 Summary of Significant Accounting Policies (Cont.)

(p) Critical Accounting Estimates and Judgements (Cont.)

(iii) Coronavirus (COVID-19) Pandemic

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the Association based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the Association operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the Association unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

(q) Fair Value of Assets and Liabilities

The Association measures some of its assets at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

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.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, market information is extracted from the most advantageous market available to the Association at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the Association's own equity instruments (if any) may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and where significant, are detailed in the respective note to the financial statements.

(r) Economic Dependence

The Association is dependent on the NT Government for the majority of its revenue to operate its programs and business. At the date of this report, the Members has no reason to believe that the NT Government 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 and the achievement of operating surpluses and positive operating cash flows.

(s) Adoption of New and Revised Accounting Standards

The Association has implemented three new Accounting Standards that are applicable for the current reporting period. AASB 15: Revenue from Contracts with Customers, AASB 1058: Income of Not-for-Profit Entities and AASB 16: Leases have been applied using the cumulative effective method; that is, by recognising the cumulative effect of initially applying AASB 15, AASB 1058 and AASB 16 as an adjustment to the opening balance of equity as at 1 July 2019. Therefore, the comparative information has not been restated and continues to be reported under AASB 118: Revenue, and AASB 117: Leases and AASB 1004: Contributions. Also to note in relation to AASB 16 is that the Association applied the temporary relief for peppercorn leases under AASB 2018-8 to measure the right of use assets at cost on initial recognition.

The Association has adopted AASB 16: Leases with a date of initial application of 1 July 2019. As a result, the Association has changed its accounting policy leases recognition as detailed in this note.

The Committee Members assessed that there is no material difference in the result of the Association between applying AASB 117 and AASB 16 as the Association only has rental expenses related to low value and or short term leases.

On the date of initial application 1 July 2019, the Association has no short term or low value leases.

The Northern Territory Government allows the Association to freely occupy the properties at 153 & 155 Stuart Highway, Parap until 30 June 2023. As previously noted the Association has adopted the temporary relief under AASB 2018-8 in relation to Peppercorn Lease.

AMITY COMMUNITY SERVICES INCORPORATED
ABN: 47 595 331 649
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

Note 1

Summary of Significant Accounting Policies (Cont.)

(s) Adoption of New and Revised Accounting Standards (Cont.)

The Association has applied AASB 15 : Revenue from Contracts with Customers and AASB 1058: Income of Not-for-Profit Entities using the cumulative effective method of initially applying AASB 15 and AASB 1058 as an adjustment to the opening balance of equity at 1 July 2019. Therefore the comparative information has not been restated and continues to be presented under AASB 118: Revenue and AASB 1004: Contributions.

The Association has elected to apply AASB 1058 retrospectively only to contracts that are not completed contracts at the date of initial application.

The Members have assessed that the application of AASB 15 and AASB 1058 has had minimal effect on the accounting and reporting practices of the Association and a corresponding insignificant impact on the Association's operating results for the year ended 30 June 2020. There is no material difference in the results of the Association between applying AASB 15 and AASB 1058 and AASB 118. No adjustments were deemed necessary to the opening balance of equity at 1 July 2019.

A classification change occurred which resulted in Grants Received in Advance now being classified as Contract Liability in line with wording used in AASB 15.

The table below provides details of the significant changes and quantitative impact of these changes on initial date of application 1 July 2019:

Statement of Financial Position	As presented on 30 June 2019	Application Impact of AASB 15 & AASB 1058	As at 1 July 2019
CURRENT LIABILITIES			
Unexpended Grants	729,824	(729,824)	-
Contract Liabilities	-	729,824	729,824
EQUITY			
Retained Earnings	-	-	-

(t) New Accounting Standards and Interpretations Not Yet Mandatory Or Early Adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the Association for the annual reporting period ended 30 June 2020. The Association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

AMITY COMMUNITY SERVICES INCORPORATED
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

