



NATIONAL
SOCIAL SECURITY
RIGHTS NETWORK

SPECIALIST SOCIAL SECURITY COMMUNITY LEGAL SERVICES IN AUSTRALIA

National Social Security Rights
Network Inc

ANNUAL REPORT 2019



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ABOUT NSSRN

NSSRN (formerly National Welfare Rights Network) is a national peak body organisation in the area of Social Security and Family Assistance law, policy and administration.

Social Security legal issues impact members of our community when they are at their most vulnerable. Yet these legal issues and the laws surrounding them can be so complex that individuals often find themselves lost and without support. The specialist social security community legal centres, which are members of NSSRN, provide free legal services to current and former income support recipients. By providing this legal help, they assist vulnerable members of the community to navigate the social security system, protect their rights and regain their dignity.

NSSRN members operate in all States and Territories of Australia. The NSSRN draws on the direct experience of its members and their clients to provide evidence-based advice to government on how the social security system can be improved, including input into policy and legislative processes.

NSSRN acknowledges funding received under the Families and Communities Services Improvement (FCSI) Activity, administered by the Department of Social Services, which helps to fund the work of the NSSRN secretariat.

Our Aim

NSSRN's aim is to reduce poverty, hardship and inequality in Australia by advocating for a Social Security and Family Assistance system which is fair, adequate and well administered.

Our Principles

The NSSRN advocates for a Social Security System based on

- the right of all people in need to an adequate level of income support which is protected by law;
- the right of people to be treated with respect and dignity by Centrelink and those administering the Social Security system;
- the right to accessible information about Social Security rights and entitlements, obligations and responsibilities;
- the right to receive prompt and appropriate service and Social Security payments without delay;
- the right to a free, independent, informal, efficient and fair appeal system;
- the right to an independent complaints system; and
- the right to independent advice and representation.

OUR MEMBER CENTRES

We have a national membership of community organisations that specialise in social security law and its administration, with 15 members and 1 associate member centre.

Australian Capital Territory

Canberra Community Law

New South Wales

Welfare Rights Centre (NSW)

Illawarra Legal Centre

Northern Territory

Darwin Community Legal Centre

Northern Australian Aboriginal Justice Agency
(Associate Member)

Queensland

Basic Rights Queensland Inc.

Townsville Community Legal Service

South Australia

Welfare Rights Centre (SA) Inc.

Uniting Communities (SA)

Tasmania

Hobart Community Legal Service Inc.

Launceston Community Legal Centre

Victoria

Barwon Community Legal Service

Social Security Rights, Victoria

Western Australia

Sussex Street Community Law Service

Freemantle Community Legal Centre

Welfare Rights and Advocacy Service



NSSRN PEOPLE

NSSRN Secretariat

Executive Officer

Leanne Ho

Legal Project Officer

Joni Gear (to September 2018)

Law Reform Policy and Communications Officer

Amrita Saluja (October 2018 to June 2019)

NSSRN Board

The Board members during the financial year ended 30 June 2018 were:

Chairperson: Genevieve Bolton OAM, Executive Director/Principal Solicitor, Canberra Community Law

Vice Chairperson: Liz Turnbull, Lawyer, Illawarra Community Legal Centre (resigned 17 June 2019)

Treasurer: Kate Beaumont, Executive Officer, Welfare Rights and Advocacy Service

Secretary: Carolyn Odgers, Assistant Principal Solicitor/Volunteer Co-ordinator, Welfare Rights Centre NSW (resigned 31 May 2019)

Ordinary Board Member: Tamara Spence, Team Leader, Darwin Community Legal Service

Ordinary Board Member: Gillian Wilks, Director, Social Security Rights Victoria Inc.

