

**The Arthritis Foundation of the Northern Territory Incorporated**  
Trading as Arthritis & Osteoporosis NT

**Annual Report**  
**July 2021 – June 2022**

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Vice president Margaret Murray at the 2021 Cota Seniors Expo

## Introduction

Welcome to the Annual Report of The Arthritis Foundation of the Northern Territory Incorporated for the year ending 30<sup>th</sup> June 2022. It is designed to meet the requirements of the organisation's Constitution and the Associations Act. It contains all information required for the Annual Report to the Australian Charities and Not-for-profit Commission. For the year ending June 2022, the Board has performed all Management Committee functions.

The Foundation has a number of business names, the most often used being Arthritis & Osteoporosis NT (AONT). In keeping with this practice "AONT" will be used throughout this document.

AONT is primarily an organisation for the benefit of, and services to, people with arthritis and osteoporosis. These services may also have relevance to people affected by some other musculoskeletal conditions.

## Board Report

This Board Report presents to the Annual General Meeting some highlights of year to June 2022. We were very pleased to welcome three new Board Members: Ruth Quinn in Sept 2021, and at last year's AGM both Lyn Skipper and Renae Callaway from the Palmerston Support Group.

### Prevalence of arthritis

The importance of our work with arthritis sufferers was enhanced by the June release of the 2021 Census figures by the Australian Bureau of Statistics. These showed that arthritis is one of the three most common chronic conditions reported Australia wide. Overall, almost as many reported having arthritis as diabetes and heart disease combined. For females, arthritis was the number one condition, closely followed by mental health conditions. For males, arthritis was number three after mental health conditions and asthma.

On release of these figures, AONT was contacted promptly by ABC Radio Darwin for comment. Our Treasurer Ruth Garden was interviewed by Jo Laverty (Breakfast with Jolene Laverty) the next day on 29<sup>th</sup> June regarding these figures.

### Activities

Our usual activities have continued in this 12 months, although somewhat limited by Covid precautions. Our activities include answering queries both by phone and visitors to the office, and handing out resources both in person and by mail (see [Enquiries & information packages distributed on Page 11](#)). Community outreach included stalls at the 2021 COTA Seniors Expo, the Men's Health Pitstop (hosted by the Cancer Council NT), the Darwin High School Health Expo focusing on bone health in the teenage years, Pain Management courses and a presentation to Darwin Rotary. Since June this year we have participated in several forums and look forward to more opportunities.

Palmerston Support Group continues as an important part of our organization although Covid has made attendance more difficult for some. Guest speakers at their monthly meetings have provided some very interesting and helpful presentations.

From an initiative during the early COVID lockdowns, we have continued to produce our Newsletter bimonthly, including updated information from the Australian Rheumatology Association regarding vaccinations, medication shortages, and management of Covid for people with arthritis.

Our volunteers and staff endeavor to keep up to date in both information and skills to carry out our mission. In February 2022 four of our staff and volunteers took part in 'Accidental Counselling' training with Lifeline, as part of the Arthritis Australia funded upgrade of the 1800 infoline service. This has enabled us to deal with both phone and face to face inquirers more effectively and empathically. In May Board member Ruth Quinn attended the on line National Consumer Conference hosted by Arthritis & Osteoporosis WA. Discussion included: Covid & Immunosuppressed People, Osteoporosis & Falls, and Arthritis Research.

### **The Arthritis Affiliation**

Our association with Arthritis Australia and the other state/territory Affiliates continues to be extremely important to our organization. Regular Zoom meetings with Affiliate representatives (Council of Advice) are held. Similarly, regular meetings of Affiliate CEOs are held by Zoom. Board members Hilary Fowler and Ruth Garden share these responsibilities. For the first time since early 2020, a face-to-face meeting of representatives from Arthritis Australia, Affiliate Boards and CEOs was successfully planned, eventuating in July. Ruth was able to attend this forum. Most of our materials are developed, updated and supplied by Arthritis Australia. Education materials and on-line programs developed by Affiliates are often brought to our attention for us to access and share.

