

ANNUAL REPORT 2020/2021



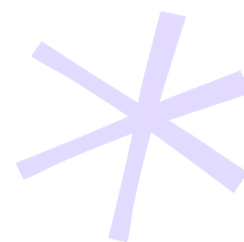
**TOP END WOMEN'S
LEGAL SERVICE INC.**

FREE LEGAL ADVICE FOR WOMEN

Advice | Information | Referral | Advocacy



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A MESSAGE FROM OUR CHAIRPERSON

“Obstacles and opportunities in a changing world”

In a changing world and in times of uncertainty, TEWLS has adapted and continues to adapt to provide the highest level of service to women in the Top End.

Much of the change we've faced this year has been a result of troubling global news. The Covid-19 pandemic has changed the way we think, act, work, and interact with others. However, this challenge has also provided us with an invaluable opportunity to recalibrate and look to the future.

This year we've asked ourselves more than ever: how can we best serve women remotely? Are we able to move with ease if restrictions require? Are we as tech-savvy as we could be? Can we ensure our services continue to be delivered throughout lockdowns? What measures are in place to support and protect women restricted to the home or where language is a barrier?

The service has adapted by ensuring staff are able to be flexible and mobile; utilising technology to continue our work with little disruption. This has become a normal part of our practice where it wouldn't have been 12 months ago. We are now positioned to combat further change (touch wood!) and are confident that the quality of our service will not waver despite the changing world around us.

For the women we assist, it has been a difficult year. On top of the myriad of legal issues our clients face, many also feel isolated, confined to their home or the NT,

and without the normal connections or supports that might have been in place in a pre-Covid 19 world. We find that these challenges particularly impact women experiencing domestic and family violence, as well as culturally and linguistically diverse women in our community.

We hear this, we see this, and we go above and beyond to continue to do more.

Our successful bids for Commonwealth Government COVID-19 funding provided us with three extra sets of hands to specifically assist these vulnerable groups of women. We have been able to reach women where we may not have had the capacity before.

However, there remains a need for more. We still see a glaring gap. We are still forced to turn away women or limit the support we can provide. It's an indication of just how much need there is and the limited capacity of our small team. The women most impacted by this are mothers experiencing domestic and family violence where there are meritorious but complex family law matters that require representation. Dedicated lawyers are urgently required in this space. Where much has changed in this world, this fact sadly has not.

This year we also saw change in the leadership of the service. Vanessa Lethlean, Managing Solicitor, farewelled the service after five (5) years of incredible work. Vanessa's leadership had a positive impact on TEWLS and we wish her all the very best in her new endeavours. One of

our Senior Solicitors, Caitlin Weatherby-Fell, has stepped up to the plate in the interim. We are grateful for Caitlin's expertise and hard work while we search for the next inspiring leader to take the service forward.

Change aside, some things certainly remain the same. We are still providing exceptional assistance to women at our Darwin office, as well as to incarcerated women (TEWLS is the only service to provide in-person civil and family law assistance to women at the Darwin Correctional Centre), and women in six Indigenous Communities in the Greater Darwin area. Our work at Palmerston continues, as does our volunteer clinic each Wednesday evening.

As always, we value our partnerships and see the value they provide to vulnerable clients. I refer in particular to our relationship with Melaleuca NT and the four women's shelters in Darwin. Working together enables us to do more and do it better. Legal education and law reform

also remain crucial elements of what we do.

Our passion for the work hasn't changed a bit. Our small and dedicated teamwork day in, day out to provide support to women who may not otherwise have any access to justice.

Thank you to everyone; the staff, the Committee and the volunteers. I am proud of what the service has achieved this year and look forward to what the next 12 months has in store.

Chris Osbourne
Chairperson



MANAGING SOLICITOR'S REPORT



It's already mid-2021, and while many things at TEWLS have changed, the essentials have remained – over the 2020/2021 period, while staffing of our service grew by 50% with the creation of three (3) new positions (with thanks to the COVID-19 Legal Grant Funding stream per the Northern Territory and Commonwealth Government's), our dedication to our vision was unwavering. As a proudly feminist and inclusive organisation, TEWLS continues to advocate for a community in which all women – and persons – are entitled to legal and social justice. With women continuing to experience hardships because of their gender and associated vulnerabilities, the need for specialist women's legal services remains as strongly as at the time of our creation, now 25 years ago.

During this financial year, we have continued to feel the impacts of COVID-19 in the Northern Territory – and while our community has remained relatively safe, our practice has reached new heights, with representation statistics (via legal tasks or representation assistance, including Court/Tribunal representation) having risen by more than 20%. The demand for our specialist, holistic and trauma-informed services continues, with clients seeking assistance from one service, instead of multitudes. The TEWLS service model continues to be best practice, with advocacy for this model building within the sector (see the recommendations of the Journey Mapping Workshop Report, Domestic Violence Justice Reform Network 2019).

Highlights over the past 12 months have been the successful grant applications for

and commencement of our two COVID-19 projects; one providing wrap-around, in-reach legal advice and representation services at all four women's shelters in the Greater Darwin region, and the other focussing upon the needs of Culturally and Linguistically Diverse women through the provision of a discursive legal tool previously employed by TEWLS, the Legal Health Check, as well as Community Legal Education in collaboration with Melaleuca Australia. In July 2020, TEWLS was delighted to launch our first Legal Education Month, serving to capture trends identified within our legal practice; and in September 2020, with the assistance of the ever-fabulous Lindy Morgan, Barrister, we provided training (continuing professional development) to our volunteer team in Family Law.

In flagging changes within the service, it would be remiss not to spotlight the tenure of TEWLS' previous Managing Solicitor, Vanessa Lethlean – having concluded her employment with TEWLS in late April 2021 after five (5) fantastic years, the service has been left stronger, more efficient and focused because of her contributions. On behalf of TEWLS' staff, I wish Vanessa the very best – may what's to come be full of adventure, joy and martinis!

We have continued our advocacy for women incarcerated at the Darwin Correctional Centre to access specialist domestic and family violence counselling – and while we are yet to see an outcome on this now long-standing campaign, our efforts will continue with renewed vigor. We have also continued to contribute to policy at both a Territory and Commonwealth level, either as an

individual service, or as a part of a greater coalition.

TEWLS continues to experience insufficient service capacity to meet the needs of women, and persons identifying as women, in our community – and we call upon funding bodies to prioritise specialist and holistic legal assistance for women experiencing domestic, family and sexual violence as a matter of urgency. As in years gone by, success in seeking appropriate responses to women experiencing violence, and in advancing and securing respect for women’s rights, remains a challenge.

In 2021/2022, we will launch a new funding stream, with thanks to the Commonwealth Department of Social Services – currently a 12-month pilot, the Temporary Visa holders experiencing violence pilot program will provide wrap-around assistance to women on temporary visas in the Northern Territory escaping violent relationships, including the

provision of legal advice and support on migration matters and related legal issues, such as family law. Having advocated to capture this gap in servicing over many years, we are thrilled to be identified as a leader in holistic service provision and are energised to commence this pilot.

We are ever thankful for the contributions of our volunteers, pro-bono partners, and those providing support via short form grants, in-kind support and donations – all of which serve to enhance and extend our services, with outcome that we are able to support even more women. Finally, particular thanks are extended to our wondrously supportive Management Committee and staff – without you, TEWLS would be a far less vibrant shade of purple.

Caitlin Weatherby-Fell
A/ Managing Solicitor



ABOUT TEWLS

TEWLS is a community legal centre focussed on the advancement of women's rights.

For 25 years, TEWLS has provided high quality, responsive, and culturally appropriate free legal assistance in the areas of civil and family law to women living in the Greater Darwin region.

The legal assistance provided by TEWLS comes in the form of legal advice, information, casework and representation services, community legal education and advocacy.



Our Vision

A community in which women enjoy and are entitled to legal and social justice.

Our Purpose

To advocate to achieve justice for women, to promote women's human rights, and to redress inequalities experienced by women.

Our Values

Courage	Collaboration	Accountability	Connectivity
Inclusivity	Innovation	Respect	Integrity
Excellence	Specialisation		

SERVICE SNAPSHOT

In 2020-2021, TEWLS assisted women on over **2,600 occasions** by providing legal information and referrals, legal advices, non-legal support, and legal case work.