Note 2 Revenue and Other Income

2A Grant Income	2020	2019
	\$	\$
Grant - ATC Program	551,760	542,697
Grant - Brief Intervention Training	49,765	-
Grant - Illicit Drug Counselling Program	137,968	135,702
Grant - INPEX	8,889	11,111
Grant - Stronger Steps Program	94,147	102,706
Grants - Gambling Program	671,170	671,170
Grants - OPS Program	497,271	497,271
Grants - Research Gambling Program	-	146,625
Grants - RGAW	85,250	-
Grants - Other	2,000	-
Grants - Unexpended grants brought forward from prior year	32,416	183,813
Grants - Grant funds returned	(1,305)	(12,110)
Total Grant Income	2,129,331	2,278,985
2B Fundraising and Sponsorship	2020	2019
	\$	\$
Donation and Sponsorship Received	5,550	1,524
Total Fundraising and Sponsorship	5,550	1,524
2C Other Income	2020	2019
	\$	\$
Fee for Service	173	-
Interest	27,008	44,177
Rebates and Refunds	50,000	-
Profit on sale of property, plant and equipment	227	24,545
Motor Vehicle Lease offset	-	-
Motor Vehicle Acquisition Adjustment	21,312	-
Total Other Income	98,720	68,722

Note 3 Expenses

3A Employee Cost	2020	2019
	\$	\$
Salaries and Wages	1,167,663	1,212,701
Superannuation	106,705	112,058
Other Employee Costs	65,114	(5,677)
Total Employee Cost	1,339,482	1,319,082
3B Depreciation	2020	2019
	\$	\$
Buildings	2,250	2,250
Furniture and Equipment	3,569	9,189
Motor vehicles	23,197	-
Total Depreciation Expense	29,016	11,439

AMITY COMMUNITY SERVICES INCORPORATED
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

3C	Other Expenses	2020	2019
		\$	\$
	A/H Free Call (Helpline)	18,263	18,263
	Accreditation Expenses	8,665	7,668
	Auditing & Accounting	46,250	39,636
	Brokerage	172,512	230,952
	Cleaning	9,259	5,287
	Computer Related Expenses	44,206	19,084
	Electricity	10,515	9,596
	Financial Expenditures	5,625	1,937
	Gardening	6,444	6,768
	ICT Equipment <\$5000	14,287	12,062
	Insurance	48,584	47,548
	Legal Costs	33,401	-
	Membership/Subscriptions	5,040	3,677
	Motor Vehicle Lease	-	18,723
	Office Equip- General(<\$5000)	5,743	1,344
	Posters etc Development Costs	-	3,815
	Printing, Publishing and Stationary	3,879	7,186
	Program Developm't/Advertising	35,664	22,872
	Program Evaluation	30,000	50,000
	Program Resources	79,492	105,631
	Project Supervision	5,366	5,670
	Repairs & Maintenance	8,688	17,401
	Telephone/Fax/ISP	20,514	24,236
	Training/Professional Dev	43,865	44,612
	Transfer to Building, Planning	-	160,000
	Travel & Accommodation	11,821	21,922
	Vehicle Costs	11,784	14,608
	Water & Rates	7,644	6,004
	Other expenses	-	821
	Total Other Expenses	687,511	907,323
Note 4	Cash and Cash Equivalents	2020	2019
		\$	\$
	CURRENT		
	Cash at Bank	2,162,773	2,104,568
	Term Deposit - Grant Deposits	20,352	83,011
	Cash on hand	300	300
	Total Cash on Hand and at Bank	2,183,425	2,187,879
Note 5	Trade and Other Receivables	2020	2019
		\$	\$
	CURRENT		
	Receivables :		
	Trade receivables	738,287	757,803
	Less: Provision for impairment of receivables	-	-
	Total accounts receivable	738,287	757,803
	Other Receivables :		
	GST Receivable	178	-
	Total Other receivables	178	-
	Total current trade and other receivables	738,465	757,803

The Association's normal credit term is 30 days.
No collateral is held over trade and other receivables.

AMITY COMMUNITY SERVICES INCORPORATED
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

Note 6	Other Current Assets	2020	2019
		\$	\$
	Prepayments	56,165	49,548
Note 7	Property, Plant and Equipment	2020	2019
		\$	\$
	Property		
	Land at cost	598,653	598,653
	Buildings		
	Buildings at cost	505,888	505,888
	Less Accumulated depreciation	(463,916)	(462,359)
	Total Buildings	41,972	43,529
	Leasehold improvements		
	Leasehold improvements at cost	27,719	27,719
	Less Accumulated depreciation	(19,402)	(18,709)
	Total Leasehold improvements	8,317	9,010
	Total Property	648,942	651,192
	Plant, Equipment and Motor Vehicles:		
	Plant and Equipment		
	Plant and equipment at cost	42,285	42,285
	Less Accumulated depreciation	(32,969)	(29,400)
	Total Plant and equipment	9,316	12,885
	Motor vehicles		
	Motor vehicles at cost	96,610	34,402
	Less Accumulated depreciation	(64,093)	-
	Total Motor vehicles	32,517	34,402
	Total Plant and Equipment	41,833	47,287
	Total Property, Plant and Equipment	690,775	698,479