Ordinary Board Member: Alexandra Whitney, Solicitor, Townsville Community Legal Service (resigned 26 August 2018)

Ordinary Board Member: Michael Murray, Solicitor, Townsville Community Legal Service (appointed 26 August 2018)



MESSAGE FROM THE CHAIR OF THE BOARD



NSSRN Chairperson's Report

The National Social Security Rights Network (NSSRN) plays a critical role in fighting inequality and poverty within our community through advocating for a social security system which is fair, efficient, easy to use, transparent and as simple as possible. The great strength of NSSRN is that our submission and policy positions are informed by the front-line experience of our member centres providing free and independent legal assistance to people with social security issues.

During the 2018-2019 financial year, NSSRN highlighted the value of specialist social security legal services in making a difference to the daily lives of vulnerable individual and families impacted by social security issues and ensuring that the recipient perspective is strongly represented in our policy efforts. NSSRN made submissions to the National Partnership Agreement (NPA) Review on Legal Assistance services, the major source of funding for our member centres and produced 'Our Impact' to showcase the vital work of NSSRN's membership. Both pieces of work evidenced the significant levels of unmet social security demand and the need for social security expertise to effectively navigate a complex, unwieldy and constantly changing system. NSSRN will continue to promote the importance of this highly specialist work and advocate for increased funding to support it.

The research projects undertaken by NSSRN in partnership with its member centres have quickly become a core component of our work. During the year, the NSSRN Board approved a proposal to expand our Law Reform and Policy Officer position to include a communications element. This change has significantly strengthened the capacity of the Network to communicate its research findings and recommendations with the aim of bringing about systemic change. This was no more evident than in the success of NSSRN's domestic violence research project.

The communications strategy for this project which was so skilfully crafted under Leanne Ho's leadership that it saw swift changes made to the *Guide to Social Security Law* in January and March 2019 to improve access to support for people experiencing family and domestic violence. NSSRN continues to work with the Departments of Social Security and Human Services to implement the report's recommendations which are yet to be actioned.

This year, as in previous years, a strategic planning day was held with the NSSRN Board and Secretariat staff. An important outcome of the day was the setting of a research agenda for the next 3 years which it is hoped will assist NSSRN to obtain additional resources and pro bono support for the projects. More realistic time frames will also increase the capacity of Member Centres to contribute to the projects. It was very exciting to see that by the end of this financial year several new projects with Member Centres were already underway including a follow up project to the domestic violence report focused on compliance and prosecutions and projects examining how the social security system could be improved for people experiencing homelessness and elder abuse.

During the year, NSSRN has also continued to progress its research project on examining the impact of penalties imposed on Aboriginal and Torres Strait Islander people participating in the Community Development Program (CDP) in partnership with the Northern Territory Aboriginal Justice Agency (NAAJA) with the aim of finalising this report in the second half of 2019. The project will give voice to the experiences of Aboriginal and Torres Strait Islander people impacted by the program and the need for urgent reform.

As in previous years, NSSRN has also provided expert policy advice to Government, given evidence before Senate inquiries, produced legislative and casework bulletins – the list goes on and on. The scale and impact of NSSRN's work, under Leanne Ho's leadership has been truly impressive. Thank you also to Joni Gear and Amrita Saluja both of whom we farewelled during this period and in the case of Joni have now welcomed back for a short stint. NSSRN has been very fortunate to have had an excellent staff team over the last 12 months.

As always, many thanks to my other Board members and for the whole of the NSSRN community for your efforts and work over the last 12 months. I would like to particularly acknowledge and thank Carolyn Odgers and Liz Turnbull who stepped down from the Board during the year for their contribution to NSSRN over many years.

Genevieve Bolton OAM

Chairperson

August 2019

EXECUTIVE OFFICER'S REPORT



Over the past year, the power of the stories coming from the casework experience of our member centres has been evident to me in the responses I have seen from government and other stakeholders.

In particular, the changes which the government made in response to our report on domestic violence, [*How well does Australia's social security system support victims of domestic violence?*](#), were influenced by the client experiences we shared in our meetings with the Departments of Social Services and Human Services, and briefings to Ministers and other politicians from across the political spectrum. The impact was obvious when listening to stories of women, for example, who had a social security debt and were at risk of prosecution as a result of being coerced with physical, emotional and financial abuse to provide false information to, or withhold required information from, Centrelink.

