



2014

ANNUAL REPORT



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Australian Government
Department of Health and Ageing



Queensland Government

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QNADA acknowledges Aboriginal and Torres Strait Islander people as the traditional custodians of this country and its waters. QNADA wish to pay our respect to Elders past and present and extend this to all Aboriginal and Torres Strait Islander people reading this message.





Message from the President

On behalf of the QNADA Board, it is my pleasure to present the 2014 Annual Report.

The past year has been focused on consolidating QNADA's position as the voice of the Qld non-government alcohol and other drug sector. Much of the work of the board has been focused on providing advice and support to the CEO to ensure that the good work of our members is recognised and valued by funding bodies, the broader health system and the community more generally.

We have been watching closely as the Qld Mental Health Commissioner, Dr Lesley van Schoubroeck has developed and articulated her vision for a community where people with mental health and alcohol and other drug issues are supported to participate in society in a meaningful way. Part of this process was the establishment of a Strategic Advisory Council and I congratulate Mitchell Giles, CEO of Lives Lived Well and QNADA Board Secretary, on his appointment to the Advisory Council. We look forward to supporting you in your efforts to keep AOD issues front of mind for the Commission.

You might recall that at last year's AGM the members approved a change to the QNADA Constitution to create the additional membership category of Individual Associate Members for individuals with an interest in alcohol and other drug issues. I am pleased to say that a number of our public sector colleagues have taken up membership and I look forward to working with them to advance the AOD sector in Qld.

I would like to take this opportunity to acknowledge the contribution of my fellow directors and to thank them for the support they have provided to me personally as Chair, as well as the time they have committed to QNADA. I particularly acknowledge our Executive members of the Board: Dr Dennis Young (Vice-President), Mitchell Gilles (Secretary) and Ara Harathunian (Treasurer) for sharing their expertise with QNADA.

Finally, I thank the staff of QNADA — Rebecca MacBean and Brendan Pont for their commitment to representing the interests of the members and supporting us in the work that we do to reduce alcohol and other drug related harms in our communities.

Trevor

Trevor Hallewell
President, QNADA Board

Message from the Chief Executive Officer



Welcome to the 2014 Annual Report.

I am pleased to report that we ended the 2014 financial year with a 100% staff and contract retention rate. While we are still a lean organisation, we are also well-honed and poised to seize on the opportunities that I'm sure the 2015 financial year will bring.

The big ticket item for the past year would have to be the national review of alcohol and other drug prevention and treatment services, conducted on behalf of the Commonwealth by the Drug Policy Modelling Program at UNSW. I had the privilege of sitting on the advisory committee that supported the review process and can attest to two things: one, the approach adopted by Professor Alison Ritter and her team gives me confidence the Commonwealth has been provided with sound advice on the way forward; and two, Canberra winters mock my Brisbane coat's capacity to keep the cold at bay. The report has been submitted and with the next funding round due in 2015, it will be interesting to see how this is informed by the review findings.

Locally, our focus was on influencing the state government with their funding for the sector, through participation in a series of investment management strategy workshops and regular meetings with the Mental Health, Alcohol and other Drugs Branch. With recognition that the existing investment in residential services is not openly contestable and a tender process completed for non-residential services, it's been a bit of a mixed bag in terms of results, but at least the short term contract extensions are behind us for now.

The most rewarding thing about QNADA for me is interacting with you, the members. Talking with you about the work you're doing to support your clients, their families and the communities you live in gives me a wealth of anecdotes to deploy in conversations with those who misunderstand the importance of the work you do to restore individuals to citizenship and the flow on effects this has for the Queensland economy. It remains wonderful privilege to have the opportunity to represent your views and interests to government and other parts of the health and community services sector.

I acknowledge the advice and support I've had from the Board. I am fortunate to have ten members who are generous with both their time and opinions to form the brains trust of QNADA.

I also acknowledge the hard work of Brendan Pont, who has adapted to life outside the bureaucracy with ease and who keeps the engine room running smoothly to ensure QNADA remains the expert and friendly organisation we aspire to be.

