

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

FINANCIAL REPORT

For the year ended 30 June 2019

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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 2019.

COMMITTEE MEMBERS

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

Gabriella Holmes (President)

Gerard Byrne (Vice President)

Mark Buckingham (Treasurer ceased 10/12/2018 and appointed Executive Director 10/12/2018)

Libby George (Secretary ceased 10/12/2018 and appointed Executive Director 10/12/2018)

Garth Pople (Ordinary Member)

Joe Coyte (Ordinary Member) – ceased 10/03/2019

Julaine Allan (Ordinary Member) – ceased 08/07/2019

David Kelly (Casual Vacancy) – appointed 18/02/2019

Catherine Hewett (Ordinary Member)

Sandy Kervin (Casual Vacancy) – appointed 17/06/2019

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 \$29,658 (2018 Surplus: \$40,352).

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



Gabriella Holmes
President



Gerard Byrne
Vice President

Date: 21 Oct 2019

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019**

	2019	2018
	\$	\$
INCOME		
Grant – Received this year	2,758,334	2,360,607
Grant – Rolled in from prior year	205,602	396,340
Grant – Rolled over to next year	(267,312)	(205,602)
Membership	51,450	51,105
Interest	15,866	14,297
Conference	-	122,693
Miscellaneous	56,302	48,538
	<u>2,820,242</u>	<u>2,787,978</u>
EXPENDITURE		
Auditing	13,650	13,650
Accounting Services	76,007	77,034
Bank fees and charges	1,625	1,904
Computer and IT	25,824	12,345
Conference, events and training	53,290	230,552
Consulting	539,881	522,741
Depreciation	47,317	47,058
Gifts and donations	1,262	-
Grants to other organisations	418,416	246,510
Insurance	10,211	10,424
Lease payments	11,230	18,624
Miscellaneous expenses	34,523	18,893
Motor vehicle expenses	15,720	16,180
Meeting costs	119,740	83,675
Postage, printing and stationery	17,573	20,032
Premises costs	131,465	125,716
Recruitment	1,038	6,388
Resource production	603	323
Salary and employment related costs	1,172,513	1,215,337
Telephone and internet	25,114	23,773
Travel and accommodation	73,582	56,467
	<u>2,790,584</u>	<u>2,747,626</u>
Surplus / (Deficit) from ordinary activities	<u>29,658</u>	<u>40,352</u>
SURPLUS AT BEGINNING OF THE FINANCIAL YEAR	<u>568,227</u>	<u>527,875</u>
SURPLUS AT END OF THE FINANCIAL YEAR	<u>597,885</u>	<u>568,227</u>

The accompanying notes form part of this financial report.

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

ASSET & LIABILITIES STATEMENT AS AT 30 JUNE 2019

	Note	2019 \$	2018 \$
CURRENT ASSETS			
Cash and cash equivalents	2	790,045	729,963
Receivables		49,669	16,035
Other	3	89,695	118,191
TOTAL CURRENT ASSETS		<u>929,409</u>	<u>864,189</u>
NON-CURRENT ASSETS			
Property, plant and equipment	4	142,977	181,435
Investments	5	1,048	1,177
TOTAL NON-CURRENT ASSETS		<u>144,025</u>	<u>182,612</u>
TOTAL ASSETS		<u>1,073,434</u>	<u>1,046,801</u>
CURRENT LIABILITIES			
Creditors and sundry accruals	6	106,806	163,106
Unexpended Grants received in advance	8	267,312	205,602
Employee Provisions	7	93,735	105,021
TOTAL CURRENT LIABILITIES		<u>467,853</u>	<u>473,729</u>
NON-CURRENT LIABILITIES			
Employee Provisions	7	7,696	4,845
TOTAL NON-CURRENT LIABILITIES		<u>7,696</u>	<u>4,845</u>
TOTAL LIABILITIES		<u>475,549</u>	<u>478,574</u>
NET ASSETS		<u>597,885</u>	<u>568,227</u>
MEMBERS' FUNDS			
Retained surplus		597,885	568,227
TOTAL MEMBERS' FUND		<u>597,885</u>	<u>568,227</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 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act of NSW 2009 and Associations Incorporation Regulations of NSW 2010.

The committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

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

a. **Income Tax**

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

b. **Property, Plant and Equipment**

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

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

c. **Employee Provisions**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

d. **Going Concern**

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

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

e. **Subsequent Events**

There has not arisen since the end of the financial year any matter or circumstance that has or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 JUNE 2019

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

f. **Leased Assets**

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

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

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

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

g. **Impairment of Assets**

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

h. **Grant Revenue**

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

i. **Cash and Cash Equivalents**

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

j. **Creditors and Sundry Accruals**

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

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

Revenues, expenses and assets are recognized net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included in other receivables or creditors and sundry accruals in the assets and liabilities statement.

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 JUNE 2019**

	2019	2018
	\$	\$
NOTE 2: CASH AND CASH EQUIVALENTS		
Cash on hand	463	152
Operating account	46,893	25,336
Cash management account	147,718	143,213
Cash reserve account	1,725	1,725
Term Deposit	593,246	559,537
	<u>790,045</u>	<u>729,963</u>

NOTE 3: OTHER		
Prepayments	34,729	44,459
Accrued income	10,840	9,974
Bonds & Deposits	25,850	25,850
GST receivable - net	18,276	37,908
	<u>89,695</u>	<u>118,191</u>

NOTE 4: PROPERTY, PLANT & EQUIPMENT		
Motor vehicles – at cost	50,252	50,252
Less accumulated depreciation	(9,396)	-
	<u>40,856</u>	<u>50,252</u>
Office equipment – at cost	121,144	112,286
Less accumulated depreciation	(94,087)	(78,209)
	<u>27,057</u>	<u>34,077</u>
Fitout & furniture – at cost	170,919	170,919
Less accumulated depreciation	(95,855)	(73,813)
	<u>75,064</u>	<u>97,106</u>
Total fixed assets	<u>142,977</u>	<u>181,435</u>

NOTE 5: INVESTMENTS		
Shares in listed company – at cost	1,048	1,177
	<u>1,048</u>	<u>1,177</u>

Capital return of \$128.90 was received in current year.
Market value of 661 shares at 30 June 2019 was \$5,460 (2018: \$5,638)

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 JUNE 2019**

	2019	2018
	\$	\$
NOTE 6: CREDITORS AND ACCRUALS		
Trade and sundry creditors	70,328	136,406
Superannuation accrual	8,933	7,804
PAYG withholding accrual	27,545	18,896
	<u>106,806</u>	<u>163,106</u>

NOTE 7: EMPLOYEE PROVISIONS

CURRENT

Provision for annual leave	39,905	44,732
Provision for long service leave	53,830	60,289
	<u>93,735</u>	<u>105,021</u>

NON-CURRENT

Provision for long service leave	<u>7,696</u>	<u>4,845</u>
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NOTE 8: GRANTS RECEIVED IN ADVANCE

Women's Alcohol and Other Drug Services Development	-	-
Sector Capacity Building Program	115	863
Family Project	-	46,359
NGO Service Development	142,394	-
CCC Support	2,524	32,425
HNECCPHN	-	5,897
PHN Network ATSI Guidelines	122,279	120,058
	<u>267,312</u>	<u>205,602</u>

NOTE 9: LEASING COMMITMENTS

a. Operating Lease Commitments

Payable:

not later than 1 year	136,899	140,248
later than 1 year but not later than 5 years	258,024	394,923
later than 5 years	-	-
	<u>394,923</u>	<u>535,171</u>

The office lease for Level 3, 140 William Street Woolloomooloo expires on 31 May 2022. Monthly rental is \$9,579.58 and annual increases on 1 June each year of 3.75%.

There are two motor vehicle operating leases for \$837.30 and \$765.95 per month that expires on 16 May 2021 and 16 August 2019 respectively.

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

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2019**

NOTE 10: CONTINGENT LIABILITIES AND ASSETS

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

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

NOTE 11: EVENTS AFTER BALANCE SHEET DATE

There has not arisen since the end of the financial year any matter or circumstance that has or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

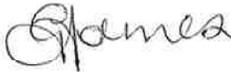
THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

**TRUE AND FAIR CERTIFICATION BY MEMBERS OF THE
COMMITTEE**

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

1. Present a true and fair view of the financial position of The Network of Alcohol and Other Drugs Agencies Incorporated as at 30 June 2019 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the NSW Associations Incorporation Act 2009.
2. At the date of this statement, there are reasonable grounds to believe that The Network of Alcohol and Other Drugs Agencies Incorporated will be able to pay its debts as and when they fall due.