We have taken some steps this year to improve our external communications so that the wealth of expertise our members have developed through their experience of assisting people with their income support payment issues is effectively shared. This has included adding a communications element to the policy officer role, engaging communications consultants and a UTS Shopfront visual design student team to help us develop a future communications strategy and rebranding.

We have also expanded and leveraged our relationships with a broader community of allies and stakeholder organisations which have allowed us to increase our influence and impact, particularly on issues where there is a great need, we have expertise to contribute, and there are indications of an appetite for change. Our long-term research agenda reflects these criteria. Important stakeholders which have contributed to the impact of our research projects includes other peak organisations like Australian Council of Social Service (ACOSS), National Association of Community Legal Centres (NACLC), and the Commonwealth Ombudsman, with which we have regular meetings.

We were greatly assisted in raising awareness of our domestic violence report recommendations with support and collaboration from the organisations in the domestic violence sector, for example a coalition of organisations (Domestic Violence NSW, ANROWS and Redfern Legal Centre) joined one of our meetings to brief the federal Shadow Minister for Women in our electorate.



Leanne Ho and Genevieve Bolton meeting with Hon Paul Fletcher, Minister for Families and Social Services

In turn, our members support the work of other organisations which are aligned with our aim to reduce poverty, hardship and inequality in Australia. In particular, we have supported the work led by ACOSS to increase the rate of Newstart Allowance with the experience of our members' clients who struggle to survive, let alone transition to paid work, with the level of financial resources available to them.

Much of our advice to government over the past year has involved providing feedback on how existing and planned digital transformation of service delivery will impact on people receiving income support, particularly those who are most vulnerable. We relay our concerns through forums such as our biannual meetings with the Departments of Social Services and Human Services, our participation on the Welfare Payment Infrastructure Transformative (WPIT) Civil Society Advisory Group, and informal contact with the DHS Online Compliance Intervention team. We were pleased that through this relationship, we were able to contribute to stalling the plan to extend the 'robodebt' online compliance initiative to people who were vulnerability indicated.



Amrita Saluja, Genevieve Bolton, Michael Tambyn (SSRV), Leanne Ho and John Rawnsley (NAAJA) attend biannual meeting at DSS

We continue to express concern about the lack of a legal basis for 'robodebts' and warn that lessons learned from the problems with 'robodebt' need to be applied to future rollout of automation, including the trial of the new employment services model which will replace 'jobactive' and require the majority of income support recipients to satisfy all their activity requirements and reporting obligations online.

A full list of all our submissions is below.

Submissions made in relation to:

- Australian National Audit Office (ANAO) performance audit on DSP examining if DSS and DHS drive improvements in the DSP program using data and information from multiple sources, including agreed ANAO and parliamentary committee recommendations
- Social Services Legislation Amendment (Maintaining Income Thresholds) Bill 2018
- Social Services Legislation Amendment (Cashless Debit Card Trial Expansion) Bill 2018
- Future Employment Services Consultation by the Department of Jobs and Small Business
- Statutory Review of the Tribunals Amalgamation Act 2015
- Social Security Legislation Amendment (Community Development Program) Bill 2018
- Job Active Inquiry (Including oral evidence provided at the Senate Education and Employment References Committee: Inquiry into Jobactive - Public hearing in Terrigal, NSW on 20 November 2018)
- Australian Human Rights Commission's Human Rights and Technology Inquiry (including participation on the roundtable on 11 October 2018)
- Pre-Budget 2019 Submission to Treasury
- Senate Community Affairs References Committee Inquiry into ParentsNext
- Social Security Commission Bill 2018
- Social Services Legislation Amendment (Cashless Debit Card Trial Expansion) Bill 2018
- Productivity Commission's Inquiry into Mental Health
- United Nations Special Rapporteur on extreme poverty and human rights, for the thematic report to the UN General Assembly on digital technology, social protection and human rights.

All of these submissions are published on our website (nssrn.org.au).

