

TEMHCO



ANNUAL REPORT 2018/19

Top End Mental Health Consumers Organisation (TEMHCO) Inc.

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WOODROFFE NT 0830

About TEMHCO

The Top End Mental Health Consumers Organisation Inc (TEMHCO) is not-for-profit and charity organisation located in Palmerston. We provide a drop-in centre for people living with a mental illness and a place where our members can feel safe, build friendships and receive the help and support they need. We work together with other organisations ensuring the best possible service to consumers and their families.

TEMHCO obtained its ABN status from 1 November 1999 and has been registered with the Australian Charities and Not-for-profits Commission (ACNC) since 3 December 2012.

TEMHCO is endorsed as a Deductible Gift Recipient (DGR) from 1 March 2019. It is covered by [*Item 1*](#) of the table in section 30-15 of the Income Tax Assessment Act 1997.

TEMHCO provide activities for our members that promote confidence and self-wellness. We run both Art Therapy and Music Therapy classes by qualified instructors who have had several years' experience working with people who experience mental illness. Other services include therapeutic services such as massages, facials and men's grooming and we also provide meditation classes. Our services include weekly outings to other drop-in centres such as Day to Day Living and MiPlace or attend Grow at the Somerville Centre in Gray. Other activities include BBQs, sewing and craft activities, computer sessions and community gardening. We also provide free tea and coffee services and members can also purchase a healthy lunch for a gold coin donation.

Our Vision

TEMHCO's vision is to encourage wellness and social inclusion within our community and to promote and protect good mental health for all and that we treat people with the experience of mental distress fairly, positively and with respect. We aspire to continuously promote mental wellbeing to our members and to the wider community. We will continue to advocate for our members to help educate the wider community regarding breaking the stigma and shame placed on mental illness. We are committed to achieving improved outcomes for people with a mental illness, their carers and their families. Our ultimate vision is to help our members live full and meaningful lives where they have the confidence to participate in society.

Our Mission

TEMHCO's mission is to promote wellness in mental health through high quality, culturally appropriate and holistic programs and services that will help educate and support our members. We will provide an advocacy service so that our members voices can be heard and will continue to liaise with Government, community service and business agencies to breakdown stigma within our community.

Our Key Principles

TEMHCO's key principles underpin our strategic direction:

- Person-centred holistic care that partners with consumers and carers
- Providing care that is culturally safe and appropriate
- Providing an environment that is both safe and comfortable
- Providing an environment that is both safe and comfortable
- Providing the relevant resources
- Providing resilience
- Enabling individuals to connect

Our Key Values

TEMHCO's key values are important in how we believe we should behave:

- **Acceptance** - we accept individuals into the service with honesty and respect for their mental illness.
- **Consistency** - we support individuals consistently through their mental health journey offering.
- **Authenticity** - we provide therapeutic models that engage the individual with authenticity.
- **Valued** - we believe that every individual mental health journey is important and respect the value of their experiences.

Our Strategic Direction

TEMHCO's six strategic directions assist the consumer in developing skills for independent living and self-management of their mental illness through the following:

1. Staying Well
2. Improving Services and Support
3. Enabling Social Participation
4. Empowering Choice
5. Removing Inequality of Opportunity
6. Organisational Excellence



Message from the Chairperson



We have a very busy year this year not all smooth sailing but we are surviving and have weathered the storm. In November last year we appointed a new CEO. Helen Day replaced Angela Bruhn, who left us due to her husband getting a job in Winton, QLD. Helen has been like a Godsend to us with her fresh ideas, professional mannerisms and a love for TEMHCO.

I have continued to run the stall outside of Coles with Greg Johnston to promote TEMHCO and we also had a stand at the 4th Come Walk With Me NT World Suicide Prevention Day in September. For the Mental Health Week in October, some of our consumers had the opportunity to travel overnight to Berry Springs.