676

Legal advices

330

Ongoing representation*

- Including Court/Tribunal representation, mediation and negotiation

220

Legal Tasks

97

Discrete/ongoing non-legal support

441

Information only

915

Referrals to other services

OUR CLIENTS

556

women received legal assistance*

- Being legal advice and/or ongoing Legal Task or casework assistance

341

were new clients

Not only are we reaching more women who have never before sought assistance from TEWLS, or in some cases from any legal service, but **TEWLS' reputation and quality work** has the effect of retaining existing clients and encouraging past clients to re-attend the service if/when they require further assistance.

84%

are experiencing or are at risk of domestic and family violence

67%

experiencing financial disadvantage

39%

no or low income

32%

identify as Aboriginal or Torres Strait Islander

32%

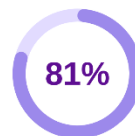
do not speak English as their main language

25%

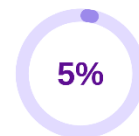
are at risk of or are homeless

11%

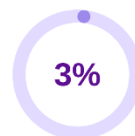
have a disability or mental health indicators



Australia



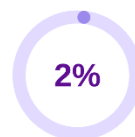
Philippines



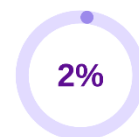
Indonesia



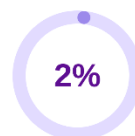
Thailand



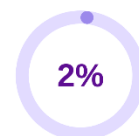
New Zealand



India

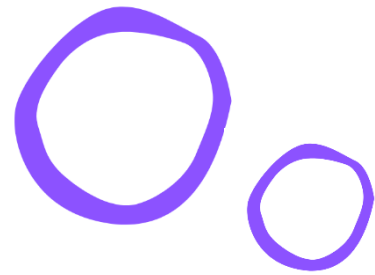


Democratic Republic of Congo



China

LEGAL MATTER TYPES



11.3%

Child contacts, contact orders or parenting plans

10.5%

Family and domestic violence

10.3%

Property – de facto or marriage

8.6%

Family and domestic violence orders (DVOs)

6.5%

Divorce

5.6%

Injuries compensation (Victims of Crime Compensation)

5.3%

Other civil legal systems or process

2.7%

Separation

2.6%

Injuries (other)

2.2%

Injuries (sexual assault, including rape)

Notably, the top five (5) legal problem types presenting in the 2020/21 financial year **related to family law and domestic and family violence** – as a specialist women's legal service, TEWLS continues to provide holistic and trauma-informed services to our clients, ensuring that they and their legal matter/s do not fall within the "gaps" of the legal system.

OUR REACH

We've been on the road a lot more this year!

In addition to our regular and long-standing local outreach and outreach to six Indigenous Communities in the Greater Darwin Region and the Darwin Correctional Centre, our reach has this year expanded with the introduction of two new projects: the Darwin Women's Shelter Project (**DWS Project**) and the Culturally and the Linguistically Diverse Legal Health Check & Community Legal Education Project (**CALD LHC Project**). The two projects have extended our reach, meaning that we are now able to assist more women than ever before, including those who might normally find it difficult or impossible to access transport to attend our traditional service locations.

Despite a larger reach, we're still not able to access everybody. TEWLS' legal and non-legal staff are always willing to arrange an appointment by phone, Microsoft teams or Skype if it is not possible for a client to access our services in-person.



ADVICE AND ADVOCACY



The following provides detail as to each of TEWLS' four current funding streams, including an overview of each stream, outcomes achieved over the 2020/2021 financial year, and important client stories highlighting the crucial work of the service.

Specialist Women's Funding Stream (NLAP)

The specialist women's funding stream, funded through the National Legal Assistance Partnership (NLAP) with the Commonwealth Attorney General's Department, enables us to operate primarily in-house at our Darwin office and through outreach locations including Palmerston and the Darwin Correctional Centre (non-Indigenous clients).

Throughout 2020/21, TEWLS continued our important and specialised work through the NLAP stream, providing critical assistance and advocating for our clients. During this year, the impacts of COVID-19 remained a challenge, and our advocacy services were again stretched to accommodate the greater need. Our success was achieved by our ability to be flexible, accommodating, and sensitive. Our focus remains on providing well-considered, specialised and holistic support.

While the data shows the breadth and depth of our work, the following deidentified case studies paint a picture of the women we assisted through this funding stream and the outstanding outcomes we are able to achieve alongside these women.

Anna* - Collaborative service provision covers all bases

TEWLS assisted Anna* in previous years with tenancy and credit and debt matters flowing from domestic violence. In 2021 Anna approached TEWLS again to seek assistance to apply for a Divorce, whilst being supported by one of Darwin's women's shelters.

At first, Anna's husband was agreeable to the Divorce and was asking Anna when he would receive the paperwork. His tone changed when he was sent the paperwork; he informed Anna that he was still in love with her and wanted to get back together. The husband refused to acknowledge service of the documents. During this time the

Pam* - Strategic service provision helps client feel confident and supported

Pam* came to TEWLS after she had been sexually assaulted by her neighbor. Pam was highly traumatized and fearful of the offender. Pam had been to another service but was left confused about her options, as she was unable to process the volume of information she had been given.

TEWLS, being trauma informed, worked with Pam to discuss her options in a way that Pam could digest. TEWLS sent Pam an email after the appointment re-capping the matters discussed and providing information about the services we recommended she contact.

husband committed another domestic violence offence against Anna. A DVO was sought with the assistance of DVLS, who had assisted Anna previously.

TEWLS exhausted every option to serve the husband with the divorce documents. At the next Court date for the divorce application, TEWLS made an application for substituted service. The Registrar noted the lengths gone to bring the documents to the husband's attention, as well as his evasive behaviour, and ordered that service had been affected and granted the Divorce.

The women's shelter supported Anna with a safe roof and by paying for the divorce, DVLS supported Anna by continuing their work with her domestic violence order, and TEWLS coordinated the approach and lead the family law and divorce assistance. Together, all three services provided wrap-around assistance to Anna and ensure a process that was as smooth and safe as possible.

Anna was incredibly thankful to TEWLS for their support over the years. Anna said that she will always come back to TEWLS if she has any problems because we understand her and don't make her have to retell her story every visit.

Pam came back to TEWLS a couple of weeks later feeling stronger and more empowered about her situation. Pam wanted to tell TEWLS staff more about what happened to her and to discuss other legal issues. Pam said that she felt comfortable to come back again because of how supported she felt in the initial appointment.

Pam has since contacted TEWLS stating she wants to proceed with a Victims of Crime Application and wants the support of TEWLS.



Indigenous Outreach Funding Stream (IAS)

TEWLS is grateful to receive funding through the Indigenous Advancement Strategy (IAS), distributed by the National Indigenous Advancement Agency, which enables us to provide specialist services to Indigenous Australians in specified communities in the Greater Darwin region, as well as at the Darwin Correctional Centre.

TEWLS provides legal services to women from six Indigenous communities throughout the Greater Darwin Region: Acacia Community, Amangal Community, Bagot Community, Belyuen Community, Knuckey Lagoon Community and Palmerston Indigenous Village (15 Mile).

Our work with women in these communities is diverse, flexible, accommodating, fast-paced, creative and sensitive. Our outreach to these communities is consistent and regular. The strong relationships we have with women from these communities in 2021 have developed from years of service delivered in the 'right way', with the result being trust and respect for the TEWLS service.

In addition to our work in Indigenous communities, TEWLS plays an extremely important role as the **only legal service** (let alone specialist women's legal service) to provide civil and family law advice and representation services to women incarcerated at the Darwin Correctional Centre (DCC).

Just like our work in the six Indigenous Communities, our work at DCC has developed from years of trust, respect and relationship-building with incarcerated women.

Our work at DCC in 2020-2021 was extremely busy; as reported in previous Annual Reports, we remain over-capacity at this critical location – there are always women who are in need of assistance.

We are proud to provide an excellent service within the IAS stream to women who would otherwise not be able to access justice.

Zoe* - Wrap-around services at DCC to ensure that women are supported and protected before they step out

Zoe is a 43-year-old Aboriginal woman who until recently was incarcerated at Darwin Correctional Centre (DCC).

Zoe attended our DCC legal clinic for legal advice and support.

Zoe presented as a gentle and softly spoken woman. Zoe would often present with memory problems and would often repeat conversations.

