

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

FINANCIAL REPORT

For the year ended 30 June 2014

Contents	Page
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 2014.

COMMITTEE MEMBERS

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

Outgoing Members (all on 18/11/2013 unless otherwise stated)

Mark Buckingham (President)

Will Temple (Vice President)

Garth Popple (Treasurer)

Sandra Pedler (Secretary)

Barry Evans (Ordinary Member)

Gabriella Holmes (Ordinary Member)

Vince Coyte (Board Nominated Ordinary Member) – retired as of October 2013

Julaine Allan (Ordinary Member)

Gerard Byrne (Ordinary Member)

Incoming Members (all on 18/11/2013 unless otherwise stated)

Mark Buckingham (President)

Gabriella Holmes (Vice President)

Garth Popple (Treasurer)

Sandra Pedler (Secretary)

Barry Evans (Ordinary Member) – resigned as of June 2014

Will Temple (Ordinary Member)

Joe Coyte (Board Nominated Ordinary Member)

Julaine Allan (Ordinary Member)

Gerard Byrne (Ordinary Member)

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 \$59,644 (2013 Surplus: \$92,293).

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

COMMITTEE'S REPORT

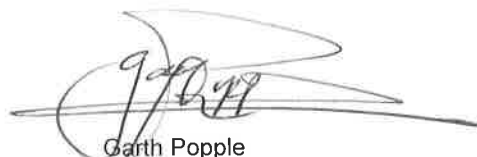
COMMITTEE MEETINGS

	Committee Meetings Held	Committee Meetings Attended	Executive Meetings Held	Executive Meetings Attended	AGM Held	AGM Attended
Mark Buckingham	6	5	10	8	1	-
Will Temple	6	5	5	4	1	1
Garth Popple	6	5	10	8	1	1
Sandra Pedler	6	4	10	7	1	1
Barry Evans	6	6	-	-	1	1
Gabriella Holmes	6	6	-	-	1	1
Vince Coyte	2	2	-	-	1	1
Gerard Byrne	6	5	-	-	1	1
Joe Coyte	4	4	-	-	1	-
Julaine Allan	6	3	-	-	1	1

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



Mark Buckingham
President



Garth Popple
Treasurer

Date: 26/8/14

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	2014	2013
	\$	\$
INCOME		
Grant – Received this year	2,076,882	1,679,088
Grant – Rolled in from prior year	354,179	626,846
Grant – Rolled over to next year	(247,159)	(354,179)
Membership	47,440	41,568
Interest	23,192	30,627
Miscellaneous	77,334	29,004
	<u>2,331,868</u>	<u>2,052,954</u>
EXPENDITURE		
Auditing	13,000	12,000
Accounting Services	87,327	84,661
Bank fees and charges	1,449	894
Computer and IT	13,565	12,598
Conference, events and training	80,243	35,589
Consulting	541,576	457,117
Depreciation	35,979	28,675
Grants to other organisations	345,698	150,943
Insurance	17,493	16,724
Lease payments	20,309	20,933
Miscellaneous expenses	13,564	11,385
Motor vehicle expenses	12,573	11,835
Meeting costs	46,110	61,074
Postage, printing and stationary	25,570	35,435
Premises costs	95,115	98,753
Recruitment	165	64
Resource production	17,068	15,679
Salary and employment related costs	850,973	862,830
Small equipment purchases	1,234	1,527
Telephone and internet	29,281	18,448
Travel and accommodation	23,932	23,497
	<u>2,272,224</u>	<u>1,960,661</u>
Surplus / (Deficit) from ordinary activities	<u>59,644</u>	<u>92,293</u>
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	<u>300,128</u>	<u>207,835</u>
SURPLUS AT END OF THE FINANCIAL YEAR	<u>359,772</u>	<u>300,128</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 2014

