

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

FINANCIAL REPORT

For the year ended 30 June 2017

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THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

COMMITTEE'S REPORT

Your committee members submit the financial report of The Network of Alcohol and Other Drugs Agencies Incorporated for the financial year ended 30 June 2017.

COMMITTEE MEMBERS

The names of committee members throughout the year and at the date of this report, unless stated otherwise are:

Gabriella Holmes (President)
Gerard Byrne (Vice President)
Mark Buckingham (Treasurer)
Elizabeth George (Secretary) – appointed 21/11/2016)
Garth Popple (Ordinary Member)
Joe Coyte (Board Nominated Ordinary Member)
Julaine Allan (Ordinary Member)
David Kelly (Ordinary Member)
Catherine Hewitt (Ordinary Member) – appointed 21/11/2016)
Will Temple (Ordinary Member – resigned 21/11/2016)
Roy Hambly (Ordinary Member – resigned 12/07/2016)

PRINCIPAL ACTIVITIES

The principal activities of the association during the financial year were to assist members with advice, information, services, training and development research, and to act as a spoke-person in dealing with Government Organisations.

The Network of Alcohol and Other Drugs Agencies Incorporated is the peak organisation representing the interests of non-government alcohol and other drug intervention agencies in New South Wales.

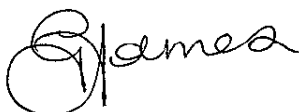
SIGNIFICANT CHANGES

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

OPERATING RESULT

The surplus from ordinary activities amounted to \$124,794 (2016 Surplus: \$29,394).

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



Gabriella Holmes
President

Date: 15 September 2017

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017**

| | 2017 \$ | 2016 \$ |
|---|------------------|------------------|
| INCOME | | |
| Grant – Received this year | 2,297,923 | 1,706,479 |
| Grant – Rolled in from prior year | 69,251 | 8,524 |
| Grant – Rolled over to next year | (396,340) | (69,251) |
| Membership | 54,361 | 42,740 |
| Interest | 14,926 | 12,105 |
| Conference | 2,886 | 59,157 |
| Miscellaneous | 13,475 | 17,895 |
| | <u>2,056,482</u> | <u>1,777,649</u> |
| EXPENDITURE | | |
| Auditing | 13,650 | 13,000 |
| Accounting Services | 72,957 | 68,673 |
| Bank fees and charges | 2,633 | 1,875 |
| Computer and IT | 3,087 | 1,230 |
| Conference, events and training | 19,426 | 105,194 |
| Consulting | 523,864 | 365,714 |
| Depreciation | 24,639 | 28,551 |
| Grants to other organisations | 57,448 | 59,656 |
| Insurance | 10,323 | 10,276 |
| Lease payments | 14,855 | 12,719 |
| Miscellaneous expenses | 14,004 | 12,689 |
| Motor vehicle expenses | 9,074 | 10,955 |
| Meeting costs | 62,349 | 43,325 |
| Postage, printing and stationery | 26,182 | 35,308 |
| Premises costs | 116,028 | 99,271 |
| Recruitment | 50,216 | 796 |
| Resource production | 628 | 710 |
| Salary and employment related costs | 845,777 | 823,547 |
| Telephone and internet | 27,938 | 25,782 |
| Travel and accommodation | 36,610 | 29,054 |
| | <u>1,931,688</u> | <u>1,748,325</u> |
| Surplus / (Deficit) from ordinary activities | <u>124,794</u> | <u>29,324</u> |
| SURPLUS AT BEGINNING OF THE FINANCIAL YEAR | <u>403,081</u> | <u>373,757</u> |
| SURPLUS AT END OF THE FINANCIAL YEAR | <u>527,875</u> | <u>403,081</u> |

The accompanying notes form part of this financial report.

