

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

FINANCIAL REPORT

For the year ended 30 June 2011

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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 2011.

COMMITTEE MEMBERS

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

Outgoing Members (all on 06/12/2010)

Kerri Lawrence (President)
James Pitts (Vice President)
Mark Buckingham (Treasurer)
Catherine Hewett (Secretary)
Gerard Byrne (Ordinary Member)
Danny Jeffries (Ordinary Member)
Sandra Pedler (Ordinary Member)
Barbara Rich (Ordinary Member)
Will Temple (Ordinary Member)
Tony Trimmingham (Ordinary Member)
Phil Lawler (Casual Appointment)

Incoming Members

Mark Buckingham (President) (from 06/12/2010)
Will Temple (Vice President) (from 06/12/2010)
Catherine Hewett (Treasurer) (from 06/12/2010)
Sandra Pedler (Secretary) (from 06/12/2010)
Barry Evans (Ordinary Member) (from 06/12/2010)
Gabriella Holmes (Ordinary Member) (from 06/12/2010)
Phil Lawler (Ordinary Member) (from 06/12/2010) (Resigned 31/03/2011)
Ange Matheson (Ordinary Member) (from 06/12/2010)
Garth Poppel (Ordinary Member) (from 06/12/2010)
Vince Coyte (Board Nominated Ordinary Member) (from 20/12/2010)
Shane Darke (Board Nominated Ordinary Member) (from 27/04/2011)
Kerri Lawrence (Board Nominated Ex-officio Member) (from 06/12/2011)
Peter Williams (Casual Appointment) (from 18/07/2011) (Resigned 29/08/2011)

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.

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

COMMITTEE'S REPORT

SIGNIFICANT CHANGES

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

OPERATING RESULT

The surplus from ordinary activities amounted to \$39,987 (2010 Surplus: \$35,078).

COMMITTEE MEETINGS

	Committee Meetings Held	Committee Meetings Attended	Executive Meetings Held	Executive Meetings Attended	AGM Held	AGM Attended
Mark Buckingham	5	5	3	3	1	1
Kerri Lawrence	5	5	1	1	1	1
James Pitts	2	1	1	1	1	1
Will Temple	5	5	2	2	1	1
Catherine Hewett	5	5	3	2	1	
Sandra Pedler	5	3	2	1	1	1
Ange Matheson	3	3			1	1
Barbara Rich	1					
Barry Evans	3	2			1	1
Danny Jeffries	2	1			1	
Gabriella Holmes	3	1			1	1
Garth Popple	3	1			1	1
Gerard Byrne	2	2			1	1
Phil Lawler	4	3			1	
Tony Trimmingham	2	2			1	
Vince Coyte	2	2				
Shane Darke						
Peter Williams						

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



Mark Buckingham
President



Catherine Hewett
Treasurer

Date: 26/9/2011

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
INCOME		
Grant	1,017,054	980,046
Grant - Rollover prior year	1,637,126	1,362,911
Conference	14,871	-
Membership	40,752	37,762
Interest	95,701	51,960
Miscellaneous	505	4,507
	<hr/>	<hr/>
	2,806,010	2,437,186
EXPENDITURE		
Auditing	14,000	14,300
Bank fees and charges	921	1,144
Computer and IT	4,603	4,830
Conference, events and training	51,809	27,029
Consulting	509,387	371,101
Depreciation	29,674	38,208
Grants to other organisations	698,960	782,325
Insurance	10,503	13,404
Interest	3	2,355
Lease payments	29,954	22,742
Miscellaneous expenses	6,131	4,731
Motor vehicle expenses	18,915	19,286
Meeting costs	91,850	49,413
Postage, printing and stationary	16,875	8,345
Premises costs	87,314	84,204
Recruitment	212	75
Resource production	107,867	13,422
Salary and employment related costs	995,672	865,937
Small equipment purchases	10,211	9,367
Telephone and internet	22,386	22,414
Travel and accommodation	58,776	47,476
	<hr/>	<hr/>
	2,766,023	2,402,108
Surplus / (Deficit) from ordinary activities	<hr/>	<hr/>
	39,987	35,078
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	<hr/>	<hr/>
	121,910	86,832
SURPLUS AT END OF THE FINANCIAL YEAR	<hr/>	<hr/>
	161,897	121,910

The accompanying notes form part of this financial report.