	Note	2014 \$	2013 \$
CURRENT ASSETS			
Cash and cash equivalents	2	702,987	711,654
Receivables		6,569	1,185
Other	3	12,128	29,135
TOTAL CURRENT ASSETS		<u>721,684</u>	<u>741,974</u>
NON-CURRENT ASSETS			
Property, plant and equipment	4	87,363	93,453
Investments	5	1,177	1,177
TOTAL NON-CURRENT ASSETS		<u>88,540</u>	<u>94,630</u>
TOTAL ASSETS		<u>810,224</u>	<u>836,604</u>
CURRENT LIABILITIES			
Creditors and sundry accruals	6	124,095	109,396
Unexpended Grants received in advance	8	247,159	354,179
Provisions	7	59,818	51,984
TOTAL CURRENT LIABILITIES		<u>431,072</u>	<u>515,559</u>
NON-CURRENT LIABILITIES			
Provisions	7	19,380	20,917
TOTAL NON-CURRENT LIABILITIES		<u>19,380</u>	<u>20,917</u>
TOTAL LIABILITIES		<u>450,452</u>	<u>536,476</u>
NET ASSETS		<u>359,772</u>	<u>300,128</u>
MEMBERS' FUNDS			
Retained surplus		359,772	300,128
TOTAL MEMBERS' FUNDS		<u>359,772</u>	<u>300,128</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 2014

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 2014

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 2014

	2014	2013
	\$	\$
NOTE 2: CASH AND CASH EQUIVALENTS		
Cash on hand	500	600
Operating account	39,522	19,915
Cash management account	8,460	159,803
Cash reserve account	140,787	531,336
Term Deposit	513,718	-
	<u>702,987</u>	<u>711,654</u>

NOTE 3: OTHER		
Prepayments	11,059	16,957
GST receivable - net	896	12,113
Franking credit refund	173	65
	<u>12,128</u>	<u>29,135</u>

NOTE 4: PROPERTY, PLANT & EQUIPMENT		
Motor vehicles – at cost	40,970	44,147
Less accumulated depreciation	(6,735)	(21,680)
	<u>34,235</u>	<u>22,467</u>
Office equipment – at cost	133,652	123,286
Less accumulated depreciation	(98,893)	(75,081)
	<u>34,759</u>	<u>48,205</u>
Furniture & fittings – at cost	53,437	53,437
Less accumulated depreciation	(35,068)	(30,656)
	<u>18,369</u>	<u>22,781</u>
Total fixed assets	<u>87,363</u>	<u>93,453</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 2014 was \$3,860 (2013: \$3,596)

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 JUNE 2014

	2014 \$	2013 \$
NOTE 6: CREDITORS AND ACCRUALS		
Trade and sundry creditors	96,474	83,159
GST payable – net	-	-
PAYG withholding accrual	27,621	26,237
	<u>124,095</u>	<u>109,396</u>

NOTE 7: PROVISIONS

CURRENT

Provision for annual leave	41,108	37,242
Provision for long service leave	18,710	14,742
	<u>59,818</u>	<u>51,984</u>

NON CURRENT

Provision for long service leave	19,380	20,917
----------------------------------	--------	--------

NOTE 8: GRANTS RECEIVED IN ADVANCE

Women's Alcohol and Other Drug Services Development	203,258	125,000
Building Funding Application Skills Project	38,925	200,000
Sector Capacity Building Program	4,976	21,059
Workforce Development Planning and Support	-	8,120
	<u>247,159</u>	<u>354,179</u>

NOTE 9: LEASING COMMITMENTS

a. **Operating Lease Commitments**

Payable:

not later than 1 year	100,614	96,159
later than 1 year but not later than 5 years	22,681	13,648
later than 5 years	-	-
	<u>123,295</u>	<u>109,807</u>

The lease for the current business premises situated at Room 1 2nd Floor, 619 Elizabeth Street Redfern expires on 30 June 2015. Monthly rental commitment per the lease is \$7,559 per month (inclusive of GST).

There are 2 operating lease commitments for motor vehicles through Fleet Partners.