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



Gabriella Holmes
President



Gerard Byrne
Vice President

Date: 21 Oct 2019



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

Opinion

We have audited the financial report of Network Of Alcohol & Other Drugs Agencies Inc ("Entity"), which comprises the assets and liabilities statement as at 30 June 2019, the income and expenditure statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report of Network Of Alcohol & Other Drugs Agencies Inc is prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, the *Associations Incorporation Act NSW 2009* and *Associations Incorporation Regulations NSW 2010*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2019 and of its financial performance for the year then ended, and
- (b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*.

Basis for Opinion

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

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

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

Those charged with governance are responsible for the other information. The other information comprises the information included in the Entity's annual report for the year ended 30 June 2019, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

CONTACT

STREET

POST



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

Responsibilities of Those Charged with Governance for the Financial Report

Directors are responsible for the preparation of the financial report in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, *Associations Incorporation Act NSW 2009* and *Associations Incorporation Regulations NSW 2010*, and for such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, directors are responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless directors either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

The directors are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with *Australian Auditing Standards* will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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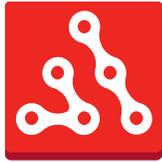
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INDEPENDENT AUDIT REPORT TO THE MEMBERS OF NETWORK OF ALCOHOL & OTHER DRUGS AGENCIES INC

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

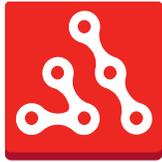
Report on Other Legal and Regulatory Requirements

In accordance with the requirements of section 60-45(3)(b) of the *Australian Charities and Not-for-profits Commission Act 2012* we are required to describe any deficiency, failure or shortcoming in respect of the matters referred to in paragraph 60-30(3)(b), (c) or (d) of the *Australian Charities and Not-for-profits Commission Act 2012*. We have nothing to report in this regard.

ASHBY & CO. Chartered Accountants

Anthony Ashby
Partner
Registered Company Auditor # 287837

Sydney, NSW
21st October 2019



ASHBY & Co.
CHARTERED
ACCOUNTANTS

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

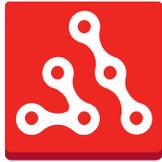
In accordance with section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as auditor for the audit of Network Of Alcohol & Other Drugs Agencies Inc for the year ended 30 June 2019, I declare that, to the best of my knowledge and belief, during the period ended 30 June 2019 there has been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

ASHBY & CO. Chartered Accountants

Anthony Ashby
Partner
Registered Auditor # 287837

Sydney, NSW
21st October 2019



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

Scope

On the basis of the information provided by the Committee of Management of Network of Alcohol & Other Drugs Agencies Inc we have compiled, in accordance with APES 315 Compilation of Financial Information, the special purpose financial reports of Network of Alcohol & Other Drugs Agencies Inc for the period ended 30 June 2019 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
21st October 2019

CONTACT

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THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

NADA CORE

	2019	2018
	\$	\$
INCOME		
Grant – Received this year	1,462,000	1,426,400
Grant – Rolled in from prior year	-	-
Grant – Rolled over to next year	-	-
Membership	51,450	51,105
Interest	11,066	9,485
Management fees	96,988	113,947
Conference Income	-	122,693
Miscellaneous	55,701	48,538
	<u>1,677,205</u>	<u>1,772,168</u>
EXPENDITURE		
Auditing	10,650	10,650
Accounting Services	76,007	77,034
Bank fees and charges	1,625	1,859
Conference, events and training	50,089	205,216
Consulting	238,157	260,409
Computer software & IT expense	25,154	12,019
Depreciation	47,317	47,058
Gifts and donations	1,242	-
Grants to other organisations	68,181	62,801
Insurance	10,211	10,424
Lease payments	5,504	5,504
Miscellaneous expenses	28,816	12,935
Motor vehicle expenses	13,143	13,473
Meeting costs	33,818	25,348
Postage, printing and stationary	10,833	15,622
Premises costs	130,277	125,689
Recruitment costs	1,038	5,098
Resource production	529	323
Salary and employment related costs	814,749	787,280
Telephone and internet	21,065	18,963
Travel and accommodation	42,626	35,078
	<u>1,631,031</u>	<u>1,732,783</u>
Surplus from ordinary operating activities	46,174	39,385
Net Capital acquisitions/(disposals)	7,478	53,559
Net Core Surplus / (Deficit)	<u>38,696</u>	<u>(14,174)</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