In December we had a great Christmas lunch and the board decided to close the office between Christmas and New Year so that our volunteers could have a break. The break proved to help reenergise our hard-working volunteers and some came back early to sort out our storeroom with the assistance of Claudine Garonzi, our Art Therapist. On this day we also celebrated David Nicholls birthday.

The board made a decision after our meeting with the Department to meet with The Salvation Army who could offer us a larger space to run our activities. Being situated next door to Danila Dilba, we found that our centre was regularly occupied by homeless people wanting a cup of coffee and to escape the heat whilst they waited for their appointment. We often had to cater for a large volume of people and there was little space for our consumers who attended the centre to participate in our scheduled activities. Having a large amount of people in a small space was a health and safety risk and at times there had been incidents where an intoxicated person would come in and cause a fight with other homeless people where the police had to be involved and on one occasion a laptop was smashed. TEMHCO is only funded to assist people living with a mental illness (including recovering dual diagnosis clients) and not the homeless. The move was necessary as we introduced more activities we were growing in numbers and needed space. The decision was made to move to The Salvation Army site in Woodroffe, who could better cater for any homeless clients and we were able to have the larger space that we required.

Helen was able to utilise some of our unspent funds that needed to be used before the end of the financial year to introduce some more activities for our consumers. These activities included

Meditation on Monday afternoons, Sewing & Craft classes on Wednesday mornings and Music Therapy on Friday mornings. She also received a \$2,000 grant from the Palmerston Council to continue our Art Therapy Classes to the end of the financial year. In April, Helen was also able to obtain further funding to continue these therapeutic activities during the next financial year. These activities have proven very beneficial for our consumers and our numbers are rapidly rising.

We moved into our new office on the 21st May after a successful move thanks to the help of some of our valuable members. We would like to thank The Little Green Truck who helped us with the move at a very special price.

Not everyone has been happy with the changes and we have lost some long-time consumers. This is unfortunate as the changes have been very beneficial for TEMHCO and has seen a growing number of new consumers including the return of some who left a few years ago, having not felt comfortable or safe in our old small office. We will always welcome back with open arms any of our consumers who have left in the past for whatever reason.

I am looking forward to the next 12 months with TEMHCO as we continue to grow with all our new activities including the Community Garden Project.

Maggie Schoenfisch

Chairperson

30 June 2019

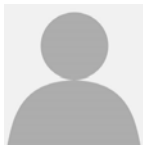
Board of Directors



Chairperson
Maggie Schoenfisch



Vice-Chairperson
Val Eaton



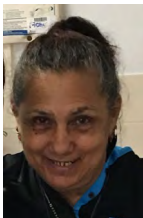
Treasurer
Vacant (David Nicholls resigned 21 May 2019)



Secretary
Tracey Myles



Public Officer
Jack Henderson



Director
Cheryl Wenintong



Director
Jimmy Nasir



Ordinary Member
Jack Myatt

Message from the CEO



Having only been in the position since November 2018, I will confine the majority of my comments to that period. TEMHCO at that stage had been in limbo as to whether we would be funded by the NTG Department of Health as the current 5-year funding was due to end by 30 June 2019. I made it my prime focus when I commenced to ensure that we did continue to receive further funding as TEMHCO provides a very valuable service for the residents

of the Palmerston and rural areas who are living with a mental illness. As TEMHCO did not have a current Strategic Plan in operation, I put together a draft plan to present to the department. The Chairperson, Maggie Schoenfisch and I attended a meeting in late January to discuss the draft Strategic Plan that had already been sent earlier that month. A couple of changes were suggested in the Strategic Plan and we were also informed that the department had decided to fund us for a further 5 years to assist the organisation in its proposed growth and to ensure it became more transparent and compliant. Suggestions included meeting with Captains Matt & Katie Ryan from The Salvation Army Woodroffe Corp to discuss the possibility of moving to that location in order to house our planned new therapeutic activities and to have the capacity to service a larger number of consumers as we had outgrown our Rolyat Street office. They also suggested I meet with Vanessa Harris, Executive Officer, NT Mental Health Coalition who was very valuable in providing advice on various services that could assist us with our financial accountability, business growth and compliance, governance training, social media and web design. I would personally like to thank Vanessa for her advice and continued support.

