

# **THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

## **FINANCIAL REPORT**

**For the year ended 30 June 2010**

<b>Contents</b>	<b>Page</b>
Committee's Report	1
Income Statement	3
Balance Sheet	4
Notes to the Financial Statements	5
Statement by Members of the Committee	10
Independent Audit Report	11
Compilation Report	13
Divisional Income & Expenditure Statements	14

## 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 2010.

#### COMMITTEE MEMBERS

The names of committee members throughout the year and at the date of this report are:

Kerri Lawrence (President)	Will Temple
James Pitt (Vice President)	Danny Jeffries
Mark Buckingham (Treasurer)	Wesley Noffs ( <i>resigned 12/10/09</i> )
Kate Hewett (Secretary)	Tony Trimmingham
Gerard Byrne	Phil Lawler ( <i>casual appointment 21/12/09</i> )
Sandra Pedler	
Barbara Rich	

#### 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 \$35,078 (2009 Surplus: \$24,666).

#### COMMITTEE MEETINGS

	Committee Meetings Held	Committee Meetings Attended	Executive Meetings Held	Executive Meetings Attended	AGM Held	AGM Attended
Kerri Lawrence	6	5	3	3	1	1
James Pitts	6	4	3	2	1	1
Mark Buckingham	6	5	3	3	1	1
Kate Hewett	6	6	3	1	1	-
Gerard Byrne	6	4	-	-	1	-
Sandra Pedler	6	3	-	-	1	1
Barbara Rich	6	5	-	-	1	1
Tony Trimmingham	6	3	-	-	1	-
Will Temple	6	5	-	-	1	1
Danny Jeffries	6	5	-	-	1	1
Wesley Noffs	2	-	-	-	-	-
Phil Lawler	2	1	-	-	-	-

**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**COMMITTEE'S REPORT**

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



Kerri Lawrence  
President



Mark Buckingham  
Treasurer

Date: 20 September 2010

**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010**

	2010	2009
	\$	\$
<b>INCOME</b>		
Grant	980,046	1,405,686
Grant – Rollover prior year	1,362,911	867,243
Conference	-	4,527
Membership	37,762	29,250
Interest	51,960	143,895
Miscellaneous	4,507	2,813
	<u>2,437,186</u>	<u>2,453,414</u>
<b>EXPENDITURE</b>		
Auditing	14,300	12,300
Bank fees and charges	1,144	1,382
Computer and IT	4,830	4,510
Conference, events and training	27,029	32,087
Consulting	371,101	322,650
Depreciation	38,208	44,871
Grants to other organisations	782,325	848,849
Insurance	13,404	11,343
Interest	2,355	3,927
Lease payments	22,742	9,205
Loss on sale of fixed assets	-	3,154
Miscellaneous expenses	4,731	7,245
Motor vehicle expenses	19,286	20,073
Meeting costs	49,413	56,678
Postage, printing and stationary	8,345	17,020
Premises costs	84,204	81,718
Recruitment	75	295
Resource production	13,422	32,338
Salary and employment related costs	865,937	848,324
Small equipment purchases	9,367	7,651
Telephone and internet	22,414	20,388
Travel and accommodation	47,476	42,740
	<u>2,402,108</u>	<u>2,428,748</u>
Surplus / (Deficit) from ordinary activities	<u>35,078</u>	<u>24,666</u>
<b>SURPLUS AT BEGINNING OF THE FINANCIAL YEAR</b>	<u>86,832</u>	<u>62,166</u>
<b>SURPLUS AT END OF THE FINANCIAL YEAR</b>	<u>121,910</u>	<u>86,832</u>

The accompanying notes form part of this financial report.

