

Northern Territory AIDS And Hepatitis Council Inc.

ABN: 58 945 364 262

**Financial Report For The Year Ended
30 June 2025**

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Financial Report For The Year Ended 30 June 2025

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The Committee Members submit the financial report of the Northern Territory AIDS And Hepatitis Council Inc. for the financial year ended 30 June 2025.

Committee Members

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

- Amanda Davies (President – Appointed 17 November 2022)
- Michael Stuart (Vice President - Appointed 14 November 2023)
- Renée Barratt (Treasurer - Appointed 17 November 2022)
- Delwyn Batton (Ordinary Member – Appointed 14 November 2023)
- Richard Kendall (Ordinary Member - Appointed 22th July 2025) Sianne
- McLachlan (Staff Representative - Appointed 22 October 2024)
- Genevieve Dally (Executive Director)

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 help reduce the incidence of Human Immunodeficiency Virus (HIV), Acquired Immune Deficiency Syndrome (AIDS), Hepatitis C and other blood borne viruses and related medical conditions in the Northern Territory: To Provide HIV Positive and Hepatitis C Positive people and their friends and families such support and assistance including emotional and social as is appropriate and within the Association's means: To provide support and encourage public health education programs aimed at reducing the spread of HIV, AIDS, Hepatitis C and other blood borne viruses: To liaise and advocate with governments, professional bodies and community groups to ensure that the necessary medical, psychological, welfare and like services are provided to HIV Positive and Hepatitis C Positive people and to persons infected with other blood borne viruses; To encourage scientific research into the cause, prevention and cure of HIV, AIDS, Hepatitis C and other blood bone viruses and medical conditions: To stimulate and coordinate constructive Community response to the problems created by HIV, AIDS, Hepatitis C and other blood borne viruses and medical conditions and to encourage responsible and accurate media coverage: To represent the rights of HIV Positive people and Hepatitis C Positive people and to those persons infected with or at risk of infection by HIV. AIDS, Hepatitis C and other blood borne viruses against discrimination and other unreasonable treatment: To encourage government to assist and participate in the achievement of the objectives: and To encourage the involvement of volunteers in all services provided and establish a network of volunteers to assist the aims of the Association, and to provide the necessary support, training and resources, as is within the Association's means to ensure volunteers can perform their roles effectively.

Significant Changes

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

Operating Result

The Association's operating profit for the financial year amounted to \$115,748 (2024: Profit of \$141,182).

Future Developments

During the 2024/2025 financial year, NTAHC successfully completed the relocation of the Darwin office in December 2025 within the allocated budget. The new premises provide enhanced facilities designed to expand operational capacity and improve service delivery across the Northern Territory. The purpose-built spaces now offer greater opportunities for client services, education, and training, supporting the organisation's ongoing growth and development.

A new five-year funding agreement was successfully negotiated and executed, providing a stable foundation to support NTAHC's ongoing operational capacity and future strategic priorities. This ensures the organisation can continue to deliver high-quality programs and services in alignment with community needs.

Prudent financial management by the Board and Executive has positioned NTAHC on a strong and stable financial foundation. This stability has enabled the organisation to manage significant organisational change, including the relocation and expansion initiatives, while maintaining fiscal responsibility and readiness for future growth.

Events After the Reporting Period

There are no matters or circumstances which have arisen since 30 June 2025 that have 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.

Signed in accordance with a resolution of the Committee Members.

Amanda Davies

Committee Member Date: 27 day of October 2025



Committee Member Date: 27 day of October 2025

NORTHERN TERRITORY AIDS AND HEPATITIS COUNCIL INC.
ABN: 58 945 364 262
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
Revenue and Other Income			
Grant Income	2A	2,836,088	2,274,802
Membership and Fundraising	2B	14,846	54,648
Sale of Goods and Fees for Service	2C	67,962	64,709
Other Income	2D	27,291	21,179
Total operating revenue		2,946,187	2,415,338
Operating Expenses			
Employee Benefit Costs	3A	1,998,226	1,669,938
Campaigns & Education Expenses		97,242	89,860
Cost of Goods Sold		17,575	15,314
Training, Travel & Representation Expenses		45,541	34,717
Depreciation	3B	120,294	31,271
Other Expenses	3C	551,561	433,056
Total operating expenses		2,830,439	2,274,156
Profit for the year		115,748	141,182
Other Comprehensive Income		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive Income for the year		115,748	141,182
NET CURRENT YEAR PROFIT ATTRIBUTABLE TO MEMBERS OF THE ASSOCIATION		115,748	141,182
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO MEMBERS OF THE ASSOCIATION		115,748	141,182

The accompanying notes form part of these financial statements.