I would like to take this opportunity to thank the staff and Board of the NSSRN for their support, and particularly the members for their contributions to our policy work, without whom the expert advice provided by the NSSRN would not exist. A full impact report we produced this year, [Specialist Social Security Community Legal Services in Australia: Our Impact](#), demonstrates the need to maintain and increase funding support to NSSRN and its members so they can continue to provide this vital advice to improve the system and ensure people can access the income support they need.

Leanne Ho

Executive Officer

August 2019

THANKS TO OUR PARTNERS

Pro bono partners

NSSRN's capacity to deliver a high volume and quality of expert law reform and policy advice has continued to be increased by generous pro bono contributions from law firms.

Lawyers from Hall & Wilcox and King & Wood Mallesons have supported our work this year, performing legal research and writing tasks.

Wotton + Kearney assisted us with the drafting and design of [*Specialist Social Security Community Legal Services in Australia: Our Impact*](#), and hosted the launch of [*How well does Australia's social security system support victims of domestic violence?*](#) and the 2018 NSSRN Annual Conference in Sydney.



Leanne Ho, Jenny Aitchison (Shadow Minister for the Prevention of Domestic Violence and Sexual Assault), Sally Cameron (NSSRN Research Officer) and Moo Baulch (CEO of Domestic Violence NSW) at the launch of our domestic violence report

Volunteer and internship programs

The generous contributions of volunteers, Anastasia Radievska, Vien Siu, and Charlene (Chujing Cai), ensured that our 2018 Annual Conference ran smoothly.



Lauren Murray, Isabel Roach, Vien Siu and Anastasia Radievska at the 2018 Annual Conference

Anastasia went on to provide extensive volunteer support to us, drafting factsheets and editing submissions.

Two student interns from the Thomas More Law School (TMLS) at the Australian Catholic University completed internships with the NSSRN in the second half of 2018 as part of the School's Law Pro Bono Program.

Our interns, Lauren Murray and Isabel Roach, provided invaluable support to our major research project on family and domestic violence assisting with case identification, case summaries and commentary on the draft. They also went on to provide volunteer support at our conference.



CASE STUDIES

The following case studies provide a snapshot of the diverse and impactful work our member centres have undertaken this year. All names have been changed to protect our clients' privacy.

“Robodebt” set aside on appeal

Carolyn received Youth Allowance when she was a university student between 2009 and 2014. During her studies, she supported herself with seven part-time or casual jobs and reported her income every two weeks to Centrelink. When she finished her studies, she moved for work and did not receive the initial letter generated by the “robodebt” system.

She received debt notices over a period of 3 years totalling \$14,000 with a 10% penalty added and was contacted by debt collectors. Although she didn't think the debt was correct, she felt that she had to make a repayment and paid \$500 with her credit card. Nevertheless, she continued to receive phone calls from the debt collectors.

She began to put together her payslips with the help of an accountant. She still had some payslips, but others were online and she could not access them as she no longer worked for the employer. One employer told her it had moved its corporate services overseas, and she had trouble calling the overseas service centre and getting a response. Another employer did not provide payslips in response to her request.

Carolyn appealed with the information that she was able to collect. After reassessment and review the debt was reduced to about \$8000 and the penalty removed. Some income had been double counted, as one of her employers was a business that was in fact owned by a unit trust and the robodebt system had treated the unit trust as an additional employer. Income from her employers had also been averaged, and this was partly removed for the period where she provided payslips. However, as she had not been able to obtain all her payslips, some of her income was still averaged.

With help of a lawyer from one of our member centres, Carolyn was able to obtain some of the missing payslips from her employer. The lawyer spent many hours going through the revised debt calculations and identified where averaging had still been applied and then matched this to net income recorded in her bank statements to demonstrate the averaging figures were wrong. The lawyer also provided detailed legal submissions to the AAT arguing that as averaging was not authorised by the legislation the debt was incorrect. The AAT accepted the submissions and set the debt aside.