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

ASSET & LIABILITIES STATEMENT AS AT 30 JUNE 2017

| | Note | 2017 \$ | 2016 \$ |
|---------------------------------------|-------------|------------------|----------------|
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 2 | 841,216 | 604,957 |
| Receivables | | 9,803 | 3,487 |
| Other | 3 | 82,176 | 48,911 |
| TOTAL CURRENT ASSETS | | <u>933,195</u> | <u>657,355</u> |
| NON-CURRENT ASSETS | | | |
| Property, plant and equipment | 4 | 173,833 | 72,272 |
| Investments | 5 | 1,177 | 1,177 |
| TOTAL NON-CURRENT ASSETS | | <u>175,010</u> | <u>73,449</u> |
| TOTAL ASSETS | | <u>1,108,205</u> | <u>730,804</u> |
| CURRENT LIABILITIES | | | |
| Creditors and sundry accruals | 6 | 93,601 | 146,333 |
| Unexpended Grants received in advance | 8 | 396,340 | 69,251 |
| Employee Provisions | 7 | 71,148 | 96,906 |
| TOTAL CURRENT LIABILITIES | | <u>561,089</u> | <u>312,490</u> |
| NON-CURRENT LIABILITIES | | | |
| Employee Provisions | 7 | 19,241 | 15,233 |
| TOTAL NON-CURRENT LIABILITIES | | <u>19,241</u> | <u>15,233</u> |
| TOTAL LIABILITIES | | <u>580,330</u> | <u>327,723</u> |
| NET ASSETS | | <u>527,875</u> | <u>403,081</u> |
| MEMBERS' FUNDS | | | |
| Retained surplus | | 527,875 | 403,081 |
| TOTAL MEMBERS' FUND | | <u>527,875</u> | <u>403,081</u> |

The accompanying notes form part of this financial report.

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

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 of NSW 2009 and Associations Incorporation Regulations of NSW 2010.

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

a. **Income Tax**

The association is endorsed as an income tax exempt entity by the Deputy Commissioner of Taxation, accordingly no provision for income tax is necessary nor is one represented in these financial accounts.

b. **Property, Plant and Equipment**

Fixed assets are carried at cost, less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets are 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. **Employee Provisions**

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 provisions have been measured at the amounts expected to be paid when the liability is settled.

d. **Going Concern**

This financial report has been prepared on a going concern basis, which contemplates continuity of normal operating activities and the realisation of assets and settlement of liabilities in the normal course of the Associations operations.

The continuing operations of the Association and the ability to pay its debts in the normal course is dependent upon the continued support of the funding bodies for both recurrent and program specific grant income.

e. **Subsequent Events**

There has not arisen since the end of the financial year any matter or circumstance that has 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.

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

f. **Leased Assets**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight-line basis over their estimated useful lives where it is likely that the economic entity will obtain ownership of the asset or over the term of the lease.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

g. **Impairment of Assets**

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible 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 of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

h. **Grant Revenue**

Grant revenue is brought to account on a cash basis, except for specific project grants. Unused specific project grants at year end are treated as "Deferred Grants" for use in the following year only when approval has been received from the relevant funding bodies. These deferred grants are subsequently matched against expenditure in the following period in order to account for the full acquittal of grant monies received.

i. **Cash and Cash Equivalents**

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

j. **Creditors and Sundry Accruals**

Creditors and sundry accruals represent the liability outstanding at the end of the reporting period for goods and services rendered by the association during the reporting period that remain unpaid. The balance is recognized as a current liability with the amounts normally paid within 30 days of recognition of the liability.

k. **Goods and Services Tax (GST)**

Revenues, expenses and assets are recognized 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 in other receivables or creditors and sundry accruals in the assets and liabilities statement.

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 JUNE 2017**

| | 2017 | 2016 |
|--|--------------------|-------------------|
| | \$ | \$ |
| NOTE 2: CASH AND CASH EQUIVALENTS | | |
| Cash on hand | 500 | 356 |
| Operating account | 7,200 | 9,732 |
| Cash management account | 277,597 | 55,640 |
| Cash reserve account | 1,725 | 1,725 |
| Term Deposit | 554,194 | 537,504 |
| | <u>841,216</u> | <u>604,957</u> |
| NOTE 3: OTHER | | |
| Prepayments | 30,630 | 20,227 |
| Accrued income | 1,889 | 3,698 |
| Bonds & Deposits | 34,742 | - |
| GST receivable - net | 14,915 | 24,986 |
| | <u>82,176</u> | <u>48,911</u> |
| NOTE 4: PROPERTY, PLANT & EQUIPMENT | | |
| Motor vehicles – at cost | 48,076 | 48,076 |
| Less accumulated depreciation | (9,236) | (222) |
| | <u>38,840</u> | <u>47,854</u> |
| Office equipment – at cost | 83,427 | 146,223 |
| Less accumulated depreciation | (63,118) | (136,971) |
| | <u>20,309</u> | <u>9,252</u> |
| Fitout & furniture – at cost | 165,471 | 58,474 |
| Less accumulated depreciation | (50,787) | (43,308) |
| | <u>114,684</u> | <u>15,166</u> |
| Total fixed assets | <u>173,833</u> | <u>72,272</u> |
| NOTE 5: INVESTMENTS | | |
| Shares in listed company – at cost | 1,177 | 1,177 |
| | <u>1,177</u> | <u>1,177</u> |