NORTHERN TERRITORY AIDS AND HEPATITIS COUNCIL INC.
ABN: 58 945 364 262
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025 \$	2024 \$
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	4	871,878	559,142
Trade and Other Receivables	5	14,156	13,109
Inventory	6	18,691	15,728
Other Current Assets	7	12,867	65,133
TOTAL CURRENT ASSETS		917,592	653,112
NON-CURRENT ASSETS			
Property, Plant and Equipment	8	206,805	-
Right of Use Assets	9	3,161,352	38,639
TOTAL NON-CURRENT ASSETS		3,368,157	38,639
TOTAL ASSETS		4,285,749	691,751
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	10	106,173	134,383
Other Current Liabilities	11	477,054	224,233
Lease Liabilities	12	43,048	26,718
Employee Provisions	13	287,845	207,922
TOTAL CURRENT LIABILITIES		914,120	593,256
NON-CURRENT LIABILITIES			
Lease Liabilities	12	3,177,386	13,730
Employee Provisions	13	30,259	36,529
TOTAL NON-CURRENT LIABILITIES		3,207,645	50,259
TOTAL LIABILITIES		4,121,765	643,515
NET ASSETS		163,984	48,236
EQUITY			
Retained Earnings		163,984	48,236
TOTAL EQUITY		163,984	48,236

The accompanying notes form part of these financial statements.

NORTHERN TERRITORY AIDS AND HEPATITIS COUNCIL INC.
ABN: 58 945 364 262
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Retained Earnings (Accumulated Losses)	Total Equity
	\$	\$
Balance at 1 July 2023	(92,946)	(92,946)
Comprehensive income:		
Profit for the year	141,182	141,182
Other comprehensive income for the year	-	-
Total comprehensive income attributable to Members of the entity for the year	141,182	141,182
Balance at 30 June 2024	48,236	48,236
Balance at 1 July 2024	48,236	48,236
Comprehensive income:		
Profit for the year	115,748	115,748
Other comprehensive income for the year	-	-
Total comprehensive income attributable to Members of the entity for the year	115,748	115,748
Balance at 30 June 2025	163,984	163,984

The accompanying notes form part of these financial statements.

NORTHERN TERRITORY AIDS AND HEPATITIS COUNCIL INC.
ABN: 58 945 364 262
STATEMENT OF CASH FLOWS
FOR YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Grant receipts from Commonwealth, Local Government and Other grants receipts and receipts from Customers		3,182,240	2,391,072
Interest received		16,585	9,045
Payments to suppliers and employees		(2,541,409)	(2,372,349)
Net cash provided by operating activities	16	657,416	27,768
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposals of property, plant and equipment		-	-
Payment for property, plant and equipment		(229,783)	-
Net cash used in investing activities		(229,783)	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments for lease liabilities		(114,897)	(28,827)
Net cash used in financing activities		(114,897)	(28,827)
Net increase (decrease) in cash held		312,736	(1,059)
Cash and cash equivalents at beginning of the financial year		559,142	560,201
Cash and cash equivalents at end of the financial year	4,16	871,878	559,142

The accompanying notes form part of these financial statements.

Note 1 Material Accounting Policy Information

The financial statements cover Northern Territory AIDS And Hepatitis Council Inc. as an individual entity incorporated and domiciled in Australia. Northern Territory AIDS And Hepatitis Council Inc. is an Association registered under the Northern Territory of Australia Association Act 2003 and the Australian Charities and Not for Profits Commission Act 2012.

The financial statements were authorised for issue on October 2025 by the Committee Members of the Association.