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

BALANCE SHEET AS AT 30 JUNE 2011

	Note	2011 \$	2010 \$
CURRENT ASSETS			
Cash and cash equivalents	2	1,070,208	2,582,645
Receivables		146,001	-
Other	3	474,476	111,167
TOTAL CURRENT ASSETS		<u>1,690,685</u>	<u>2,693,812</u>
NON-CURRENT ASSETS			
Property, plant and equipment	4	82,789	80,748
Investments	5	1,177	1,177
TOTAL NON-CURRENT ASSETS		<u>83,966</u>	<u>81,925</u>
TOTAL ASSETS		<u>1,774,651</u>	<u>2,775,737</u>
CURRENT LIABILITIES			
Creditors and sundry accruals	6	134,838	185,227
Unexpended Grants received in advance	8	1,379,869	2,387,049
Provisions	7	83,824	81,551
TOTAL CURRENT LIABILITIES		<u>1,598,531</u>	<u>2,653,827</u>
NON-CURRENT LIABILITIES			
Provisions	7	14,223	-
TOTAL NON-CURRENT LIABILITIES		<u>14,223</u>	<u>-</u>
TOTAL LIABILITIES		<u>1,612,754</u>	<u>2,653,827</u>
NET ASSETS		<u>161,897</u>	<u>121,910</u>
MEMBERS' FUNDS			
Retained surplus		161,897	121,910
TOTAL MEMBERS' FUNDS		<u>161,897</u>	<u>121,910</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 2011

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 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 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 utilising the discounted 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.

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 2011

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 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 2011

	2011 \$	2010 \$
NOTE 2: CASH AND CASH EQUIVALENTS		
Cash on hand	600	400
Operating account	4,997	4,664
Cash management account	51	330
Cash reserve account	1,064,560	-
Maxi direct and bonus accounts	-	2,577,251
	<u>1,070,208</u>	<u>2,582,645</u>

NOTE 3: OTHER

Prepayments	398,231	106,025
Accrued income	-	5,142
GST Receivable - net	76,245	-
	<u>474,476</u>	<u>111,167</u>

NOTE 4: PROPERTY, PLANT & EQUIPMENT

Motor vehicles – at cost	44,147	42,724
Less accumulated depreciation	(5,103)	(9,064)
	<u>39,045</u>	<u>33,660</u>
Office equipment – at cost	69,625	105,225
Less accumulated depreciation	(50,088)	(83,974)
	<u>19,537</u>	<u>21,251</u>
Furniture & fittings – at cost	45,912	43,238
Less accumulated depreciation	(21,704)	(17,401)
	<u>24,208</u>	<u>25,837</u>
Total fixed assets	<u>82,789</u>	<u>80,748</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 2011 was \$2,247 (2010: \$2,254)

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
NOTE 6: CREDITORS AND ACCRUALS		
Trade and sundry creditors	122,693	73,609
GST payable - net	-	98,156
PAYG withholding accrual	12,145	13,462
	<u>134,838</u>	<u>185,227</u>

NOTE 7: PROVISIONS

CURRENT

Provision for annual leave	54,148	54,982
Provision for long service leave	29,676	26,569
	<u>83,824</u>	<u>81,551</u>

NON CURRENT

Provision for long service leave	<u>14,223</u>	<u>-</u>
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NOTE 8: GRANTS RECEIVED IN ADVANCE

MH Comorbidity Information Framework	387,734	252,036
MH Family & Carers Engagement Program	37,670	125,655
MH NGO Comorbidity Research Grants	-	229,510
IDDI Workforce Grants	16,433	6,187
IDDI Workforce Development Project	1,121	1,381
MDS Reporting & Training for D&A NGO's	11,161	39,080
DS2 IT Project	405	1,895
Aboriginal D&A Traineeships in the NGO Sector	169,391	133,382
DS3 IT Enhancement	-	50,000
Commonwealth Improved Services	105,856	216,396
NGO Practice Enhancement & Quality Improvement	513,013	1,153,086
Workforce Development Planning and Support	106,415	98,115
OATSIH Aboriginal D&A Service Development	30,670	80,326
	<u>1,379,869</u>	<u>2,387,049</u>

