

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

FINANCIAL REPORT

For the year ended 30 June 2009

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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 2009.

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
Kate Hewett (Secretary)	Tony Trimmingham
Gerard Byrne	
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 \$24,666 (2008 Surplus: \$17,975).

COMMITTEE MEETINGS

	Committee Meetings Held	Committee Meetings Attended	Executive Meetings Held	Executive Meetings Attended	AGM Held	AGM Attended
Kerri Lawrence	5	4	6	5	1	1
James Pitts	5	4	6	4	1	1
Mark Buckingham	5	5	6	5	1	1
Kate Hewett	5	4	6	3	1	1
Gerard Byrne	5	3			1	1
Sandra Pedler	5	2			1	
Barbara Rich	5	4			1	1
Tony Trimmingham	5	4			1	1
Will Temple	5	5			1	1
Danny Jeffries	5	3			1	1
Wesley Noffs	5	3			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: 2/9/09

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

	2009	2008
	\$	\$
INCOME		
Grant	1,405,686	659,159
Grant - Rollover prior year	867,243	1,405,127
Conference	4,527	46,605
Membership	29,250	20,997
Interest	143,895	215,613
Miscellaneous	2,813	42,701
	<u>2,453,414</u>	<u>2,390,202</u>
EXPENDITURE		
Accounting	-	8,131
Auditing	12,300	18,352
Bank fees and charges	1,382	2,141
Computer and IT	4,510	8,544
Conference, events and training	32,087	74,459
Consulting	322,650	354,493
Depreciation	44,871	40,644
Grants to other organisations	848,849	967,950
Insurance	11,343	6,302
Interest	3,927	7,820
Lease payments	9,205	5,410
Loss on sale of fixed assets	3,154	-
Miscellaneous expenses	7,245	5,306
Motor vehicle expenses	20,073	28,401
Meeting costs	56,678	18,585
Postage, printing and stationary	17,020	18,254
Premises costs	81,718	90,363
Recruitment	295	18,372
Resource production	32,338	23,098
Salary and employment related costs	848,324	620,467
Small equipment purchases	7,651	6,890
Telephone and internet	20,388	27,855
Travel and accommodation	42,740	20,390
	<u>2,428,748</u>	<u>2,372,227</u>
Surplus / (Deficit) from ordinary activities	<u>24,666</u>	<u>17,975</u>
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	<u>62,166</u>	<u>44,191</u>
SURPLUS AT END OF THE FINANCIAL YEAR	<u>86,832</u>	<u>62,166</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 2009

	Note	2009 \$	2008 \$
CURRENT ASSETS			
Cash and cash equivalents	2	1,874,300	2,870,371
Receivables		570	697
Other	3	45,844	112,794
TOTAL CURRENT ASSETS		<u>1,920,714</u>	<u>2,983,862</u>
NON-CURRENT ASSETS			
Property, plant and equipment	4	150,657	150,184
Investments	5	1,177	1,177
TOTAL NON-CURRENT ASSETS		<u>151,834</u>	<u>151,361</u>
TOTAL ASSETS		<u>2,072,548</u>	<u>3,135,223</u>
CURRENT LIABILITIES			
Creditors and sundry accruals	6	48,158	91,055
Lease liabilities	7	31,023	13,768
Unexpended Grants received in advance	9	1,818,075	2,805,081
Provisions	8	88,460	132,130
TOTAL CURRENT LIABILITIES		<u>1,985,716</u>	<u>3,042,034</u>
NON-CURRENT LIABILITIES			
Lease liabilities	7	-	31,023
Provisions	8	-	-
TOTAL NON-CURRENT LIABILITIES		<u>-</u>	<u>31,023</u>
TOTAL LIABILITIES		<u>1,985,716</u>	<u>3,073,057</u>
NET ASSETS		<u>86,832</u>	<u>62,166</u>
MEMBERS' FUNDS			
Retained surplus		86,832	62,166
TOTAL MEMBERS' FUNDS		<u>86,832</u>	<u>62,166</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 2009

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 2009

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 2009**

	2009	2008
	\$	\$
NOTE 2: CASH AND CASH EQUIVALENTS		
Cash on hand	400	356
Operating account	3,498	3,331
Cash management account	1,398	380
Maxi direct and bonus accounts	1,869,004	2,866,304
	<u>1,874,300</u>	<u>2,870,371</u>