Disability support pension granted to person with mental health conditions following appeal

Rosie's DSP was cancelled following a review of her payment despite her severe conditions including terrible chronic pain in her abdomen, pelvis and bowel, and incontinence. She also had severe migraine headaches, depression and anxiety memory loss, post-traumatic stress disorder and fluid on the brain. A couple of years earlier, her unborn child had died after her abusive ex-partner assaulted her.

She was not coping with the loss of income support and having to deal with Centrelink, but with assistance from one of our members she appealed the decision to cancel her payment to an Authorised Review Officer and the first tier of the AAT, both unsuccessful.

While she was receiving Newstart Allowance she found complying with job search requirements very difficult, if not impossible, given her state of health. At one stage she was in hospital for a couple of days having treatments and told her job service provider she could provide them with medical evidence. She was told by the provider she should nevertheless be at the appointment. Our client asked whether she was "meant to walk down the street in her medical gown attached to all the drips and trolley". The provider immediately suspended her payment for breach.

With help from our member, she made a complaint regarding her treatment by the provider. She was also able to obtain updated reports from various practitioners to prove her conditions had been diagnosed, stabilised and treated which led to her success on appeal to the second tier of the AAT.

Youth Allowance backpaid after appeal in light of domestic violence and health issues

Sarah was under 22 and was facing serious family and domestic violence, but struggling to engage with Centrelink. It was only when she managed to speak with a Centrelink social worker that her circumstances were understood and she started to receive Youth Allowance (Jobseeker)

She attended the first engagement interview with the job service provider, but due to her mental health and physical impairments Sarah struggled to continue reconnecting with them.

Centrelink sent Sarah a letter indicating that if she did not reengage by calling the job service provider within a month, her payment would be cancelled. The next day Sarah's payment was cancelled.

It ended up taking Sarah two months to reengage with Centrelink with assistance of a social worker.

With assistance from one of our member centres, Sarah appealed the cancellation. Centrelink accepted that she ought to be exempted from activity requirements and decided that the penalty had not been applied appropriately. Sarah was back paid for the period her payment was cut off.

Older Newstart Allowance recipient granted Disability Support Pension with help from member

Mary is a 63 year old woman suffering from motor neurone disease with severe mobility problems and using a walker. She was pressured by Centrelink and her job service provider to look for work and attend appointments. On the occasions she has been able to attend, she has done so only with the support of her daughter as she easily falls, losing her balance.

She sought the advice of one of our members when the provider insisted she must keep attending appointments and look for work, when she was clearly unable to do so. Our member advised her to obtain a medical certificate and seek an exemption from the activity test. However, the medical certificate was not accepted by the provider and Centrelink and her payment was suspended.

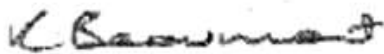
Our member suggested that she test her eligibility for Disability Support Pension (DSP) as even if this was rejected she would be provisionally exempted. She lodged the claim for DSP with her daughter present and waited for a month and a half without any response. A follow up call from our member confirmed she had eventually been granted DSP.

TREASURER'S REPORT

The last year has seen the National Social Security Rights Network Inc. (NSSRN) achieve a reduced surplus in terms of income and expenditure in the amount of \$596. The Secretariat funding which was the first year of the new contract with the Department of Social Services (DSS) was fully expended in 2018-2019. The small surplus came from NSSRN income received from Conference Registrations and Member Levies.

In terms of the balance sheet the current assets of the association at 30 June 2019 was \$47,175 including cash at bank of \$40,599 and trade debtors, prepayments and security deposit (bond) of \$6,576. The total liability for the association at 30 June 2019 was \$20,341 which included trade and other payables and employee provisions for both current and non-current liabilities. The NSSRN continues to be in a position to pay all of its liabilities when they fall due.

I would like to acknowledge the work of Christine Carr for her continued work as the Bookkeeper for the NSSRN for another year.



Kate Beaumont
Treasurer

NATIONAL SOCIAL SECURITY RIGHTS NETWORK INC

A.B.N. 13 789 701 090

DIRECTORS' REPORT

For the year ended 30 June 2019

Your directors present this report on the association for the financial year ended 30 June 2019.