SECTOR CAPACITY BUILDING

	2019	2018
	\$	\$
INCOME		
Grant – Received this year	309,190	309,190
Grant – Rolled in from prior year	863	47,463
Grant – Rolled over to next year	(115)	(863)
Interest	4,800	4,812
Miscellaneous income	600	-
	<u>315,338</u>	<u>360,602</u>
EXPENDITURE		
Audit	2,000	2,000
Bank fees	-	-
Computer & IT	670	303
Conference, events and training	1,738	20,775
Consulting	46,203	88,291
Grants to other organisations	1,513	600
Lease expenses	10,513	10,673
Management fee	46,380	46,380
Meeting costs	26,812	21,000
Motor vehicle expense	2,228	1,327
Postage, printing and stationery	6,375	1,965
Recruitment	-	-
Sundry costs	320	27
Salary and employment related costs	158,801	159,297
Telephone and internet	2,342	2,167
Travel and accommodation	9,443	5,797
	<u>315,338</u>	<u>360,602</u>
Surplus / (Deficit) from program activities	<u>-</u>	<u>-</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

CMHDARN

	2019	2018
	\$	\$
INCOME		
Grant – Received this year	-	-
Grant – Rolled in from prior year	-	19,220
Grant – Rolled over to next year	-	-
Miscellaneous income	-	-
	<u>-</u>	<u>19,220</u>
EXPENDITURE		
Consulting & contractors	-	1,791
Management fees	-	16,452
Meeting costs	-	74
Miscellaneous expenses	-	-
Postage, printing & stationary	-	-
Recruitment costs	-	-
Salary & employee related costs	-	-
Telephone & internet	-	238
Travel related costs	-	665
	<u>-</u>	<u>19,220</u>
Surplus / (Deficit) from program activities	<u>-</u>	<u>-</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

WOMEN'S ALCOHOL AND OTHER DRUG SERVICES DEVELOPMENT

	2019	2018
	\$	\$
INCOME		
Grant – Received this year	125,000	125,000
Grant – Rolled in from prior year	-	12,257
Grant – Rolled over to next year	-	-
Interest	-	-
	<u>125,000</u>	<u>137,257</u>
EXPENDITURE		
Audit fees	1,000	1,000
Conference, events & training	632	1,173
Consulting	39,158	50,277
Grants to other organizations	1,428	3,619
Management fee	6,252	6,252
Meeting costs	13,202	14,548
Postage, printing and stationery	54	-
Recruitment costs	-	120
Salary and employment related costs	66,701	52,727
Sundry expenses	112	-
Telephone and internet	764	458
Travel & accommodation	8,618	4,585
	<u>137,921</u>	<u>134,759</u>
Surplus / (Deficit) from program activities	<u>(12,921)</u>	<u>2,498</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

CESPHN

	2019	2018
	\$	\$
INCOME		
Grant – Received this year	-	16,000
Grant – Rolled in from prior year	-	27,400
Grant – Rolled over to next year	-	-
Interest	-	-
	<hr/>	<hr/>
	-	43,400
EXPENDITURE		
Consulting	-	18,600
Management fee	-	7,721
Salary and employment related costs	-	17,079
Telephone and internet	-	-
Travel and accommodation	-	-
	<hr/>	<hr/>
	-	43,400
	<hr/>	<hr/>
Surplus / (Deficit) from program activities	-	-
	<hr/>	<hr/>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