Unused specific project grants at year end are treated as deferred grants and matched against expenditure in the following period in order to account for the full acquittal of grant monies received. Ordinarily official roll-over approval is received prior to signing of the audited financial statements. This year official approval for roll-over has been delayed. Based upon discussions with Government the Committee are of the view official written approval will be shortly forthcoming, and have prepared the accounts on a consistent basis to prior years.

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2011

2011 2010
\$ \$

NOTE 9: LEASING COMMITMENTS

a. **Operating Lease Commitments**

Payable:

not later than 1 year	91,292	107,973
later than 1 year but not later than 5 years	-	13,077
later than 5 years	-	-
	<u>91,292</u>	<u>121,050</u>

The lease for the current business premises situated at Room 1 2nd Floor, 619 Elizabeth Street Redfern expired on 30 June 2011. Monthly rental commitment per the lease is \$6,697 per month (inclusive of GST). There is a 1 year option that was exercised.

There are 2 operating lease commitments for motor vehicles through Fleet Partners. The leases expire respectively between October 2011 and February 2012.

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.

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.

NOTE 12: 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 2011 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:



Mark Buckingham

President



Catherine Hewett

Treasurer

Date: 26/9/2011

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 2011 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 2009 and Associations Incorporation Regulations NSW 2010 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 2009 and Associations Incorporation Regulations 2010. 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 2011 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: 26 September 2011

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 2011 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: 26 September 2011

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

NADA CORE

	2011	2010
	\$	\$
INCOME		
Grant	401,500	397,800
Membership	40,752	37,763
Interest	20,515	14,129
Management fees	316,665	231,540
Miscellaneous	505	4,108
	<u>779,937</u>	<u>685,339</u>
EXPENDITURE		
Auditing	12,000	11,500
Bank fees and charges	921	1,144
Conference, events and training	9,075	10,474
Consulting	11,075	9,335
Depreciation	25,088	30,314
Grants to other organisations	2,556	-
Insurance	10,480	11,987
Interest	3	407
Lease payments	10,683	7,091
Miscellaneous expenses	5,638	3,872
Motor vehicle expenses	12,823	12,695
Meeting costs	18,296	12,994
Postage, printing and stationary	16,834	8,345
Premises costs	87,314	84,204
Salary and employment related costs	469,885	405,395
Small equipment purchases	9,968	9,367
Telephone and internet	12,563	11,785
Travel and accommodation	24,749	19,191
	<u>739,950</u>	<u>650,099</u>
Unexpended amount held for use in the following year	<u>-</u>	<u>-</u>
Surplus / (Deficit) from ordinary activities	<u>39,987</u>	<u>35,241</u>
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	<u>51,416</u>	<u>16,176</u>
SURPLUS AT END OF THE FINANCIAL YEAR	<u>91,403</u>	<u>51,416</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

INFORMATION TECHNOLOGY PROJECT

	2011	2010
	\$	\$
INCOME		
Grant	110,000	110,000
Grant - Rollover prior year	1,895	308
Interest	1,477	-
Miscellaneous	-	399
	<u>113,372</u>	<u>110,707</u>
EXPENDITURE		
Computer and IT	4,330	4,830
Conference, events and training	1,170	2,245
Consulting	5,300	5,120
Depreciation	4,586	5,146
Miscellaneous expenses	145	160
Motor vehicle expenses	2,210	1,435
Meeting costs		101
Postage, printing and stationary	41	-
Salary and employment related costs	89,997	83,135
Telephone and internet	4,943	5,805
Travel and accommodation	245	836
	<u>112,967</u>	<u>108,812</u>
Unexpended amount held for use in the following year	<u>405</u>	<u>1,895</u>
Surplus / (Deficit) from ordinary activities	<u>-</u>	<u>-</u>
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	<u>-</u>	<u>-</u>
SURPLUS AT END OF THE FINANCIAL YEAR	<u>-</u>	<u>-</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