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

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 2014 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



Garth Popple
Treasurer

Date: 26/8/14



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

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of Network of Alcohol and Other Drugs Agencies Incorporated for the year ended 30 June 2014 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 are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Associations Incorporation Act NSW 2009 and Associations Incorporation Regulations NSW 2010 and for such internal control the committee determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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. Those 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 of the financial report that gives a true and fair view 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.



ASHBY & Co.
CHARTERED
ACCOUNTANTS

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

Opinion

In our opinion the financial report of The Network of Alcohol and Other Drugs Agencies Incorporated is in accordance with the Associations Incorporation Act NSW 2009, including:

- (a) giving a true and fair view of the association's financial position as at 30 June 2014 and of its performance for the year ended on that date; and
- (b) complying with the accounting policies described in Note 1 to the financial statements and the Associations Incorporation Regulations NSW 2010.

ASHBY & CO. Chartered Accountants

Anthony Ashby
Partner

Sydney, NSW
Dated: 26th August 2014

CONTACT

T: +61 2 9894 0591
E: majl@ashbyandco.com.au
W: www.ashbyandco.com.au

STREET

Suite 6/31 Terminus Street
Castle Hill, NSW 2154

POST

PO Box 1200 Castle Hill, NSW 1765



**Chartered
Accountants**



ASHBY & Co.
CHARTERED
ACCOUNTANTS

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 APES 315 Compilation of Financial Information, the special purpose financial reports of The Network of Alcohol and Other Drugs Agencies Incorporated for the period ended 30 June 2014 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: 26th August 2014

CONTACT

T: +61 2 9894 0591
E: mail@ashbyandco.com.au
W: www.ashbyandco.com.au

STREET

Suite 6/31 Terminus Street
Castle Hill, NSW 2154

POST

PO Box 1200 Castle Hill, NSW 1765



**Chartered
Accountants**

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

NADA CORE

	2014	2013
	\$	\$
INCOME		
Grant – Received this year	1,144,472	862,365
Grant – Rolled in from prior year	-	204,065
Grant – Transferred from Workforce Training Assistance	8,120	-
Membership	47,440	41,568
Interest	14,420	21,831
Management fees	84,367	53,676
Conference Income	-	-
Miscellaneous	63,804	4,755
	<u>1,362,623</u>	<u>1,188,260</u>
EXPENDITURE		
Auditing	10,000	8,500
Accounting Services	87,327	50,796
Bank fees and charges	1,320	894
Conference, events and training	69,028	27,078
Consulting	212,734	207,236
Computer software & IT expense	13,565	9,159
Depreciation	35,979	28,675
Grants to other organisations	40,449	334
Insurance	17,493	16,724
Interest	-	-
Lease payments	11,779	12,197
Miscellaneous expenses	13,564	11,292
Motor vehicle expenses	10,376	10,470
Meeting costs	21,712	13,487
Postage, printing and stationary	25,286	27,779
Premises costs	95,115	98,481
Recruitment costs	165	-
Resource production	12,658	5,047
Salary and employment related costs	583,110	571,486
Small equipment purchases	1,234	1,527
Telephone and internet	27,856	15,305
Travel and accommodation	12,229	9,032
	<u>1,302,979</u>	<u>1,125,499</u>
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	<u>59,644</u>	<u>62,761</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

ABORIGINAL DRUG & ALCOHOL TRAINEESHIP IN THE NGO SECTOR

	2014	2013
	\$	\$
INCOME		
Grant	-	-
Grant – Rolled in from prior year	-	140,169
Miscellaneous Income	-	7,000
Interest	-	-
	<u>-</u>	<u>147,169</u>
EXPENDITURE		
Conference, events and training	-	-
Consulting	-	17,294
Grants to other organizations	-	94,056
Management fee	-	-
Meeting costs	-	234
Miscellaneous expense	-	-
Resource Production	-	-
Salary and employment related costs	-	34,394
Telephone and internet	-	-
Travel and accommodation	-	1,614
	<u>-</u>	<u>147,592</u>
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	<u>-</u>	<u>(423)</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