**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**BALANCE SHEET AS AT 30 JUNE 2010**

	<b>Note</b>	2010 \$	2009 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	2	2,582,645	1,874,300
Receivables		-	570
Other	3	111,167	45,844
<b>TOTAL CURRENT ASSETS</b>		<u>2,693,812</u>	<u>1,920,714</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	4	80,748	150,657
Investments	5	1,177	1,177
<b>TOTAL NON-CURRENT ASSETS</b>		<u>81,925</u>	<u>151,834</u>
<b>TOTAL ASSETS</b>		<u>2,775,737</u>	<u>2,072,548</u>
<b>CURRENT LIABILITIES</b>			
Creditors and sundry accruals	6	185,227	48,158
Lease liabilities	7	-	31,023
Unexpended Grants received in advance	9	2,387,049	1,818,075
Provisions	8	81,551	88,460
<b>TOTAL CURRENT LIABILITIES</b>		<u>2,653,827</u>	<u>1,985,716</u>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	7	-	-
Provisions	8	-	-
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>		<u>2,653,827</u>	<u>1,985,716</u>
<b>NET ASSETS</b>		<u>121,910</u>	<u>86,832</u>
<b>MEMBERS' FUNDS</b>			
Retained surplus		121,910	86,832
<b>TOTAL MEMBERS' FUNDS</b>		<u>121,910</u>	<u>86,832</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 2010

#### NOTE 1: STATEMENT 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 1984. The committee has determined that the association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Associations Incorporation Act of NSW 1984 and the following Australian Accounting Standards:

AASB 1031 Materiality

AASB 110 Events after the Balance Sheet Date

No other applicable Accounting Standards (including Australian Interpretations) or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

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 Entitlements**

Provision for employee benefits in the form of Long Service Leave and Annual Leave have been made for the estimated accrued entitlements, including on-costs, of all employees on the basis of their terms of employment.

In the case of Long Service Leave, the accrual has been measured to include all employees with in excess of 5 years services at current salary rates as it is considered that this results in an amount not materially different to that achieved by discounting estimated future cash flows.

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.

## THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

#### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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.

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 each reporting date, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Impairment testing is performed annually for goodwill and intangible assets with indefinite lives.

Where it is not possible to estimate the recoverable amount of an individual asset, the group estimates the recoverable amount of the cash-generating unit to which the asset belongs.

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. **Comparative Figures**

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

**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 30 JUNE 2010**

	2010	2009
	\$	\$
<b>NOTE 2: CASH AND CASH EQUIVALENTS</b>		
Cash on hand	400	400
Operating account	4,664	3,498
Cash management account	330	1,398
Maxi direct and bonus accounts	2,577,251	1,869,004
	<u>2,582,645</u>	<u>1,874,300</u>
 <b>NOTE 3: OTHER</b>		
Prepayments	106,025	11,337
Accrued income	5,142	-
GST Receivable - net	-	34,507
	<u>111,167</u>	<u>45,844</u>
 <b>NOTE 4: PROPERTY, PLANT &amp; EQUIPMENT</b>		
Motor vehicles – at cost	42,724	110,239
Less accumulated depreciation	(9,064)	(21,186)
	<u>33,660</u>	<u>89,053</u>
 Office equipment – at cost	 105,225	 98,480
Less accumulated depreciation	(83,974)	(66,096)
	<u>21,251</u>	<u>32,384</u>
 Furniture & fittings – at cost	 43,238	 42,161
Less accumulated depreciation	(17,401)	(12,941)
	<u>25,837</u>	<u>29,220</u>
 Total fixed assets	 <u>80,748</u>	 <u>150,657</u>
 <b>NOTE 5: INVESTMENTS</b>		
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 2010 was \$2,254 (2009: \$2,320)



