

# **Cancer Council of the Northern Territory Inc**

ABN: 78 039 911 732

## **Financial Report**

For the year ended 30 June 2025

# Cancer Council of the Northern Territory Inc

ABN: 78 039 911 732

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# **Cancer Council of the Northern Territory Inc**

ABN: 78 039 911 732

## **Directors' report**

30 June 2025

The directors present their report on Cancer Council of the Northern Territory Inc ('the Association') for the financial year ended 30 June 2025.

### **Information on directors**

The names of each person who has been a director during the year and to date of the report are:

- Natasha Fyles (Chairperson) (Appointed 25/02/2025)
- Pamela Jape (Deputy Chairperson)
- Phil Carson (Prof)
- Derek Campbell
- Matt Skoss
- Amanda Hart
- Anne Walker (Resigned 20/11/2025)

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

### **Principal activities**

The principal activity of the Association during the financial year was the provision of support services to community members affected by cancer.

No significant changes in the nature of the Association's activity occurred during the financial year.

### **Operating results**

The surplus from ordinary activities of the Association amounted to \$2,844 (2024 deficit: \$178,976). In addition, there was comprehensive income this year of \$22,054 (2024: \$35,573) being unrealised investment gains.

### **Significant changes in state of affairs**

There have been no significant changes in the state of affairs of the Association during the year.

### **Events after the reporting date**

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.

# Cancer Council of the Northern Territory Inc

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## Directors' report

30 June 2025

### Auditor's Independence Declaration

The lead auditor's independence declaration in accordance with section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, for the year ended 30 June 2025 has been received and can be found on page 4 of the financial report.

Signed in accordance with a resolution of the board of directors.



Chairperson



Director

Dated this      day of October 2025



**Auditor's independence declaration under section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* to the directors of Cancer Council of the Northern Territory Inc**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025, there have been:

1. no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
2. no contraventions of any applicable code of professional conduct in relation to the audit.

*Perks Audit*  
**PERKS AUDIT PTY LTD**  
8/81 Flinders Street  
Adelaide SA 5000

*P Hill*  
**PETER J HILL**  
Director  
Registered Company Auditor

Dated this 31<sup>st</sup> day of October 2025

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Perks Audit Pty Ltd

# Cancer Council of the Northern Territory Inc

ABN: 78 039 911 732

## Statement of profit or loss and other comprehensive income

For the year ended 30 June 2025

	Note	2025 \$	2024 \$
<b>Revenue</b>			
Sale of goods	4	58,600	56,501
Cost of sales	5	(22,379)	(31,336)
<b>Gross profit</b>		<b>36,221</b>	<b>25,165</b>
<b>Other income</b>			
Revenue from grants	4	521,560	392,750
Fundraising, donations and bequests	4	676,684	573,224
Other revenue	4	360,064	214,800
PBS stoma reimbursement		712,282	597,269
<b>Total other income</b>		<b>2,270,590</b>	<b>1,778,043</b>
<b>Total revenue</b>		<b>2,306,811</b>	<b>1,803,208</b>
<b>Expenses</b>			
Depreciation expenses	5	33,093	31,201
Employee benefits expense	5	877,063	757,543
Other expenses		731,988	588,662
Purchase of medical supplies		661,823	604,778
<b>Total expenses</b>		<b>2,303,967</b>	<b>1,982,184</b>
<b>Surplus / (deficit) before income tax</b>		<b>2,844</b>	<b>(178,976)</b>
Income tax	3.b	-	-
<b>Surplus / (deficit) for the year</b>		<b>2,844</b>	<b>(178,976)</b>
Other comprehensive income		22,054	35,573
<b>Total comprehensive income / (loss) for the year</b>		<b>24,898</b>	<b>(143,403)</b>

The accompanying notes form part of these financial statements.