NOTE 3: OTHER

Prepayments	11,337	10,801
Deferred interest on finance leases	-	4,646
GST Paid	34,507	97,347
	<u>45,844</u>	<u>112,794</u>

NOTE 4: PROPERTY, PLANT & EQUIPMENT

Motor vehicles – at cost	110,239	92,773
Less accumulated depreciation	(21,186)	(8,938)
	<u>89,053</u>	<u>83,835</u>
Office equipment – at cost	98,480	84,180
Less accumulated depreciation	(66,096)	(45,904)
	<u>32,384</u>	<u>38,276</u>
Furniture & fittings – at cost	42,161	36,532
Less accumulated depreciation	(12,941)	(8,459)
	<u>29,220</u>	<u>28,073</u>
Total fixed assets	<u>150,657</u>	<u>150,184</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 2009 was \$2,320 (2008: \$2,294)

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2009**

	2009	2008
	\$	\$
NOTE 6: CREDITORS AND ACCRUALS		
Trade and sundry creditors	35,066	81,532
GST payable	-	-
PAYG withholding accrual	13,092	9,523
	<u>48,158</u>	<u>91,055</u>
 NOTE 7: LEASE LIABILITIES		
CURRENT		
Motor vehicle lease liability	31,023	13,768
	<u>31,023</u>	<u>13,768</u>
 NON CURRENT		
Motor vehicle lease liability	-	31,023
	<u>-</u>	<u>31,023</u>
 NOTE 8: PROVISIONS		
CURRENT		
Provision for annual leave	66,530	89,973
Provision for long service leave	21,930	42,157
	<u>88,460</u>	<u>132,130</u>
 NON CURRENT		
Provision for long service leave	-	-
	<u>-</u>	<u>-</u>
 NOTE 9: GRANTS RECEIVED IN ADVANCE		
MH Comorbidity Information Framework	167,490	-
MH Family & Carers Engagement Program	789,810	928,044
MH NGO Comorbidity Research Grants	385,378	1,016,207
MH NGO Cross Training Administration	152,397	343,604
IDDI MERIT Transitions	-	76,488
IDDI Workforce Development Project	815	-
DS2 Infrastructure Grant Program	-	200,939
DS2 IT Project	308	-
DS3 Accreditation & Workforce Development Project	-	39,575
DS3 IT Enhancement	100,000	150,000
Commonwealth Improved Services	195,168	50,224
AERF Frontline Workshop Funding	26,710	-
	<u>1,818,075</u>	<u>2,805,081</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

2009 2008
\$ \$

NOTE 10: LEASING COMMITMENTS

a. Operating Lease Commitments

Payable:

not later than 1 year	82,251	70,693
later than 1 year but not later than 5 years	-	6,795
later than 5 years	-	-
	<hr/>	<hr/>
	82,251	77,488

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 is an operating lease commitment for a motor vehicle through Lease Plan Australia for \$849.38 per month (inclusive of GST). The lease expires on 13 February 2010.

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. At year end the Association had an excess of current liabilities over current assets of \$65,002 (2008: \$58,172).

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 2009 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: 2/9/09

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 2009 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.

ASHBY & CO

Chartered Accountants

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 2009 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: 4 September 2009

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Chartered
Accountants

NUMBER ONE IN NUMBERS

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 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 2009 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: 4 September 2009