Financial Reporting Framework

The Committee Members have prepared the financial statements on the basis that the Association is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the reporting requirements of the Northern Territory of Australia Association Act 2003 and the Australian Charities and Not for Profits Commission Act 2012. The Committee Members have determined that the Association is not a reporting entity. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not for Profits Commission Act 2012 and the significant accounting policies disclosed below, which the Committee Members have determined are appropriate to meet the needs of Members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

Statement of Compliance

The financial statements have been prepared in accordance with the Northern Territory of Australia Association Act 2003 and with the mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not for Profits Commission 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: Cash Flow Statements, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1031: Materiality 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.

Basis of Preparation

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 otherwise stated. The amounts presented in the financial statements are in Australian Dollars and have been rounded to the nearest dollar.

Critical Accounting Estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 1(q) Critical Accounting Judgements, Estimates and Assumptions.

Current and Non Current Classification

Assets and liabilities are presented in the statement of financial position based on current and non current classifications.

An asset is classified as current when it is either expected to be realised or intended to be sold or consumed in the Association's normal operating cycle, it is held primarily for the purpose of trading, it is expected to be realised within 12 months after the reporting period and or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non current.

A liability is classified as current when it is either expected to be settled in the Association's normal operating cycle, it is held primarily for the purpose of trading, it is due to be settled within 12 months after the reporting period and or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non current.

Note 1 Material Accounting Policy Information

Material Accounting Policies

(a) Revenue and Other Income Recognition

The Association recognises revenue as follows :

Revenue from Contracts With Customers

Revenue is recognised at an amount that reflects the consideration to which the Association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the Association identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Operating Grants

Grant revenue is recognised in profit or loss when the Association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the Association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

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.

Donations and Bequests

Donations and bequests are recognised on receipt of the funds with control of this revenue having passed to the Association.

Interest Income

Interest income is recognised using the effective interest method.

Income from Sale of Services

The Association sells books, magazines, publications and safe sex products to the general public. 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 and or settlement rebates are not provided with the sale of these items.

A receivable will be recognised when the services are provided. The Association's right to consideration is deemed unconditional at this time as only the passage of time is required before payment of that consideration is due. There is no significant financing component because sales are made within a credit term of 30 to 45 days.

The Association's historical experience with sales credits show that they are negligible and considered to be highly improbable. As such no provision for sale credits is recognised by the Association at the time of invoicing.

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

Note 1 Material Accounting Policy Information (Cont.)

(b) Inventories

Inventories comprise books, magazines, publications and safe sex products. Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a first-in, first-out basis.

Inventories acquired at no cost, or for nominal consideration, are valued at the current replacement cost as at the date of acquisition.

(c) Property, Plant and Equipment

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(g) 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.

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 Life (years)
Leasehold improvements	20- 40
Plant and equipment	5--10
Motor Vehicles	5--10
Right of Use Assets	5--20

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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.

Note 1 Material Accounting Policy Information (Cont.)

(d) 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 2019-8 and measures the right of use assets at cost on initial recognition.

(e) Right of Use Assets

A Right of Use Asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right of Use Assets are depreciated on a straight line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the Association expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right of Use Assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

Note 1 Material Accounting Policy Information (Cont.)

(f) Impairment of Financial Assets

The Association recognises a loss allowance for expected credit losses on :

- financial assets that are measured at amortised cost or fair value through other comprehensive income; and
- contract assets (eg amount due from customers under contracts).

The Association uses the following approach to impairment, as applicable under AASB 9 : Financial Instruments:

- the simplified approach.

Simplified Approach

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

The approach is applicable to:

- trade receivable; and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivable is used, taking into consideration various data to get to an expected credit loss (ie diversity of its customer base, appropriate groupings of its historical loss experience, etc).

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.

Recognition of Expected Credit Losses in Financial Statements

At each reporting date, the Association recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

(g) Impairment of Non Financial Assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. Where the future economic benefits of the assets are not primarily dependent upon the asset's ability to generate net cash inflows and when the Association would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where an impairment loss on a revalued individual asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

(h) Employee Benefits

Short-term employee benefits

Provision is made for the Association's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries, annual leave and superannuation. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Association's obligations for short-term employee benefits such as wages, salaries and superannuation are recognised as a part of current trade and other payables in the statement of financial position.

Note 1 Material Accounting Policy Information (Cont.)

(h) Employee Benefits (Cont.)

Other long-term employee benefits

The Association classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the Association's obligation for other long-term employee benefits.