Rebecca

Rebecca MacBean
Chief Executive Officer, QNADA

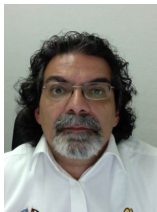
The QNADA Board



Trevor Hallowell (President) has been involved in the community-based not-for-profit field for over 20 years. Trevor has extensive experience in governance issues for community-based organisations. In 2005, whilst program manager at We Help

Ourselves, he was instrumental in the establishment of a new 20-bed Therapeutic Community on the Sunshine Coast, which he has managed since.

He has also had extensive experience in the corporate sector including in implementing corporate infrastructure, establishing Incorporated Associations and developing risk management policies and procedures.



Ara Harathunian (Treasurer) has been CEO of the Indigenous Wellbeing Centre (IWC) in Bundaberg for eight years.

IWC operates as a "one stop shop" model, providing a range of primary health and community care services to the community.

The programs run by IWC include a number of alcohol and drug programs which aim to encourage the use of a variety of primary prevention activities that are related to alcohol and other drug use, while at the same time, promoting social and emotional health and wellbeing to the community.

Ara is also a member of various advisory health groups in the Wide Bay region and has a wide range of management experience with community, indigenous and health organisations.



Annemaree Callander (Director) is the Chief Executive Officer at Brisbane Youth Service. Annemaree has 26 years' experience in human service delivery in both the government and non-government sectors.

She has worked in a variety of direct service delivery, policy and program roles in areas including youth homelessness, youth health, and child protection.

Prior to returning to Brisbane Youth Service in January 2011, Annemaree worked as a Director within the Office for Climate Change and the Office for Early Childhood Education and Care. Her non-government experience includes five years working at Brisbane Youth Service from 1988-1993 where she established the Youth Health Service. Annemaree has also worked for both the Youth Sector Training Council and the National Youth Housing Coalition.



Dennis Young (Vice-President) is an experienced advocate and executive with over 40 years' experience working with the not for profit sector. Dr Young is the Executive Director and Superintendent of the Drug Awareness and Relief Foundation

(Australia) and Group Executive Director of its subsidiaries DRUG ARM Australasia, Mental Health Association Queensland Ltd, and the Australian College of Community Services Ltd. He has also served as a member of the Queensland Police Service for 17 years, and served as a Member of the Queensland Legislative Assembly. Dennis' commitment and involvement with the AOD sector is exemplified through his on-going contributions to a range of state and national organisations.



Mitchell Giles (Secretary) is the CEO of Lives Lived Well, which includes the Alcohol and Drug Foundation Queensland (ADFQ), the Gold Coast Drug Council (Mirikai) and the Qld Drug and Alcohol Council (QDAC). Mitchell is a Registered Nurse, and also holds a Bachelor

of Business and a Master of Health Science (majoring in Mental Health).

Mitchell started work in the AOD sector as a nurse at an inpatient Detox Unit. He then went on to manage another hospital based Drug and Alcohol Service for 12 years. Mitchell has worked in a variety of other positions including as the Deputy Director of Clinical Services and as a State Manager for a HIV services program.



John Bartlett (Director) co-founded Fresh Hope in 1999 with his partner Karen Bartlett and has been a Co-Director ever since.

Fresh Hope is a non-profit community based organisation with a family-orientated rehabilitation program designed

for mothers and their children who have become dependent on drugs and alcohol. John has a degree in Ministry and is also a qualified Justice of the Peace and a Civil Marriage Celebrant.



Geoff Manu (Director) is the General Manager of Queensland Injectors Health Network (QuIHN). He is from a non-English speaking background and values his connections to his cultural heritage as a South Pacific Islander. Geoff has a

professional and personal commitment to the development of disadvantaged communities and to the improvement of social inclusion for such communities. Through his roles in government departments and within the not for profit community sector, Geoff has acquired a vast amount of experience in health, social inclusion and equity issues among a diverse range of populations, including: prisoners, drug users, people with mental health concerns, the intellectually impaired, the homeless, Indigenous communities, young people and the aged.



Niki Parry (Director) is the coordinator of QPAMS the Qld Pharmacotherapy Advocacy and Mediation Service at QuIVAA (Qld Injectors Voice for Advocacy and Action). Niki has worked in the community sector for

approximately 15 years now, with half that time dedicated to AOD health and welfare organisations including Hepatitis NSW and the Sydney Medically Supervised Injected Centre. She has studied Social Sciences and counselling. Niki currently also serves on the Board of AIVL, the Australian Injecting & Illicit Drug Users League. AIVL are the Australian peak drug user organisation. Niki is passionate about harm reduction and the human rights of illicit and injecting drug users.