IT MDS ENHANCEMENT & TRAINING

	2011	2010
	\$	\$
INCOME		
Grant	-	25,000
Grant - Rollover prior year	39,080	-
Interest	1,458	580
	<u>40,538</u>	<u>20,580</u>
EXPENDITURE		
Consulting	6,760	9,000
Management fee	2,500	2,500
Resource Production	20,117	-
	<u>29,377</u>	<u>11,500</u>
Unexpended amount held for use in the following year	<u>11,161</u>	<u>14,080</u>
Surplus / (Deficit) from ordinary activities	-	-
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	-	-
SURPLUS AT END OF THE FINANCIAL YEAR	-	-

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

ABORIGINAL DRUG & ALCOHOL TRAINEESHIP IN THE NGO SECTOR

	2011	2010
	\$	\$
INCOME		
Grant	150,000	280,000
Grant - Rollover prior year	133,382	-
Interest	7,557	5,418
	<u>290,940</u>	<u>285,418</u>
EXPENDITURE		
Conference, events and training	-	455
Consulting	29,813	16,441
Grants to other organisations	179,499	94,992
Management fee	21,480	33,600
Meeting costs	557	3,883
Resource Production	100	679
Salary and employment related costs	44,715	27,635
Telephone and internet	610	526
Travel and accommodation	2,774	2,826
	<u>279,549</u>	<u>181,036</u>
Unexpended amount held for use in the following year	<u>11,391</u>	<u>104,382</u>
Surplus / (Deficit) from ordinary activities	-	-
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	-	-
SURPLUS AT END OF THE FINANCIAL YEAR	-	-

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

COMORBIDITY INFORMATION FRAMEWORK

	2011	2010
	\$	\$
INCOME		
Grant	-	146,780
Grant - Rollover prior year	222,679	167,490
Interest	15,150	7,482
	<u>237,830</u>	<u>321,751</u>
EXPENDITURE		
Conference, events and training	5,344	4,196
Consulting	28,538	44,776
Grants to other organisations	15,976	9,091
Lease payments	10,169	8,672
Management fee	15,000	37,017
Miscellaneous expenses	145	145
Motor vehicle expenses	867	2,006
Meeting costs	3,802	3,774
Resource Production	1,460	2,655
Salary and employment related costs	103,903	80,938
Telephone and internet	1,540	975
Travel and accommodation	2,784	4,826
	<u>189,679</u>	<u>199,072</u>
Unexpended amount held for use in the following year	<u>48,151</u>	<u>122,680</u>
Surplus / (Deficit) from ordinary activities	-	-
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	-	-
SURPLUS AT END OF THE FINANCIAL YEAR	<u>-</u>	<u>-</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

COMORBIDITY RESEARCH GRANTS

	2011	2010
	\$	\$
INCOME		
Grant - Rollover prior year	229,510	285,378
Conference	14,870	-
Interest	5,792	7,347
	<u>250,173</u>	<u>292,725</u>
EXPENDITURE		
Conference, events and training	24,939	5,027
Consulting	201,692	1,102
Grants to other organisations	7,554	126,157
Management fee	15,000	30,000
Miscellaneous expenses	-	61
Motor vehicle expenses	115	35
Meeting costs	12	832
Travel and accommodation	861	-
	<u>250,173</u>	<u>163,215</u>
Unexpended amount held for use in the following year	-	129,510
Surplus / (Deficit) from ordinary activities	-	-
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	-	-
SURPLUS AT END OF THE FINANCIAL YEAR	-	-

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

COMORBIDITY TRAINING

	2011	2010
	\$	\$
INCOME		
Grant - Rollover prior year	-	152,397
Interest	-	2,074
	<u>-</u>	<u>154,471</u>
EXPENDITURE		
Conference, events and training	-	350
Consulting	-	125,142
Grants to other organisations	-	4,273
Management fee	-	15,000
Meeting costs	-	3,397
Resource Production	-	2,653
Salary and employment related costs	-	3,322
Travel and accommodation	-	495
	<u>-</u>	<u>154,633</u>
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	-	(163)
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	-	-
SURPLUS AT END OF THE FINANCIAL YEAR	-	<u>(163)</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