The next step was to introduce some new and improved changes to TEMHCO that would improve the lives of our consumers who are living with a mental illness and at the same time help us to become compliant and accountable. I was successful at obtaining a \$4,000 one-off grant from the NTG Department of Trade, Business and Innovation's Business Growth - Business Solutions (Corporate Governance and Financial Management Solutions). The successful consultant who carried out this work was Belinda Howie from Northern Sky. One of the outcomes from the report highlighted that our current board would benefit from some governance training. I successfully obtained another one-off grant for \$4,950 to provide this workshop from the same funders.

TEMHCO commenced some new therapeutic activities in February and March with Music Therapy, Meditation, and Sewing and Craft classes. With the popularity of these new activities we realised that we could not maintain business at our Rolyat Street office and met with The Salvation Army as per the recommendations of the department. TEMHCO underwent a Memorandum of Understanding (MoU) Agreement with The Salvation Army and moved to our new address at 86 Woodroffe Avenue, Woodroffe on 21 May 2019. Change is never easy for some, especially when you are living with a mental illness, but is important for growth. We initially lost some of our regular members but over time some of these members have returned and we have gained back members who left over the years because they were not comfortable attending the Rolyat Street office. Through a strong campaign to let the public know of our existence and the services we provide through social media and connecting with other health service providers, has seen a large growth of new members.

During this financial year we were also successful in our application to receive a newer van through the Community Benefit Fund Vehicle Gifts to assist us with our weekly outings and to transport clients who have difficulties getting to our centre. We would like to thank the NTG Attorney-General and Justice Department for this gift.

In May, I applied for further funding with the NTG Department of Health to continue our new therapeutic activities that commenced from February this year. We were successful in obtaining a further \$65k for a 12-month trial from the NTG Department of Health AoD funding to assist our current and future dual diagnosis clients in their recovery from alcohol or drug dependency through therapeutic activities.

TEMHCO also registered to become a NDIS provider under the registration group 'Innov Community Participation'. As we continue to expand, we hope to be registered in the future for Therapeutic Supports and Group and Centred Based Activities but this will require undertaking an accreditation process which is expensive and takes time.

I am excited with the direction TEMHCO is going and look forward to continuing to lead our team of volunteers who are doing an excellent job with helping to run the centre. I am hoping if successful in the future to be able to turn some of those volunteers into paid peer-support workers if I am able to obtain further grant funding.

Helen Day
Chief Executive Officer
30 June 2019

Treasurer's Report



As at 30 June 2019 TEMHCO had no Treasurer to provide a written statement for the Annual Report. Our previous Treasurer, David Nicholls, resigned on 21 May 2019 and TEMHCO would like to thank him for his service in this role. During the 2018/19 financial year our former bookkeeper, Donna Mearns from It Figures also resigned her services from

TEMHCO on 5 June 2019 and we would like to thank Belinda Howie and her team at Northern Sky who transitioned over quickly and professionally to ensure our organisation continued to run smoothly without any delays.

TEMHCO was successful in obtaining a \$4,000 one-off grant from the NTG Department of Trade, Business and Innovation to provide a Corporate Governance and Financial Management Solutions report. The successful consultant to conduct the review with Belinda Howie from Northern Sky. Her task in providing this report included conducting the following:

- A review of TEMHCO's current Governance position and make recommendations for best practice improvement;
- A review of TEMHCO's current Financial position and make recommendations for best practice improvement; and
- Assist with devising a budget to 30 June 2019 to ensure sustainability.