# Cancer Council of the Northern Territory Inc

ABN: 78 039 911 732

## Statement of financial position

As at 30 June 2025

	Note	2025 \$	2024 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	6	1,833,741	1,326,378
Trade and other receivables	7	99,011	131,705
Inventories	8	93,502	64,960
Other assets	9	173,528	43,718
<b>Total current assets</b>		<b>2,199,782</b>	<b>1,566,761</b>
<b>Non-current assets</b>			
Financial assets	10	735,551	739,099
Property, plant and equipment	11	325,145	356,150
<b>Total non-current assets</b>		<b>1,060,696</b>	<b>1,095,249</b>
<b>Total assets</b>		<b>3,260,478</b>	<b>2,662,010</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	12	197,346	191,133
Employee benefits	13	114,033	97,125
Other liabilities	14	573,848	8,000
<b>Total current liabilities</b>		<b>885,227</b>	<b>296,258</b>
<b>Non-current liabilities</b>			
Employee benefits	13	19,106	16,800
<b>Total liabilities</b>		<b>904,333</b>	<b>313,058</b>
<b>Net assets</b>		<b>2,356,145</b>	<b>2,348,952</b>
<b>Equity</b>			
Research and development reserve		150,000	150,000
Foundation fund		1,354,553	774,500
Asset revaluation reserve		21,652	21,952
Retained earnings		829,940	1,402,500
<b>Total equity</b>		<b>2,356,145</b>	<b>2,348,952</b>

The accompanying notes form part of these financial statements.

# Cancer Council of the Northern Territory Inc

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## Statement of changes in equity

As at 30 June 2025

	Research and development reserve	Foundation fund reserve	Asset revaluation reserve	Retained earnings	Total
	\$	\$	\$	\$	\$
<b>2024</b>					
Balance at 1 July 2023	150,000	-	21,952	2,320,403	2,492,355
(Deficit) for the year	-	-	-	(178,976)	(178,976)
Transfer to foundation fund reserve	-	774,500	-	(774,500)	-
Unrealised gain on investments	-	-	-	35,573	35,573
<b>Balance at 30 June 2024</b>	<b>150,000</b>	<b>774,500</b>	<b>21,952</b>	<b>1,402,500</b>	<b>2,348,952</b>

	Research and development reserve	Foundation fund reserve	Asset revaluation reserve	Retained earnings	Total
	\$	\$	\$	\$	\$
<b>2025</b>					
Balance at 1 July 2024	150,000	774,500	21,952	1,402,500	2,348,952
Surplus for the year	-	-	-	2,844	2,844
Transfer to foundation fund reserve	-	580,053	-	(580,053)	-
Unrealised (loss) on investments	-	-	-	(3,548)	(3,548)
<b>Balance at 30 June 2025</b>	<b>150,000</b>	<b>1,354,553</b>	<b>21,952</b>	<b>821,743</b>	<b>2,348,248</b>

The accompanying notes form part of these financial statements.



# Cancer Council of the Northern Territory Inc

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## Statement of cash flows

For the year ended 30 June 2025

	Note	2025 \$	2024 \$
<b>Cash flows from operating activities:</b>			
Receipts from customers		1,912,777	1,392,288
Receipt from grants		1,122,805	392,750
Interest received		1,008	186
Payments to suppliers and employees		(2,599,595)	(2,001,603)
<b>Net cash flows provided by / (used in) operating activities</b>		<b>436,995</b>	<b>(216,379)</b>
<b>Cash flows from investing activities:</b>			
Proceeds from sale of available-for-sale investments		-	176,974
Dividends received		72,456	55,198
Purchase of property, plant and equipment		(2,088)	(16,342)
Purchase of available-for-sale investments		-	(102,099)
<b>Net cash provided by investing activities</b>		<b>70,368</b>	<b>113,731</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>507,363</b>	<b>(102,648)</b>
Cash and cash equivalents at beginning of year		1,326,378	1,429,026
<b>Cash and cash equivalents at end of financial year</b>	6	<b>1,833,741</b>	<b>1,326,378</b>

The accompanying notes form part of these financial statements.

# Cancer Council of the Northern Territory Inc

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## Notes to the financial statements

For the year ended 30 June 2025

### 1) Introduction

The financial report covers Cancer Council of the Northern Territory Inc ('the Association') as an individual entity. Cancer Council of the Northern Territory Inc is a not-for-profit company incorporated in the Northern Territory under the *Associations Act 2003 (NT)* and is registered under the *Australian Charities and Not-for-profits Commission Act 2012*.

The principal activity of the Association for the year ended 30 June 2025 was the provision of support services to community members affected by cancer.

The functional and presentation currency of the Association is Australian dollars.

The financial report was authorised for issue by the directors on the       day of October 2025.

Comparatives are consistent with prior years, unless otherwise stated.

### 2) Basis of preparation

In the opinion of those charged with governance, the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

These special purpose financial statements have been prepared in accordance with the requirements of the *Associations Act 2003 (NT)*, the *Australian Charities and Not-for-profits Commission Act 2012* and Australian Accounting Standards.