Market value of 661 shares at 30 June 2017 was \$4,482 (2016: \$3,602)

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 JUNE 2017**

| | 2017 | 2016 |
|---------------------------------------|---------------|----------------|
| | \$ | \$ |
| NOTE 6: CREDITORS AND ACCRUALS | | |
| Trade and sundry creditors | 72,714 | 124,261 |
| GST payable – net | - | - |
| PAYG withholding accrual | 20,887 | 22,072 |
| | <u>93,601</u> | <u>146,333</u> |

NOTE 7: EMPLOYEE PROVISIONS

CURRENT

| | | |
|----------------------------------|---------------|---------------|
| Provision for annual leave | 40,917 | 72,040 |
| Provision for long service leave | 30,231 | 24,866 |
| | <u>71,148</u> | <u>96,906</u> |

NON-CURRENT

| | | |
|----------------------------------|---------------|---------------|
| Provision for long service leave | <u>19,241</u> | <u>15,233</u> |
|----------------------------------|---------------|---------------|

NOTE 8: GRANTS RECEIVED IN ADVANCE

| | | |
|---|----------------|---------------|
| Women’s Alcohol and Other Drug Services Development | 12,257 | 8,336 |
| Sector Capacity Building Program | 47,463 | 36,506 |
| CMHDARN | 19,220 | 4,820 |
| CESPHN | 27,400 | - |
| Family Project | 90,000 | - |
| Youth Project | 200,000 | - |
| Methamphetamine Capacity Building Program | - | 19,589 |
| | <u>396,340</u> | <u>69,251</u> |

NOTE 9: LEASING COMMITMENTS

a. **Operating Lease Commitments**

Payable:

| | | |
|--|----------------|----------------|
| not later than 1 year | 112,577 | 90,844 |
| later than 1 year but not later than 5 years | 472,523 | 11,740 |
| later than 5 years | - | - |
| | <u>585,100</u> | <u>102,584</u> |

The office lease for Level 3, 140 William Street Woolloomooloo expires on 31 May 2022. Monthly rental is \$8,616.67 and annual increases on 1 June each year of 3.75%.

There is one motor vehicle lease with Fleet Partners for \$978.36 per month that expires on 30 June 2018.

There is a Canon copier lease for \$504.49 per month that expires on 13 July 2021.

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2017**

NOTE 10: CONTINGENT LIABILITIES AND ASSETS

As at year end and up to the date of this report, the Committee and Management are unaware of any known events or transactions which may take place now or in the future, which are not currently represented in these financial accounts.

There are no mortgages, charges or other securities affecting the asset of the Association.

NOTE 11: EVENTS AFTER BALANCE SHEET DATE

There has not arisen since the end of the financial year any matter or circumstance that has 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.

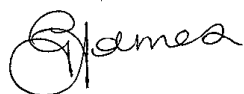
THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

TRUE AND FAIR CERTIFICATION BY MEMBERS OF THE COMMITTEE

In accordance with a resolution of the committee of The Network of Alcohol and Other Drugs Agencies Incorporated, the members of the committee declare that the financial statements incorporating the Income and Expenditure Statement, Assets and Liabilities Statement Sheet and Notes to the Financial Statements:

1. Present a true and fair view of the financial position of The Network of Alcohol and Other Drugs Agencies Incorporated as at 30 June 2017 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the NSW Associations Incorporation Act 2009.
2. At the date of this statement, there are reasonable grounds to believe that The Network of Alcohol and Other Drugs Agencies Incorporated will be able to pay its debts as and when they fall due.