Directors

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

Genevieve Bolton	
Liz Turnbull	resigned 17 Jun 2019
Alexandra Whitney	resigned 26 Aug 2018
Kate Beaumont	
Tamara Spence	
Caroline Odgers	resigned 31 May 2019
Gillian Wilks	
Michael Murray	appointed 26 Aug 2018

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

Principal Activities

The principal activities of the association during the financial year were to provide secretariat services to members of the association.

Significant Changes

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

Operating Result

The Surplus for the 2019 financial year amounted to \$597. (2018: Surplus \$4,049)

The association is exempt from income tax.

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



Director name :

Dated 15/8/2019.



Director name :

Dated 15.8.2019

Associations Incorporation Act 1991

ANNUAL STATEMENTS GIVE TRUE AND FAIR VIEW OF FINANCIAL POSITION AND PERFORMANCE OF INCORPORATED ASSOCIATION

We, Genevieve Bolton,
and Katharine Beaumont,
being directors of the board of National Social Security Rights Network Inc, certify that –

The statements attached to this certificate give a true and fair view of the financial position and performance of National Social Security Rights Network Inc during and at the end of the financial year of the association ending on 30 June 2019.

Signed: G. Bolton
Dated: 15/8/2019

Signed: K Beaumont
Dated: 15.8.2019

NATIONAL SOCIAL SECURITY RIGHTS NETWORK INC
A.B.N. 13 789 701 090
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2019	2018
INCOME			
Government Grants	7	250,000	250,000
Membership and Levies		5,080	4,880
Conference Registrations		5,033	7,529
Interest Received		640	680
Social Services Subscription		-	3,713
Other Income		145	-
TOTAL REVENUE		<u>260,898</u>	<u>266,802</u>
EXPENDITURE			
Accounting/Bookkeeping Expenses		8,000	8,000
Advertising		240	960
Audit Fee		3,675	3,500
Bank Charges		51	65
Bad Debts		-	620
Cleaning		1,560	-
Computer Expenses		4,999	4,115
Conference & Forum Fees		2,325	-
Consultancy Fees		4,300	-
Credit Card Fee		144	114
Depreciation		1,879	1,269
Insurance Expenses		2,557	2,398
Long Service & Annual Leave Provision		5,371	(1,072)
NSSRN Conference Expense		3,845	6,866
Office Expenses		2,444	4,001
Presidential Backfill		10,675	20,000
Rent		15,385	21,832
Minor Capital Equipment		140	-
Staff Training/Education		584	710
Strategy & Planning		7,203	9,292
Subscriptions & Publications		1,993	6,562
Superannuation		14,446	13,700
Telephone Expenses		1,100	1,215
Travelling Expense		9,863	10,605
Wages & Labour Cost Reimbursements		156,093	146,945
Website		-	225
Workers Compensation		1,429	831
TOTAL EXPENDITURE		<u>260,301</u>	<u>262,753</u>
Current year operating surplus/(deficit) before income tax		597	4,049
Income tax expense		-	-
Net current year operating surplus/(deficit) after income tax		597	4,049
Other comprehensive income		-	-
TOTAL OPERATING SURPLUS/(DEFICIT) & COMPREHENSIVE INCOME		597	4,049
RETAINED SURPLUS AT 1ST JULY 2018		<u>31,210</u>	<u>27,161</u>
RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR		<u>31,807</u>	<u>31,210</u>