### **Small grants**

Thanks to the NTG Community Benefit Fund we purchased new computers to replace two which were no longer fit for purpose, as well as a new storage unit. A grant from the Airport Development Group Community Giving Program enabled the purchase of a full size anatomical model skeleton for display at stalls and other events.

### **Recurrent funding with the NT Department of Health**

Our five year Funding Agreement was renewed on 1 July 2022. Several meetings were held with Department representatives to negotiate terms and ensure a full understanding of new reporting requirements.

Finally, appreciative thanks to:

- the NT Government whose recurrent funding is vital to our existence;
- Arthritis Australia and affiliates for their support and interest;
- all our members who are the backbone of the organization;
- all those who have made donations, both members and non-members, whose valuable support is greatly appreciated; and
- all those who show an interest in our work and invite us to participate in community outreach.

## **Governance**

As an organisation incorporated under the NT Associations Act, the Board has the responsibility of running the organisation, with authority to employ persons as necessary and viable. We first became incorporated in July 1983. Being an incorporated association and a registered Not-for -

Profit, the Board has a legislative responsibility to report annually to the Australian Charities and Not-for-profit Commission (ACNC).

Thanks to recurrent NT Government funding, we are able to maintain an office in the Rapid Creek Business Village, with modest staffing levels. However, volunteer involvement is crucial to the viability of the organisation, with weekly volunteer hours often exceeding that of employee hours. Note that all Board positions are also voluntary. [See Page 7 for more on volunteers.](#)

## The Board

As at 30<sup>th</sup> June 2022 the AONT Board comprised:

President	Vacant
Vice President	Margaret Murray
Secretary	Hilary Fowler
Treasurer & Public Officer	Ruth Garden
Ordinary Members	Amin Islam, Ruth Quinn, Lyn Skipper Renae Callaway

They first joined the Board:

Margaret Murray	October 2013
Hilary Fowler	March 2010
Ruth Garden	February 2006
Amin Islam	November 2020
Ruth Quinn	September 2021
Lyn Skipper	November 2021
Renae Callaway	November 2021

Anne Coutts first joined the Board in November 2019 and resigned on in May 2022.

From 1<sup>st</sup> July 2021 until the 2021 AGM the AONT Board comprised:

President	Vacant
Vice President	Margaret Murray
Secretary	Hilary Fowler
Treasurer & Public Officer	Ruth Garden
Ordinary Members	Anne Coutts, Amin Islam

The Board meets monthly and its members maintain regular contact with each other and with staff. Other Board meetings are called as needed to deal with specific matters. Some of our Board members are also regular office volunteers heavily involved in service delivery.

Board members are involved in teleconferences with both the Arthritis Australia Council of Advice and affiliate CEOs.

Our Constitution requires election at the Annual General Meeting (AGM) of office bearers: President, Vice-President, Treasurer, Secretary, and a minimum of two and no more than ten ordinary members. The Public Officer is appointed by the Board from its members. Throughout the year, the Board has authority to appoint a member at any time to fill a vacancy arising, whether office bearer or ordinary member, and any person so appointed shall hold office until the following AGM.

## Structure and Running of the Organisation

ABN 67 099 326 608



Natalie has been with us since early 2006, and Deirdre joined us in April 2014. Natalie and Deirdre are core personnel within our organisation and highly valued for their reliable support and willingness to go outside normal work parameters to assist our volunteers.

## Volunteers

On any day the office is open there are usually volunteers on duty.

Volunteer time recorded for the financial year was **1545** hours. Overall, the average number of weekly volunteer hours for the year excluding the Christmas New Year closure was **32** (or **140** hours per month). This includes many hours outside normal office hours in:

- general administration;
- education activities;
- fundraising and networking with different people and organisations.

*Responsibilities assumed by volunteers (including Board members) and assisted by employees:*

- website and facebook page maintenance;
- mandatory reporting;
- membership database;
- community speaking engagements;
- distribution lists;
- information stands;
- general administration including reception duties, production of leaflets, printing of materials;
- assessment of grant opportunities;
- network meetings, subject to availability;
- newsletter production and distribution, six per year to all members, plus complimentary mailings and emails when appropriate;
- records management and resource management;
- pain self-management courses;
- support groups: convening, arranging special events and guest speakers;
- volunteer recruitment and support.