The report outlined a recommendation that a Governance workshop is delivered to the management committee and staff to ensure roles and responsibilities are fully understood. In May 2019, TEMHCO were successful in obtaining another one-off grant from the NTG Department of Trade, Business and Innovation for \$4,950 to provide this training to all the current board members. It is important to TEMHCO that our board members understand their roles and responsibilities. Our purpose and objectives are to have transparency, and become compliant and accountable for the services we provide to our members and funding bodies.

Operating Result

The net result of the Association's operations for 2019 was a Profit for the year of \$14,780 (2018: Loss of \$1,473).

Sustainability

Net Current Assets /less Net Current Liabilities for 2019 was \$37,124 (2018: \$25,027).

Financial Year in Focus

During the 2018/19 financial year TEMHCO introduced a number of new therapeutic activities to help our members with their mental health recovery. These activities included:

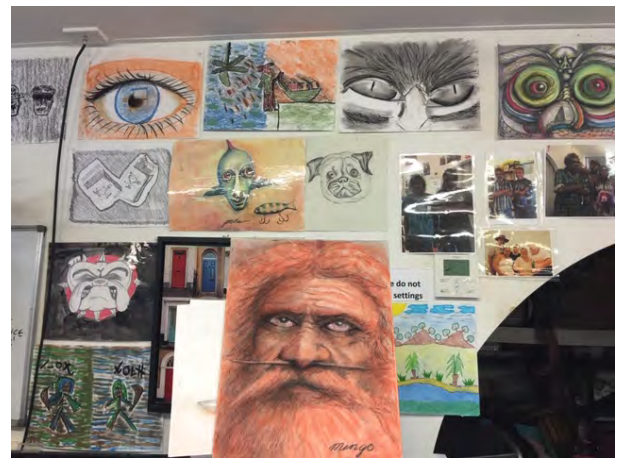
- Art Therapy
- Sewing & Craft Classes
- Music Therapy
- Meditation

We continued our massage therapy sessions every Monday morning and men's and women's grooming sessions once a month. We dedicated Thursday as an outing day where our members could either stay in Palmerston and attend our Grow session at the Sommerville Centre in Gray followed by lunch and shopping or travel in our bus to the northern suburbs to visit other drop-in centres where they would also be provided lunch and could go shopping. TEMHCO will be looking at continuing to provide further outdoor activities for our members in the future that will include fishing, movies and tenpin bowling.

Therapeutic Activities

Art Therapy

Our Art Therapy classes commenced in October 2018 and is run by Claudine Garonzi from Bigartz Enterprises, who is a Specialist Community Arts Facilitator providing art programs with a focus on disadvantage and disability. active community artist with over 25 years' experience in the arts. She has a postgraduate degree in Fine Art (RMIT) and have completed further training in art therapy with DADAA (Disadvantage and Disability in the Arts Australia). During the last eighteen years in Darwin, she has successfully facilitated art programs for Carpentaria Disability Services (Art Space 2001-2002), AIS school-based programs and workshops.



Some of our member's artwork on display at our old Rolyat Street office

Claudine is able to help members who are at various stages from novice to highly experienced and teaches several techniques including painting with acrylics and oils, and drawing with charcoal and pastels.

Sewing & Craft Classes

Claudine also runs our Sewing & Craft Classes every Wednesday and these classes commenced in February and replaced our Ladies Morning Tea sessions. Although members are predominantly women, we do have the odd male who is interested in doing some craft work. Our members have been involved in a number of projects set out by Claudine and also fix garments for themselves or other members. We also have a large array of sewing patterns our member can use to make new garments. During this financial year, TEMHCO purchased an additional sewing machine and an overlocker for the more complex sewing requirements.



Claudine teaching one of our members some sewing techniques.