Mandy* - Efficiency and persistence results in a consumer win and legal education

Mandy is a mum of five kids. She resides in one of Darwin's urban Indigenous communities.

Mandy entered into a contract with a loan company for a payment advance in the amount of \$150.00. This is not something that Mandy does often, but she really needed the money to support her family and wasn't able to wait until her next Centrelink payment.

Following regular clinics with Zoe, Zoe felt comfortable to disclose a 20-year history of high-level domestic violence with the same offender.

Zoe stated she consumed alcohol during her relationship to deal with the domestic violence. Zoe had also been subjected to violent head trauma injuries during the course of the relationship.

TEWLS were able to identify a range of holistic supports for Zoe to ensure wrap-around support and security upon her release from DCC.

TEWLS assisted Zoe with: obtaining a 5-year full non-contact domestic violence order against her ex-partner and long-time perpetrator; advocacy with rehab to address the Zoe's needs; recognition of the need for NDIS application; safety and domestic violence support; Victims of Crime Application; housing assistance; counselling / emotional support.

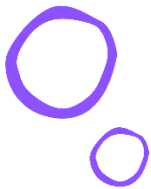
Zoe is currently at rehab and engaged with supports and looks forward to a safe future with a strong support network.

Mandy understood that she would have to make three payments to pay the contract out. The loan company didn't tell Mandy anything else about the contract, any extra fees, nor did Mandy receive any documentation from the company.

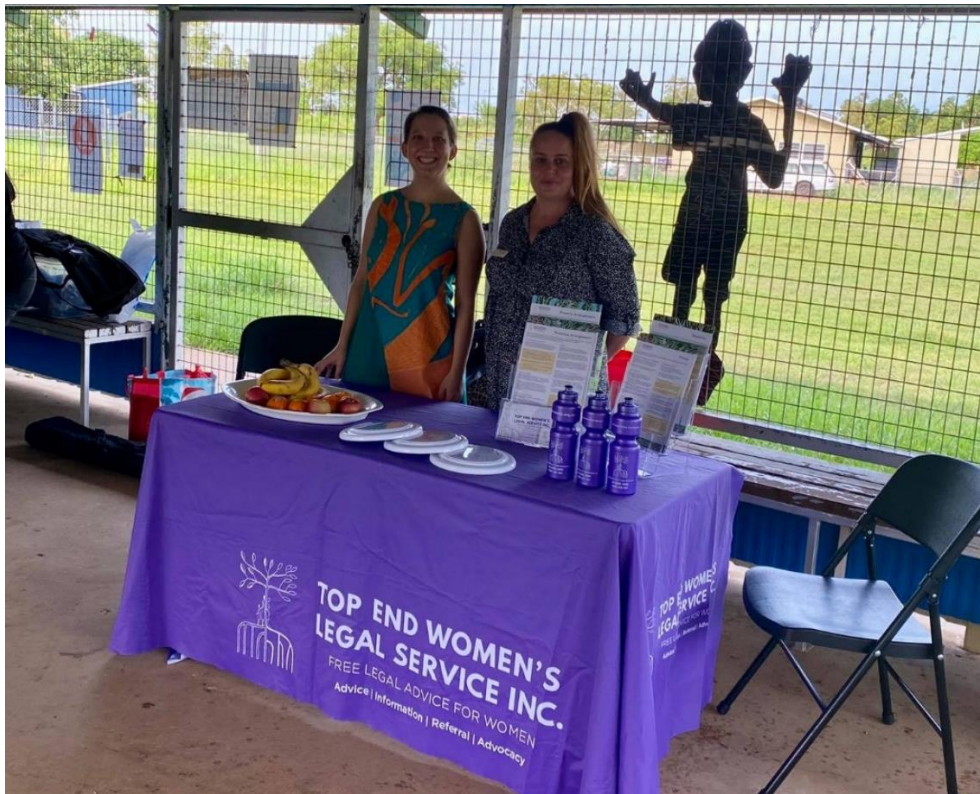
Mandy visited the TEWLS clinic in her Indigenous Community. Mandy told us how she had so far paid \$672.00 to the loan company as repayment for the \$150.00 advance. Mandy was confused about why she was paying so much. She told us that although she needed the payment advance at the time, she would never have signed up for the agreement if she knew she would have to repay more than four times the initial amount. Mandy told us that the additional charges were causing her to fall further into debt, where she was unable to pay for food and fuel as a consequence.

TEWLS negotiated with the loan company on behalf of Mandy. TEWLS initially received push-back but negotiations continued and the loan company eventually made an offer of a refund that Mandy agreed to accept.

Mandy is happy with the outcome, and now knows much more about contracts, consumer law, and the obligations of businesses to be transparent and fair.



Consumer Rights Community Legal Education at Belyuen Community



Service Provider BBQ at Knuckey Lagoon Community

Darwin Women's Shelters Project (DWS Project)



The Darwin Women's Shelter Project (**DWS Project**) is one of two new projects funded by the Northern Territory Government and Commonwealth of Australia's COVID-19 Legal Assistance Grant Funding, which has enabled TEWLS to provide wrap-around services to women seeking assistance at one of the four Darwin women's shelters. In support of the DWS Project, TEWLS recruited an additional Senior Solicitor to the team, who commenced in mid-November 2020.

The DWS Project focuses on delivering holistic and specialist legal assistance to women who are being supported by women's shelters to escape domestic and family violence, as well as those experiencing homelessness and related matters.

Since 2018, TEWLS has partnered with Dawn House Women's Shelter to provide a regular, on-site legal clinic at their location. The DWS Project has seen TEWLS build upon this successful partnership and expand its legal outreach services to three additional women's shelters, meaning that TEWLS now attends all four women's shelters in the Greater Darwin region: Catherine Booth House, Darwin Aboriginal and Islander Women's Shelter and the YWCA Domestic and Family Violence Centre.

The outreach model adopted by the DWS Project has enabled women who are being supported by the above women's shelters to receive trauma-informed legal advice and where required, ongoing

representation assistance within a safe and known environment.

In just over six months, the DWS Project has provided legal advice in relation to 253 legal matters spanning numerous areas of law – including family law, domestic and family violence, child protection, tenancy, injury compensation and debt.

On average, the DWS Project solicitor provides legal advice in relation to four legal issues per intake appointment, demonstrating the complexity of legal matters for DWS clients and the need for wrap-around support.

TEWLS' ability to assist DWS clients with all of their legal issues has reduced the need for clients to access multiple legal services and retell their story at each - **the DWS Project continues to demonstrate the need for trauma-informed, wrap-around services for clients experiencing domestic and family violence matters.**

The DWS Project is also delivering community legal education at each of the DWS locations to staff at the women's shelters, assisting each service to better attend to their clients' needs and make appropriate referrals for legal support.

TEWLS is grateful to each of the partnering women's services for their support of this project and their shared commitment to improving outcomes for women who have or are experiencing domestic and family violence.

Sally* - Safety through court representation and holistic servicing

Sally was referred to TEWLS under the DWS Project.

Amina* - Trauma-informed practice in motion

Amina migrated to Australia under a Partner Visa (Temporary) to start a new life with her Australian husband, Rod*.

Sally instructed that she had fled her home due to a family member frequently attending under the influence of drugs and threatening the safety of herself and a child in her care.

Police had attended on multiple occasions due to the family member's aggressive behaviour, however, they did not make a DVO for Sally's protection.

TEWLS represented Sally in an urgent application for a DVO and obtained an interim full non-contact DVO at the first court date. The DVO was later confirmed for 12 months.

Concurrently, TEWLS liaised with child protection services to make clear that Sally was doing everything possible to ensure the child's safety.

TEWLS also referred Sally to the YWCA Keeping Women Safe In Their Homes program, which supported Sally to make security upgrades to her home and return safely.



Amina instructed that Rod used his sponsorship of her visa to control her. She instructed that he also physically harmed her and threatened to share intimate images of her with her family and authorities in her home country. Police became involved on a number of occasions, however, Amina worried that police involvement might affect her visa.

Rod eventually left the relationship and Amina found herself alone in a foreign country without income.

Amina moved to a women's shelter and they referred Amina to TEWLS, creating a support team around her.