Material accounting policy information adopted in the preparation of these financial statements is presented below and is consistent with prior reporting periods unless otherwise stated.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

# Cancer Council of the Northern Territory Inc

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## Notes to the financial statements

For the year ended 30 June 2025

### 3) Material accounting policy information

#### a) Revenue

##### Revenue from contracts with customers

The core principal of AASB 15 *Revenue from Contracts with Customers* ('AASB 15') is that revenue is recognised on a basis that reflects the transfer of control of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services.

Generally, the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

##### Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Association are:

##### 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.

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

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (for example AASB 9, AASB 16, AASB 116 and AASB 138);
- recognises related amounts (being contributions, 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.

# Cancer Council of the Northern Territory Inc

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## Notes to the financial statements

For the year ended 30 June 2025

### 3) Material accounting policy information (continued)

#### a) Revenue (continued)

##### Specific revenue streams (continued)

##### Capital grants

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, 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 terms of the grant.

##### Interest income

Interest income is recognised using the effective interest method.

##### Other income

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

#### b) Income tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

#### c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax ('GST'), except where the amount of GST incurred is not recoverable from the Australian Taxation Office ('ATO').

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

# Cancer Council of the Northern Territory Inc

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## Notes to the financial statements

For the year ended 30 June 2025

### 3) Material accounting policy information (continued)

#### d) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and subject to an insignificant risk of change in value.

#### e) Inventories

Inventories are measured at the lower of cost and net realisable value.

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

#### f) Property, plant and equipment

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

##### Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Association, commencing when the asset is ready for use.

The estimated depreciation rate used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Buildings	2%
Furniture and fittings	2% - 17%
Plant and equipment	10% - 30%
Motor vehicles	25%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

When an asset is disposed, the gain or loss is calculated by comparing proceeds received with its carrying amount and is taken to profit or loss.

# Cancer Council of the Northern Territory Inc

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## Notes to the financial statements

For the year ended 30 June 2025

### 3) Material accounting policy information (continued)

#### g) Employee benefits

Provision is made for the Association's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Changes in the measurement of the liability are recognised in profit or loss.

Obligations for contributions to defined contribution superannuation plans are recognised as an employee benefit expense in profit or loss in the periods in which services are provided by employees.

#### h) Financial instruments

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

#### Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

#### *Classification*

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through other comprehensive income - equity instrument (FVOCI - equity)

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.



# Cancer Council of the Northern Territory Inc

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## Notes to the financial statements

For the year ended 30 June 2025

### 3) Material accounting policy information (continued)

#### h) Financial instruments (continued)

##### Financial assets (continued)

###### *Amortised cost*

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

###### *Fair value through other comprehensive income (OCI)*

###### *Equity instruments*

The Association has a number of strategic investments in listed entities over which they do not have significant influence nor control. The Association has made an irrevocable election to classify these equity investments as fair value through other comprehensive income as they are not held for trading purposes.

These investments are carried at fair value with changes in fair value recognised in other comprehensive income. On disposal any balance in the financial asset reserve is transferred to retained earnings and is not reclassified to profit or loss.

Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI.

# Cancer Council of the Northern Territory Inc

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## Notes to the financial statements

For the year ended 30 June 2025

### 3) Material accounting policy information (continued)

#### h) Financial instruments (continued)

##### Financial assets (continued)

###### *Trade receivables*

Impairment of trade receivables and contract assets have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses.

The Association has determined the probability of non-payment of the receivable and contract asset and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

###### *Other financial assets measured at amortised cost*

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

##### Financial liabilities

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise trade payables and other liabilities.



# Cancer Council of the Northern Territory Inc

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## Notes to the financial statements

For the year ended 30 June 2025

### 4) Revenue and other income

#### Revenue from continuing operations

	2025	2024
	\$	\$
<b>Sale of merchandise</b>		
Support services	25,950	16,293
Retail and other contact	8,288	11,094
Other supplies	24,362	29,114
<b>Total sale of merchandise</b>	<b>58,600</b>	<b>56,501</b>
<b>Revenue from grants</b>		
Indigenous fast track program	75,477	-
DoH community education and support	277,642	269,700
DoH ostomy services	87,749	85,490
Other grants	80,692	37,560
<b>Total revenue from grants</b>	<b>521,560</b>	<b>392,750</b>
<b>Fundraising and donations</b>		
Australia's Biggest Morning Tea	81,969	77,722
Daffodil Day	38,435	31,539
Corporate Sponsorship	106,992	144,743
Pink Ladies Long Lunch Darwin	25,962	19,121
Relay for Life	84,090	15,099
Dry July	9,682	12,551
General fundraising	160,328	151,386
Donations and bequests	169,226	121,063
<b>Total fundraising and donations</b>	<b>676,684</b>	<b>573,224</b>