Music Therapy

Our Music Therapy classes commenced in February this year with a special guest who attended our first session. Mr Luke Gosling, OAM, MP, Member for Solomon, Northern Territory graced us with a special visit and thoroughly enjoyed singing along with our members. Music Therapy has so many evidence-based benefits for people living with a mental illness. During the financial year TEMHCO invested in a number of musical instruments that could be played outside of our classes. Our music therapist who runs our classes is Crystal Robins who has experience



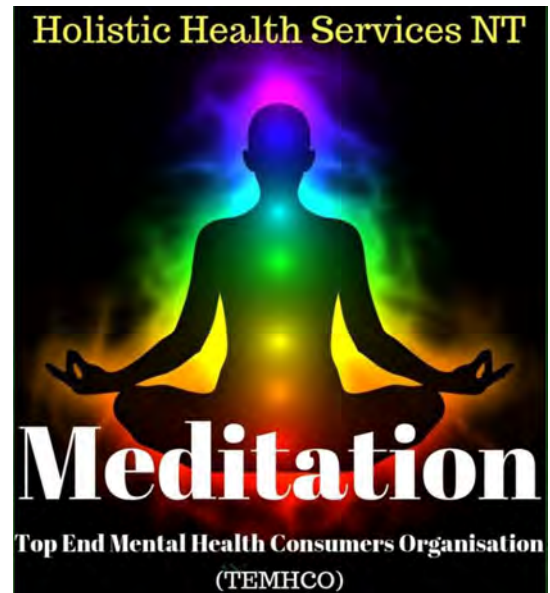
L-R: Helen Day, Shelly Westley and Crystal Robins

working with varied populations, including mental health, disability, autism spectrum disorder, and hearing impairment. She is a registered NDIS provider for Therapeutic Supports (Music Therapy) and Early Childhood Early Intervention Supports (Music Therapy). She has 12 years' experience of teaching both group and individual music teaching to all ages and over 15 years of music performing experience and formal music tuition (including tertiary education), which

demonstrates her high level of music competency. The classes are tailored for any skill level so that our members can feel comfortable knowing that they can relax and have fun.

Meditation

At the beginning of March 2019 TEMHCO commenced Meditation classes with Tammy Hatherill from Holistic Health Services NT. She is a well-known Holistic Health Practitioner who specialises in Clinical Hypnotherapy and Psychotherapy especially with those suffering from Post Traumatic Stress Disorder, Depression and Anxiety (having been through this herself with 'lived' experience.) Tammy focuses on and considers the whole person - mind, body, soul and emotions - in the quest for optimal health and wellness.



There are many evidence-based benefits behind meditation in assisting with mental health recovery. It has been proven to assist with anxiety and lower stress levels, which can lead to a wide variety of physical, psychological and cognitive health issues. The concepts of the mind-body connection and CBT Triangle are considered to be medical facts, and calming the mind provides benefits in a number of different ways. These benefits include physical (biological), psychological (social & emotional), and cognitive (neurological) that will positively affect individuals in a variety of ways. Our classes are held from 1pm to 2pm every Monday afternoon.

Massage Therapy

Betty Lum is a qualified massage therapist who has been providing massage therapy every Monday mornings for a number of years now. Our members continue to enjoy her massages that benefit them not just physically, but also mentally and emotionally. She provides a caring touch massage that helps relieve the tension in both your body and your mind. Our members have reported that they could literally float off the table as they feel very light and peaceful. Betty has had experience working with Charles Darwin University and Territory Palliative care as well as teaching massage therapy techniques at the Casuarina College adult night classes.



Betty massaging a client

Men's & Women's Grooming Sessions

Rose Anderson has also been providing grooming sessions once a month for our men and women members for a number of years. The men generally receive trims for their hair, beard, ear, nose and/or eyebrows plus some also enjoy a facial. Our women members get to enjoy a relaxing facial plus eyebrow waxing and/or brow/lash tinting. Research has also suggested that beauty therapy treatments can help promote mental wellness.



