

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

**SPECIAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED  
30 JUNE 2014**

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

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**CRIMINAL LAWYERS ASSOCIATION OF THE  
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**COMMITTEE'S REPORT**

Your committee members submit the financial report of the Criminal Lawyers Association of the Northern Territory for the financial year ended 30 June 2014.

**COMMITTEE MEMBERS**

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

Russel Goldflam (President)  
Chrissy McConnel (Vice-President)  
Madeleine Rowley (Secretary/Public Officer)  
Nicola MacCarron (Treasurer)  
Will Crawford  
Chris Edwards  
John Lawrence SC  
William McNeil  
David Morters  
Shahleena Musk (to May 2014)  
Lyma Nguyen  
Rebekah O'Meagher  
Adele Osborne  
Sophie Parsons  
James Tierney  
Alan Woodcock (from June 2014)

**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.

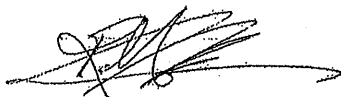
**Significant Changes**

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

**Operating Result**

The profit from ordinary activities amounted to \$42,293.

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



.....  
President



.....  
Treasurer

**Independent auditor's report to the members of Criminal Lawyers Association of the Northern Territory**

We have audited the accompanying financial report, being a special purpose financial report, of Criminal Lawyers Association of the Northern Territory ("the Association"), which comprises the balance sheet as at 30 June 2014, and the income statement and a summary of significant accounting policies, other explanatory notes and the statement by the Committee.

*The Responsibility of the Committee for the Financial Report*

The Committee of the Association are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements which form part of the financial report are appropriate to meet the financial reporting requirements of the Associations Act and are appropriate to meet the needs of the members. The Committee's responsibility also includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances. These policies do not require the application of all Accounting Standards and other mandatory financial reporting requirements in Australia.

*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 the auditor's judgement, including the assessment 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 entity'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 entity'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.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee's financial reporting requirements under the Associations Act. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

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 complied with the independence requirements of the Australian professional accounting bodies.

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

Sufficient and appropriate audit evidence could not be obtained to support the conference fee recorded in the Association's income statement amounting to \$81,705. Our audit procedures with respect to the fees received are restricted to the amounts recorded in the financial records. As a result of this matter, we were unable to determine whether any adjustments might be necessary in respect of recorded or unrecorded conference fees at that date.

### *Qualified Auditor's Opinion*

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the financial report presents fairly, in all material respects, the financial position of Criminal Lawyers Association of the Northern Territory as of 30 June 2014 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the Associations Act.

### *Basis of Accounting and Restriction on Distribution*

Without modifying our opinion, 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 Criminal Lawyers Association of the Northern Territory 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.



Aminul Islam  
Merit Partners

DARWIN

Date: 5 November 2014

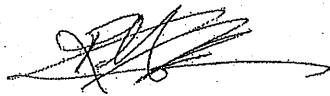
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**STATEMENT BY THE MANAGEMENT COMMITTEE**

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 Association as at 30 June 2014 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 Darwin on 5 November 2014



.....  
President



.....  
Treasurer

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

**INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2014**

	2014	2013
	\$	\$
<b>INCOME</b>		
Membership Fees	220	100
Bali conference fee	81,705	-
	<u>81,925</u>	<u>100</u>
<b>OTHER INCOME</b>		
Reimbursement – Jubilee Dinner	-	10,000
Reimbursement – NT Human Rights	3,000	-
Interest Income	1,498	2,241
Seminar fee	140	1,166
	<u>4,638</u>	<u>13,407</u>
	<u>86,563</u>	<u>13,507</u>
<b>EXPENDITURE</b>		
Advertising	891	-
Admin fee	82	-
Audit fee	3,626	-
Bali conference expenses	3,120	4,975
Bank charges	122	62
Donations	35,000	27,500
Entertainment expense	1,190	15,377
Supplies	-	687
Telephone expense	-	36
Training expense	-	1,650
Website fee	239	2,094
Other expense	-	89
	<u>44,270</u>	<u>52,470</u>
<b>Profit /(Loss) for the year before income tax</b>	42,293	(38,963)
Retained earnings at the beginning of the financial year	143,854	182,817
	<u>186,147</u>	<u>143,854</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 2014**

	Notes	2014 \$	2013 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		82,148	41,614
Short term deposits		103,739	102,240
Cash on hand		260	-
<b>TOTAL CURRENT ASSETS</b>		<u>186,147</u>	<u>143,854</u>
<b>TOTAL ASSETS</b>		<u>186,147</u>	<u>143,854</u>
<b>MEMBERS' FUNDS</b>			
Retained Earnings	2	<u>186,147</u>	<u>143,854</u>
<b>TOTAL MEMBERS' FUNDS</b>		<u>186,147</u>	<u>143,854</u>

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 2014**

**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 the Association is not a reporting entity and is not-for-profit entity.

The financial report has been prepared on a cash basis whereby items are recognised as money is paid or received as recorded in the records of the Association.

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 subject to income tax under the principle of mutuality.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be used.

**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 to upon collection.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2014**

	2014	2013
	\$	\$
<b>Note 2: Members' Funds</b>		
Existing funds from unincorporated body	143,854	182,817
Net (loss) income attributable to the association	42,293	(38,963)
Retained earnings at the end of the financial year	<u>186,147</u>	<u>143,854</u>