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



Gabriella Holmes
President

Date: 15 September 2017



INDEPENDENT AUDIT REPORT TO THE MEMBERS OF NETWORK OF ALCOHOL & OTHER DRUGS AGENCIES INC

Opinion

We have audited the financial report of Network Of Alcohol & Other Drugs Agencies Inc (“Entity”), which comprises the assets and liabilities statement as at 30 June 2017, the income and expenditure statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report of Network Of Alcohol & Other Drugs Agencies Inc is prepared, in all material respects, in accordance with the *Associations Incorporation Act NSW 2009* and *Associations Incorporation Regulations NSW 2010*.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist Network Of Alcohol & Other Drugs Agencies Inc to meet the requirements of the *Associations Incorporation Act NSW 2009*, and *Associations Incorporation Regulations NSW 2010*. As a result, the financial report may not be suitable for another purpose.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Those charged with governance are responsible for the other information. The other information comprises the information included in the Entity's annual report for the year ended 30 June 2017, 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, 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.

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INDEPENDENT AUDIT REPORT TO THE MEMBERS OF NETWORK OF ALCOHOL & OTHER DRUGS AGENCIES INC

Responsibilities of Those Charged with Governance for the Financial Report

Directors are responsible for the preparation of the financial report in accordance with the *Associations Incorporation Act NSW 2009* and *Associations Incorporation Regulations NSW 2010*, and for such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, directors are responsible for assessing the Entity'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 directors either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

The directors are responsible for overseeing the Entity'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 *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 the financial report.

As part of an audit in accordance with 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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ASHBY & Co.
CHARTERED
ACCOUNTANTS

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
NETWORK OF ALCOHOL & OTHER DRUGS AGENCIES INC**

- Conclude on the appropriateness of 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 Entity'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 Entity to cease to continue as a going concern.

We communicate with those charged with governance 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.

ASHBY & CO. Chartered Accountants

Anthony Ashby

Anthony Ashby

Partner

Registered Company Auditor # 287837

Sydney, NSW

15th September 2017

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ASHBY & Co.
CHARTERED
ACCOUNTANTS

**AUDITOR'S INDEPENDENCE DECLARATION TO THE MEMBERS OF
NETWORK OF ALCOHOL & OTHER DRUGS AGENCIES INC**

I declare that, to the best of my knowledge and belief, during the period ended 30 June 2017 there has been:

- (i) no contraventions of the auditor independence requirements as set out in the *Associations Incorporation Act NSW 2009* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

ASHBY & CO. Chartered Accountants

Anthony Ashby

Anthony Ashby

Partner

Registered Auditor # 287837

Sydney, NSW

15th September 2017

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**COMPILATION REPORT TO THE MEMBERS OF
NETWORK OF ALCOHOL & OTHER DRUGS AGENCIES INC**

Scope

On the basis of the information provided by the Committee of Management of Network of Alcohol & Other Drugs Agencies Inc we have compiled, in accordance with APES 315 Compilation of Financial Information, the special purpose financial reports of Network of Alcohol & Other Drugs Agencies Inc for the period ended 30 June 2017 comprising the attached Program Income and Expenditure Statements.

The specific purpose for which the special purpose Program Income and Expenditure Statements have been prepared is to provide financial information to the members. Accounting Standards and other mandatory professional reporting requirements have not been adopted in the preparation of these special purpose Program Income and Expenditure Statements.

The Committee of Management is solely responsible for the information contained in the special purpose Program Income and Expenditure Statements and has determined that the accounting policies used are consistent with the financial reporting requirements of the Association's Constitution and are appropriate to meet the needs of the Committee of Management for the purposes of complying with the Association's Constitution.

Our procedures use accounting expertise to collect, classify and summarise the financial information which the Committee of Management provided into a financial report. Our procedures do not include verification or validation of procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Association, may suffer arising from any negligence on our part. No person should rely on the special purpose financial report without having an audit or review conducted.

The special purpose financial report was prepared for the benefit of the Association and the purpose identified above. We do not accept responsibility to any other person for the contents of the special purpose financial report.