FAMILY & CARER ENGAGEMENT PROGRAM

	2011	2010
	\$	\$
INCOME		
Grant - Rollover prior year	125,655	689,810
Interest	4,028	7,047
	<u>129,683</u>	<u>696,857</u>
EXPENDITURE		
Conference, events and training	773	1,523
Consulting	-	71,247
Depreciation	-	1,535
Grants to other organisations	10,096	496,215
Insurance	-	1,012
Management fee	15,000	35,000
Miscellaneous expenses	-	167
Motor vehicle expenses	28	954
Meeting costs	3,098	4,958
Resource Production	50,530	6,386
Salary and employment related costs	11,350	49,030
Telephone and internet	-	1,095
Travel and accommodation	1,138	2,081
	<u>92,013</u>	<u>671,202</u>
Unexpended amount held for use in the following year	<u>37,670</u>	<u>25,655</u>
Surplus / (Deficit) from ordinary activities	-	-
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	-	-
SURPLUS AT END OF THE FINANCIAL YEAR	-	-

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

WORKFORCE TRAINING ASSISTANCE

	2011	2010
	\$	\$
INCOME		
Grant	75,000	75,000
Grant - Rollover prior year	6,187	-
Interest	1,178	819
	<u>82,365</u>	<u>75,819</u>
EXPENDITURE		
Consulting		9,091
Grants to other organisations	54,569	49,291
Management fee	11,250	11,250
Resource Production	113	-
	<u>65,932</u>	<u>69,632</u>
Unexpended amount held for use in the following year	<u>16,433</u>	<u>6,187</u>
Surplus / (Deficit) from ordinary activities	<u>-</u>	<u>-</u>
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	<u>-</u>	<u>-</u>
SURPLUS AT END OF THE FINANCIAL YEAR	<u>-</u>	<u>-</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

WORKFORCE DEVELOPMENT PROJECT

	2011	2010
	\$	\$
INCOME		
Grant	114,310	114,310
Grant - Rollover prior year	1,381	815
Interest	918	761
	<u>116,610</u>	<u>115,886</u>
EXPENDITURE		
Conference, events and training	1,912	1,884
Consulting	-	16,636
Management fee	17,147	17,146
Motor vehicle expenses	666	495
Meeting costs	262	1,543
Resource Production	361	125
Salary and employment related costs	91,778	73,106
Telephone and internet	1,287	692
Travel and accommodation	2,075	2,877
	<u>115,489</u>	<u>114,505</u>
Unexpended amount held for use in the following year	<u>1,121</u>	<u>1,381</u>
Surplus / (Deficit) from ordinary activities	-	-
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	-	-
SURPLUS AT END OF THE FINANCIAL YEAR	-	-

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

WORKFORCE PLANNING SUPPORT & IMPLEMENTATION

	2011	2010
	\$	\$
INCOME		
Grant - Rollover prior year	98,115	-
Interest	4,916	-
	<u>143,031</u>	<u>-</u>
EXPENDITURE		
Computer and IT	274	-
Conference, events and training	2,055	-
Consulting	18,281	-
Grants to other organisations	35,559	-
Management fee	20,637	-
Motor vehicle expense	57	-
Meeting costs	11,835	-
Resource production	2,316	-
Travel and accommodation	5,603	-
	<u>96,617</u>	<u>-</u>
Unexpended amount held for use in the following year	<u>46,415</u>	<u>-</u>
Surplus / (Deficit) from ordinary activities	<u>-</u>	<u>-</u>
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	<u>-</u>	<u>-</u>
SURPLUS AT END OF THE FINANCIAL YEAR	<u>-</u>	<u>-</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