Gerard Byrne (Director) has spent the past two decades working with The Salvation Army Recovery Services. He is currently the Clinical Director for Recovery Services, which is comprised of eight Residential Therapeutic Communities, four Detoxification services and

three out-client Services. Gerard has also worked in the private and government sectors, providing a range of alcohol, gambling and other drug services. Gerard holds qualifications in Social Sciences, Alcohol and Other Drug Work, Psychotherapy, Clinical Supervision and Business.



Genevieve Sinclair (Director) is the current Manager of YETI (Youth Empowered Towards Independence). YETI's mission is 'to provide a community-based, empowering, supportive, responsive and healing environment that meets the needs of vulnerable young people

through the provision of holistic services that foster social, emotional, spiritual and physical well-being. YETI is the leading non-government agency working with vulnerable young people in the region and the drop in service supports 300 individual young people annually, 85 per cent from Aboriginal and Torres Strait Island backgrounds.

Genevieve has been in this role for four years and worked in community and university research sectors for the past fifteen years. Genevieve has two Bachelor of Arts degrees (Cultural Studies and Youth Work), and a Diploma in Community Services. Genevieve has written and presented papers related to developing cultural safety in youth services at National conferences; and has been invited to sit on a number of expert panels in relation to engagement and collaborative practices with vulnerable young people at a statewide level.

The work of the QNADA Board

The QNADA Board is directly elected by QNADA members and is representative of the diversity of the services provided by the NGO AOD sector. Whilst not explicitly required by the Constitution, the Directors and executive of the board represent regional Queensland, Indigenous services, as well as a range of service delivery models.

During 2013-14, the QNADA Board met 9 times.

The Board has responded to a number of critical issues for the sector including the -

- Qld plan
- National Review of the Alcohol and other Drug Prevention and Treatment Sector
- Safe Night Out Strategy
- Social Services Investment Framework
- Inquiry into the Harmful use of Alcohol in Indigenous Communities

About QNADA

DELIVERING PROFESSIONAL, HIGH QUALITY, RELEVANT SERVICES THAT ASSIST IN THE DEVELOPMENT AND GROWTH OF THE NON-GOVERNMENT ALCOHOL & OTHER DRUG SECTOR THROUGHOUT QUEENSLAND.

QNADA is the peak organisation for the non-government alcohol and other drug (NGO AOD) sector. QNADA members provide intoxication management, withdrawal management (inpatient), individual and family counseling, outreach, case management, residential treatment (or residential services) including Therapeutic Communities and Residential Rehabilitation, harm reduction and continuing care/supported accommodation services.

Our purpose

As a peak organisation, QNADA's purpose is to support our members to deliver high quality, evidence-based services.

Guiding Principles

The following principles guide the work of QNADA

- Representation—we actively consult and reflect the views of our members in the conduct of our activities
- Professionalism—we act with integrity and courtesy
- Transparency—we are accountable to our members, funders and stakeholders
- Collaboration—we encourage and support partnerships and linkages within and across sectors.

Our Vision

A cohesive, sustainable and high quality NGO AOD sector, that delivers the best possible outcomes for the Queensland Community. Four overarching strategies have been developed to support achievement of our vision.

Our Memberships and Networks

- National Drug and Alcohol Research Centre
- National Centre for Education and Training in Addiction
- National Drug Research Institute
- State and Territory AOD Peaks Network
- Queensland Futures Forum
- Australian National Council on Drugs
- Homeless to Home Healthcare Network
- National Alliance for Action on Alcohol
- Queensland Council of Social Services
- National Policy Officer Network
- Qld Health ATODS Service Improvement Group
- Commonwealth Review of the Drug and Alcohol Prevention and Treatment Services
- National Quality Framework advisory group
- Qld Courts Referral Reference Group



- Sunshine Coast Medicare Local
- Townsville Mackay Medicare Local
- Central Queensland Medicare Local
- Darling Downs—South West Medicare Local
- Greater Metro South Brisbane Medicare Local
- West Moreton-Oxley Medicare Local
- Greater Metro North Brisbane Medicare Local
- Queensland Primary Health Care Network