Movements in Carrying Amounts

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

	Land and Buildings \$	Leasehold Improvements \$	Plant and Equipment \$	Motor Vehicles \$	Total \$
Carrying amount at 1 July 2019	642,182	9,010	12,885	34,402	698,479
Additions at cost	-	-	-	21,311	21,311
Opening balances transferred to Note 9: Right of Use Assets	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation expense	(1,557)	(693)	(3,569)	(23,197)	(29,016)
Carrying amount at 30 June 2020	640,625	8,317	9,316	32,517	690,775

AMITY COMMUNITY SERVICES INCORPORATED
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

Note 8	Trade and Other Payables		2020	2019
			\$	\$
	CURRENT			
	Trade creditors and accrued expenses		88,725	112,568
	Other payables		16,570	90,900
	GST payable		-	67,099
	Unexpended Grants		-	729,824
	Contract Liabilities - grant funded programmes		638,754	
	Total Trade and Other Payables		744,049	1,000,391
	(a) Contract liabilities - movement in amounts :		2020	
			\$	
	Balance at the beginning of the year		-	
	Reclassified from Deferred income / Unexpended grants on initial application of AASB 15		729,824	
	Additions: Grants for which performance obligations will only be satisfied in subsequent years		638,754	
	Expended : Grants acquitted or utilised during the year		(729,824)	
	Closing balance		<u>638,754</u>	
Note 9	Other Liabilities	Note	2020	2019
			\$	\$
	CURRENT			
	Committed Funds	12	-	950,000
	Total Other Liabilities		-	950,000
	During 2020 these Committed funds were transferred to Reserves. Refer to Note 12.			
Note 10	Borrowings		2020	2019
			\$	\$
	CURRENT			
	Bank loans secured		11,718	10,076
			<u>11,718</u>	<u>10,076</u>
	NON-CURRENT			
	Bank loans secured		19,527	31,245
			<u>19,527</u>	<u>31,245</u>
	Total Borrowings		31,245	41,321

The bank debt, with Bank of Queensland, is secured by the underlying motor vehicle assets.

AMITY COMMUNITY SERVICES INCORPORATED
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

Note 11	Employee Provisions	2020	2019
		\$	\$
	CURRENT		
	Provision for employee benefits: Annual leave	93,661	85,687
	Provision for employee benefits: Redundancy	143,169	141,945
		<u>236,830</u>	<u>227,632</u>
	NON-CURRENT		
	Provision for employee benefits: Long service leave	89,431	98,682
		<u>89,431</u>	<u>98,682</u>
	Total provisions for employee benefits	<u>326,261</u>	<u>326,314</u>
	Analysis of total provisions:	Total	
	Opening balance at 1 July 2019	\$	
		326,314	
	Net provisions used during the year	(53)	
	Balance at 30 June 2020	<u>326,261</u>	

Provision For Employee Benefits

Employee provisions represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amount accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Association does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Association does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 1(f).

Note 12	Reserves	2020	2019
		\$	\$
	Committed Funds Reserve		
	Opening balance	-	-
	Amounts transferred from Committed Liabilities	950,000	-
	Closing balance	<u>950,000</u>	<u>-</u>

During the 2020 financial year the Association transferred the balance of the provision for committed funds to reserves. There being no contractual obligation for these funds. As the future property development occurs this reserve will be transferred to retained earnings.

Note 13 Other Related Party Disclosure

Other related parties include close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel or individual or collectively with their close family members.

Transactions between related parties are on commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

There were no other related party transactions in 2020 (2019 :\$Nil).