**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 30 JUNE 2010**

	2010	2009
	\$	\$
<b>NOTE 6: CREDITORS AND ACCRUALS</b>		
Trade and sundry creditors	73,609	35,066
GST payable - net	98,156	-
PAYG withholding accrual	13,462	13,092
	<u>185,227</u>	<u>48,158</u>
 <b>NOTE 7: LEASE LIABILITIES</b>		
<b>CURRENT</b>		
Motor vehicle lease liability	-	31,023
	<u>-</u>	<u>31,023</u>
 <b>NON CURRENT</b>		
Motor vehicle lease liability	-	-
	<u>-</u>	<u>-</u>
 <b>NOTE 8: PROVISIONS</b>		
<b>CURRENT</b>		
Provision for annual leave	54,982	66,530
Provision for long service leave	26,569	21,930
	<u>81,551</u>	<u>88,460</u>
 <b>NON CURRENT</b>		
Provision for long service leave	-	-
	<u>-</u>	<u>-</u>
 <b>NOTE 9: GRANTS RECEIVED IN ADVANCE</b>		
MH Comorbidity Information Framework	252,036	167,490
MH Family & Carers Engagement Program	125,655	789,810
MH NGO Comorbidity Research Grants	229,510	385,378
MH NGO Cross Training Administration	-	152,397
IDDI Workforce Grants	6,187	-
IDDI Workforce Development Project	1,381	815
MDS Reporting & Training for D&A NGO's	39,080	-
DS2 IT Project	1,895	308
Aboriginal D&A Traineeships in the NGO Sector	133,382	-
DS3 IT Enhancement	50,000	100,000
Commonwealth Improved Services	216,396	195,168
NGO Practice Enhancement & Quality Improvement	1,153,086	-
Workforce Development Planning and Support	98,115	-
OATSIH Aboriginal D&A Service Development	80,326	-
AERF Frontline Workshop Funding	-	26,710
	<u>2,387,049</u>	<u>1,818,075</u>

**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 30 JUNE 2010**

2010      2009  
\$            \$

**NOTE 10: LEASING COMMITMENTS**

**a. Operating Lease Commitments**

Payable:

not later than 1 year	107,973	82,251
later than 1 year but not later than 5 years	13,077	-
later than 5 years	-	-
	<hr/>	<hr/>
	121,050	82,251

The lease for the current business premises situated at Room 1 2nd Floor, 619 Elizabeth Street Redfern expires on 30 June 2011. Monthly rental commitment per the lease is \$6,288 per month (inclusive of GST). There is a 1 year option.

There are 3 operating lease commitments for motor vehicles through Fleet Partners. The leases expire respectively between September 2011 and February 2012.

**NOTE 11: 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.

**NOTE 12: 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.

**NOTE 13: ECONOMIC DEPENDENCE**

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

The Network of Alcohol and Other Drugs Agencies Incorporated's continued operation is financially dependent upon the continued support of the funding bodies for recurrent and project specific grant income. Without the continued support of the funding bodies, the Association may not be able to continue as a going concern with its existing programs and structure.

Should the Association be unable to continue as a going concern, it may be required to realise its assets and extinguish its liabilities other than in the normal course of business and at amounts different from those as stated in the financial report.

## THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

### STATEMENT BY MEMBERS OF THE COMMITTEE

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report incorporating the Income Statement, Balance Sheet and Notes to the Financial Statements:

1. Presents a true and fair view of the financial position of The Network of Alcohol and Other Drugs Agencies Incorporated as at 30 June 2010 and its performance for the year ended on that date.
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:



Kerri Lawrence  
President



Mark Buckingham  
Treasurer

Date: 20 September 2010

## INDEPENDENT AUDIT REPORT TO THE MEMBERS OF NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

### *Report on the Financial Report*

We have audited the financial report, being a special purpose financial report, of Network of Alcohol and Other Drugs Agencies Incorporated for the year ended 30 June 2010 comprising the Income Statement, Balance Sheet, Notes to the Financial Statements and Statement by Members of the Committee.

### *Committee's Responsibility for the Financial Report*

The Committee of the association is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the Associations Incorporation Act NSW 1984 and are appropriate to meet the needs of the members. The committee's responsibilities also include establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting under the Associations Incorporation Act NSW 1984. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Independence*

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

## INDEPENDENT AUDIT REPORT TO THE MEMBERS OF NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

### *Auditor's Opinion*

In our opinion, the financial report of The Network of Alcohol and Other Drugs Agencies Incorporated presents fairly, in all material respects the financial position of The Network of Alcohol and Other Drugs Agencies Incorporated as of 30 June 2010 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

**ASHBY & CO. Chartered Accountants**



---

**Anthony Ashby**

Partner

Sydney, NSW

Dated: 20 September 2010

## COMPILATION REPORT TO THE MEMBERS OF THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

### Scope

On the basis of the information provided by the Committee of Management of The Network of Alcohol and Other Drugs Agencies Incorporated we have compiled, in accordance with APS 9 Statement of Compilation of Financial Reports, the special purpose financial reports of The Network of Alcohol and Other Drugs Agencies Incorporated for the period ended 30 June 2010 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