Rose providing a trim

Other Activities

Computer Sessions or Board Game Activities

Members have the opportunity to use one of our three laptops for computer sessions to help build their computing skills and also type up resumés. We also have invested in some on-line Microsoft Word and Excel courses to help build our volunteer skills. Members can use these computers and have access to our board game activities during our afternoon sessions.

Outdoor Activities

Members have the opportunity to choose to travel to the northside to go shopping and visit other drop-in centres or go our Grow sessions at the Sommerville Centre in Grey. These outdoor activities run every Thursday and the drop-in centre is now closed on this day to enable all members to attend these activities.

Community Garden Project

Since our move to Woodroffe in May 2019, TEMHCO have been working together with The Salvation Army to put together a Community Garden that our members can attend. Gardening is another activity that helps with mental health recovery. This project is expected to commence in the new financial year.

Committee Members Report



Top End Mental Health Consumer Organisation Inc ABN: 18 276 678 264 COMMITTEE REPORT

Your Committee Members submit the financial report of the Top End Mental Health Consumer Organisation Inc for the financial year ended 30th June 2019.

Committee Members

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

Maggie Schoenfisch- Chairperson
Val Eaton-Deputy Chairperson
Tracey Myles-Secretary
Helen Day- Authorised Officer
Jack Henderson-Public Officer
Cheryl Wenitong and James Nasir-Members
The Following Members resigned during the year

David Nicholls (Treasurer) -Resigned 21 May 2019

Kelli Sobieralski (Secretary) (resigned 10 February 2019)

Shelly Westley (Ordinary) (resigned 17 June 2019)

Principal Activities

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

- The provision of support and education for our members and their families living with mental illness.
- To develop links between members and the mental health professionals responsible for the treatment programs and to promote awareness of the needs and rights of people with a mental illness, and the important and significant contribution consumers have to the design and implementation of such treatment programs.
- The promotion of better understanding of mental illness by the public and the removal of stigma attached to it; and a greater awareness of the problems and needs of consumers and their families in which there is a mental illness.
- The fostering of the develop of mutual support amongst members.
- To advocate for appropriate facilities and service to ensure that optimum quality of care is provided.
- The provision of services to assist in recovery of people with a mental illness.
- The exchange of information and resources with local and interstate bodies with like objectives and purposes.



Significant Changes



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

Operating Result

The net result of the Association's operations for 2019 was a Profit for the year of \$14,780 (2018: Loss of \$1,473)

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


Chairperson 


Treasurer 

Dated this

day of

20

Income & Expenditure Statement

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	2019 \$	2018 \$
Income		
Grants	244,169	155,280
Total Revenue from Grants	244,169	155,280
Fundraising	200	335
Donations	505	2,280
Total Donations and Bequest	706	2,615
Trading Activities	2,614	1,273
Other Income	1,009	814
Total Revenue from Goods and Services	3,623	2,087
Interest received	0	0
Total Income	248,497	159,982
Expenses		
Accounting & Audit fees	18,621	7,269
Advertising	460	873
Cleaning & pest control	349	20
Computer expenses	10,673	3,859
Consultancy	17,690	0
CSC expenses	24,269	15,356
Depreciation	886	2,074
Insurance	6,110	4,460
Legal fees	149	0
Meeting expenses	60	19
Membership fees paid	5,511	1,845
Minor assets	2,754	4,606
Motor vehicle expenses	5,724	6,970
Postage & freight	863	188
Printing & stationery	4,759	2,123
Rent	14,456	17,347
Repairs & Maintenance	311	551
Sundry expenses	213	323
Telephone	3,740	3,841
Travel & accommodation	5,360	0
Utilities	2,268	2,273
Total Other Expenses	125,226	73,997
Leave provision movements	(-327)	0
Recruitment Expense	1,540	0
Salary and wages	94,250	76,827
Staff amenities	1,177	94
Superannuation	7,776	7,560
Training & development	4,034	794
Workers compensation	40	2,183
Total Employment Expenses	108,491	87,458
Total Expenses	233,717	161,455
Net Surplus (Loss)	14,780	(1,473)

The accompanying notes form part of this financial report.