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

The Association based on past experience records employee's long service leave entitlements on commencement of service with the Association.

Retirement benefit obligations

Superannuation benefits

All employees of the Association receive accumulated contribution superannuation entitlements, for which the Association pays the fixed superannuation guarantee contribution to the employee's superannuation fund of choice. For the period 1 July 2024 to 30 June 2025 this was 11.5% of the employee's ordinary average salary. From 1 July 2025 this rate has increased to 12%. All contributions in respect of employees' accumulated contribution entitlements are recognised as an expense when they become payable. The Association's obligation with respect to employees' accumulated contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in the Association's statement of financial position.

(i) Cash and Cash Equivalents

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

(j) 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.

(k) Income Tax

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

(l) 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 the reporting period.

(m) Comparative Figures

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

Note 1 Material Accounting Policy Information (Cont.)

(n) Trade and Other Receivables

Trade and other receivables 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.

Trade receivables are initially recognised at their transaction price and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(e) for further discussion on the determination of impairment losses.

(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. Trade payables are recognised at their transaction price. 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.

(q) Critical Accounting Judgements, Estimates and Assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

(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.

(ii) Useful lives of property, plant and equipment

As indicated in Note 1(c) 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.

(iii) 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.

Note 1 Material Accounting Policy Information (Cont.)

(q) Critical Accounting Judgements, Estimates and Assumptions (Cont.)

(iv) Lease Term and Option to Extend under AASB 16

The lease term is a significant component in the measurement of both the right-of-use asset and lease liability. Judgement is exercised in determining whether there is reasonable certainty that an option to extend the lease or purchase the underlying asset will be exercised, or an option to terminate the lease will not be exercised, when ascertaining the periods to be included in the lease term. In determining the lease term, all facts and circumstances that create an economical incentive to exercise an extension option, or not to exercise a termination option, are considered at the lease commencement date. Factors considered may include the importance of the asset to the Association's operations; comparison of terms and conditions to prevailing market rates; incurrence of significant penalties; existence of significant leasehold improvements; and the costs and disruption to replace the asset. The Association reassesses whether it is reasonably certain to exercise an extension option, or not exercise a termination option, if there is a significant event or significant change in circumstances.

Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. Such a rate is based on what the Association estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of a similar value to the right-of-use asset, with similar terms, security and economic environment.

(r) Fair Value of Assets and Liabilities

The Association measures some of its assets at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

(s) Economic Dependence and Going Concern

The financial statements have been prepared on a going concern basis, which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business.

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, community members and donors and the achievement of operating surpluses and positive operating cash flows with the Committee Members taking the necessary steps to improve the profitability of the Association's operations and improve its working capital position

(t) New and Amended Accounting Standards and Policies Adopted By The Association

AASB 2020-1: Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non Current.

The Association adopted AASB 2020-1 which amends AASB 101: Presentation of Financial Statements to clarify requirements for the presentation of liabilities in the Statement of Financial Position as current or non-current. It also clarifies the meaning of "settlement of a liability".

The adoption of the amendment did not have a material impact on the financial statements.

NORTHERN TERRITORY AIDS AND HEPATITIS COUNCIL INC.
ABN: 58 945 364 262
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

Note 2 Income

2A Grant Revenue

The majority of Northern Territory AIDS And Hepatitis Council Inc.'s funding is in the form of grants from governmental department bodies. The Association has assessed that the majority of its governmental grant agreements are enforceable and contain sufficiently specific performance obligations. This determination was made on the basis that the funding agreements require the Association to carry out various clinical and support services and programs for the Community, with the types of services to be provided, duration of such programs and reporting obligations prescribed within the relevant agreements. The Association therefore recognises funding received under such agreements as Revenue under AASB 15. Revenue is recognised as the Association delivers the required services over the duration of the underlying programs.