Dated: 20 September 2010

**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010**

**NADA CORE**

	2010	2009
	\$	\$
<b>INCOME</b>		
Grant	397,800	399,300
Grant – Rollover prior year	-	39,575
Conference	-	4,527
Membership	37,763	29,250
Interest	14,129	56,666
Management fees	231,540	155,539
Miscellaneous	4,108	86
	<hr/>	<hr/>
	685,339	684,943
<b>EXPENDITURE</b>		
Auditing	11,500	9,500
Bank fees and charges	1,144	1,382
Conference, events and training	10,474	17,039
Consulting	9,335	14,248
Depreciation	30,314	39,574
Grants to other organisations	-	3,455
Insurance	11,987	8,877
Interest	407	2,919
Lease payments	7,091	-
Loss on sale of fixed assets	-	3,154
Miscellaneous expenses	3,872	5,055
Motor vehicle expenses	12,695	14,268
Meeting costs	12,994	18,024
Postage, printing and stationary	8,345	16,983
Premises costs	84,204	81,718
Recruitment	-	236
Salary and employment related costs	405,395	382,795
Small equipment purchases	9,367	7,633
Telephone and internet	11,785	10,138
Travel and accommodation	19,191	23,154
	<hr/>	<hr/>
	650,099	660,151
	<hr/>	<hr/>
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	35,241	24,792
<b>SURPLUS AT BEGINNING OF THE FINANCIAL YEAR</b>	16,176	(8,616)
<b>SURPLUS AT END OF THE FINANCIAL YEAR</b>	<hr/>	<hr/>
	51,416	16,176

**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010**

**INFORMATION TECHNOLOGY PROJECT**

	2010	2009
	\$	\$
<b>INCOME</b>		
Grant	110,000	110,000
Grant – Rollover prior year	308	-
Miscellaneous	399	2,727
	<u>110,707</u>	<u>112,727</u>
<b>EXPENDITURE</b>		
Computer and IT	4,830	4,510
Conference, events and training	2,245	3,849
Consulting	5,120	11,990
Depreciation	5,146	-
Miscellaneous expenses	160	381
Motor vehicle expenses	1,435	224
Meeting costs	101	-
Salary and employment related costs	83,135	86,517
Small equipment purchases	-	17
Telephone and internet	5,805	4,699
Travel and accommodation	836	232
	<u>108,812</u>	<u>112,419</u>
Unexpended amount held for use in the following year	<u>1,895</u>	<u>308</u>
Surplus / (Deficit) from ordinary activities	<u>-</u>	<u>-</u>
<b>SURPLUS AT BEGINNING OF THE FINANCIAL YEAR</b>	<u>-</u>	<u>-</u>
<b>SURPLUS AT END OF THE FINANCIAL YEAR</b>	<u>-</u>	<u>-</u>



**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010**

**IT MDS ENHANCEMENT & TRAINING**

	2010	2009
	\$	\$
<b>INCOME</b>		
Grant	25,000	-
Interest	580	-
	<hr/>	<hr/>
	25,580	-
<b>EXPENDITURE</b>		
Consulting	9,000	-
Management fee	2,500	-
	<hr/>	<hr/>
	11,500	-
	<hr/>	<hr/>
Unexpended amount held for use in the following year	14,080	-
Surplus / (Deficit) from ordinary activities	-	-
<b>SURPLUS AT BEGINNING OF THE FINANCIAL YEAR</b>	<hr/>	<hr/>
	-	-
<b>SURPLUS AT END OF THE FINANCIAL YEAR</b>	<hr/>	<hr/>
	-	-

**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010**

**ABORIGINAL DRUG & ALCOHOL TRAINEESHIP IN THE NGO SECTOR**

	2010	2009
	\$	\$
<b>INCOME</b>		
Grant	280,000	-
Interest	5,418	-
	<u>285,418</u>	<u>-</u>
<b>EXPENDITURE</b>		
Conference, events and training	455	-
Consulting	16,441	-
Grants to other organizations	94,992	-
Management fee	33,600	-
Meeting costs	3,883	-
Resource Production	679	-
Salary and employment related costs	27,635	-
Telephone and internet	526	-
Travel and accommodation	2,826	-
	<u>181,036</u>	<u>-</u>
Unexpended amount held for use in the following year	<u>104,382</u>	<u>-</u>
Surplus / (Deficit) from ordinary activities	<u>-</u>	<u>-</u>
<b>SURPLUS AT BEGINNING OF THE FINANCIAL YEAR</b>	<u>-</u>	<u>-</u>
<b>SURPLUS AT END OF THE FINANCIAL YEAR</b>	<u>-</u>	<u>-</u>