COMORBIDITY INFORMATION FRAMEWORK

	2014	2013
	\$	\$
INCOME		
Grant	-	-
Grant – Rolled in from prior year	-	242,705
Interest	-	-
	<u>-</u>	<u>242,705</u>
EXPENDITURE		
Audit	-	1,500
Accounting services	-	33,864
Computer software and IT expense	-	3,408
Conference, events and training	-	505
Consulting	-	165,008
Grants to other organizations	-	1,789
Lease payments	-	-
Management fee	-	-
Miscellaneous expenses	-	-
Motor vehicle expenses	-	-
Meeting costs	-	3,749
Resource Production	-	1,992
Salary and employment related costs	-	-
Telephone and internet	-	261
Travel and accommodation	-	651
	<u>-</u>	<u>212,727</u>
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	-	<u>29,978</u>
Fund spending on Capital Asset for the year		
Purchase for Server	-	(24,837)
Purchase for Computer	-	(5,405)
	<u>-</u>	<u>(30,242)</u>
Surplus / (Deficit) from ordinary activities including Capital Asset purchases	-	<u>(264)</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

SECTOR CAPACITY BUILDING

	2014	2013
	\$	\$
INCOME		
Grant – Received this year	292,410	293,180
Grant – Rolled in from prior year	21,059	-
Interest	8,772	8,796
Miscellaneous income	13,529	13,620
	<u>335,770</u>	<u>315,596</u>
EXPENDITURE		
Audit	2,000	2,000
Conference, events and training	11,214	5,971
Consulting	37,207	27,999
Grants to other organisations	-	3,981
Lease expenses	8,530	8,736
Management fee	43,860	43,980
Meeting costs	23,822	27,517
Miscellaneous expense	130	363
Motor vehicle expense	2,197	1,304
Postage, printing and stationery	284	7,069
Resource Production	4,410	2,500
Salary and employment related costs	186,400	151,739
Telephone and internet	1,371	1,401
Travel and accommodation	9,369	9,977
	<u>330,794</u>	<u>294,537</u>
Unexpended amount held for use in the following year	<u>4,976</u>	<u>21,059</u>
Surplus / (Deficit) from ordinary activities	<u>-</u>	<u>-</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

WORKFORCE TRAINING ASSISTANCE

	2014	2013
	\$	\$
INCOME		
Grant – Received this year	-	194,542
Grant – Rolled in from prior year	8,120	2,591
Grant – Transferred out to Core	(8,120)	-
	<u>-</u>	<u>197,133</u>
EXPENDITURE		
Conference and event expenses	-	1,414
Consulting	-	19,379
Grants to other organisations	-	49,213
Management fee	-	9,696
Meeting expenses	-	113
Resource Production	-	1,883
Salary and employment related costs	-	105,212
Telephone and internet	-	1,500
Travel and accommodation	-	603
	<u>-</u>	<u>189,013</u>
Unexpended amount held for use in the following year	-	8,120
Surplus / (Deficit) from ordinary activities	<u>-</u>	<u>-</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

WORKFORCE DEVELOPMENT PROJECT

	2014	2013
	\$	\$
INCOME		
Grant	-	-
Grant – Rolled in from prior year	-	1,668
Interest	-	-
	<u>-</u>	<u>1,668</u>
EXPENDITURE		
Conference, events and training	-	-
Consulting	-	1,668
Management fee	-	-
Motor vehicle expenses	-	-
Meeting costs	-	-
Resource Production	-	-
Salary and employment related costs	-	-
Telephone and internet	-	-
Travel and accommodation	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	-	-