*Volunteer activities outside the office include:*

- networking with other community and government organisations;
- presentations to various forums;
- facilitating pain self-management courses;
- support groups.

## Membership

Membership falls due on 1<sup>st</sup> July each year and individual renewal notices are usually sent out after then with the newsletters. At 30<sup>th</sup> June 2022 the number of memberships was **66**, including **five** family memberships, comprising **61** females and **10** males. There were **6** new memberships during the financial year.

Membership income really does make a difference to AONT's ability to provide services. Members have the satisfaction of helping our organisation help many people and should be proud of their contribution to this purpose.

Membership benefits include:

- newsletter mail-outs, six times per year;
- access to self-management courses;
- free or subsidised entry to AONT events;
- access to support groups;
- borrowing library;
- health advisory service.



## Support Groups

The role of a support group is for participants to leave these meetings feeling better than when they arrived. New faces are very welcome.

**Palmerston Arthritis Support Group:** This long established group meets on the third Monday of each month at 10:00am at the Brennan Electorate Office opposite the Target store. This group is a wonderful example of enduring friendships and thanks go to convenor Anne Coutts and her assistant Lyn Skipper, who arrange guest speakers each month, special events and activities.



## Donations, Fund Raising and Sponsorship

Donations and sponsorship (both unrestricted and tied) over 2021-2022 amounted to **\$5,562**. Along with membership income these funds are essential to our capacity to deliver much needed services as the Service Agreement income is insufficient to completely cover operating costs. No major fundraising events were held during the year.

Thanks go to:

1. Arthritis Australia for supporting our participation in national promotional campaigns;
2. Merit Partners for their in-kind donation towards our audit expense;
3. AONT members who made donations;
4. Non-members who made donations, including:
  - Rotary Club of Darwin and
  - The team at Merit Partners in lieu of their Kris Kringle gifts to each other



## Achievements

Much of AONT's work is disseminating information in response to requests through telephone calls, emails, visits to the office, presentations to various audiences, and information stands at community events. Our shop front windows provide opportunities for educational displays and notice of relevant community events. We no longer have our permanent brochure stands in Palmerston, as they were removed in 2020 as part of COVID-19 management. It is unfortunate that this pro-active approach to make information more readily available to the general public has been curtailed.

The following tables are drawn from our twice yearly reports to the Northern Territory Department of Health, as part of our Service Agreement, and provide an overview of our activities from 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2022. All activities rely on our committed and hardworking volunteers and in part on AONT generated income which includes donations.

### Consumer Education

*A refers to arthritis, O refers to osteoporosis*

Location	Date	Disease Category	Title of Event/Course/ Group	Type	Attendees	Total Hours for Project including volunteer hours
	Year round	A & O	Website <a href="http://www.aont.org.au">www.aont.org.au</a>	Online	~527 visits ~1437 pageviews	150
	Year round	A & O	<a href="https://aont.org.au/facebook">Facebook aont.org.au/facebook</a>	Online	~2430 likes	70
Darwin	Year round	A & O	Shop front Window displays	Promotion & large format display of: (1) materials available through AONT (2) arthritis management info (3) osteoporosis management info	Unknown	130
Darwin	Year round	A & O	Shop front window Community noticeboard	(1) Promotion of programs, services & events relevant to healthy lifestyle choices (2) promotion of COVID pandemic management strategies & requirements	Unknown	100