#### Other income

	2025	2024
	\$	\$
Administration fees income	134,748	54,000
Interest and dividends received	73,464	55,384
Other income	151,852	105,416
<b>Total other income</b>	<b>360,064</b>	<b>214,800</b>

# Cancer Council of the Northern Territory Inc

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## Notes to the financial statements

For the year ended 30 June 2025

### 5) Result for the year

The result for the year includes the following specific expenses:

	2025	2024
	\$	\$
<b>Cost of sales</b>		
Support services stock	7,388	14,794
Retail stock	8,422	16,542
Merchandise and other supplies	6,569	-
<b>Total cost of sales</b>	<b>22,379</b>	<b>31,336</b>
Depreciation expense	33,093	31,201
<b>Employee benefit expenses</b>		
Salary and wages	768,955	664,587
Superannuation	88,894	73,441
Leave and other entitlements	19,214	19,515
<b>Total employee benefit expenses</b>	<b>877,063</b>	<b>757,543</b>

### 6) Cash and cash equivalents

	2025	2024
	\$	\$
Cash on hand	400	400
Cash at bank	1,833,341	1,325,978
<b>Total cash and cash equivalents</b>	<b>1,833,741</b>	<b>1,326,378</b>

### 7) Trade and other receivables

	2025	2024
	\$	\$
Trade receivables	70,375	56,936
ATO receivables	24,990	14,317
CCA receivables	3,646	60,452
<b>Total trade and other receivables</b>	<b>99,011</b>	<b>131,705</b>

# Cancer Council of the Northern Territory Inc

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## Notes to the financial statements

For the year ended 30 June 2025

### 8) Inventories

	2025	2024
	\$	\$
Merchandise	93,502	64,960
<b>Total inventories</b>	<b>93,502</b>	<b>64,960</b>

### 9) Other assets

	2025	2024
	\$	\$
Prepayments	25,897	7,697
Accrued income	147,631	36,021
<b>Total other assets</b>	<b>173,528</b>	<b>43,718</b>

### 10) Financial assets

	2025	2024
	\$	\$
Equity securities held at fair value through other comprehensive income	735,551	739,099
<b>Total financial assets</b>	<b>735,551</b>	<b>739,099</b>

# Cancer Council of the Northern Territory Inc

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## Notes to the financial statements

For the year ended 30 June 2025

### 11) Property, plant and equipment

	2025	2024
	\$	\$
<b>Buildings</b>		
At cost	351,393	351,393
Accumulated depreciation	(94,844)	(87,816)
<b>Total buildings</b>	<b>256,549</b>	<b>263,577</b>
<b>Plant and equipment</b>		
At cost	41,876	39,788
Accumulated depreciation	(27,738)	(21,838)
<b>Total plant and equipment</b>	<b>14,138</b>	<b>17,950</b>
<b>Fixtures and fittings</b>		
At cost	90,973	90,973
Accumulated depreciation	(40,995)	(35,137)
<b>Total fixtures and fittings</b>	<b>49,978</b>	<b>55,836</b>
<b>Motor vehicles</b>		
At cost	129,919	129,919
Accumulated depreciation	(125,439)	(111,132)
<b>Total motor vehicles</b>	<b>4,480</b>	<b>18,787</b>
<b>Total property, plant and equipment</b>	<b>325,145</b>	<b>356,150</b>

### Movements in carrying amounts

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

2025	Buildings	Plant and equipment	Fixtures and fittings	Motor vehicles	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2024	263,577	17,950	55,836	18,787	356,150
Additions	-	2,088	-	-	2,088
Depreciation	(7,028)	(5,900)	(5,858)	(14,307)	(33,093)
<b>Balance at 30 June 2025</b>	<b>256,549</b>	<b>14,138</b>	<b>49,978</b>	<b>4,480</b>	<b>325,145</b>

# Cancer Council of the Northern Territory Inc

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## Notes to the financial statements