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Chartered
Accountants

NUMBER ONE IN NUMBERS

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

NADA CORE

	2009	2008
	\$	\$
INCOME		
Grant	399,300	405,800
Grant - Rollover prior year	39,575	-
Conference	4,527	46,605
Membership	29,250	20,998
Interest	56,666	62,177
Management fees	155,539	241,290
Miscellaneous	86	8,957
	<hr/>	<hr/>
	684,943	785,826
EXPENDITURE		
Accounting	-	8,131
Auditing	9,500	11,962
Bank fees and charges	1,382	2,141
Computer and IT	-	7,173
Conference, events and training	17,039	64,451
Consulting	14,248	26,216
Depreciation	39,574	35,376
Grants to other organisations	3,455	-
Insurance	8,877	5,239
Interest	2,919	4,941
Lease payments	-	2,197
Loss on sale of fixed assets	3,154	-
Management fee	-	1,800
Miscellaneous expenses	5,055	4,661
Motor vehicle expenses	14,268	22,918
Meeting costs	18,024	14,109
Postage, printing and stationary	16,983	16,848
Premises costs	81,718	90,363
Recruitment	236	9,156
Salary and employment related costs	382,795	364,618
Small equipment purchases	7,633	6,890
Telephone and internet	10,138	16,515
Travel and accommodation	23,154	14,361
	<hr/>	<hr/>
	660,151	730,067
Unexpended amount held for use in the following year	-	39,575
Surplus / (Deficit) from ordinary activities	24,792	16,184
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	<hr/>	<hr/>
	(8,616)	(24,800)
SURPLUS AT END OF THE FINANCIAL YEAR	<hr/>	<hr/>
	16,176	(8,616)

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

INFORMATION TECHNOLOGY PROJECT

	2009	2008
	\$	\$
INCOME		
Grant	110,000	110,000
Miscellaneous	2,727	33,744
	<u>112,727</u>	<u>143,744</u>
EXPENDITURE		
Computer and IT	4,510	1,371
Conference, events and training	3,849	90
Consulting	11,990	21,100
Depreciation	-	5,267
Insurance	-	1,063
Interest	-	2,879
Management fee	-	5,500
Miscellaneous expenses	381	79
Motor vehicle expenses	224	5,243
Postage, printing and stationary	-	1,406
Recruitment	-	8,770
Salary and employment related costs	86,517	80,669
Small equipment purchases	17	-
Telephone and internet	4,699	9,813
Travel and accommodation	232	770
	<u>112,419</u>	<u>144,020</u>
Unexpended amount held for use in the following year	308	-
Surplus / (Deficit) from ordinary activities	-	(275)
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	-	-
SURPLUS AT END OF THE FINANCIAL YEAR	-	(275)

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

COMORBIDITY RESEARCH GRANTS

	2009	2008
	\$	\$
INCOME		
Grant	450,000	-
Grant - Rollover prior year	266,207	750,000
Interest	26,680	57,642
	<u>742,887</u>	<u>807,642</u>
EXPENDITURE		
Conference, events and training	767	-
Grants to other organisations	600,403	451,405
Management fee	56,250	90,000
Motor vehicle expenses	43	-
Meeting costs	12	30
Resource Production	30	-
Travel and accommodation	4	-
	<u>657,509</u>	<u>541,435</u>
Unexpended amount held for use in the following year	<u>85,378</u>	<u>266,207</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 2009

COMORBIDITY TRAINING

	2009	2008
	\$	\$
INCOME		
Grant	130,000	230,000
Grant - Rollover prior year	113,604	-
Interest	9,716	17,677
	<u>253,320</u>	<u>247,677</u>
EXPENDITURE		
Conference, events and training	109	-
Consulting	107,879	20,119
Grants to other organisations	-	80,000
Management fee	17,050	27,600
Miscellaneous expenses	64	-
Motor vehicle expenses	67	-
Meeting costs	4,108	59
Postage, printing and	36	-
Resource production	3,773	-
Salary and employment related costs	65,819	6,295
Telephone and internet	1,809	-
Travel and accommodation	208	-
	<u>200,923</u>	<u>134,073</u>
Unexpended amount held for use in the following year	<u>52,397</u>	<u>113,604</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 2009

COMORBIDITY INFORMATION FRAMEWORK

	2009 \$	2008 \$
INCOME		
Grant	205,909	-
Interest	7,992	-
	<u>213,901</u>	<u>-</u>
EXPENDITURE		
Conference, events and training	2,590	-
Consulting	23,734	-
Depreciation	2,558	-
Insurance	1,150	-
Interest	1,008	-
Lease payments	2,313	-
Management fee	27,287	-
Motor vehicle expenses	3,256	-
Meeting costs	1,971	-
Salary and employment related costs	75,330	-
Telephone and internet	1,307	-
Travel and accommodation	3,906	-
	<u>146,411</u>	<u>-</u>
Unexpended amount held for use in the following year	67,490	-
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 2009