Location	Date	Disease Category	Title of Event/Course/ Group	Type	Attendees	Total Hours for Project including volunteer hours
Palmerston	Monthly	A & O	Palmerston Support Group	Support for members	6-10	8 per month
Palmerston	19 July 2021	A & O	Palmerston Support Group, arthritis management presentation	Information, education	6	5
Darwin	27 July 2021	A & O	Pain Management course	Information, education	Cancelled due to lack of numbers	6
Darwin	4 Sept 2021	A & O	COTA's Seniors Expo information stand	Information & education, materials	~ 105	22
Leanyer	7 & 14 Sept 2021	A & O	Pain management course	Information, education	6	12
Leanyer	6 & 13 Oct 2021	A & O	Pain management course	Information, education	4	10
Marrara	4 Nov 2021	A & O	Men's Health Pitstop (Cancer Council) information stand	Information & education, materials	14	10
Darwin	26 Nov 2021	A	Fundraising morning tea at Merit Partners	Presentation to staff: information, materials	~ 15	6
Leanyer	5 & 19 April 2022	A & O	Pain management course	Information, education	2	10
Darwin	12 May 2022	A & O	Presentation to Darwin Rotary Club	Information and resources	30	7
Darwin	27 May 2022	O	Healthy Bones information stand	Darwin High School Healthy Living Expo – information	23	11
Leanyer	21 & 28 June 2022	A & O	Pain management course	Information, education	3	15
Darwin	29 June 2022	A	Local radio interview re 2021 census figures: arthritis in top three of all long term conditions reported	Information	1 ( <i>number of listeners unknown</i> )	1



Location	Date	Disease Category	Who	Type	AONT Attendees	Total Hours for Project
Darwin	27 Oct 2021	A	Board member	Incorporated Association Information Night	1	5
Darwin	8 Dec 2021	A	Board member	Arthritis Australia Affiliates Council of Advice zoom meeting	1	3
Darwin	16 Feb 2022	A & O	Staff & volunteers	“Accidental Counselling” online workshop with Lifeline, preceded by preliminary e-learning modules	3 for workshop, 4 for pre-learning	16 - 17
Darwin	16 March 2022	A	Volunteer	Council of Advice AA zoom meeting	1	3
Darwin	May 2022	A & O	Board member	National Consumer Conference, Arthritis & Osteoporosis WA zoom meeting	1	5
Darwin	15 June 2022	A	Volunteer	Council of Advice AA zoom meeting	1	3

### Networks and partnerships

Location	Disease Category	Group	Description
Darwin / Sydney	A	Arthritis Australia and state Affiliates	1 AONT has a representative on the Council of Advice of Affiliates of Arthritis Australia, teleconferencing as required 2. AONT has a representative at meetings and teleconferences of CEOs of other state Arthritis organisations 3. Distribute materials produced by Arthritis Australia
Darwin / Sydney	O	Healthy Bones Australia (formerly Osteoporosis Australia)	Distribute materials produced by Healthy Bones Australia

Location	Disease Category	Group	Description
Darwin	A & O	Darwin Private Hospital, Healthscope representative	Informal meeting with Occupational Therapist re mutual support & referrals
Darwin	A & O	Snap Fitness	Informal meeting with representative re promotion of appropriate exercise options, both for AONT membership & general public
Darwin	A & O	NT Dept Health, Medicines & Poisons	Ongoing liaison regarding education and awareness campaign of upcoming “NTScript” system of medicine information sharing
Online	A	Scleroderma Assoc. Queensland	Promoting services & activities for anyone with autoimmune conditions: 1. Closed facebook support group – Qld and NT 2. Seminar Kallangur, Qld
Darwin	A & O	Darwin Rotary Club	Presentation on role of Arthritis & Osteoporosis NT
Darwin	A & O	Primary Healthcare Network	“Improving clinical care for patients in specialist practise” through My Health Record

### Small grant applications and projects

Grants are always project specific, and cannot be made retrospectively to cover unforeseen expenses.

Grant	Date Submitted	Project	Amount	Date of project, Date finalised
NTG Community Benefit Fund	24 <sup>th</sup> May 2021	1. replacement computers 2. storage cupboard	1. \$6,619.90 2. \$376.37	Commenced June 2021, Finalised December 2021
Airport Development Group Community Giving Program	7 <sup>th</sup> April 2022	Skeleton models	\$813.60	Commenced April 2022 Finalised May 2022