Statement of Financial Position

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

		2019	2018
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and Bank	2	58,781	122,919
Deposits Paid		225	0
TOTAL CURRENT ASSETS		59,006	122,919
NON-CURRENT ASSETS			
Property, Plant and Equipment	3	3,092	409
TOTAL NON-CURRENT ASSETS		3,092	409
TOTAL ASSETS		62,098	123,328
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	4	15,656	2,174
Unexpended grant		0	87,010
GST and PAYG	5	4,892	7,046
Employee Provisions	6	1,335	1,662
TOTAL CURRENT LIABILITIES		21,882	97,892
NON-CURRENT LIABILITIES			
Provisions		0	0
TOTAL NON-CURRENT LIABILITIES		0	0
TOTAL LIABILITIES		21,882	97,892
NET ASSETS		40,216	25,437
EQUITY: Accumulated Funds			
Balance at the beginning of the Year		25,436	26,909
Net Surplus (Deficit) for the Year		14,780	(-1,473)
Balance at the end of the Year		40,216	25,436
TOTAL EQUITY		40,216	25,436

The accompanying notes form part of this financial report.

Statement of Changes in Equity and Cash Flow Statement

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2019

	\$
Balance at 1 July 2017	26,909
Comprehensive Income	
Net surplus (Loss) for the year	(-1,473)
Other comprehensive income for the year	0
Total comprehensive income attributable to members of the entity	<u>(-1,473)</u>
Balance at 30 JUNE 2018	<u>25,436</u>
Balance at 1 July 2018	25,436
Comprehensive Income	
Net surplus for the year	14,780
Other comprehensive income for the year	0
Total comprehensive income attributable to members of the entity	<u>14,780</u>
Balance at 30 JUNE 2019	<u>40,216</u>

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Note	2019 \$	2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and Grants		248,497	159,982
Payments to suppliers and employees		(-309,068)	(-178,082)
Interest received		0	0
Net cash (used in) operating activities		<u>(-60,571)</u>	<u>(-18,100)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(-3,566)	0
Net cash (used in) investing activities		<u>(-3,566)</u>	<u>0</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		0	0
Net cash provided by/(used in) financing activities		<u>0</u>	<u>0</u>
Net increase/(decrease) in cash held		(-64,137)	(-18,100)
Cash on hand at beginning of financial year		122,919	141,020
Cash on hand at end of financial year	2	<u>58,781</u>	<u>122,919</u>

Notes to the Financial Report

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Act Northern Territory and ACNC. The Committee has determined the Association is not a reporting entity.

The special purpose financial report was authorised for issue by the Members of the Committee.

Note 1 Summary of Significant Accounting Policies

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 in order to meet the requirements of the Associations Act NT and the Association's Constitution. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared on an accrual basis and are based on historical costs. They do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated, otherwise, have been adopted in the preparation of these financial statements. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

(a) Income Tax

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

(b) Cash on Hand

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

(c) Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for goods sold in the ordinary course of business. 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.

(d) Impairment of Assets

At the end of each reporting period, the Committee 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, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

(e) Revenue and Other Income

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

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

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

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.

(f) Comparative Figures

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

Where the Association's retrospectively applies an accounting policy, makes a retrospective restatement or

reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period is presented in addition to the minimum comparative financial statements.

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

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

(h) **Leases**

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

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

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

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

(i) **Property Plant and Equipment**

Property, plant and equipment is capitalised for items of more than \$2,000 in value. Property, plant and equipment is depreciated commencing from the time the asset is held ready for use and is depreciated over the estimated useful life.

(j) **Employee Provisions**

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

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

The Association, based on past experience regarding levels of service reached by employees, records long service leave entitlements from the commencement of their service.