Grant Income	2025	2024
	\$	\$
Commonwealth Operating - Recurring	1,036,785	574,045
Commonwealth Operating - Non recurring	201,206	-
NT Operating - Recurring	1,418,851	1,418,851
NT Operating - Non recurring	95,232	5,000
Other grants ERF	37,783	38,197
Other Grants Hepatitis	179,500	141,093
Other grants LGBTI	90,248	90,493
Other Grants	29,304	1,500
Unexpended grants brought forward	223,543	229,166
Unexpended grants carried forward	(476,364)	(223,543)
Total Grant Income	2,836,088	2,274,802

2B Membership and Fundraising

	2025	2024
	\$	\$
Membership	510	790
Donations Received	14,336	52,586
Fundraising	-	1,272
Total Membership and Fundraising	14,846	54,648

2C Sale of Goods and Fees for Service

	2025	2024
	\$	\$
Safe Sex Products	18,974	16,368
Other Products	4,106	4,722
Fees and Charges	8,433	26,467
Fee for Service	36,449	17,152
Total Sale of Goods and Fees for Service	67,962	64,709

2D Other Income

	2025	2024
	\$	\$
Interest	16,539	21,179
Other Income	10,752	-
Total Other Income	27,291	21,179

NORTHERN TERRITORY AIDS AND HEPATITIS COUNCIL INC.
ABN: 58 945 364 262
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

Note 3 Expenses

3A Employee Benefit Costs	2025	2024
	\$	\$
Salaries and Wages	1,724,172	1,476,728
Superannuation	193,170	161,626
Other Employee Costs	7,232	5,669
Movement in Leave Expenses	73,652	25,915
Total Employee Costs	1,998,226	1,669,938
<hr/>		
3B Depreciation	2025	2024
	\$	\$
Motor vehicles	-	7,403
Leasehold improvements	22,978	-
Right of Use Assets - Property	97,316	23,868
Total Depreciation expense	120,294	31,271
<hr/>		
3C Other Expenses	2025	2024
	\$	\$
Accounting Fees	21,965	19,575
Audit Fees	8,700	9,915
Advertising & Promotion	3,153	1,830
Bad Debts	-	2,337
Bank Charges	732	804
C&PC Cleaning & Waste Removal	32,353	25,280
Computer Expenses	23,055	13,175
Consultancy Expenses	10,501	41,330
Employment, Support & Supervision	19,706	21,344
Fees and Permit Accreditation	11,983	11,385
Interest - Lease Liabilities	74,854	2,298
Insurance	57,233	43,435
Membership Fees Paid	8,142	6,662
Minor Assets	625	2,952
Motor Vehicle Expenses	8,360	8,692
Postage, Freight & Courier	1,980	1,854
Printing, Stationery & Copying	10,447	12,520
Rental Expense Short Term Leases	79,868	117,163
Rental Expense Low Value Assets	2,824	3,460
Repairs & Maintenance	2,377	1,701
Telephone, Fax & Internet	37,612	31,494
Utilities - Power and Gas	15,211	10,027
Sundry Expenses	119,880	43,823
Total Other Expenses	551,561	433,056
<hr/>		

NORTHERN TERRITORY AIDS AND HEPATITIS COUNCIL INC.
ABN: 58 945 364 262
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

Note	2025	2024
	\$	\$
Note 4		
Cash and Cash Equivalents		
	2025	2024
	Note	\$
		\$
CURRENT		
Cash at Bank	519,583	223,149
Term Deposit	352,245	335,943
Cash on hand	50	50
Total Cash on Hand and at Bank	16, 18	871,878
		559,142
Tied Cash Holdings :		806,966
		513,985
Untied Cash Holdings :		64,912
		45,157
Total Cash Holdings :		871,878
		559,142
Note 5		
Trade and Other Receivables		
	2025	2024
	Note	\$
		\$
CURRENT		
Receivables :		
Trade receivables	1,204	48
Less :Provision for impairment of receivables	-	-
Total accounts receivable	1,204	48
Other Receivables :		
Accrued income	12,088	12,134
GST receivable (net)	864	-
Other receivables	-	927
Total Other receivables	12,952	13,061
Total current trade and other receivables	18	14,156
		13,109
The Association's normal credit term is 30 days. No collateral is held over trade and other receivables.		
Note 6		
Inventories	2025	2024
	\$	\$
CURRENT		
Books, Publications and Products - at cost	18,691	15,728
Total Inventories	18,691	15,728
Note 7		
Other Current Assets	2025	2024
	\$	\$
CURRENT		
Prepayments	10,735	63,001
Bonds refundable	2,132	2,132
	12,867	65,133