TEWLS gave Amina legal advice on spousal maintenance and acted for Amina in an application for a DVO. Rod opposed Amina's DVO application and the prospect of a contested hearing compounded Amina's stress and anxiety. TEWLS negotiated resolution of the matter by Rod making a full non-contact undertaking to the Court. Importantly for Amina, the undertaking also included a commitment that Rod would delete all intimate images of her.

TEWLS' work in supporting Amina to depose an affidavit for the DVO application also assisted the efforts of others in her support team. With Amina's permission, it was shared with her counsellor and migration agent to help inform their work and reduce the trauma to Amina of having to re-tell her story multiple times. The undertaking that Rod made to the Court was also used by Amina's migration agent to support Amina's application to remain in Australia under migration law family violence provisions.

Culturally and Linguistically Diverse Legal Health Check & Community Legal Education Project (CALD LHC Project)

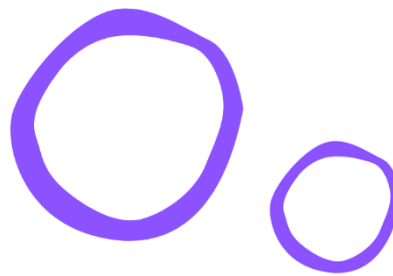
The TEWLS Culturally and Linguistically Diverse (**CALD**) Legal Health Check & Community Legal Education Project (**TEWLS CALD Project**) is funded by the Northern Territory Government and Commonwealth of Australia's COVID-19 Legal Assistance Grant Funding.

Alongside the DWS Project, the TEWLS CALD Project commenced in November 2020, with a Solicitor and Project Officer staffing same. The Project had key stakeholder collaboration from Melaleuca Australia (**Melaleuca**) and the Darwin CALD community.

The aims of the TEWLS CALD Project are to respond to the increasing service demands by CALD women experiencing domestic and family violence arising from COVID-19, to identify urgent legal needs and to provide wrap-around holistic legal services to CALD women in the Greater Darwin Region.

As a discursive and flexible screening tool, and in the context of COVID-19, the CALD Legal Health Check (**LHC**) was developed to identify the range of legal issues that CALD women may be facing, as well as to collate data previously unavailable in the Northern Territory. Melaleuca introduced a further innovation with LHC cards (Melaleuca/TEWLS), with pictorial images of LHCs facilitating conversations in bi or tri-lingual settings.

CALD Outreach has expanded within a short timeframe. The TEWLS CALD Project has been delighted to receive support and referrals from the Red Cross, the Multicultural Council of the Northern Territory (**MCNT**), STEPS Casuarina and Palmerston, Casuarina Child Care Centre, and women's shelters in Darwin. Exceeding the project target, fifty-four (54) LHCs were successfully conducted across



the Greater Darwin Region with CALD women, whether they were newly immigrated to Australia on temporary visas or were short to longer term permanent residents or Citizens of Australia.

The Community Legal Education (**CLE**) component of the TEWLS CALD Project was launched from inception. Meeting the project target mid-term, a total of sixteen (16) CLEs have been conducted in accordance with the needs of the CALD women. While some CLEs were more informal workshops, others were more structured. Highlights included: workshop sessions at Melaleuca with senior women from Congo focusing on 'Older Persons and the Law' but also sharing their extraordinary journeys; panel sessions with social workers, lawyers and migration agents as part of a Domestic Violence Workshop in the Happy and Strong Families program at MCNT; and providing tailored information sessions on LHCs at STEPS and the Red Cross, while enjoying multicultural foods.

The TEWLS CALD Project is grateful for the opportunity to assist and work with CALD women, the majority of whom are experiencing domestic and family violence and family law issues. This important work cannot be achieved without the strong support and commitment of the CALD community in Darwin, as the women navigate their new or emerging life in Australia.

Nala* - Coordinated service provision ensures safety for TEWLS client

Nala is on a permanent protection visa. She was granted that status due to domestic and family violence (DFV) whilst on a temporary spousal visa following her arrival in Australia from Bangladesh.

Nala's family encouraged her to re-marry and, by arrangement, she met her 2nd husband. They were married in a traditional Muslim ceremony in Perth. The marriage certificate stated that should her husband divorce her she would be entitled to a dowry ("Mahr") in the sum of \$20,000.

Shortly after their marriage, they moved to Darwin and her husband did not permit her to go out and meet people, or to work or pray. He drank and swore at her.

Due to her increasing marital problems, Nala was referred by Melaleuca to the TEWLS CALD Project and a LHC was conducted. TEWLS provided advice in relation to safety and DFV.

One day, during an altercation, her husband hit her. She called the police and she was assisted to a women's shelter. In the meantime, her husband filed a domestic violence order (DVO) application against her.

With TEWLS' support and representation, Nala successfully defended the DVO, retrieved her property from the home and, through the coordinated efforts of the TEWLS CALD Project, Melaleuca, the Red Cross, and the Salvation Army, Nala was able to return to Perth.

TEWLS has linked Nala with an Islamic lawyer recently awarded a Justice Advocacy Award, who will look at Nala's case as a potential test case for Muslim women to recover Mahr under Australian law.

Prithi* - Cultural understandings critical in ascertaining protection order

Prithi is a registered nurse, has lived in Australia since 2007 and is an Australian Citizen.

She had recently moved house with her family into a new Darwin suburb, where many of gardens were in the process of being landscaped.

One day, as Prithi backed her car out of her driveway to avoid hitting a car that was parked in the share driveway, she accidentally ran over the newly laid lawn belonging to her neighbour.

The landscaper working on the neighbour's garden approached Prithi as she got out of the car. He was yelling at her, using sexualised words. He then swung his hand towards her face. However, she was able to deflect his hand with her arm. She was distraught and frightened. She felt trapped in her house. That was because every time she went to her car, now parked on the street, he would swear obscenities at her.

It transpired that the landscaper came from the same country as her, speaking a 'native' language spoken by only 3% of the country's population. In their culture, the nature of his sexualised verbal abuse was such that it constituted sexual assault.

Prithi was assisted by the TEWLS CALD Project in obtaining a personal violence restraining order against the landscaper.

LAW REFORM AND SUBMISSIONS



Integral to our work to ensure better outcomes for women in the Top End is our contribution to law reform and systems change. TEWLS welcomes the opportunity to make submissions and to express our views on a wider scale on matters of importance to our clients and our areas of service.

TEWLS makes submissions individually but also as part of the Northern Territory Women's Legal Services (**NTWLS**) coalition and Women's Legal Services Australia (**WLSA**).

TEWLS also collaborates with stakeholders to make comment where appropriate.

Our contribution to law reform does not always arise from government review or working groups. At times, law reform and systems change can come about through client experiences. The following case study is an example of this.

Case Study: A responsive approach to a systems issue that puts women at risk

In March 2021, we raised with the NT Commissioner of Police concerns we had in relation to the operation of the Northern Territory Police (**NTP**) Domestic and Family Violence General Order (**the DFV General Order**), as it relates to Domestic Violence Orders (**DVOs**).

TEWLS brought to the Commissioner's attention that we had recently noticed the impact on our clients of inflexibility within the DFV General Order, and that this inflexibility was leading to outcomes that do not align with the recognition in the DFV General Order that survivors of domestic and family violence "may have great difficulty in reporting an incident of violence and pursuing criminal or civil action".

The issue arose for TEWLS when Kellie* approached the service seeking assistance. Kellie had previously been assisted by NTP following an attack by her former partner and was reassured that a Section 41 Police DVO would be taken out against him. Kellie came to

TEWLS wanting to know if that DVO had been confirmed. She hadn't heard anything from Police since her initial communication with them four weeks earlier. TEWLS made enquiries and were advised that the Police DVO had never been taken out. NTP had not been able to serve the DVO on Kellie's ex-partner and now, given the passage of time, it was NTP's position that the DVO was no longer urgent and therefore did not fall within their remit.

NTP's position was that Kellie should take out a DVO herself; however, critically, the four-week delay was not caused by Kellie, but as a result of non-service on the part of NTP. For several reasons linked to the domestic and family violence experienced, Kellie did not feel comfortable to take out a DVO herself. NTP's position was that the DFV General Order prevented them from applying for a DVO for her due to lack of urgency. Kellie did not pursue a DVO in her own name and is unprotected.