(k) **Provisions**

Provision 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 are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(l) **Cash and Cash Equivalents**

Cash and Cash equivalents include cash on hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

(m) **Goods and Service Tax (GST)**

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

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

(n) **Economic Dependence**

While the Association's activities are funded by members' fees, the Association is assisted in its activities by specific program grants provided by the government. As at the date of this report, the committee members have no reason to believe that Association will not continue to have access to specific program funding when required. The future operations of the Association are dependent upon the continued support of its members and government and the achievement of operating surpluses and positive operating cashflows.

Note 7 Events after the Reporting Period

The Committee is not aware of any significant events since the end of the reporting period (2018: Nil).

Note 8 Capital and Leasing Expenditure Commitments

The Association has no capital expenditure and or lease commitments as at 30 June 2019 (2018: Nil).

The land and building space the Association occupies is leased from the Salvation Army on a month to month basis.

Note 9 Contingent Liabilities

The Committee is not aware of any contingent liabilities as at 30 June 2019 (2018: Nil).

Note 10 Other Related Party Disclosure

There were no other related party transactions in 2019 (2018: Nil).

Note 11 Association Details

The registered office and principal place of the Association is: Cnr Temple Tce and Woodroffe Ave, Woodroffe NT 0830

Declaration by Members of the Committee

Top End Mental Health Consumer Organisation Inc. ABN: 18 276 678 264

KBP
Audit Services

DECLARATION BY MEMBERS OF THE COMMITTEE FOR THE YEAR ENDED 30 JUNE 2019

The Committee has determined that the Association is not a reporting entity and that these special purpose financial statements are prepared in accordance with the accounting policies stated in note 1 to the financial statements.

In the opinion of the Committee, the accompanying financial statements as set out pages 2 to 8 are in accordance with the requirements of the Associations Act Northern Territory and:

- (1) Give a true and fair view of the financial position of the Association as at 30 June 2019, and its performance for the year ended on that date, in accordance with the accounting policies described in Note 1 to the financial statements; and
- (2) 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 and is signed for and on behalf of the Committee by:

Chk Sch-fisch
Chairperson

Dated

3-9-19

SIGN HERE

Treasurer

Dated

SG
3-9-19

SIGN HERE

Independent Audit Report



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raj@kbpaudit.com.au

INDEPENDENT AUDITOR'S REPORT To The members of

Top End Mental Health Consumer Organisation Inc.-ABN: 18 276 678 264

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report of Top End Mental Health Consumers Organisation Inc., which comprises the statement of financial position as at 30 June 2019, the income and Expenditure statement, 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 responsible entities declaration.

In our opinion the financial report of Top End Mental Health Consumers Organisation Inc has been prepared in accordance with Division 60 the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2019 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the registered 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 opinion.

Responsibilities of Responsible Entities for the Financial Report

The responsible entities of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible entities are responsible for assessing the registered entity'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 responsible entities either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so. Responsible entities are responsible for overseeing the responsible entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

Liability Limited by a scheme approved under professional standards legislation





We also:

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

We communicate with responsible entities 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.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of section 60-45(3) (b) of the ACNC Act, we are required to describe any deficiency, failure or shortcoming in respect of the matters referred to in paragraph 60-30(3)(b), (c) or (d) of the ACNC Act.

In our opinion, it has been appropriately addressed by Top End Mental Health Consumers Organisation Inc.

KBP Audit Services

A handwritten signature in black ink, appearing to read 'Raj Prabhu'.

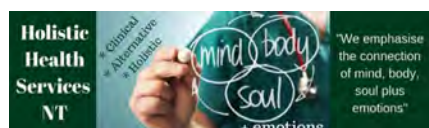
Raj Prabhu
CPA; Regd. Company Auditor
Director-Audit
Date: 23 August 2019

Sponsors

TEMHCO would like to thank all the following sponsors and affiliates who have either funded us, provided donations or donated their services to us during the 2018/19 financial year.



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OAM, MP

Member for
Solomon, Northern
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