For the year ended 30 June 2025

### 12) Trade and other payables

	2025	2024
	\$	\$
Trade payables	99,595	61,629
GST payable	7,334	7,826
Accrued expenses	67,398	99,999
Other payables	23,019	21,679
<b>Total trade and other payables</b>	<b>197,346</b>	<b>191,133</b>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

### 13) Employee benefits

	2025	2024
	\$	\$
<b>Current</b>		
Provision for annual leave	114,033	97,125
<b>Total current employee benefits</b>	<b>114,033</b>	<b>97,125</b>
<b>Non-current</b>		
Provision for long service leave	19,106	16,800
<b>Total non-current employee benefits</b>	<b>19,106</b>	<b>16,800</b>
<b>Total employee benefits</b>	<b>133,139</b>	<b>113,925</b>

### 14) Other liabilities

	2025	2024
	\$	\$
Income received in advance	573,848	8,000
<b>Total other liabilities</b>	<b>573,848</b>	<b>8,000</b>

# **Cancer Council of the Northern Territory Inc**

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## **Notes to the financial statements**

For the year ended 30 June 2025

### **15) Contingencies**

In the opinion of the directors, the Association did not have any contingencies at 2025 (2024: None).

### **16) Events occurring after the reporting date**

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.

### **17) Statutory information**

The registered office and principal place of business of the Association is:

Casi House  
Unit 2/25 Vanderlin Drive  
Wanguri NT 0810

# Cancer Council of the Northern Territory Inc

ABN: 78 039 911 732

## Directors' declaration

The directors of Cancer Council of the Northern Territory Incorporated declare that in the directors' opinion:

1. the financial statements and notes satisfy the requirements of the *Associations Act 2003 (NT)* and the *Australian Charities and Not-for-profits Commission Act 2012*, including compliance with applicable Australian Accounting Standards and provide a true and fair view of the Association; and
2. there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable.

Signed in accordance with a resolution of the board of directors.



Chairperson



Director

Dated this      day of October 2025



## Independent auditor's report to the members of Cancer Council of the Northern Territory Inc

### Qualified Audit Opinion

We have audited the accompanying financial report, being a special purpose financial report of Cancer Council of the Northern Territory Inc ('the Association'), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes to the financial statements and the directors' declaration.

In our opinion, except for the effects of the matters described in the *Basis for Qualified Opinion* paragraph, the accompanying financial report of the Association presents fairly, in all material respects, the financial position of the Association as at 30 June 2025, and its financial performance for the year then ended in accordance with the accounting policies described in Note 3 to the financial statements and the *Australian Charities and Not-for-profits Commission Act 2012*.

### Basis for Qualified Opinion

Significant sources of income include sales, fundraising, donations and bequests for the Association. It is impracticable to establish control over the collection of sales, fundraising, donations and bequests prior to their entry into the accounting records. Accordingly, as the evidence available to us regarding revenue from these sources was limited, our audit procedures with respect to sales, fundraising, donations and bequests had to be restricted to the amounts recorded in the financial records. We are therefore unable to express an opinion on the completeness of income for the Association.

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 ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* ('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 qualified opinion.

### Emphasis of Matter - Basis of Accounting

We draw attention to Note 2 of the financial report, which describes the basis of accounting. The financial report is prepared to assist the Association in meeting the reporting requirements of the *Associations Act 2003 (NT)* and the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the Association and should not be distributed to or used by parties other than the Association. Our opinion is not modified in respect of this matter.

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## **Independent auditor's report to the members of Cancer Council of the Northern Territory Inc**

### **Information Other than the Financial Report and Auditor's Report Thereon**

The directors are responsible for the other information. The other information obtained at the date of this auditor's report is included in the director's report, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Responsibilities of the Directors for the Financial Report**

The directors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and for such internal controls as the directors determines are necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors 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 directors either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for overseeing the Association's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report 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.

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## Independent auditor's report to the members of Cancer Council of the Northern Territory Inc

### Auditor's Responsibilities for the Audit of the Financial Report (continued)

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 the directors.
- Conclude on the appropriateness of the directors' 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.

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## Independent auditor's report to the members of Cancer Council of the Northern Territory Inc

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Perks Audit*  
**PERKS AUDIT PTY LTD**  
8/81 Flinders Street  
Adelaide SA 5000

*P Hill*  
**PETER J HILL**  
Director  
Registered Company Auditor

Dated this *31<sup>st</sup>* day of October 2025

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