ASHBY & CO. Chartered Accountants

Anthony Ashby
Partner

Sydney, NSW
15th September 2017

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THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2017****NADA CORE**

| | 2017 | 2016 |
|--|------------------|------------------|
| | \$ | \$ |
| INCOME | | |
| Grant – Received this year | 1,427,600 | 1,262,289 |
| Grant – Rolled in from prior year | 19,589 | - |
| Grant – Rolled over to next year | - | (19,589) |
| Membership | 54,361 | 42,740 |
| Interest | 9,460 | 2,829 |
| Management fees | 67,872 | 52,632 |
| Conference Income | 2,886 | 59,157 |
| Miscellaneous | 13,475 | 17,894 |
| | <u>1,595,243</u> | <u>1,417,952</u> |
| EXPENDITURE | | |
| Auditing | 10,650 | 10,000 |
| Accounting Services | 72,957 | 68,674 |
| Bank fees and charges | 2,473 | 1,875 |
| Conference, events and training | 13,749 | 100,077 |
| Consulting | 364,647 | 253,400 |
| Computer software & IT expense | 2,201 | 1,230 |
| Depreciation | 24,639 | 28,551 |
| Grants to other organisations | 52,925 | 50,895 |
| Insurance | 10,323 | 10,276 |
| Lease payments | 3,866 | 3,683 |
| Miscellaneous expenses | 13,694 | 12,688 |
| Motor vehicle expenses | 8,378 | 9,945 |
| Meeting costs | 23,432 | 12,435 |
| Postage, printing and stationary | 23,430 | 27,490 |
| Premises costs | 116,028 | 99,271 |
| Recruitment costs | 38,688 | 616 |
| Resource production | 509 | 613 |
| Salary and employment related costs | 637,875 | 654,347 |
| Small equipment purchases | - | - |
| Telephone and internet | 23,982 | 24,418 |
| Travel and accommodation | 26,003 | 18,144 |
| | <u>1,470,449</u> | <u>1,388,628</u> |
| Surplus from ordinary operating activities | <u>124,794</u> | <u>29,324</u> |
| Net Capital acquisitions/(disposals) | <u>126,200</u> | <u>28,839</u> |
| Net Core Surplus / (Deficit) | <u>(1,406)</u> | <u>485</u> |

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

SECTOR CAPACITY BUILDING

| | 2017 | 2016 |
|---|----------------|----------------|
| | \$ | \$ |
| INCOME | | |
| Grant – Received this year | 320,678 | 309,190 |
| Grant – Rolled in from prior year | 36,506 | 8,019 |
| Grant – Rolled over to next year | (47,463) | (36,506) |
| Interest | 5,466 | 9,276 |
| Miscellaneous income | - | - |
| | <u>315,187</u> | <u>289,979</u> |
| EXPENDITURE | | |
| Audit | 2,000 | 2,000 |
| Bank fees | 159 | - |
| Computer & IT | 887 | - |
| Conference, events and training | 5,058 | 5,116 |
| Consulting | 63,960 | 42,039 |
| Grants to other organisations | 1,234 | 6,921 |
| Lease expenses | 10,989 | 9,036 |
| Management fee | 46,380 | 46,380 |
| Meeting costs | 9,859 | 13,301 |
| Motor vehicle expense | 652 | 1,011 |
| Postage, printing and stationery | 52 | 1,803 |
| Recruitment | 11,528 | - |
| Resource Production | 118 | 57 |
| Salary and employment related costs | 151,816 | 151,549 |
| Telephone and internet | 2,980 | 1,364 |
| Travel and accommodation | 7,514 | 9,402 |
| | <u>315,187</u> | <u>289,979</u> |
| Surplus / (Deficit) from program activities | <u>-</u> | <u>-</u> |