NORTHERN TERRITORY AIDS AND HEPATITIS COUNCIL INC.
 ABN: 58 945 364 262
 NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

Note 8	Property, Plant and Equipment	2025 \$	2024 \$
	NON CURRENT		
	Leasehold improvements		
	At cost	325,630	95,847
	Less Accumulated depreciation	(118,825)	(95,847)
	Total Leasehold improvements	206,805	-
	Plant and equipment:		
	Plant and equipment:		
	At cost	125,076	125,076
	Less Accumulated depreciation	(125,076)	(125,076)
	Total Plant and equipment	-	-
	Motor vehicles:		
	At Cost	127,212	127,212
	Less Accumulated depreciation	(127,212)	(127,212)
	Total Motor vehicles	-	-
	Total Plant and Equipment	-	-
	Total Property, Plant and Equipment	206,805	-

Note 8 Property, Plant and Equipment (Cont.)

Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Leasehold Improvements \$	Plant and Equipment \$	Motor Vehicles \$	Total \$
Carrying amount at 1 July 2024	-	-	-	-
Additions at cost	229,783	-	-	229,783
Disposals	-	-	-	-
Depreciation expense	(22,978)	-	-	(22,978)
Carrying amount at 30 June 2025	206,805	-	-	206,805

NORTHERN TERRITORY AIDS AND HEPATITIS COUNCIL INC.
 ABN: 58 945 364 262
 NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

Note 9 Right of Use Assets
(a) AASB 16 Related Amounts Recognised in the Balance Sheet
NON CURRENT

Right of Use Assets	2025	2024
	\$	\$
Leased Buildings	3,366,074	146,046
Less Accumulated depreciation	(204,722)	(107,407)
	3,161,352	38,639
Total Right of Use Assets	3,161,352	38,639

The Association's lease portfolio includes buildings.

The Association currently occupies two property premises.

1. Alice Springs Office Shop 3. The current lease on this premise has been extended to 2 January 2026. Management will be seeking to renew this lease with the Landlord in 2026, if possible.

2. Darwin City office, 1 Searcy Street NT 0800. The lease for this premises expire on October 2034.

The buildings have an average of ten years life as their lease term. The option to extend or terminate are contained in the property leases of the Association. These clauses provide the Association the opportunities to manage leases in order to align with its strategies.

Movements in Carrying Amounts

	Leased Buildings	Leased Plant and Equipment	Leased Motor Vehicles	Total
	\$	\$	\$	\$
Carrying amount at 1 July 2024	38,639	-	-	38,639
Additions at cost	3,220,029	-	-	3,220,029
Depreciation expense	(97,316)	-	-	(97,316)
Carrying amount at 30 June 2025	3,161,352	-	-	3,161,352

(b) AASB 16 Related Amounts Recognised in the Statement of Profit and Loss

	2025	2024
	\$	\$
Depreciation charge related to right of use assets	97,316	23,868
Interest expense on lease liabilities	74,854	2,298
Short term leases expense	79,868	117,163
Low value asset leases expenses	2,824	3,460
	254,862	146,789

NORTHERN TERRITORY AIDS AND HEPATITIS COUNCIL INC.
ABN: 58 945 364 262
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

Note	Trade and Other Payables	Note	2025 \$	2024 \$
	CURRENT			
	Trade creditors		83,399	114,013
	Accrued expenses		4,050	4,050
	GST (receivable) payable (net)		-	(426)
	ATO net liabilities (receivable)		(50)	1,443
	Employees payroll liabilities		17,511	13,057
	Other payables		1,263	2,246
	Total Trade and Other Payables		106,173	134,383
	(a) Financial liabilities at amortised cost are classified as trade and other payables.			
	Trade and other payables:			
	— Total Current		106,173	134,383
	— Less Deferred income		-	-
			106,173	134,383
	— Total Non Current		-	-
	Total trade and other payables		106,173	134,383
	Financial liabilities as trade and other payables	18	106,173	134,383
Note 11	Other Current Liabilities		2025 \$	2024 \$
	CURRENT			
	Contract Liabilities - grant funded programmes		476,364	223,543
	Auspice Funds Held in Trust		690	690
	Total Other Liabilities		477,054	224,233
	Contract liabilities - movement in amounts :			
	Balance at the beginning of the year 1 July 2024		229,166	226,532
	Additions: Grants for which performance obligations will only be satisfied in subsequent years		476,364	229,166
	Expended : Grants acquitted or utilised during the year		(229,166)	(226,532)
	Closing balance 30 June 2025		476,364	229,166
Note 12	Lease Liabilities	Note	2025 \$	2024 \$
	CURRENT			
	Leases - properties		43,048	26,718
			43,048	26,718
	NON-CURRENT			
	Leases - properties		3,177,386	13,730
			3,177,386	13,730
	Total Lease Liabilities	18	3,220,434	40,448

