

**CRIMINAL LAWYERS ASSOCIATION OF THE  
NORTHERN TERRITORY (CLANT) INCORPORATED**

**SPECIAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED  
30 JUNE 2016**

**CRIMINAL LAWYERS ASSOCIATION OF THE  
NORTHERN TERRITORY (CLANT) INCORPORATED**

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**CRIMINAL LAWYERS ASSOCIATION OF THE  
NORTHERN TERRITORY (CLANT) INCORPORATED**

**COMMITTEE'S REPORT**

Your committee members submit the financial report of the Criminal Lawyers Association of the Northern Territory (CLANT) Incorporated (the "Association") for the financial year ended 30 June 2016.

**COMMITTEE MEMBERS**

The names of committee members at the date of this report are:

Russel Goldflam (President)  
Felicity Gerry QC (Vice-President)  
Lyma Nguyen (Vice President)  
Sarah Gibbs (Secretary/Public Officer) – from May 2016  
Nicola MacCarron (Treasurer)

Marty Aust  
Louise Bennett  
Glen Dooley (from February 2016)  
Matthew Hubber  
John Lawrence SC (ex officio, immediate past President)  
Tamzin Lee (from August 2016)  
David Morters (from March 2016)  
Linda Shanks (from March 2016)  
Shawanah Tasneem (from December 2016)  
Catherine Voumard (from February 2017)  
Robert Welfare  
Helena Blundell (to January 2017)  
Adele Bogard (to August 2016)  
Sarah Gibbs (to May 2016)  
Julia Kretzenbacher (to February 2016)  
Beth Morrisoe (to November 2016)  
Catherine Voumard (to March 2016)

**Principal Activities**

The principal activities of the Association during the financial year were:  
Promoting & advancing the administration of criminal justice system and development and improvement of criminal law throughout the Northern Territory and conducting conferences.

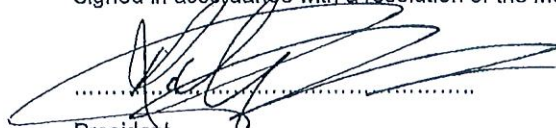
**Significant Changes**

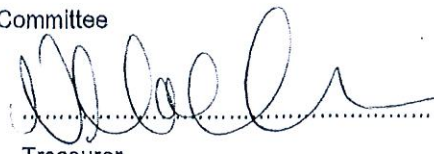
No significant change in the nature of these activities occurred during the year.

**Operating Result**

The Net Surplus from ordinary activities amounted to \$24,015 (2015: \$13,162 Deficit).

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

  
President

  
Treasurer



**Independent audit report to the Members of Criminal Lawyers Association of the Northern Territory (CLANT) Incorporated**

We have audited the accompanying special purpose financial report of the Criminal Lawyers Association of the Northern Territory (CLANT) Incorporated (the "Association"), which comprises the balance sheet as at 30 June 2016, the income and expenditure statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory notes, and the Committee's Report.

*The Responsibility of the Management Committee for the Financial Report*

The Management Committee ("the Committee") of the Association is responsible for the preparation of the special purpose financial report, and has determined that the accounting policies described in Note 1 to the financial statements are appropriate to meet the reporting requirements of the Associations Act and the Association's Constitution and are appropriate to meet the needs of the Committee. The Committee is also responsible for such controls as the Committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on our judgment, including the assessments of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the financial report 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee, as well as evaluating the overall presentation of the financial report.

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

*Independence*

In conducting our audit, we have met the independence requirements of the Australian professional accounting bodies.

#### *Basis for Qualified Auditor's Opinion*

As is common for organisations of this type, it is not practical to establish an efficient system of internal controls over income apart from interest income and membership fees prior to entry into its financial records. Accordingly, as the evidence available to us regarding these sources of income was limited, our audit procedures with respect to these income sources had to be restricted to the amounts recorded in the financial records. As we were unable to obtain sufficient and appropriate audit evidence to support income apart from interest income and membership fees, we therefore are unable to determine whether adjustments might have been necessary in respect of the income and expenditure statement for the year ended 30 June 2016, and are unable to express an opinion on whether these sources of income recorded by the Association are complete.

#### *Qualified Auditor's Opinion*

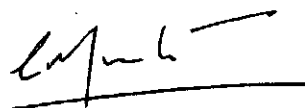
In our opinion, except for the effects of the matter described in the Basis for Qualified Auditor's Opinion paragraph, the financial report presents fairly, in all material respects, the financial position of Criminal Lawyers Association of the Northern Territory (CLANT) Incorporated as of 30 June 2016 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

#### *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 Criminal Lawyers Association of the Northern Territory (CLANT) Incorporated to meet the requirements 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 Criminal Lawyers Association of the Northern Territory (CLANT) Incorporated and should not be distributed to parties other than Criminal Lawyers Association of the Northern Territory (CLANT) Incorporated. Our opinion is not modified in respect of this matter.