NATIONAL SOCIAL SECURITY RIGHTS NETWORK INC
A.B.N. 13 789 701 090

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2019

	NOTE	2019	2018
Current Assets			
Cash and Cash Equivalents	2	40,599	35,844
Trade Debtors		924	211
Prepayments		2,902	3,990
Security Deposit (Bond)		2,750	2,750
Total Current Assets		<u>47,175</u>	<u>42,795</u>
Non-Current Assets			
Property Plant & Equipment	3	<u>4,973</u>	<u>5,598</u>
Total Non-Current Assets		<u>4,973</u>	<u>5,598</u>
Total Assets		<u>52,148</u>	<u>48,393</u>
Current Liabilities			
Trade and Other Payables	4	9,287	11,501
Provisions for Employee Benefits	5	8,700	5,682
Non Current Liabilities			
Provisions for Employee Benefits	5	<u>2,354</u>	<u>-</u>
Total Current Liabilities		<u>20,341</u>	<u>17,183</u>
Total Liabilities		<u>20,341</u>	<u>17,183</u>
Net Assets		<u>31,807</u>	<u>31,210</u>
Equity			
Retained Surpluses	6	<u>31,807</u>	<u>31,210</u>
Total Equity		<u>31,807</u>	<u>31,210</u>

NATIONAL SOCIAL SECURITY RIGHTS NETWORK INC
A.B.N. 13 789 701 090

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from government grants		250,000	250,000
Receipts from members		10,113	16,122
Interest received from investments		640	680
Payments to suppliers of goods and services		(98,796)	(118,278)
Payments for wages and labour cost reimbursements		<u>(156,093)</u>	<u>(146,945)</u>
Net cash provided by/(used in) operating activities		<u>5,864</u>	<u>1,579</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of plant and equipment		-	-
Purchase of plant and equipment		<u>(1,254)</u>	<u>(3,911)</u>
Net cash used in investing activities		<u>(1,254)</u>	<u>(3,911)</u>
NET INCREASE/(DECREASE) IN CASH HELD		4,610	(2,332)
Cash at Beginning of the year		<u>35,844</u>	<u>38,176</u>
Cash at end of the year	2	<u><u>40,454</u></u>	<u><u>35,844</u></u>

CASH FLOW INFORMATION

Reconciliation of Net Cash Provided by Operating Activities to Operating Result

Operating surplus	597	4,049
Add Back		
Depreciation	1,879	1,269
Changes in Assets and Liabilities		
Decreases/(increases) in receivable & prepaid expenses	375	(3,855)
Increases/(decrease) in creditors	(969)	(2,023)
Increase/(decrease) provision for employee benefits	5,372	(1,071)
Increases/(decrease) in GST payable	(1,245)	3,210
Net Cash provided by operating activities	<u><u>6,009</u></u>	<u><u>1,579</u></u>

NATIONAL SOCIAL SECURITY RIGHTS NETWORK INC
A.B.N. 13 789 701 090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 1991. The board has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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

a. Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under the *Income Tax Assessment Act 1997*.

b. Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

c. Impairment of Assets

At the end of each reporting period, the board reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell, and value in use, the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

d. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of twelve months or less.

e. Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. 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.

NATIONAL SOCIAL SECURITY RIGHTS NETWORK INC
A.B.N. 13 789 701 090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Con't)

f. Revenue and Other Income

Where grants are received with conditions attached, recognition of the grant as revenue is deferred until those conditions are satisfied. This amount is shown as Unexpended Grant under Liabilities in the Statement of Financial Position.

Interest revenue is recognised when received.

All Revenue is stated net of the amount of GST.

g. 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.

h. Accounts Payable and Other Payables

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

i. Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled. Employee benefits include annual leave, and long service leave.

j. Provisions

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

k. Comparative Figures

When necessary, comparative figures have been adjusted to confirm to changes in the presentation in the current year.