## Quality improvement activities

Change to Board meeting procedures: separation of governance issues from operational issues
Review and development of organisation policies, including: Financial Management, First Aid, Workplace and Discrimination and Harassment
<p>COVID-19 Pandemic management strategies</p> <ul style="list-style-type: none"> <li>• Continuing implementation of strategies within the office as advised by NT and Australian Departments of Health</li> <li>• Regular updates of shop front window displays with relevant posters and notices</li> <li>• Dissemination of relevant advice to members from Arthritis Australia and Australian Rheumatology Association</li> </ul>
<p>Client self reported feedback - newsletter</p> <p><i>“great newsletter, keep up the good work” “lots of helpful info, thanks”</i></p>
AONT follow up of walk in, phone and email/website enquiries
<p>Evaluation of Pain Management Courses – participant feedback on usefulness of workshop:</p> <p><i>“Hints &amp; tips; Better sleep ideas; Booklet for future reference; Will make changes to my lifestyle as a result of information provided”</i></p>
<p>Evaluation of presentations:</p> <p>Darwin Rotary: <i>“Thank you once again for a great informative and interesting presentation”</i></p>
Regular electrical appliance and fire alarm checks



## Treasurer's Report

As shown in the audited financial statements for the year ended 30 June 2022 the Association has continued the use of accrual accounting to enable a meaningful financial position to be shown. This is reflected in the balance sheet and the statement of income and expenditure as shown below.

The balance sheet shows:

- accrual of expenses incurred and not paid as at 30<sup>th</sup> June 2021 amounting to \$12,856. These are: a \$1,769 ATO liability, net audit fees of \$2,200, provision for employee entitlements of \$8,557, details of which are shown respectively in Notes 4, 5 and 6 to the accounts (page 8 of the Financial Report), and \$330 of unexpended grants.
- The unexpended grant is \$330 is for the Arthritis Australia 1800 infoline upgrade (Note 7, page 9 of the Financial Report)

It should be noted:

1. The Statement of Income and Expenditure records an operating surplus of \$3,140. (page 6 of Financial Report). This can be attributed to actual staff wages being considerably less than budgeted for (see Note on page 10 of the Financial Report)
2. The NT Government Operational Grant has been fully expended within the year (page 10 of the Financial Report) and does not fully cover all operational costs of the organisation. The balance of operational costs was met comfortably by AONT self generated funds, derived largely from membership income, donations, bank interest, and a small tied grant from the Darwin Airport Development Group

The organisation is in a reasonable financial position and retains Accumulated Funds of \$104,140 which is reflected in the Balance Sheet and covered by funds in the association bank account. These funds are available to cover operational costs of the organisation that are not fully covered by government grant funds, plus any other unfunded areas. The Board appreciates that long term reliance on accumulated funds to meet shortfalls is not sustainable, and continues to give much consideration to ways of increasing income.

Thank you to the many members and friends of AONT who have made donations, often on a regular basis.

Ruth Garden  
Treasurer

## Special Purpose Financial Report

This report includes all income and expenditure items (Profit and Loss statement), and a Balance Sheet of all assets and liabilities, both for the full financial year. The report is prepared by an independent auditor and is reproduced in the following pages. This concludes the Annual Report for 2021-2022.

# **Arthritis Foundation of the Northern Territory Incorporated**

*SPECIAL PURPOSE FINANCIAL REPORT  
for the year ended  
30 JUNE 2022*

ARTHRITIS FOUNDATION OF THE NORTHERN TERRITORY INCINDEX TO THE SPECIAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

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**ARTHRITIS FOUNDATION OF THE NORTHERN TERRITORY INC**  
**BOARD OF MANAGEMENT'S STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

In our opinion and to the best of our knowledge and belief:

(a) The accompanying financial report as set out on pages 5 to 11, being a special purpose financial report, is drawn up so as to present fairly the state of affairs of the Association as at 30 June 2022 and the results of the Association for the year ended on that date;

(b) The accounts of the Association have been properly prepared and are in accordance with the books of account of the Association; and

(c) The Board has reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

We confirm as follows:

(a) The name of each committee member of the association during the financial year were:

July 2021 to November AGM 2021

President: Vacant

Public Officer: Ruth Garden

Vice-President: Margaret Murray

Treasurer: Ruth Garden

Secretary: Hilary Fowler

Non-Executive members: Anne Coutts, Amin Islam

November 2021 AGM to present:

President: Vacant

Public Officer: Ruth Garden

Vice-President: Margaret Murray


Treasurer: Ruth Garden

Secretary: Hilary Fowler

Non-Executive members: Anne Coutts (resigned 25/5/22), Amin Islam, Ruth Quinn, Lyn Skipper, Renae Callaway

b) The principal activities have not altered from previous years and are:  
public and individual education and advocacy in the area of arthritis and osteoporosis treatment and management.