NGO PRACTICE ENHANCEMENT & QUALITY IMPROVEMENT

	2011	2010
	\$	\$
INCOME		
Grant - Rollover prior year	893,087	-
Interest	27,674	-
	<hr/>	<hr/>
	920,761	-
EXPENDITURE		
Conference, events and training	745	-
Consulting	93,830	-
Grants to other organisations	383,604	-
Management fee	133,500	-
Meeting costs	9,401	-
Resource Production	388	-
Salary and employment related costs	41,777	-
Travel and accommodation	4,502	-
	<hr/>	<hr/>
	667,749	-
	<hr/>	<hr/>
Unexpended amount held for use in the following year	253,013	-
Surplus / (Deficit) from ordinary activities	-	-
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	<hr/>	<hr/>
	-	-
SURPLUS AT END OF THE FINANCIAL YEAR	<hr/>	<hr/>
	-	-

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

OATSIH ABORIGINAL DRUG & ALCOHOL SERVICE DELIVERY

	2011	2010
	\$	\$
INCOME		
Grant	-	56,000
Grant - Rollover prior year	80,326	-
Interest	1,312	577
	<u>81,638</u>	<u>56,577</u>
EXPENDITURE		
Auditing	2,000	-
Consulting	18,182	32,727
Management fee	11,312	8,338
Motor vehicle expenses	84	58
Meeting costs	9,637	624
Salary and employment related costs	-	4,753
Travel and accommodation	888	4,902
	<u>50,968</u>	<u>51,401</u>
Unexpended amount held for use in the following year	<u>30,670</u>	<u>5,176</u>
Surplus / (Deficit) from ordinary activities	<u>-</u>	<u>-</u>
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	<u>-</u>	<u>-</u>
SURPLUS AT END OF THE FINANCIAL YEAR	<u>-</u>	<u>-</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

COMMONWEALTH CSSSP IMPROVED SERVICES

	2011	2010
	\$	\$
INCOME		
Grant	150,594	82,000
Grant - Rollover prior year	216,396	195,168
Interest	3,724	5,513
	<u>370,714</u>	<u>282,681</u>
EXPENDITURE		
Auditing	-	2,000
Conference, events and training	5,795	875
Consulting	57,668	9,483
Depreciation	-	1,214
Grants to other organisations	9,546	2,307
Insurance	23	406
Interest	-	1,948
Lease payments	9,102	6,978
Management fee	47,089	39,010
Miscellaneous expenses	202	325
Motor vehicle expenses	2,065	1,608
Meeting costs	34,949	13,066
Recruitment	61	75
Resource Production	23,617	720
Salary and employment related costs	142,266	138,623
Small equipment purchases	244	-
Telephone and internet	1,442	1,536
Travel and accommodation	13,159	9,442
	<u>347,227</u>	<u>229,618</u>
Unexpended amount held for use in the following year	<u>23,487</u>	<u>53,063</u>
Surplus / (Deficit) from ordinary activities	-	-
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	-	-
SURPLUS AT END OF THE FINANCIAL YEAR	-	-

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

AERF FRONTLINE

	2011	2010
	\$	\$
INCOME		
Grant	-	2,000
Grant - Rollover prior year	-	26,710
Interest	-	214
	<hr/>	<hr/>
	-	28,924
EXPENDITURE		
Auditing	-	800
Consulting	-	21,000
Management fee	-	2,679
Meeting costs	-	4,241
Resource Production	-	204
Travel and accommodation	-	-
	<hr/>	<hr/>
	-	28,924
Unexpended amount held for use in the following year	<hr/>	<hr/>
	-	-
Surplus / (Deficit) from ordinary activities	<hr/>	<hr/>
	-	-
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	<hr/>	<hr/>
	-	-
SURPLUS AT END OF THE FINANCIAL YEAR	<hr/>	<hr/>
	-	-

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

STRATEGIC DIRECTIONS REVIEW OF FDS

	2011	2010
	\$	\$
INCOME		
Grant	45,000	-
	<u>45,000</u>	<u>-</u>
EXPENDITURE		
Consulting	38,250	-
Management fee	6,750	-
	<u>45,000</u>	<u>-</u>
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	-	-
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	-	-
SURPLUS AT END OF THE FINANCIAL YEAR	-	-