TEWLS made it clear in our correspondence with the Commissioner that “the inflexibility of the DFV General Order can lead to decision making that leaves women unprotected”. TEWLS requested that NTP consider amending the DFV General Order to ensure that police officers have the flexibility to pursue non-urgent DVOs

where required by the circumstances of the case.

In response, the NT Commissioner of Police advised that the DFV General Order is in the process of being reviewed, with the issue raised by TEWLS to be addressed in amendments to be made in the future.

In 2020/2021, TEWLS made or contributed to law reform and advocacy submissions, as well as gave evidence to relevant enquiries as follows:

- Submission to the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability (July 2020) - TEWLS
- WLSA Submission to the House of Representatives Standing Committee in relation to the Inquiry into family, domestic and sexual violence, and the need for specialist women’s services (July 2020)
- Final Report – Legal Health Checks with Women Incarcerated at Darwin Correctional Centre – *“Women Incarcerated at Darwin Correctional Centre – Advocating for and Shining a light on Women Ordinarily Invisible at a Policy, Systems and Structural level”* (September 2020) - TEWLS
- NTWLS submission to the NT Attorney-General and Minister for Justice seeking amendments to the *Domestic and Family Violence Act* to permit the Court to order the destruction of intimate images (November 2020)
- WLSA Submission to the Northern Territory Law Reform Committee in response to the Consultation Paper on Mandatory Sentencing and Community Based Sentencing Options (January 2021)
- Letter to NT Attorney-General and Minister for Justice regarding the critical need for a specialist domestic and family violence counsellor for women incarcerated at Darwin Correctional Centre (February 2021) - TEWLS
- Letter to Commissioner Chalker ARM of Northern Territory Police regarding the Police Domestic and Family Violence General Order, as it relates to Domestic Violence Orders (March 2021) - TEWLS
- Letter to the NT Cabinet Women’s Taskforce in relation to the funding of the NT Working Women’s Centre (April 2021) - TEWLS
- Further submission to the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability (May 2021) - TEWLS
- WLSA Submission to the Family Law Amendment (Federal Family Violence Orders) Bill 2021 (June 2021)
- Attendance at a national workshop on Justice Responses to Gender-based Violence as part of the National Plan Consultation Project, which forms part of the National Plan to Reduce Violence against Women and their Children

COMMUNITY LEGAL EDUCATION

At TEWLS, we believe that an informed community is an empowered one. We continue to identify opportunities to provide legal education to women in the Top End to ensure that they know their rights and they know when and where to seek help.

In 2020/21, we delivered six (6) CLEs across our Indigenous Community outreach locations, three (3) CLEs to women at Darwin Correctional Centre, and 16 CLEs as part of the CALD Project.

In addition, in July 2020, TEWLS staff organised and ran the service's inaugural **Legal Education Month** for clients and service providers. Attendees were invited to the TEWLS office over four weeks to learn about different elements of family law, including separation, parenting, divorce, property, domestic and family violence, intimate images and online violence, and tenancy. Over Legal Education Month, TEWLS ran a further nine (9) CLEs.

Through our CLE program, we seek to increase trust and connectivity, ensure

access to justice, and promote an understanding of the Australian legal system.

Anecdotally, we see that the clients we engage with in community legal education are less likely to become trapped in those same sticky legal situations (particularly in relation to contracts and consumer leases) and are far more likely to reach out to seek help.

COMMUNITY ENGAGEMENT

TEWLS' work in the community extends beyond the provision of legal services and law reform.

Our staff enjoyed spending time within communities and sharing a story or two at our regular community barbeques, picnics and catch-ups, organised in collaboration with stakeholders. TEWLS recognises and appreciates the warm welcome it receives in attending our many outreach and clinic locations, and acknowledges that connecting with community is an essential element of our service provision.

TEWLS attended a variety of public events during the year in and around Darwin, including:

- NT Women of Westpac International Women's Day luncheon
- International Women's Day March - Darwin CBD
- International Women's Day Celebrations - Belyuen Community
- STEPS (Palmerston) International Women's Day Celebration
- The Connected Women Program of the Australian Red Cross Event
- Participation in the Melaleuca Seniors Program
- Darwin Pride Festival 2021
- March 4 Justice rally
- Darwin Malayalee Association Family Fun Day
- Multicultural Council of the Northern Territory (MCNT) Happy and Strong Families: Domestic Violence Workshop
- Women of Worth March
- Service-provider BBQs at Knuckey Lagoon and 15 Mile Communities



International Women's Day March at Darwin's Civic Park



International Women's Day Celebrations at Belyuen Community



Australian Legal System Community Legal Education at the Malayalee Association

CONTRIBUTION TO COMMITTEES

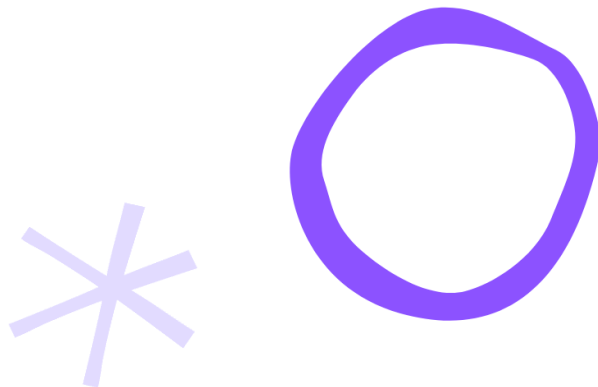
TEWLS is committed to maintaining and developing our visibility and voice within the legal community and the community services sector.

In order to provide the highest level of service to our clients, including referral and information services, TEWLS believes it is crucial to work closely and collegiately alongside fellow stakeholders.

TEWLS' active work with various committees supports our vision to increase access to justice and equality before the law for all women in the Top End.

In 2020/21, TEWLS played an active role with the following networks and committees:

- NT Association of Community Legal Centres (NTACLC)
- Community Legal Centres Australia
- NT Legal Assistance Forum (NTLAF)
- NT Women's Legal Services (NTWLS)
- Domestic and Family Violence Court User's Forum
- Domestic and Family Violence Network
- Domestic and Family Violence Justice Reform Working Group
- Palmerston Indigenous Network (PIN)
- Darwin Correctional Centre Services Providers Group
- NT Family Law Pathways Network
- NT Sexual Assault Network (NTSAN)
- NT Council of Social Services (NTCOSS) Network
- NT Department of Housing and Community Development Legal Services Group
- NT Community Legal Education Network
- Residential Tenancy Act Review Working Group
- Women's Legal Services Australia (WLSA)



OUR SUPPORTERS

TEWLS' service provision is bolstered and expanded by support from volunteers, pro bono lawyers, donations and in-kind support. This enables TEWLS to work beyond the capacity provided by our funding.

TEWLS is funded by the Commonwealth Attorney-General's Department, National Indigenous Australians Agency (Commonwealth), and the Northern Territory Department of the Attorney-General and Justice.

This year, we also thank Northern Territory Government and Commonwealth of Australia COVID-19 Legal Assistance Grant Funding stream for their support in enabling us to launch our vital DWS and CALD Projects.

Pro-bono Support

This year, our pro-bono partners enhanced our capacity to service our clients, providing specialist legal advice and support as requested during the reporting period.

Notably, we are very grateful for MinterEllison's support in volunteering a member of staff to co-organise the TEWLS 2021 Fundraising Night. Thank you to Kyla Pajarillo of MinterEllison who worked very hard to make our fundraiser a great success.



TEWLS Bingo Fundraising night in April 2021 – incredible support from over 100 attendees

Volunteers

In 2020/21, TEWLS' service provision was again supported and enhanced by a number of volunteer solicitors who staffed our Wednesday Evening Advice Clinic, located at our Lindsay Street office.

We are lucky enough to have a number of senior legal specialists volunteering with the service, and each volunteer brings something different and valued to the service.

TEWLS extends a very warm thank you to all volunteers who contribute their time so generously.

Volunteer Supervising Solicitors

Chris Osborne
Peggy Cheong
Julie Franz
Cathy Spurr

Volunteer Solicitors

Allison Clark
Amy Noble
Anne-Marie Chin
Daisy Kolt
Harita Sridhar
Hiliary Thornberry
Jacqui Griffin
Karen Spitz
Kendra Frew
Leanne Kerr
Michelle Duggan
Nicola Leach
Nicole Festing
Ruby Rayner
Sam Hendry
Stella Noor
Tisha Tejaya
Winnie Chen



OUR PEOPLE



Our Management Committee 2020/2021

TEWLS thanks the Management Committee members for their ongoing support of staff and contribution to the overarching direction and management of the service.