**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010**

**COMORBIDITY INFORMATION FRAMEWORK**

	2010	2009
	\$	\$
<b>INCOME</b>		
Grant	146,780	205,909
Grant – Rollover prior year	167,490	-
Interest	7,482	7,992
	<u>321,751</u>	<u>213,901</u>
<b>EXPENDITURE</b>		
Conference, events and training	4,196	2,590
Consulting	44,776	23,734
Depreciation	-	2,558
Grants to other organizations	9,091	-
Insurance	-	1,150
Interest	-	1,008
Lease payments	8,672	2,313
Management fee	37,017	27,287
Miscellaneous expenses	145	-
Motor vehicle expenses	2,006	3,256
Meeting costs	3,774	1,971
Resource Production	2,655	-
Salary and employment related costs	80,938	75,330
Telephone and internet	975	1,307
Travel and accommodation	4,826	3,906
	<u>199,072</u>	<u>146,411</u>
Unexpended amount held for use in the following year	<u>122,680</u>	<u>67,490</u>
Surplus / (Deficit) from ordinary activities	<u>-</u>	<u>-</u>
<b>SURPLUS AT BEGINNING OF THE FINANCIAL YEAR</b>	<u>-</u>	<u>-</u>
<b>SURPLUS AT END OF THE FINANCIAL YEAR</b>	<u>-</u>	<u>-</u>

**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010**

**COMORBIDITY RESEARCH GRANTS**

	2010	2009
	\$	\$
<b>INCOME</b>		
Grant	-	450,000
Grant – Rollover prior year	285,378	266,207
Interest	7,347	26,680
	<u>292,725</u>	<u>742,887</u>
<b>EXPENDITURE</b>		
Conference, events and training	5,027	767
Consulting	1,102	-
Grants to other organizations	126,157	600,403
Management fee	30,000	56,250
Miscellaneous expenses	61	-
Motor vehicle expenses	35	43
Meeting costs	832	12
Resource Production	-	30
Travel and accommodation	-	4
	<u>163,215</u>	<u>657,509</u>
Unexpended amount held for use in the following year	<u>129,510</u>	<u>85,378</u>
Surplus / (Deficit) from ordinary activities	-	-
<b>SURPLUS AT BEGINNING OF THE FINANCIAL YEAR</b>	-	-
<b>SURPLUS AT END OF THE FINANCIAL YEAR</b>	-	-

# THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

## INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010

### COMORBIDITY TRAINING

	2010	2009
	\$	\$
<b>INCOME</b>		
Grant	-	130,000
Grant – Rollover prior year	152,397	113,604
Interest	2,074	9,716
	<u>154,471</u>	<u>253,320</u>
<b>EXPENDITURE</b>		
Conference, events and training	350	109
Consulting	125,142	107,879
Grants to other organizations	4,273	-
Management fee	15,000	17,050
Miscellaneous expenses	-	64
Motor vehicle expenses	-	67
Meeting costs	3,397	4,108
Postage, printing and stationary	-	36
Resource Production	2,653	3,773
Salary and employment related costs	3,322	65,819
Telephone and internet	-	1,809
Travel and accommodation	495	208
	<u>154,633</u>	<u>200,923</u>
Unexpended amount held for use in the following year	-	52,397
Surplus / (Deficit) from ordinary activities	<u>(163)</u>	<u>-</u>
<b>SURPLUS AT BEGINNING OF THE FINANCIAL YEAR</b>	-	-
<b>SURPLUS AT END OF THE FINANCIAL YEAR</b>	<u>(163)</u>	<u>-</u>