The lease liabilities are secured by the underlying assets and are subject to the terms of their individual lease agreements.

NORTHERN TERRITORY AIDS AND HEPATITIS COUNCIL INC.
ABN: 58 945 364 262
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

Note 13	Employee Leave Provisions	2025	2024
		\$	\$
	CURRENT		
	Provision for annual leave entitlements	180,691	128,651
	Provision for long service leave entitlements	107,154	79,271
		<u>287,845</u>	<u>207,922</u>
	NON-CURRENT		
	Provision for long service leave entitlements	30,259	36,529
		<u>30,259</u>	<u>36,529</u>
	Total Provisions for Employee Leave Benefits	<u>318,104</u>	<u>244,451</u>
		Total	
		\$	
	Analysis of total provisions:		
	Opening balance at 1 July 2024	244,451	
	Net provisions raised during the year	73,653	
		<u>318,104</u>	
	Balance at 30 June 2025	<u>318,104</u>	

Employee provisions represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amount accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Association does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Association does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 1(h).

Note 14	Key Management Remuneration	2025	2024
		\$	\$
	Any persons having authority and responsibility for planning, directing and controlling the activities of the Association, directly or indirectly, including any Committee Member (whether executive or otherwise) of the Association, is considered to be Key Management Personnel (KMP).		
	The totals of remuneration paid to KMP of the Association during the year are as follows:		
	Key Management Personnel Compensation :		
	Short-term employee benefits	535,065	428,330
	Post employment benefits	60,782	46,931
	Total Key Management Remuneration	<u>595,847</u>	<u>475,261</u>

Note 15 Other Related Party Disclosure

Other related parties include close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel or individual or collectively with their close family members.

Transactions between related parties are on commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

There were no other related party transactions in 2025 (2024: \$Nil).

NORTHERN TERRITORY AIDS AND HEPATITIS COUNCIL INC.
ABN: 58 945 364 262
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

Note 16	Cash Flow Information	Note	2025 \$	2024 \$
	(a) Reconciliation of cash and cash equivalents to Statement of Cash Flows:			
	Cash on hand and at bank	4	871,878	559,142
	Total cash as stated in the Statement of cash flows		871,878	559,142
	(b) Reconciliation of Cash Flow from Operating Activities with Current Year Profit			
	Profit for the current year		115,748	141,182
	Non-cash flows:			
	Depreciation and amortisation expense		120,294	31,271
	Gain/ (losses) on disposal of property, plant and equipment		-	-
	Interest expense on lease liabilities		74,854	2,298
	Changes in assets and liabilities:			
	(Increase)/decrease in Trade and other receivables		(1,047)	(10,313)
	(Increase)/decrease in Inventories		(2,963)	(5,147)
	(Increase)/decrease in Other current assets		52,266	(14,801)
	Increase/(decrease) in Trade and other payables		(28,210)	(137,014)
	Increase/(decrease) in Other current liabilities		252,821	(5,623)
	Increase/(decrease) in Employee provisions		73,653	25,915
	Net cash provided by operating activities		657,416	27,768
Note 17	Capital and Leasing Commitments:		2025 \$	2024 \$
	(a) Lease Liability Commitments			
	Total future lease payments at the end of the reporting period:			
	— not later than 1 year		217,937	28,828
	— later than 1 year but not later than five years		892,851	14,528
	— later than five years		4,393,043	-
	Total Future Lease Payments at the End of the Reporting Period :		5,503,831	43,356
	(b) Operating Lease Commitments			
	Rental commitments : short term and low value assets			
	The Association has no short term and or low value assets subject to operating leases at 30 June 2025.			
	In 2024 The Association Paid monthly rental commitment of \$8,661 for its Wood Street Darwin City premises and vacated premises in November 2024. The Association has no other operating rental commitments.			
	(c) Capital Expenditure Commitments			
	The Association has no capital expenditure commitments as at 30 June 2025 (2024:\$Nil).			