MHCC JOINT CONFERENCE

	2009	2008
	\$	\$
INCOME		
Grant	18,182	-
	<u>18,182</u>	<u>-</u>
EXPENDITURE		
Auditing	800	-
Grants to other organisations	14,828	-
Meeting costs	532	-
Salary and employment related costs	2,079	-
	<u>18,239</u>	<u>-</u>
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	<u>(57)</u>	<u>-</u>
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	-	-
SURPLUS AT END OF THE FINANCIAL YEAR	<u>(57)</u>	<u>-</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

FAMILY & CARER ENGAGEMENT PROGRAM

	2009 \$	2008 \$
INCOME		
Grant	166,667	500,000
Grant - Rollover prior year	428,044	-
Interest	28,307	38,428
	<u>623,018</u>	<u>538,428</u>
EXPENDITURE		
Conference, events and training	4,628	-
Consulting	-	13,300
Depreciation	2,739	-
Grants to other organisations	1,734	-
Insurance	1,316	-
Management fee	20,000	60,000
Miscellaneous expenses	945	-
Motor vehicle expenses	1,032	-
Meeting costs	19,657	-
Resource production	21,660	-
Salary and employment related costs	87,564	37,084
Telephone and internet	1,031	-
Travel and accommodation	4,234	-
	<u>166,541</u>	<u>110,384</u>
Unexpended amount held for use in the following year	<u>456,477</u>	<u>428,044</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 2009

WORKFORCE TRAINING ASSISTANCE

	2009	2008
	\$	\$
INCOME		
Grant	75,000	75,000
Grant - Rollover prior year	-	42,604
Interest	1,588	3,314
	<u>76,588</u>	<u>120,918</u>
EXPENDITURE		
Consulting	-	2,552
Grants to other organisations	59,576	87,109
Management fee	10,125	9,000
Meeting costs	45	-
Resource production	6,874	22,818
	<u>76,620</u>	<u>121,479</u>
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	<u>(32)</u>	<u>(561)</u>
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR		-
SURPLUS AT END OF THE FINANCIAL YEAR	<u>(32)</u>	<u>(561)</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

WORKFORCE DEVELOPMENT PROJECT

	2009	2008
	\$	\$
INCOME		
Grant	114,310	114,309
Grant - Rollover prior year	-	35,226
Interest	2,453	4,500
	<u>116,763</u>	<u>154,035</u>
EXPENDITURE		
Conference, events and training	2,155	7,552
Consulting	3,000	74,800
Grants to other organisations	1,898	8,620
Management fee	15,432	13,717
Miscellaneous expenses	741	300
Meeting costs	3,187	-
Recruitment	-	390
Salary and employment related costs	85,833	46,136
Telephone and internet	601	1,006
Travel and accommodation	3,102	1,602
	<u>115,948</u>	<u>154,123</u>
Unexpended amount held for use in the following year	<u>815</u>	-
Surplus / (Deficit) from ordinary activities	-	<u>(89)</u>
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	-	-
SURPLUS AT END OF THE FINANCIAL YEAR	-	<u>(89)</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

INFRASTRUCTURE GRANT PROGRAM

	2009	2008
	\$	\$
INCOME		
Grant – Rollover prior year	200,939	393,375
Interest	6,009	16,081
	<u>206,948</u>	<u>409,456</u>
EXPENDITURE		
Consulting	40,000	-
Grants to other organisations	166,956	208,517
	<u>206,956</u>	<u>208,517</u>
Unexpended amount held for use in the following year	-	200,939
Surplus / (Deficit) from ordinary activities	(8)	-
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	-	-
SURPLUS AT END OF THE FINANCIAL YEAR	<u>(8)</u>	<u>-</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

MERIT TRANSITIONS

	2009	2008
	\$	\$
INCOME		
Grant	-	112,500
Grant - Rollover prior year	76,488	64,415
Interest	1,961	6,680
	<u>78,449</u>	<u>183,595</u>
EXPENDITURE		
Conference, events and training	-	400
Consulting	75,000	41,000
Management fee	-	13,500
Motor vehicle expenses	148	-
Meeting costs	995	-
Recruitment	-	56
Resource production	-	280
Salary and employment related costs	-	50,503
Telephone and internet	-	522
Travel and accommodation	2,335	845
	<u>78,478</u>	<u>107,107</u>
Unexpended amount held for use in the following year	-	76,488
Surplus / (Deficit) from ordinary activities	(29)	-
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	-	-
SURPLUS AT END OF THE FINANCIAL YEAR	<u>(29)</u>	<u>-</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