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

WORKFORCE PLANNING SUPPORT & IMPLEMENTATION

	2014	2013
	\$	\$
INCOME		
Grant – Rolled in from prior year	-	9,236
Interest	-	-
	<u>-</u>	<u>9,236</u>
EXPENDITURE		
Computer and IT	-	-
Conference, events and training	-	-
Consulting	-	8,241
Grants to other organizations	-	-
Management fee	-	-
Miscellaneous expense	-	-
Motor vehicle expense	-	34
Meeting costs	-	400
Salary and employment related costs	-	-
Resource production	-	-
Travel and accommodation	-	561
	<u>-</u>	<u>9,236</u>
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	<u>-</u>	<u>-</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

NGO PRACTICE ENHANCEMENT & QUALITY IMPROVEMENT

	2014	2013
	\$	\$
INCOME		
Grant – Rolled in from prior year	-	13,671
Miscellaneous Income	-	3,629
Interest	-	-
	<u>-</u>	<u>17,300</u>
EXPENDITURE		
Conference, events and training	-	622
Consulting	-	4,550
Grants to other organisations	-	1,569
Management fee	-	-
Meeting costs	-	7,574
Miscellaneous expense	-	80
Resource Production	-	2,640
Salary and employment related costs	-	-
Travel and accommodation	-	289
	<u>-</u>	<u>17,324</u>
Unexpended amount held for use in the following year		-
Surplus / (Deficit) from ordinary activities	-	(24)

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

OATSIH ABORIGINAL DRUG & ALCOHOL SERVICE DELIVERY

	2014	2013
	\$	\$
INCOME		
Grant – Received this year	-	-
Grant – Rolled in from prior year	-	3,729
Interest	-	-
	<u>-</u>	<u>3,729</u>
EXPENDITURE		
Auditing	-	-
Consulting	-	3,729
Management fee	-	-
Motor vehicle expenses	-	-
Meeting costs	-	-
Salary and employment related costs	-	-
Travel and accommodation	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	<u>-</u>	<u>-</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

WOMEN'S ALCOHOL AND OTHER DRUG SERVICES DEVELOPMENT

	2014	2013
	\$	\$
INCOME		
Grant – Received this year	500,000	125,000
Grant – Rolled in from prior years	125,000	-
Miscellaneous Income	-	-
Interest	-	-
	<u>625,000</u>	<u>125,000</u>
EXPENDITURE		
Consulting	36,382	-
Grants to other organizations	305,250	-
Management fee	21,503	-
Meeting costs	576	-
Salary and employment related costs	58,031	-
	<u>421,742</u>	<u>-</u>
Unexpended amount held for use in the following year	<u>203,258</u>	<u>125,000</u>
Surplus / (Deficit) from ordinary activities	<u>-</u>	<u>-</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

FOUR C'S

	2014	2013
	\$	\$
INCOME		
Grant – Received this year	-	4,000
Grant – Rolled in from prior year	-	9,012
Interest	-	-
	<u>-</u>	<u>13,012</u>
EXPENDITURE		
Auditing	-	-
Consulting	-	2,012
Management fee	-	-
Meeting costs	-	7,999
Miscellaneous expense	-	614
Resource Production	-	1,617
Travel and accommodation	-	770
	<u>-</u>	<u>13,012</u>
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	-	-

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

BUILDING FUNDING APPLICATIONS SKILLS PROJECT

	2014	2013
	\$	\$
INCOME		
Grant – Received this year	140,000	200,000
Grant – Rolled in from prior years	200,000	-
Miscellaneous Income	-	-
Interest	-	-
	<u>340,000</u>	<u>200,000</u>
EXPENDITURE		
Auditing	1,000	-
Consulting	255,252	-
Management fee	19,003	-
Salary and employment related costs	23,432	-
Telephone and internet	54	-
Travel and accommodation	2,334	-
	<u>301,075</u>	<u>-</u>
Unexpended amount held for use in the following year	<u>38,925</u>	<u>200,000</u>
Surplus / (Deficit) from ordinary activities	<u>-</u>	<u>-</u>