The net result of the association for the year was a Surplus of \$3,140 (2021 Deficit of \$46)

  
Vice President  
MARGARET MURRAY

Treasurer   
RUTH GARDEN

Darwin

Date: 22 SEPTEMBER 2022



## **Independent auditor's report to the members of Arthritis Foundation of the Northern Territory Incorporated**

### **Opinion**

We have audited the accompanying special purpose financial report of the Arthritis Foundation of the Northern Territory Incorporated (the "Association"), which comprises the balance sheet as at 30 June 2022, the statement of income and expenditure for the year then ended, a summary of significant accounting policies and other explanatory notes and the board of management's statement.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Arthritis Foundation of the Northern Territory Incorporated as at 30 June 2022 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial report.

### **Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the independence requirements of the Australian professional accounting bodies. We have also fulfilled our other ethical responsibilities in accordance with the independence requirements.

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

### **Emphasis of matter – Basis of Accounting and Restriction on Distribution**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Association meet the needs of the Associations Act and the Association's constitution. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the Association and should not be distributed to or used by parties other than the Association. Our opinion is not modified in respect of these matters.

### **Responsibilities of Management and Those Charged with Governance for the Financial Report**

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Act and the Association's constitution and has determined the accounting policies used as described in Note 1 are appropriate to meet the needs of the Association and for such internal control as management determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Association'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 for the year ended 30 June 2022 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

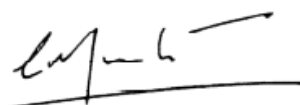
As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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 management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the 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 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.

*Merit Partners*

Merit Partners



MunLi Chee  
Director

Darwin

22 September 2022

[meritpartners.com.au](https://meritpartners.com.au)



ARTHRITIS FOUNDATION OF THE NORTHERN TERRITORY INCBALANCE SHEETAT 30 JUNE 2022

	Notes	30 June 2022 \$	30 June 2021 \$
<u>CURRENT ASSETS</u>			
Cash and bank	2	117,000	121,449
Prepayments & Other Assets	3	-	220
		<u>117,000</u>	<u>121,669</u>
<u>NON CURRENT ASSETS</u>			
Property, plant and equipment		-	-
		<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>		<u>117,000</u>	<u>121,669</u>
<u>CURRENT LIABILITIES</u>			
Payables	4	1,769	3,470
Accruals	5	2,200	2,200
Provision for employee entitlements	6	8,557	8,134
Unexpended grants	7	330	6,861
		<u>12,856</u>	<u>20,665</u>
<u>NON CURRENT LIABILITIES</u>			
Employee entitlements	6	-	-
		<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>		<u>12,856</u>	<u>20,665</u>
<b>NET ASSETS</b>		<u>104,144</u>	<u>101,004</u>
<u>MEMBERS FUNDS</u>			
Balance at the beginning of the year		101,004	101,050
Current Year Surplus/(Deficit)		3,140	(46)
Accumulated Funds		<u>104,144</u>	<u>101,004</u>

The Balance Sheet should be read in conjunction with the notes to  
and forming part of the financial statements.