**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010**

**FAMILY & CARER ENGAGEMENT PROGRAM**

	2010	2009
	\$	\$
<b>INCOME</b>		
Grant	-	166,667
Grant – Rollover prior year	689,810	428,044
Interest	7,047	28,307
	<hr/>	<hr/>
	696,857	623,018
<b>EXPENDITURE</b>		
Conference, events and training	1,523	4,628
Consulting	71,247	-
Depreciation	1,535	2,739
Grants to other organisations	496,215	1,734
Insurance	1,012	1,316
Management fee	35,000	20,000
Miscellaneous expenses	167	945
Motor vehicle expenses	954	1,032
Meeting costs	4,958	19,657
Resource Production	6,386	21,660
Salary and employment related costs	49,030	87,564
Telephone and internet	1,095	1,031
Travel and accommodation	2,081	4,234
	<hr/>	<hr/>
	671,202	166,541
	<hr/>	<hr/>
Unexpended amount held for use in the following year	25,655	456,477
Surplus / (Deficit) from ordinary activities	-	-
<b>SURPLUS AT BEGINNING OF THE FINANCIAL YEAR</b>	<hr/>	<hr/>
<b>SURPLUS AT END OF THE FINANCIAL YEAR</b>	-	-
	<hr/>	<hr/>

**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010**

**WORKFORCE TRAINING ASSISTANCE**

	2010	2009
	\$	\$
<b>INCOME</b>		
Grant	75,000	75,000
Interest	819	1,588
	<u>75,819</u>	<u>76,588</u>
<b>EXPENDITURE</b>		
Consulting	9,091	-
Grants to other organizations	49,291	59,576
Management fee	11,250	10,125
Meeting costs	-	45
Resource Production	-	6,874
	<u>69,632</u>	<u>76,620</u>
Unexpended amount held for use in the following year	<u>6,187</u>	-
Surplus / (Deficit) from ordinary activities	-	(32)
<b>SURPLUS AT BEGINNING OF THE FINANCIAL YEAR</b>	-	-
<b>SURPLUS AT END OF THE FINANCIAL YEAR</b>	-	(32)

**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010**

**WORKFORCE DEVELOPMENT PROJECT**

	2010	2009
	\$	\$
<b>INCOME</b>		
Grant	114,310	114,310
Grant – Rollover prior year	815	-
Interest	761	2,453
	<hr/>	<hr/>
	115,886	116,763
<b>EXPENDITURE</b>		
Conference, events and training	1,884	2,155
Consulting	16,636	3,000
Grants to other organizations	-	1,898
Management fee	17,146	15,432
Miscellaneous expenses	-	741
Motor vehicle expenses	495	-
Meeting costs	1,543	3,187
Resource Production	125	-
Salary and employment related costs	73,106	85,833
Telephone and internet	692	601
Travel and accommodation	2,877	3,102
	<hr/>	<hr/>
	114,505	115,948
Unexpended amount held for use in the following year	<hr/>	<hr/>
	1,381	815
Surplus / (Deficit) from ordinary activities	<hr/>	<hr/>
	-	-
<b>SURPLUS AT BEGINNING OF THE FINANCIAL YEAR</b>	<hr/>	<hr/>
	-	-
<b>SURPLUS AT END OF THE FINANCIAL YEAR</b>	<hr/>	<hr/>
	-	-



**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010**

**INFRASTRUCTURE GRANTS PROGRAM**

	2010	2009
	\$	\$
<b>INCOME</b>		
Grant – Rollover prior year	-	200,939
Interest	-	6,009
	<hr/>	<hr/>
	-	206,948
<b>EXPENDITURE</b>		
Consulting	-	40,000
Grants to other organizations	-	166,956
Travel and accommodation	-	-
	<hr/>	<hr/>
	-	206,956
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	-	(8)
<b>SURPLUS AT BEGINNING OF THE FINANCIAL YEAR</b>	-	-
<b>SURPLUS AT END OF THE FINANCIAL YEAR</b>	-	(8)