AMITY COMMUNITY SERVICES INCORPORATED
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

Note 14	Cash Flow Information	Note	2020 \$	2019 \$
	(a) Reconciliation of cash and cash equivalents to Statement of Cash Flows:			
	Cash on hand and at bank	4	2,183,425	2,187,879
	Total cash as stated in the Statement of cash flows		2,183,425	2,187,879
	(b) Reconciliation of Cash Flow from Operating Activities with Current Year Profit			
	Profit for the current year		177,592	111,387
	Non-cash flows:			
	Depreciation expense		29,016	11,439
	Gain/ (losses) on disposal of property, plant and equipment		(227)	(24,545)
	Adjustment motor vehicle acquisition		(21,312)	-
	Transfer to reserves from liabilities		64,000	-
	Changes in assets and liabilities:			
	(Increase)/decrease in Trade and other receivables		19,338	(749,286)
	(Increase)/decrease in current other assets		(6,617)	(36,769)
	Increase/(decrease) in Trade and other payables		(256,342)	709,516
	Increase/(decrease) in Other liabilities		-	160,000
	Increase/(decrease) in Employee provisions		(53)	(76,422)
	Net cash provided by operating activities		5,395	105,320
Note 15	Capital and Leasing Commitments:		2020 \$	2019 \$
	(a) Lease Commitments			
	<i>Rental commitments : short term and low value assets</i>			
	Committed at the reporting date but not recognised as liabilities, payable:			
	Within one year		-	-
	One to five years		-	-
	More than 5 years		-	-
			-	-
	The Association does not have any operating leasing commitments. The Northern Territory Government allows the Association to freely occupy the properties at 153 & 155 Stuart Highway, Parap until 30 June 2023. As previously noted the Association has adopted the temporary relief under AASB 2018-8 in relation to Peppercom Lease.			
	(b) Capital Expenditure Commitments			
	The Association has no capital expenditure commitments as at 30 June 2020 (2019:\$Nil).			
Note 16	Contingent Liabilities and Contingent Assets			
	The Association has no Contingent Liabilities as at 30 June 2020 (2019:\$Nil).			
Note 17	Events After the Reporting Period			
	The Impact of the Coronavirus (COVID-19) pandemic is ongoing and while it had little financial impact on the Association up to 30 June 2020, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.			
	No other matter or circumstance has arisen since 30 June 2020 that has significantly affected, or may significantly affect the Association's operations, the results of those operations, or the Association's state of affairs in future financial years.			
Note 18	Association Details			
	The Principal place of business is:			
	155 Stuart Highway			
	Stuart Park, NT 0820			


AMITY COMMUNITY SERVICES INCORPORATED
ABN: 47 595 331 649
DECLARATION BY COMMITTEE MEMBERS
FOR THE YEAR ENDED 30 JUNE 2020


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 24 are in accordance with the requirements of the *Northern Territory of Australia Association Act 2003* 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 Amity Community Services Incorporated as at 30 June 2020, 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:

 Chair
Dated 8 OCTOBER 2020

 Treasurer
Dated 8 OCTOBER 2020

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AMITY COMMUNITY SERVICES INCORPORATED**REPORT ON THE AUDIT OF THE FINANCIAL REPORT****Opinion**

We have audited the accompanying financial report of Amity Community Services Incorporated ("the Association"), which comprises the statement of financial position as at 30 June 2020, statement of profit or loss, 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 Declaration by Members of the Committee.

In our opinion the accompanying financial report of Amity Community Services Incorporated, is in accordance with the requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act* and the *Northern Territory of Australia Associations Act 2003*, including:

- Giving a true and fair view of the Association's financial position as at 30 June 2020 and of its financial performance for the year then ended; and
- 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*.
- the accounts of the Association have been properly prepared and are in accordance with the books of account of the Association.

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 Entity in accordance with 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Amity Community Services Incorporated to meet the requirements of the Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Northern Territory of Australia Association Act 2003*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Matter

The financial report of the Association for the year ended 30 June 2019 was audited by another auditor who expressed an unqualified opinion on the financial report dated 22 August 2019.

Responsibilities of Management and the Committee for the Financial Report

The Committee is responsible for the preparation and fair presentation of the financial report in accordance with the *Northern Territory of Australia Associations Act 2003* and the *Australian Charities and Not-for-profits Commission Act 2012*, and 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 is 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 directors either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AMITY COMMUNITY SERVICES INCORPORATED
(CONT.)**

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with Australian Auditing Standards, we exercise professional 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 in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee and management.
- Conclude on the appropriateness 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 date of our auditor's report. However, future events or conditions may cause the Association 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 communicate with the Committee and management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Nexia Edwards Marshall NT
Chartered Accountants



Noel Clifford
Partner

Dated: 13 October 2020