MERIT IT PROJECT

	2009	2008
	\$	\$
INCOME		
Grant - Rollover prior year	-	109,933
Interest	-	4,494
	-	<u>114,427</u>
EXPENDITURE		
Consulting	-	2,500
Grants to other organisations	-	112,299
	-	<u>114,799</u>
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	-	<u>(372)</u>
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	-	-
SURPLUS AT END OF THE FINANCIAL YEAR	-	<u>(372)</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

MERIT RESIDENTIAL REHABILITATION

	2009	2008
	\$	\$
INCOME		
Grant	-	50,000
Grant – Rollover prior year	-	9,575
Interest	-	2,190
	<u>-</u>	<u>61,765</u>
EXPENDITURE		
Consulting	-	56,000
Management fee	-	6,000
Meeting costs	-	59
	<u>-</u>	<u>62,059</u>
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	-	(294)
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	-	-
SURPLUS AT END OF THE FINANCIAL YEAR	<u>-</u>	<u>(294)</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

PSYCHOLOGY INTERN PROJECT

	2009	2008
	\$	\$
INCOME		
Grant	-	24,420
Interest	-	359
	<u>-</u>	<u>24,779</u>
EXPENDITURE		
Grants to other organisations	-	20,000
Management fee	-	4,778
	<u>-</u>	<u>24,778</u>
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	-	-
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	<u>-</u>	<u>2,266</u>
SURPLUS AT END OF THE FINANCIAL YEAR	<u>-</u>	<u>2,266</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

AERF FRONTLINE

	2009	2008
	\$	\$
INCOME		
Grant	6,291	-
	<hr/>	<hr/>
	6,291	-
EXPENDITURE		
Consulting	6,000	-
Travel and accommodation	291	-
	<hr/>	<hr/>
	6,291	-
	<hr/>	<hr/>
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	-	-

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

AERF MANAGEMENT

	2009	2008
	\$	\$
INCOME		
Grant	-	37,000
Interest	-	87
	<hr/>	<hr/>
	-	37,087
EXPENDITURE		
Auditing	-	2,390
Consulting	-	32,555
	<hr/>	<hr/>
	-	34,945
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	-	2,142
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	-	(2,055)
SURPLUS AT END OF THE FINANCIAL YEAR	-	87

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

AERF FINANCE

	2009	2008
	\$	\$
INCOME		
Grant	-	37,000
Interest	-	90
	<hr/>	<hr/>
	-	37,090
EXPENDITURE		
Auditing	-	4,000
Consulting	-	31,850
	<hr/>	<hr/>
	-	35,850
Unexpended amount held for use in the following year	-	-
Surplus / (Deficit) from ordinary activities	-	1,240
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	-	(1,150)
SURPLUS AT END OF THE FINANCIAL YEAR	-	90

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

COMMONWEALTH IMPROVED SERVICES

	2009	2008
	\$	\$
INCOME		
Grant	120,183	120,183
Grant - Rollover prior year	32,196	-
Interest	2,523	1,894
	<u>154,901</u>	<u>122,077</u>
EXPENDITURE		
Auditing	2000	-
Conference, events and training	950	1,966
Consulting	40,800	32,500
Lease payments	6,892	3,213
Management fee	9,395	9,395
Miscellaneous expenses	59	265
Motor vehicle expenses	1,034	240
Meeting costs	8,148	4,328
Recruitment	58	-
Salary and employment related costs	62,387	35,162
Telephone and internet	803	-
Travel and accommodation	5,274	2,812
	<u>137,800</u>	<u>89,881</u>
Unexpended amount held for use in the following year	<u>17,101</u>	<u>32,196</u>
Surplus / (Deficit) from ordinary activities	-	-
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	<u>-</u>	<u>-</u>
SURPLUS AT END OF THE FINANCIAL YEAR	<u>-</u>	<u>-</u>