**ARTHRITIS FOUNDATION OF THE NORTHERN TERRITORY INC**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	30 June 2022	30 June 2021
	\$	\$
<b>INCOME</b>		
<b>Grant Income</b>		
Unexpended Grants B/Fwd	6,861	7,297
Arthritis Aust - Joint Movement Better Ageing	-	23,769
Community Benefit Funds	-	6,361
NT Government Grant - Operational	90,673	90,673
<b>Total Grant Income</b>	<b>97,534</b>	<b>128,100</b>
<b>Non-grant Income</b>		
Memberships	1,298	1,123
Arthritis Aust - Infoline Project	4,015	4,000
Donations & Gift	5,562	5,072
Interest Received	442	677
ATO Cashflow Boost	-	5,000
<b>Total Non-grant Income</b>	<b>11,317</b>	<b>15,872</b>
<b>TOTAL INCOME</b>	<b>108,851</b>	<b>143,972</b>
<b>EXPENDITURE</b>		
Audit & Accounting	4,587	4,466
Advertising & Promotion	3,444	2,948
Bank charges incl Merchant fees	334	361
Consultancy Fees	1,328	29,840
Newsletter, Publication & Information Resources	435	399
Business Lodgement Permits & fees/Subscriptions	1,001	206
Computer Equipment, IT Support	8,363	3,373
Electricity	1,759	1,382
General Admin Fee - Arthritis Aust	5,000	5,250
Insurance - General & Workers Comp	4,893	5,052
Printing, Stationery, Postage, Photocopying	1,367	2,554
Rent / Legal Fees	18,764	17,039
Repairs & Maintenance	413	2,194
Staff / Volunteers Training / Member Expns	856	752
Salary & Wages	44,838	53,297
Superannuation	4,484	5,594
Employee Entitlements Movement	423	359
Telephone	2,030	1,946
Education Materials	740	-
Work Health Safety	322	145
<b>TOTAL EXPENDITURE</b>	<b>105,381</b>	<b>137,157</b>
<b>Operating Surplus</b>	<b>3,470</b>	<b>6,815</b>
<b>Unexpended Balances Carried Forward</b>		
Unexpended Grants Carried Fwd	330	6,861
Balances Carried Forward	330	6,861
<b>Net Operating Surplus/(Deficit)</b>	<b>3,140</b>	<b>(46)</b>

The Statement of Income & Expenditure should be read in conjunction with the notes to and forming part of the financial statements.

ARTHRITIS FOUNDATION OF THE NORTHERN TERRITORY INC

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

**1. SUMMARY OF ACCOUNTING POLICIES**

The accounting policies adopted by the Association are stated in order to assist in the understanding of the financial report. These policies have been consistently applied except as otherwise indicated.

**(a) Financial Reporting Framework**

The Association is not a reporting entity because in the opinion of the Board there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, this "special purpose financial report" has been prepared to satisfy the Board's reporting requirements under the Constitution and the *Associations Act NT*. The Association is a not-for-profit entity.

The financial report has been prepared on an accruals basis and except where stated, does not take into account changing money values or current valuations of non-current assets.

**(b) Depreciation of Property, Plant and Equipment**

Items of property, plant and equipment with a cost of \$20,000 and over (if any), are capitalised and depreciated over their estimated useful lives using the straight line method. Other items of property, plant and equipment below this threshold are expensed.

**(c) Employee Entitlements**

The amount expected to be paid to employees for their pro-rata entitlements to long service and annual leave is accrued annually at current wage rates.

Sick leave is accrued in the payroll system but not provided for in the accounts, sick leave is non-vesting.

A provision for long service leave is recorded on a pro-rata basis and is measured at current rates and classified as both current and non-current liability as applicable.

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

Revenues, expenses and assets are recognised net of the amount of GST. Receivables and payables are recognised inclusive of GST. The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

**(e) Government Grants**

Grants are recognised as revenue in accordance with the year in which the service to which they relate is performed. Grants received or receivable in respect of services that will be provided in future years, are treated as a liability. The portion of grants unspent at year end, is transferred to current liabilities as unexpended grants and carried forward to the next financial year.

**(f) Income Tax**

The Association is exempt from income tax.

## ARTHRITIS FOUNDATION OF THE NORTHERN TERRITORY INC

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

	30 June 2022 \$	30 June 2021 \$
<b>2. CASH AND BANK</b>		
CBA Operating Account	33,071	17,962
Net Bank Online Saver	0	40,916
Term Deposit	83,929	62,571
	<u>117,000</u>	<u>121,449</u>
<b>3. OTHER CURRENT ASSETS</b>		
Accounts Receivable	0	220
	<u>0</u>	<u>220</u>
<b>4. PAYABLES - CURRENT</b>		
ATO - GST	1,499	2,536
ATO - PAYG	270	934
	<u>1,769</u>	<u>3,470</u>
<b>5. ACCRUALS</b>		
Audit Fees (net)	2,200	2,200
	<u>2,200</u>	<u>2,200</u>
<b>6. EMPLOYEE ENTITLEMENTS</b>		
<b>CURRENT</b>		
Annual leave	1,513	2,211
Long Service Leave	7,044	5,923
	<u>8,557</u>	<u>8,134</u>
<b>NON-CURRENT</b>		
Long Service Leave	0	0
<b>Total Employee Entitlements</b>	<u>8,557</u>	<u>8,134</u>