Chairperson
Chris Osborne

Board Member
Danielle Eveleigh

Treasurer
Rose Mills

Board Member
Emma Farnell

Secretary
Sim O'Callaghan

Board Member
Lucy Hopkinson - up until May 2021

Board Member
Carol Cummins

Board Member
Annette Wilson - up until September 2020

Our Staff

TEWLS employs a team of legal and non-legal staff. As of 30 June 2021, our team consisted of the following staff members:

Acting Managing Solicitor
Caitlin Weatherby-Fell

Solicitor
Khami Aughterson

Senior Solicitor
Georgia Hagias

Administration Officer
Kara Mills

Senior Solicitor
Kathryn Baumeister

Indigenous Community Project Officer
Pamela Lasker

Solicitor
Giselle Hutchins

CALD Project Officer
Carine Kapiamba

A special thanks to the staff members who moved on during the year.

In particular, we give special thanks to Vanessa Lethlean who moved on from the service in April 2021 following five (5) years in the position of Managing Solicitor. We thank Vanessa for the significant contribution she made to TEWLS during that time and wish her all the very best in the future.

TREASURER'S REPORT

TEWLS is principally funded by the Commonwealth Government, via the National Partnership Agreement administered by the Attorney-General's Department, and the Safety and Wellbeing Programme (Indigenous Advancement Strategy) administered by the National Indigenous Australians Agency.

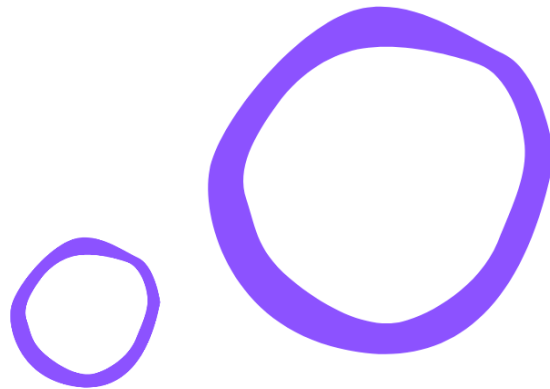
This financial year, TEWLS also received COVID-19 Legal Assistance Grant Funding from the Northern Territory Government and Commonwealth of Australia, which enabled us to recruit two additional solicitors and a project officer.

In addition, in June 2021, we received Commonwealth funding through the Temporary Visa Holders Experiencing Violence Pilot, which will enable TEWLS to recruit one new staff member.

TEWLS' service provision is advanced and extended by volunteers, pro bono lawyers, donations, and in-kind support and sponsorship from the Northern Territory Government. This enables TEWLS to work beyond the capacity provided by our funding by approximately 20%.

Rose Mills

Treasurer



Top End Women's Legal Service Incorporated

ABN: 42 830 944 178

Special Purpose Financial Report For The Year Ended

30 June 2021

Top End Women's Legal Service Incorporated

ABN: 42 830 944 178

Special Purpose Financial Report For The Year Ended 30 June 2021

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TOP END WOMEN'S LEGAL SERVICE INCORPORATED
ABN: 42 830 944 178
FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021
COMMITTEE REPORT

The Committee Members submit the financial report of the Top End Women's Legal Service Incorporated for the financial year ended 30 June 2021.

Committee Members

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

Chris Osborne (Chairperson)

Rose Mills (Treasurer)

Sim O'Callaghan (Secretary)

Carol Cummins

Danielle Everleigh

Emma Farnell

Lucy Hopkins

(Appointed 13 September 2020, resigned 21 May 2021)

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

Principal Activities

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

To provide legal services to women, with special concerns for women who face discrimination for reasons such as, but not limited to: race, culture, language, poverty, age, disability and sexuality;

To educate women and the community in general so that women can participate fully and confidently in legal matters which affect them;

To research and evaluate the impact of existing laws and legal processes on women's access to justice and work towards law reform in areas of particular relevance to women;

To work towards the empowerment of all women within the legal system and consequently within society; and

To support and uphold The principles of the UN Convention on The Elimination of All Forms of Discrimination against women, The UN International Covenant and Civil and Political Rights, and The UN Declaration on The Elimination of Violence against Women.

Significant Changes

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

Operating Result

The Association's operating profit for the financial year amounted to \$101,107 (2020: Profit: \$21,419).

All grant monies have been expended / over expended. The profit is made up from unexpended grants for CALD \$8,505 (expiry February 2022) and DWS \$89,044 (expiry April 2022) with the balance comprised of Government Cash Flow boost, fundraising, Legal Practitioner Fidelity Funds and the sale of a motor vehicle.

Events After the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

Chris Osborne (Chairperson)

Rose Mills (Treasurer)

Dated this

24

day of

August

2021

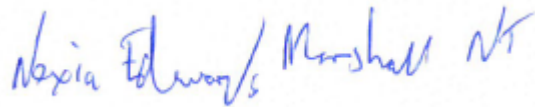
AUDITOR'S INDEPENDENCE DECLARATION

UNDER THE PROVISIONS OF THE *NORTHERN TERRITORY OF AUSTRALIA ASSOCIATIONS ACT 2003* AND SECTION 60-40 OF THE *AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012*

TO THE COMMITTEE MEMBERS OF TOP END WOMEN'S LEGAL SERVICE INC

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021 there have been:

- (i) No contraventions of the auditor independence requirements as set out in the *Northern Territory of Australia Associations Act 2003* and Section 60-40 of the *Australian Charities and Not-for-Profits Commission Act 2012*, in relation to the audit, and
- (ii) No contraventions of any applicable code of professional conduct in relation to the audit.



Nexia Edwards Marshall NT
Chartered Accountants



Noel Clifford
Partner, Assurance Services

Direct Line: 08 8981 5585 ext 506
Mobile: 0417 864 114
Email: nclifford@nexiaem.com.au

Dated: 26 August 2021

TOP END WOMEN'S LEGAL SERVICE INCORPORATED
ABN: 42 830 944 178
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021	2020
		\$	\$
Income			
Grant funding for the year		753,751	520,925
Legal Practitioners Fidelity Fund		17,142	15,000
Profit on disposal of assets		(2,819)	10,718
Cash flow boost income		38,992	11,466
Interest		71	102
Other		20,273	2,707
Total operating revenues		827,410	560,918
Operating Expenses			
Accounting and audit services		9,810	8,283
Amortisation on intangible assets		8,042	8,042
Cleaning		4,545	2,357
Computer expenses		3,683	21,074
Depreciation on property plant and equipment		9,811	8,550
Insurance		6,254	4,192
Leasing expense - low value assets		2,673	2,673
Legal costs		4,715	-
Motor vehicle expenses		2,940	3,786
Movements in employee provisions		(9,103)	36,941
Office equipment maintenance		2,475	1,986
Other employee expenses		1,370	260
Other expenses		1,744	7,345
Photocopier costs		864	1,244
Practising certificates		2,058	3,357
Printing and stationary		2,354	6,401
Salaries		611,375	378,838
Superannuation expenses		47,799	34,358
Telephone and internet		5,319	4,580
Training fees		3,015	-
Utilities		4,560	4,242
Venue hire		-	455
Website upgrade		-	535
Total operating expenses		726,303	539,499
Net current year profit		101,107	21,419
Other comprehensive income		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive Income for the year		101,107	21,419
PROFIT ATTRIBUTABLE TO MEMBERS OF THE ASSOCIATION		101,107	21,419
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO MEMBERS OF THE ASSOCIATION		101,107	21,419

The accompanying notes form part of these financial statements.

TOP END WOMEN'S LEGAL SERVICE INCORPORATED
ABN: 42 830 944 178
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and bank	2	858,840	493,346
Other current assets	3	3,446	3,487
TOTAL CURRENT ASSETS		862,286	496,833
NON-CURRENT ASSETS			
Property, plant and equipment	4	11,196	19,824
Intangible assets	5	-	8,042
TOTAL NON-CURRENT ASSETS		11,196	27,866
TOTAL ASSETS		873,482	524,699
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	6	65,931	28,913
Other current liabilities	7	229,951	10,190
Employee Provisions	8	56,897	71,552
TOTAL CURRENT LIABILITIES		352,779	110,655
NON-CURRENT LIABILITIES			
Employee Provisions	8	83,423	77,871
TOTAL NON-CURRENT LIABILITIES		83,423	77,871
TOTAL LIABILITIES		436,202	188,526
NET ASSETS		437,280	336,173
MEMBER'S FUNDS			
Retained earnings		437,280	336,173
MEMBERS' FUNDS		437,280	336,173

The accompanying notes form part of these financial statements.