*Merit Partners*

Merit Partners



MunLi Chee  
Director

DARWIN

30 March 2017

**CRIMINAL LAWYERS ASSOCIATION OF THE  
NORTHERN TERRITORY (CLANT) INCORPORATED**

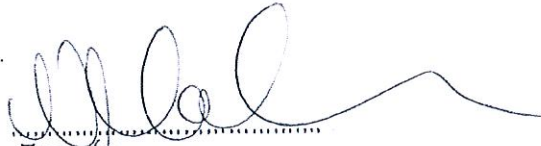
**STATEMENT BY THE MANAGEMENT COMMITTEE**

In our opinion:-

- a) the accompanying financial report as set out on page 5 to 8, being a special purpose financial report, is drawn up so as to present fairly the state of affairs of the Criminal Lawyers Association of the Northern Territory (CLANT) Incorporated (the "Association") as at 30 June 2016 and the result 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) there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

Signed at *Alice Springs* on *30 March 2017* *Reg*  
*and Darwin*

  
President

  
Treasurer



**CRIMINAL LAWYERS ASSOCIATION OF THE  
NORTHERN TERRITORY (CLANT) INCORPORATED**

**INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2016**

	2016 \$	2015 \$
<b>INCOME</b>		
Membership Fees	720	60
Donations (Human Rights Awards)	-	6,500
Bali conference fee	37,279	-
	<u>37,999</u>	<u>6,560</u>
<b>OTHER INCOME</b>		
Reimbursement – AGM Dinner	1,390	-
Interest Income	826	2,135
	<u>2,216</u>	<u>2,135</u>
	<u>40,215</u>	<u>8,695</u>
<b>EXPENDITURE</b>		
Advertising	-	175
Admin fee	-	53
Audit fee	1,813	1,760
Meetings, Events and Awards	5,765	7,042
Bali conference expenses	-	6,971
Bank charges	-	4
Entertainment expense	-	260
Donations/ Sponsorship	3,383	3,300
Consultants	-	1,870
Training expense	-	150
Website	239	239
Language and Law Conference	5,000	-
Other expense	-	33
	<u>16,200</u>	<u>21,857</u>
<b>Net Surplus / (Deficit) for the year</b>	<b>24,015</b>	<b>(13,162)</b>
Retained earnings at the beginning of the financial year	<u>172,985</u>	<u>186,147</u>
<b>Retained earnings at the end of the financial year</b>	<u><u>197,000</u></u>	<u><u>172,985</u></u>

The Income Statement is to be read in conjunction with the Notes to the Financial Statements

**CRIMINAL LAWYERS ASSOCIATION OF THE  
NORTHERN TERRITORY (CLANT) INCORPORATED**

**BALANCE SHEET  
AS AT 30 JUNE 2016**

	Notes	2016 \$	2015 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		90,270	66,811
Short term deposits		106,700	105,874
Cash on hand		30	300
<b>TOTAL CURRENT ASSETS</b>		<b>197,000</b>	172,985
<b>TOTAL ASSETS</b>		<b>197,000</b>	172,985
 <b>MEMBERS' FUNDS</b>			
Retained Earnings	2	197,000	172,985
<b>TOTAL MEMBERS' FUNDS</b>		<b>197,000</b>	172,985

The Balance Sheet is to be read in conjunction with the Notes to the Financial Statements



**CRIMINAL LAWYERS ASSOCIATION OF THE  
NORTHERN TERRITORY (CLANT) INCORPORATED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

**Note 1: Summary of Significant Accounting Policies**

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Act of the Northern Territory. The Committee has determined that Criminal Lawyers Association of the Northern Territory (CLANT) Incorporated (the "Association") is not a reporting entity and is a not-for-profit entity because in the Committee's opinion there are unlikely to exist users who are unable to command the preparation of reports tailored so as to satisfy all of their information needs.

The special purpose financial report has been prepared on a cash basis.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

**Income Tax**

The Association is not subject to income tax.

**Impairment of Assets**

At the end of each reporting period, the Association reviews the carrying values of 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 to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised immediately in the income and expenditure statement.

**Cash and cash equivalents**

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 borrowings in current liabilities on the balance sheet.

**Revenue and Other Income**

Revenue is recognised upon collection.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

	2016 \$	2015 \$
<b>Note 2: Members' Funds</b>		
Existing funds from unincorporated body	172,985	186,147
Net surplus / (deficit) attributable to the Association	<u>24,015</u>	<u>(13,162)</u>
Retained earnings at the end of the financial year	<u><u>197,000</u></u>	<u><u>172,985</u></u>