FAMILY

	2019	2018
	\$	\$
INCOME		
Grant – Received this year	52,875	27,270
Grant – Rolled in from prior year	70,629	90,000
Grant – Rolled over to next year	-	(70,629)
Interest	-	-
	<u>123,504</u>	<u>46,641</u>
EXPENDITURE		
Auditing	-	-
Consulting	65,085	17,418
Management fee	4,740	4,750
Meeting costs	27,882	7,010
Salary and employment related costs	21,337	15,017
Sundry expenses	1,285	-
Travel and accommodation	6,295	2,446
	<u>126,624</u>	<u>46,641</u>
Surplus / (Deficit) from program activities	<u>(3,120)</u>	<u>-</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

YOUTH

	2019	2018
	\$	\$
INCOME		
Grant – Received this year	-	-
Grant – Rolled in from prior year	-	200,000
Grant – Rolled over to next year	-	-
Interest	-	-
	<u>-</u>	<u>200,000</u>
EXPENDITURE		
Grants to organisations	-	179,370
Management fee	-	8,004
Meeting costs	426	-
Salary and employment related costs	-	14,157
Telephone and internet	-	-
Travel and accommodation	-	-
	<u>426</u>	<u>201,531</u>
Surplus / (Deficit) from program activities	<u>(426)</u>	<u>(1,531)</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

CONTINUING COORDINATED CARE SUPPORT

	2019	2018
	\$	\$
INCOME		
Grant – Received this year	150,153	130,000
Grant – Rolled in from prior year	32,425	-
Grant – Rolled over to next year	(2,524)	(32,425)
Interest	-	-
	<u>180,054</u>	<u>97,575</u>
EXPENDITURE		
Conference, events & training	832	99
Consulting	27,878	10,358
Grants to other organizations	7,715	-
Management fee	8,664	6,500
Meeting costs	17,140	186
Postage, printing and stationery	-	12
Salary and employment related costs	110,925	77,053
Sundry expenses	28	-
Telephone and internet	944	671
Travel & accommodation	5,928	2,696
	<u>180,054</u>	<u>97,575</u>
Surplus / (Deficit) from program activities	<u>-</u>	<u>-</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

HNECCPHN

	2019	2018
	\$	\$
INCOME		
Grant – Received this year	-	180,000
Grant – Rolled in from prior year	5,897	-
Grant – Rolled over to next year	-	(5,897)
Interest	-	-
	<hr/>	<hr/>
	5,897	174,103
EXPENDITURE		
Conference, events & training	-	3,289
Consulting	-	34,197
Grants to other organizations	4,602	120
Lease expenses	717	7,951
Management fee	-	9,998
Meeting costs	420	15,465
Motor vehicle costs	206	1,207
Postage, printing and stationery	-	2,432
Salary and employment related costs	-	92,726
Sundry	-	71
Telephone and internet	-	1,275
Travel & accommodation	-	5,372
	<hr/>	<hr/>
	5,945	174,103
	<hr/>	<hr/>
Surplus / (Deficit) from program activities	(48)	-
	<hr/>	<hr/>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

PHN – ATSI GUIDELINES

	2019	2018
	\$	\$
INCOME		
Grant – Received this year	90,518	220,345
Grant – Rolled in from prior year	169,386	-
Grant – Rolled over to next year	(122,278)	(169,386)
Interest	-	-
	<u>137,626</u>	<u>50,959</u>
EXPENDITURE		
Conference, events & training	-	-
Consulting	123,400	41,400
Management fee	13,524	7,889
Meeting costs	17	45
Recruitment costs	-	1,170
Salary and employment related costs	-	-
Subscriptions	-	455
Telephone and internet	-	-
Travel & accommodation	685	-
	<u>137,626</u>	<u>50,959</u>
Surplus / (Deficit) from program activities	<u>-</u>	<u>-</u>

THE NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES INCORPORATED

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

NGO SERVICE DEVELOPMENT GRANT

	2019	2018
	\$	\$
INCOME		
Grant – Received this year	495,000	-
Grant – Rolled in from prior year	-	-
Grant – Rolled over to next year	(142,394)	-
Interest	-	-
	<u>352,606</u>	<u>-</u>
EXPENDITURE		
Grants to organisations	334,953	-
Management fee	17,630	-
Meeting costs	23	-
Sundry expenses	-	-
	<u>352,606</u>	<u>-</u>
Surplus / (Deficit) from program activities	<u>-</u>	<u>-</u>