TOP END WOMEN'S LEGAL SERVICE INCORPORATED
ABN: 42 830 944 178
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	Note	Retained Earnings \$	Total Equity \$
Balance at 1 July 2019		314,754	314,754
Comprehensive income:			
Profit for the year		21,419	21,419
Other comprehensive income for the year		-	-
Total comprehensive income attributable to Members of the entity for the year		21,419	21,419
Balance at 30 June 2020		336,173	336,173
Balance at 1 July 2020		336,173	336,173
Comprehensive income:			
Profit for the year		101,107	101,107
Other comprehensive income for the year		-	-
Total comprehensive profit attributable to Members of the entity for the year		101,107	101,107
Balance at 30 June 2021		437,280	437,280

The accompanying notes form part of these financial statements.

TOP END WOMEN'S LEGAL SERVICE INCORPORATED
ABN: 42 830 944 178
STATEMENT OF CASH FLOWS FOR YEAR ENDED 30 JUNE 2021

	Note	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from grants		973,512	546,115
Other receipts from customers		76,407	14,171
Payments to suppliers		(21,320)	(97,723)
Payments to employees		(659,174)	(413,196)
Interest received		71	102
Net cash provided by/(used in) operating activities	9	<u>369,496</u>	<u>49,469</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		1,600	12,000
Purchase of property, plant and equipment and intangible assets		(5,602)	(35,320)
Net cash provided by/(used in) investing activities		<u>(4,002)</u>	<u>(23,321)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash provided by/(used in) financing activities		<u>-</u>	<u>-</u>
Net increase/ (decrease) in cash held		365,494	26,148
Cash on hand at beginning of financial year		493,346	467,198
Cash on hand at end of financial year	2	<u>858,840</u>	<u>493,346</u>

The accompanying notes form part of these financial statements.

TOP END WOMEN'S LEGAL SERVICE INCORPORATED
ABN: 42 830 944 178
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

The financial statements cover Top End Women's Legal Service Incorporated as an individual entity. Top End Women's Legal Service Incorporated is an incorporated Association, domiciled in the Northern Territory and operates pursuant to the Northern Territory of Australia Association Act and Australian Charities and Not-for-Profits Commission (ACNC) Act 2012.

The financial statements were authorised for issue on 17 July 2021 by the Treasurer and endorsed by the Committee Members of the Association on 30 July 2021.

Note 1 Summary of Significant Accounting Policies

Basis of Preparation

The Committee Members have prepared the financial statements on the basis that the Association is a non reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared to meet the requirements of the *Northern Territory of Australia Association Act* and the *Australian Charities and Not for Profits Commission (ACNC) Act 2012*. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

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

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

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

(a) Revenue and Other Income

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

Contributed Assets

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

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

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

Operating Grants, Donations and Bequests

When the Association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Association :

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

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

TOP END WOMEN'S LEGAL SERVICE INCORPORATED
ABN: 42 830 944 178
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

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

(a) Revenue and Other Income (cont.)

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (AASB 9, AASB 116 and AASB138);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

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

Capital Grant

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

The Association recognises income in profit or loss when or as the Association satisfies its obligations under the terms of the grant.

Interest Income

Interest income is recognised using the effective interest method.

Dividend Income

The Association recognises dividends in profit or loss only when the right to receive payment is established.

Income from Sale of Goods

Revenue is recognised when control of the products has transferred to the customer. For such transactions, this is when the products are delivered to the customers. Discounts are not provided with the sale of these items.

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

(b) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and any impairment losses.

Leasehold improvements

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

Plant and Equipment

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

The carrying amount of leasehold improvements and plant and equipment are reviewed annually by Committee Members to ensure they are not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal.

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

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

TOP END WOMEN'S LEGAL SERVICE INCORPORATED
ABN: 42 830 944 178
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 1 Summary of Significant Accounting Policies (Cont.)

(b) Property, Plant and Equipment (cont.)

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Association commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Office equipment	10-67%
Motor Vehicles	25%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

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

(c) Leases

The Association as Lessee

At inception of a contract, the Association assess if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Association where the Association is a lessee. However all contracts that are classified as short term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating lease on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Association uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows :

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options, if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

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

Concessionary Leases

For leases that have significantly below market terms and conditions principally to enable the Association to further its objectives (commonly known as peppercorn / concessionary leases), the Association has adopted the temporary relief under AASB 2018-8 and measures the right of use assets at cost on initial recognition.

TOP END WOMEN'S LEGAL SERVICE INCORPORATED
ABN: 42 830 944 178
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

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

(d) **Financial Instruments**

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the Association commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

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

Classification and Subsequent Measurement

Financial liabilities

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

A financial liability is measured at fair value through profit or loss if the financial liability is: a contingent consideration of an acquirer in a business combination to which AASB 3: Business Combinations applies; held for trading; or initially designated as at fair value through profit or loss.

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

The effective interest method is used to allocate interest income or interest expense over the relevant period. The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

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

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

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

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

A financial liability cannot be reclassified.

Financial assets

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

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

TOP END WOMEN'S LEGAL SERVICE INCORPORATED
ABN: 42 830 944 178
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

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

(d) Financial Instruments (Cont.)

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

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

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

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

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

Equity Instruments

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

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

Derecognition

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

Derecognition of financial liabilities

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

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

Derecognition of financial assets

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

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

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

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

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

TOP END WOMEN'S LEGAL SERVICE INCORPORATED
ABN: 42 830 944 178
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 1 Summary of Significant Accounting Policies (Cont.)

(h) Goods and Services 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.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(i) 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.

(j) Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of reporting period.

(k) Comparative Figures

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

(l) Trade Receivables and Other Debtors

Trade receivables and other debtors include amounts due from clients for fees and services provided, from donors and any outstanding grant receipts. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

(m) Contract Assets

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

(n) Intangible Assets

Software

Software is initially recognised at cost. It has a finite life and is carried at cost less any accumulated amortisation and impairment losses. Software has an estimated useful life of between one and three years. It is assessed annually for impairment.

(o) Trade and Other Payables

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

(p) Contract Liabilities

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

TOP END WOMEN'S LEGAL SERVICE INCORPORATED
ABN: 42 830 944 178
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

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

(q) Critical Accounting Estimates and Judgements

The Committee Members evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

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

Key estimates

(i) Impairment- General

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

Impairment of leasehold improvements and plant and equipment

The Association assesses impairment of leasehold improvements and plant and equipment at each reporting date by evaluating conditions specific to the Association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs to sell or value-in-use calculations, which incorporate a number of key estimates and assumptions. There was no provision for impairment of leasehold improvements and plant and equipment at 30 June 2021 (2020: \$Nil).

Impairment of accounts receivable

The provision for impairment of receivables assessment requires a degree of estimation and judgement. The level of provision is assessed by taking into account the recent sales experience, the ageing of receivables, historical collection rates and specific knowledge of the individual debtors' financial position. Provision for impairment of receivables at 30 June 2021 amounted to \$Nil (2020: \$Nil).

Provisions for Redundancy

Included in current liabilities at the end of the reporting period are provisions for redundancy amounting to \$39,053 (2020: \$39,053). The Association expects that this would be the amount payable to employees should redundancy occurs in accordance with the National Employment Standards.

Provisions for Parental Leave

Provisions for parental leave amounting to \$27,925 (2020: \$17,231) is additional benefit provided for employees who are eligible for 12 months parental leave. As of reporting date, the Association believes that this would not happen in the next 12-month period and therefore this satisfies the definition of other long-term benefits.

(ii) Useful lives of property, plant and equipment

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

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

Key judgments

(i) Performance Obligations Under AASB 15

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

(r) Economic Dependence

The Association is dependent on Commonwealth and NT Government grants for the majority of its revenue to operate its programs and business. At the date of this report, the Committee Members have no reason to believe that the above governments will not continue to support the Association. The operations and future success of the Association is dependent upon the continued support and funding by the government bodies, its members and donors and the achievement of operating surpluses and positive operating cash flows.