ARTHRITIS FOUNDATION OF THE NORTHERN TERRITORY INCNOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

	\$	
	30 June	30 June
	2022	2021
	\$	\$
<b>7. UNEXPENDED GRANT</b>		
AA Infoline	330	500
CBF Grant	0	6,361
	<u>330</u>	<u>6,861</u>

**8. GOING CONCERN & ECONOMIC DEPENDANCY**

During the year the Association received grant funds from government departments. The financial report has been prepared on the basis that the association is a going concern and will continue to operate. The committee believes that the support from members and funding bodies will continue and that the Association will continue as a going concern for the ensuring 12 months from the date of this report.

**9. SUBSEQUENT EVENTS**

There are no known subsequent events that affect the financial position of the organisation as at 30 June 2022.

ARTHRITIS FOUNDATION OF THE NORTHERN TERRITORY INCDETAILED STATEMENT OF INCOME AND EXPENDITURE**OPERATIONAL NT GOVERNMENT GRANT**Period 1 July 2021 to 30 June 2022

	Actual	Budget
	\$	\$
<b>INCOME</b>		
NT Government Grant	90,673	90,673
<b>TOTAL INCOME</b>	<b>90,673</b>	<b>90,673</b>
<b>EXPENSES</b>		
<b><u>Operational</u></b>		
Audit Fees	4,532	2,500
Arthritis Australia Administration Fee	4,467	3,000
Electricity	1,759	1,500
IT Support/MYOB Subscriptions	3,157	3,000
Work Health Safety	322	323
Insurance incl Workers compensation	4,893	5,000
Staff Superannuation	4,484	4,850
Staff Wages	44,838	48,500
Movement in Employee Entitlements	424	-
Photocopying	1,003	2,000
Rent Office	18,764	18,000
Telephone	2,030	2,000
<b>TOTAL EXPENSES</b>	<b>90,673</b>	<b>90,673</b>
<b>Operating Surplus</b>	<b>-</b>	<b>-</b>

Note : As Staff Wages were lower then budgeted,  
most of the non-negotiable Arthrirts Australia Admin  
Fee & the Audit Fee was met by NTG funds.



ARTHRITIS FOUNDATION OF THE NORTHERN TERRITORY INCDETAILED STATEMENT OF INCOME AND EXPENDITURE**AONT SELF GENERATED FUNDS**

Actual

Period 1 July 2021 to 30 June 2022

\$

**INCOME**

Donations & Gifts	5,562
Membership Fees	1,298
Darwin International Airport Grant	740
Bank Interest	442
<b>TOTAL INCOME</b>	<b>8,042</b>

**EXPENSES**

Arthritis Australia Admin Fee	533
Accounting & Audit fee	54
Education Materials	740
Bank Charges & Merchant Fees	334
Consultancy Fees	1,328
Photocopying/Newsletter / Printing Stationery/Postage	798
Computer Equipment, IT Support	9
Staff/Volunteer & Member Expense/ Training	742
Misc Fees & Charges/Subscriptions	364
<b>TOTAL EXPENDITURE</b>	<b>4,902</b>
<b>Net Result</b>	<b>3,140</b>

DETAILED STATEMENT OF INCOME AND EXPENDITURE**ARTHRITIS AUST - INFOLINE**Period 1 July 2021 to 30 June 2022

Actual

\$

**INCOME**

Grant Arthritis Australia - Infoline	3,275
Unexpended Funds Brought Forward	500
<b>TOTAL INCOME</b>	<b>3,775</b>

**EXPENDITURE**

Advertising & Promotion	3,445
<b>TOTAL EXPENDITURE</b>	<b>3,445</b>
<b>Operating Surplus</b>	<b>330</b>
Unexpended Funds Carried Forward	(330)
<b>Net Result</b>	<b>-</b>