**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010**

**MERIT TRANSITIONS**

	2010	2009
	\$	\$
<b>INCOME</b>		
Grant – Rollover prior year	-	76,488
Interest	-	1,961
	<u>-</u>	<u>78,449</u>
<b>EXPENDITURE</b>		
Consulting	-	75,000
Motor vehicle expenses	-	148
Meeting costs	-	995
Travel and accommodation	-	2,335
	<u>-</u>	<u>78,478</u>
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	-	(29)
<b>SURPLUS AT BEGINNING OF THE FINANCIAL YEAR</b>	-	-
<b>SURPLUS AT END OF THE FINANCIAL YEAR</b>	<u>-</u>	<u>(29)</u>

**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010**

**OATSIH ABORIGINAL DRUG & ALCOHOL SERVICE DELIVERY**

	2010	2009
	\$	\$
<b>INCOME</b>		
Grant	56,000	-
Interest	577	-
	<u>56,577</u>	<u>-</u>
<b>EXPENDITURE</b>		
Consulting	32,727	-
Management fee	8,338	-
Motor vehicle expenses	58	-
Meeting costs	624	-
Salary and employment related costs	4,753	-
Travel and accommodation	4,902	-
	<u>51,401</u>	<u>-</u>
Unexpended amount held for use in the following year	<u>5,176</u>	<u>-</u>
Surplus / (Deficit) from ordinary activities	<u>-</u>	<u>-</u>
<b>SURPLUS AT BEGINNING OF THE FINANCIAL YEAR</b>	<u>-</u>	<u>-</u>
<b>SURPLUS AT END OF THE FINANCIAL YEAR</b>	<u>-</u>	<u>-</u>

# THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

## INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010

### COMMONWEALTH CSSSP IMPROVED SERVICES

	2010	2009
	\$	\$
<b>INCOME</b>		
Grant	82,000	120,183
Grant – Rollover prior year	195,168	32,196
Interest	5,513	2,523
	<u>282,681</u>	<u>154,901</u>
<b>EXPENDITURE</b>		
Auditing	2,000	2,000
Conference, events and training	875	950
Consulting	9,483	40,800
Depreciation	1,214	-
Grants to other organizations	2,307	-
Insurance	406	-
Interest	1,948	-
Lease payments	6,978	6,892
Management fee	39,010	9,395
Miscellaneous expenses	325	59
Motor vehicle expenses	1,608	1,034
Meeting costs	13,066	8,148
Recruitment	75	58
Resource Production	720	-
Salary and employment related costs	138,623	62,387
Telephone and internet	1,536	803
Travel and accommodation	9,442	5,274
	<u>229,618</u>	<u>137,800</u>
Unexpended amount held for use in the following year	<u>53,063</u>	<u>17,101</u>
Surplus / (Deficit) from ordinary activities	<u>-</u>	<u>-</u>
<b>SURPLUS AT BEGINNING OF THE FINANCIAL YEAR</b>	<u>-</u>	<u>-</u>
<b>SURPLUS AT END OF THE FINANCIAL YEAR</b>	<u>-</u>	<u>-</u>

# THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

## INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010

### AERF FRONTLINE

	2010	2009
	\$	\$
<b>INCOME</b>		
Grant	2,000	6,291
Grant – Rollover prior year	26,710	-
Interest	214	-
	<u>28,924</u>	<u>6,291</u>
<b>EXPENDITURE</b>		
Auditing	800	-
Consulting	21,000	6,000
Management fee	2,679	-
Meeting costs	4,241	-
Resource Production	204	-
Travel and accommodation	-	291
	<u>28,924</u>	<u>6,291</u>
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	-	-
<b>SURPLUS AT BEGINNING OF THE FINANCIAL YEAR</b>	-	-
<b>SURPLUS AT END OF THE FINANCIAL YEAR</b>	-	-

**THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED**

**INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2010**

**MHCC JOINT CONFERENCE**

	2010	2009
	\$	\$
<b>INCOME</b>		
Grant	-	18,182
	<u>-</u>	<u>18,182</u>
<b>EXPENDITURE</b>		
Auditing	-	800
Grants to other organizations	-	14,828
Meeting costs	-	532
Salary and employment related costs	-	2,079
	<u>-</u>	<u>18,239</u>
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	-	(57)
<b>SURPLUS AT BEGINNING OF THE FINANCIAL YEAR</b>	-	-
<b>SURPLUS AT END OF THE FINANCIAL YEAR</b>	-	<u>(57)</u>