NORTHERN TERRITORY AIDS AND HEPATITIS COUNCIL INC.
ABN: 58 945 364 262
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

Note 18 Financial Risk Management

The Association's financial instruments consist mainly of deposits with banks, local money market instruments, short term and long-term investments, account receivables and payables, contract assets, lease liabilities and contract liabilities.

The totals for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

Financial assets	Note	2025	2024
		\$	\$
Financial assets at amortised cost:			
Cash and cash equivalents	4	871,878	559,142
Trade and other receivables	5	14,156	13,109
Total financial assets		886,034	572,251
Financial liabilities			
Financial liabilities at amortised cost:			
Trade and other payables	10	106,173	134,383
Lease liabilities	12	3,220,434	40,448
Total financial liabilities		3,326,607	174,831

Refer to Note 19 for detailed disclosures regarding the fair value measurements of the Association's financial assets.

Note 19 Fair Value Measurements

Fair value estimation

The fair values of financial assets and financial liabilities are presented in the following table and can be compared to their carrying values as presented in the statement of financial position.

	Note	2025		2024	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
		\$	\$	\$	\$
Financial assets					
Cash and cash equivalents	4, 18	871,878	871,878	559,142	559,142
Trade and other receivables	5, 18	14,156	14,156	13,109	13,109
Total financial assets		886,034	886,034	572,251	572,251
Financial liabilities					
Trade and other payables	10, 18	106,173	106,173	134,383	134,383
Lease liabilities	12, 18	3,220,434	3,220,434	40,448	40,448
Total financial liabilities		3,326,607	3,326,607	174,831	174,831

(i) Cash on hand, accounts receivable and other debtors, accounts payable and other payables and borrowings, are short-term instruments in nature whose carrying value is equivalent to fair value. Trade and other payables exclude amounts provided for annual leave, which is outside the scope of AASB 9.

(ii) Lease liabilities fair values are assessed on an annual basis by Management and the Committee Members. Current available data is used in assessing their carrying and fair values.

A fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either:

- (a) in the principal market for the asset or liability; or
- (b) in the absence of a principal market, in the most advantageous market for the asset or liability."

NORTHERN TERRITORY AIDS AND HEPATITIS COUNCIL INC.
ABN: 58 945 364 262
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

Note 20 Contingent Liabilities and Contingent Assets

The Association has no Contingent Liabilities as at 30 June 2025 (2024:\$Nil).

Note 21 Events After the Reporting Period

There are no matters or circumstances which have arisen since 30 June 2025 that have 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 22 Association Details

The Principal place of business is:
Northern Territory AIDS And Hepatitis Council Inc.
1 Searcy Street, Darwin City
Darwin NT 0800

NORTHERN TERRITORY AIDS AND HEPATITIS COUNCIL INC.
ABN: 58 945 364 262
DECLARATION BY COMMITTEE MEMBERS
FOR THE YEAR ENDED 30 JUNE 2025

The Committee Members of Northern Territory AIDS And Hepatitis Council Inc. 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 of Northern Territory AIDS And Hepatitis Council Inc. declare that the financial statements as set out on page 3 to 24 are in accordance with the requirements of the *Northern Territory of Australia Association Act 2003* and with the *Australian Charities and Not for Profits Commission Act 2012* and:

- 1 Comply with Australian Accounting Standards applicable to the Association as described in Note 1 to the financial statements;
- 2 Give a true and fair view of the financial position of the Northern Territory AIDS And Hepatitis Council Inc. as at 30 June 2025, its performance and cash flows for the year ended on that date;
- 3 The accounts of the Association have been properly prepared and are in accordance with the books of account of the Association; and
- 4 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 of Northern Territory AIDS And Hepatitis Council Inc. and with subsection 60.15(2) of the Australian Charities and the Not-for-profits Commission Regulation 2022 and is signed for and on behalf of the Committee Members by:

Amanda Davies

Dated 27 October 2025



Dated 27 October 2025