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

CMHDARN

| | 2017 | 2016 |
|---|---------------|--------------|
| | \$ | \$ |
| INCOME | | |
| Grant – Received this year | 84,000 | 10,000 |
| Grant – Rolled in from prior year | 4,820 | - |
| Grant – Rolled over to next year | (19,220) | (4,820) |
| Miscellaneous income | - | - |
| | <u>69,600</u> | <u>5,180</u> |
| EXPENDITURE | | |
| Consulting & contractors | 20,253 | 5,000 |
| Management fees | 15,240 | - |
| Meeting costs | 6,441 | - |
| Miscellaneous expenses | 45 | - |
| Postage, printing & stationary | 1,597 | - |
| Recruitment costs | - | 180 |
| Salary & employee related costs | 25,000 | - |
| Telephone & internet | 975 | - |
| Travel related costs | 49 | - |
| | <u>69,600</u> | <u>5,180</u> |
| Surplus / (Deficit) from program activities | <u>-</u> | <u>-</u> |

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

WOMEN'S ALCOHOL AND OTHER DRUG SERVICES DEVELOPMENT

| | 2017 | 2016 |
|---|----------------|----------------|
| | \$ | \$ |
| INCOME | | |
| Grant – Received this year | 129,644 | 125,000 |
| Grant – Rolled in from prior year | 8,335 | 505 |
| Grant – Rolled over to next year | (12,257) | (8,355) |
| Interest | - | - |
| | <u>125,722</u> | <u>117,170</u> |
| EXPENDITURE | | |
| Audit fees | 1,000 | 1,000 |
| Conference, events & training | 618 | - |
| Consulting | 56,404 | 29,814 |
| Member capacity building activities | - | 21,692 |
| Evaluation | - | 13,770 |
| Grants to other organizations | 3,289 | 1,839 |
| Management fee | 6,252 | 6,252 |
| Meeting costs | 22,617 | 17,590 |
| Postage, printing and stationery | 1,411 | 6,054 |
| Salary and employment related costs | 31,086 | 17,651 |
| Telephone and internet | - | - |
| Travel & accommodation | 3,045 | 1,508 |
| | <u>125,722</u> | <u>117,170</u> |
| Surplus / (Deficit) from program activities | <u>-</u> | <u>-</u> |

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

CESPHN

| | 2017 | 2016 |
|---|----------|-------|
| | \$ | \$ |
| INCOME | | |
| Grant – Received this year | 46,000 | - |
| Grant – Rolled in from prior year | - | - |
| Grant – Rolled over to next year | (27,400) | - |
| Interest | - | - |
| | <hr/> | <hr/> |
| | 18,600 | - |
| EXPENDITURE | | |
| Auditing | - | - |
| Consulting | 18,600 | - |
| Management fee | - | - |
| Salary and employment related costs | - | - |
| Telephone and internet | - | - |
| Travel and accommodation | - | - |
| | <hr/> | <hr/> |
| | 18,600 | - |
| | <hr/> | <hr/> |
| Surplus / (Deficit) from program activities | - | - |
| | <hr/> | <hr/> |

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

FAMILY

| | 2017 | 2016 |
|---|----------|-------|
| | \$ | \$ |
| INCOME | | |
| Grant – Received this year | 90,000 | - |
| Grant – Rolled in from prior year | - | - |
| Grant – Rolled over to next year | (90,000) | - |
| Interest | - | - |
| | <hr/> | <hr/> |
| | - | - |
| EXPENDITURE | | |
| Auditing | - | - |
| Consulting | - | - |
| Management fee | - | - |
| Salary and employment related costs | - | - |
| Telephone and internet | - | - |
| Travel and accommodation | - | - |
| | <hr/> | <hr/> |
| | - | - |
| | <hr/> | <hr/> |
| Surplus / (Deficit) from program activities | - | - |
| | <hr/> | <hr/> |

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

YOUTH

| | 2017 | 2016 |
|---|-----------|-------|
| | \$ | \$ |
| INCOME | | |
| Grant – Received this year | 200,000 | - |
| Grant – Rolled in from prior year | - | - |
| Grant – Rolled over to next year | (200,000) | - |
| Interest | - | - |
| | <hr/> | <hr/> |
| | - | - |
| EXPENDITURE | | |
| Auditing | - | - |
| Consulting | - | - |
| Management fee | - | - |
| Salary and employment related costs | - | - |
| Telephone and internet | - | - |
| Travel and accommodation | - | - |
| | <hr/> | <hr/> |
| | - | - |
| | <hr/> | <hr/> |
| Surplus / (Deficit) from program activities | - | - |
| | <hr/> | <hr/> |