TOP END WOMEN'S LEGAL SERVICE INCORPORATED
ABN: 42 830 944 178
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

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

(s) Adoption of New and Revised Accounting Standards

Initial adoption of AASB 2020-04 COVID-19 - Related Rent Concessions

AASB 2020-4 Amendments to Australian Accounting Standards - Covid-19-Related Rent Concession amends AASB 16 by providing a practical expedient that permits lessees to assess whether rent concessions that occur as a direct consequence of the COVID-19 pandemic and, if certain conditions are met, account for those rent concessions as if they were not lease modifications.

Initial adoption of AASB 2018-6 Amendments to Australian Accounting Standards - Definition of a Business

AASB 2018-6 amends and narrows the definition of a business specified in AASB 3 Business Combinations, simplifying the determination of whether a transaction should be accounted for as a business combination or an asset acquisition. Entities may also perform a calculation and elect to treat certain acquisitions as acquisitions of assets.

The standards listed above did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

TOP END WOMEN'S LEGAL SERVICE INCORPORATED
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NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2021

Note 2 Cash and Bank

	2021	2020
	\$	\$
Cash on hand	-	-
Cash at bank - cheque account	858,840	493,346
Total Cash on hand and at Bank	858,840	493,346

Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

Cash and Cash equivalents	858,840	493,346
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Note 3 Other Current Assets

	2021	2020
	\$	\$
CURRENT		
Prepayments	3,446	3,360
Other assets	-	127
Total Other Current Assets	3,446	3,487

Note 4 Property, Plant and Equipment

	2021	2020
	\$	\$
Non CURRENT		
Office Equipment		
Office equipment at cost	33,276	42,089
Less accumulated depreciation	(23,146)	(23,686)
Total Office equipment	10,130	18,403
Motor Vehicles		
Motor vehicles at cost	31,917	31,917
Less accumulated depreciation	(30,851)	(30,496)
Total Motor vehicles	1,066	1,421
Total Property, Plant and Equipment	11,196	19,824

Note 5 Intangible Assets

	2021	2020
	\$	\$
Non CURRENT		
Computer software		
Computer software at cost	16,084	16,084
Less accumulated depreciation	(16,084)	(8,042)
Total Intangible Assets	-	8,042

Note 6 Trade and Other Payables

	2021	2020
	\$	\$
CURRENT		
Trade creditors	6,402	4,587
Credit card liabilities	-	1,800
Accrued expenses	6,164	3,969
GST payable (receivable) - net	36,392	(6,563)
Payroll liabilities	16,973	25,120
Total Trade and Other Payables	65,931	28,913

Note 7 Other Current Liabilities

	2021	2020
	\$	\$
CURRENT		
Contract Liabilities - grant funded programmes	229,951	10,190

TOP END WOMEN'S LEGAL SERVICE INCORPORATED
ABN: 42 830 944 178
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2021

Note 8 Employee Provisions

	2021	2020
	\$	\$
CURRENT		
Provision for annual leave	56,897	71,552
	<u>56,897</u>	<u>71,552</u>
NON CURRENT		
Provision for parental leave	27,925	17,231
Provision for Long service leave	16,445	21,587
Provision for redundancy	39,053	39,053
	<u>83,423</u>	<u>77,871</u>
Total Employee Provisions	<u><u>140,320</u></u>	<u><u>149,423</u></u>

Provision for Annual Leave

The provision for employee benefits includes amounts accrued for annual leave. Based on past experience, the Association does not expect the full amount of annual leave to be settled within the next 12 months. However, the amount must be classified as a current liability because the Association does not have an unconditional right to defer the settlement of the amount in the event employees wish to use their leave entitlements.

Note 9 Cash Flow Information

	2021	2020
	\$	\$
Reconciliation of Cash Flow from Operating Activities		
Current year Profit attributable to Members of the entity	101,107	21,419
Non-cash flows in current year surplus:		
— Depreciation and amortisation	17,853	16,592
— Net (profit)/ loss on assets disposal	2,819	(10,718)
Changes in assets and liabilities		
— (Increase)/Decrease in other current assets	41	(1,278)
— Increase/(Decrease) in trade and other payables	37,018	(23,676)
— Increase/(Decrease) in other current payables	219,761	10,190
— Increase in employee provisions	(9,103)	36,940
Total Operating Cash Flows provided by (used in) operations	<u><u>369,496</u></u>	<u><u>49,469</u></u>

Note 10 Capital and Leasing Commitments

(a) Operating Lease Commitments

The Northern Territory Government allows the Association to use their unused premises for free and therefore the Association does not pay rent. As previously noted the Association has adopted the temporary relief under AASB 2018-8 in relation to Peppercorn Lease.

(b) Capital Expenditure Commitments

The Association has no capital expenditure or consultancy commitments as at 30 June 2021 (2020: \$Nil).

Note 11 Contingent Liabilities

The Committee is not aware of any contingent liabilities as at 30 June 2021 (2020: Nil).

Note 12 Events After the Reporting Period

The Committee Members are not aware of any significant events since the end of the reporting period that has significantly affected, or may significantly affect the Association's operations, the results of those operations, or the Association's state of affairs in future financial years.

Note 13 Other Related Party Disclosure

There were no related party transactions in 2021 (2020: Nil).

Note 14 Association Details

The registered office and principal place of the Association is: 2/17 Lindsay St, Darwin City NT 0800.

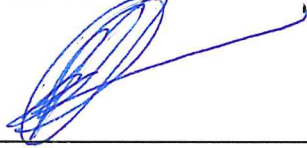
TOP END WOMEN'S LEGAL SERVICE INCORPORATED
ABN: 42 830 944 178
DECLARATION BY COMMITTEE MEMBERS
FOR THE YEAR ENDED 30 JUNE 2021

The Committee Members have determined that the Association is not a reporting entity and that this special purpose financial report is prepared in accordance with the accounting policies stated in note 1 to the financial statements.

The Committee Members declare that the financial statements as set out on page 3 to 18 are in accordance with the requirements of the *Northern Territory of Australia Association Act* and with the *Australian Charities and Not for Profits Commission Act 2012* and:

- 1 Comply with Australian Accounting Standards as described in note 1 to the financial statements;
- 2 Give a true and fair view of the financial position of the Top End Women's Legal Service Incorporated as at 30 June 2021, its performance and cash flows for the year ended on that date; and
- 3 At the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

This declaration is made in accordance with a resolution of the Committee Members and is signed for and on behalf of the Committee Members by:



Dated 24/8/21



Dated 24/8/21

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TOP END WOMEN'S LEGAL SERVICE INCORPORATED
REPORT ON THE AUDIT OF THE FINANCIAL REPORT**Opinion**

We have audited the financial report of Top End Women's Legal Service Incorporated ("the Association"), which comprises the statement of financial position as at 30 June 2021, statement of profit or loss and other comprehensive income, 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 Committee's declaration.

In our opinion the accompanying financial report of Top End Women's Legal Service Incorporated, is in accordance with the requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Northern Territory of Australia Associations Act 2003*, including:

- (a) Giving a true and fair view of the Association's financial position as at 30 June 2021 and of its financial performance for the year then ended; and
- (b) Complying with the *Australian Charities and Not-for-Profits Commission Act 2012* and the *Northern Territory of Australia Associations Act 2003*.

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 auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Northern Territory of Australia Associations Act 2003* and 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.

Committee's Responsibility for the Financial Report

The Committee Member of the Association are responsible for the preparation of the financial report that gives a true and fair view – in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, the *Northern Territory of Australia Associations Act 2003* and the *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. The Committee Members are also responsible for such internal control as the Committee members determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

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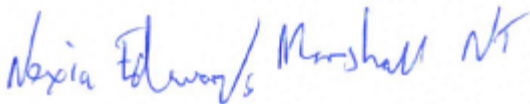
Auditor's Responsibility for the Audit of the Financial Report

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 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 this financial report.

As part of an audit in accordance with the 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 those charged with governance.
- Conclude on the appropriateness of the Committee'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 also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Nexia Edwards Marshall NT
Chartered Accountants



Noel Clifford
Partner, Assurance Services

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Dated 26 August 2021