NATIONAL SOCIAL SECURITY RIGHTS NETWORK INC

A.B.N. 13 789 701 090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
NOTE 2 - CASH ASSETS		
Bank MECU	-	-
Bendigo Bank Account 143872703	35,967	33,774
Bendigo CMT Bills Account	4,632	2,070
	<u>40,599</u>	<u>35,844</u>
NOTE 3 - PROPERTY PLANT & EQUIPMENT		
Office Furniture & Equipment	10,302	9,049
Less Accumulated Depreciation	(5,329)	(3,451)
	<u>4,973</u>	<u>5,598</u>
NOTE 4 - TRADE & OTHER PAYABLES		
Current		
Corporate Credit Card	1,160	1,957
GST payable/(refundable)	(1,225)	20
PAYG Accrued	4,550	-
SS Subs received advance	-	-
Audit Provision	3,300	3,300
Sundry Creditors & Accrued Expenses	1,502	6,224
	<u>9,287</u>	<u>11,501</u>
NOTE 5 - PROVISIONS FOR EMPLOYEE BENEFITS		
Current Liability		
Annual Leave	8,700	5,682
Non Current Liability		
Long Service Leave	2,354	-
	<u>2,354</u>	<u>-</u>
NOTE 6 - RETAINED SURPLUSES		
Retained surpluses/(Accumulated deficits)		
At the beginning of the Financial Year	31,210	27,161
Total Operating Surplus & Deficit & Comprehensive Income	597	4,049
Retained surpluses/(Accumulated deficits)At the end of the Financial Year	<u>31,807</u>	<u>31,210</u>
NOTE 7 - GOVERNMENT GRANTS		
Opening balance at 1 July 2018	-	-
Grants Received during the year	250,000	250,000
Grants Income	<u>250,000</u>	<u>250,000</u>

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NATIONAL SOCIAL SECURITY RIGHTS NETWORK INC

Opinion

I have audited the accompanying financial report, being a special purpose financial report of National Social Security Rights Network Inc. (the Association), which comprises the consolidated statement of financial position as at 30 June 2019, the statement of profit or loss and other comprehensive income, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and annual statements give true and fair view of financial position and performance of incorporated association by members of the committee.

In my opinion, the accompanying financial report of the Association for the year ended 30 June 2019 is prepared, in all material respects, in accordance with the Associations Incorporation Act 1991.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Group 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* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter - Basis of Accounting

I draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report is prepared to assist the Group in meeting its obligations under the Associations Incorporation Act 1991. As a result, the financial report may not be suitable for another purpose. My report is intended solely for the Group and should not be distributed to or used by parties other than the Group. My opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Associations Incorporation Act 1991, and for such internal control as management determines is 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, management is responsible for assessing the Group'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 management either intends to liquidate the Group or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

My 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 my 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.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
NATIONAL SOCIAL SECURITY RIGHTS NETWORK INC**

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 Group's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Group 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.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with the management, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Geoffrey B Johnson
Chartered Accountant
Rucker Audit & Assurance Pty Ltd

Doncaster, Victoria

Dated this 16th day of August 2019

NATIONAL SOCIAL SECURITY RIGHTS NETWORK INC
A.B.N. 13 789 701 090
Australian Government Department of Social Services Grant
Financial statement for the year ended 30 June 2019

	\$	\$
Grants Received		250,000
Expense		
Accounting/Bookkeeping Expenses	8,000	
Advertising	240	
Audit Fee	3,675	
Bank Charges	51	
Cleaning	1,560	
Computer Expenses	4,999	
Conference & Forum fees	2,325	
Consultancy	4,300	
Credit Card Fee	144	
Depreciation Expense	1,879	
Insurance Expenses	2,557	
Long Service & Annual Leave Provision	5,371	
Minor Capital Expense	140	
NSSRN Conference Expense	3,845	
Office Expenses	2,110	
Strategic & Planning	5,236	
Presidential Backfill	5,675	
Rent	15,385	
Staff Training/ Education	584	
Subscriptions & Publications	1,993	
Superannuation	14,446	
Telephone Expenses	1,100	
Travelling Expense	6,863	
Wages & Labour Cost Reimbursements	156,093	
Workers Compensation	1,429	
Total Expense		<u>250,000</u>
Net Surplus/(Deficit)		<u><u>-</u></u>

This Statement has been prepared from and is in accordance with the books and the records of National Social Security Rights Network Inc. In my opinion the Financial Statement is drawn up so as to exhibit a true and fair view of the transactions for the year ended 30 June 2019.



Geoffrey B Johnson
Chartered Accountant
Dated at Doncaster

16th August 2019



NATIONAL
SOCIAL SECURITY
RIGHTS NETWORK