Members of QNADA 2013-14

ORGANISATIONAL MEMBERS

Adolescent Drug and Alcohol Withdrawal Service
(Mater Kids In Mind)

Lives Lived Well

Boys Town

Bridges Health and Community Care

Brisbane Youth Service Inc

Indigenous Wellbeing Centre Ltd

Community Services Tablelands Inc

DRUG ARM Australasia

Fairhaven—Gold Coast Recovery Services Centre
(Salvation Army)

Fresh Hope Association Inc

Gillies House (Society of St Vincent de Paul)

Gindaja Treatment And Healing Indigenous Corporation

Goldbridge Rehabilitation Services Inc

Gold Coast Drug Council Inc (Mirikai)

Gumbi Gumbi Aboriginal and Torres Strait Islander
Corporation

Hepatitis Council Of Queensland Inc.

Moonyah Recovery Services Centre (Salvation Army)

NPA Women's Shelter ATSI Corporation

OzCare

Pormpur Paanth Aboriginal Corporation

Queensland Injectors Health Network Ltd (QuIHN)

Queensland Injectors Voice for Advocacy and Action
(QuIVAA)

Royal Flying Doctor Service Queensland

Russell Family Fetal Alcohol Disorders Association

Stagpole Street Drug and Alcohol Rehabilitation Unit

Ted Noffs Foundation

Teen Challenge Care (Queensland) Ltd

Townsville Recovery Services Centre (Salvation Army)

We Help Ourselves (WHOS)

Youth Empowered Towards Independence Inc

Youth Service Providers Inc (YouthLink)

Youth Substance Misuse Service Pty Ltd

ASSOCIATE MEMBERS

Gold Coast Pharmaceutical Support

Micah Projects

Jennifer Brazier

Margaret Rush

Peter Ross

Trevor Warr

Jennifer Heragahty

Objective 1: Develop and Improve

- Support good governance, organisational development and service delivery practices
- Support continuous quality improvement
- Support workforce development

Workforce Development

A survey of members was conducted in August 2013 to identify key areas of need for workforce development. The results of this survey indicated that working with trauma, relapse prevention and working with aggressive clients as areas of need. QNADA brokered training on the topics of Addiction Treatment and Relapse Prevention, and Working with Challenging Behaviours from the Australian College of Community Services and Working with Trauma from Laurel Downey.



The training was offered in both Brisbane and Cairns and travel subsidies were offered to support attendance by workers from services who had to travel some distance to either of the training venues. The Addiction Treatment and Relapse training was provided to 22 attendees in Cairns and 15 in Brisbane, the Working with Challenging Behaviours training was provided to 19 attendees in Cairns and 14 in Brisbane and the Working with Trauma training (which was only offered in Brisbane) was provided to 13 attendees. Participants at the training came from a mixture of residential rehabilitation services, out-client treatment services and other social services.

Review of VET Qualifications

The Community Services and Health Industry Skills Council commenced a review of the Certificate IV and Diploma courses in Alcohol and Other Drug Work in early 2014. These are courses provided through registered training organisations that train AOD workers in the skills required to work in the sector. QNADA's involvement with this process was as a member of the Subject Matter Expert Group as well as acting as a conduit for feedback on the units between members and the reviewing body.

On behalf of the Australian National Council on Drugs I congratulate QNADA on their tireless efforts to represent the interests of drug and alcohol services in Queensland. Like all communities around this country, the communities of Queensland demand and deserve the highest quality services to address the drug and alcohol problems that they face. The work of QNADA in trying to achieve the best outcomes for individuals, families and communities demonstrates the professionalism and expertise of its CEO and Board. The contributions of QNADA on drug and alcohol issues of national importance are also always valuable and respected.

Gino Vumbaca
Executive Officer, ANCD



Winter School

QNADA continued our support of the Australian Winter School organised by QNADA member Lives Lived Well. QNADA CEO Rebecca MacBean is a member of the organising committee and QNADA provided in kind and financial sponsorship of Winter School in July 2013. We value Winter School as a forum for ideas to be shared across the wide spectrum of people who consider themselves part of the AOD sector.

Support for Quality Improvement

Accreditation against recognised quality standards is another area where QNADA supports its members. QNADA provides advice and information about the standards available and helps member organisations decide which standard is most appropriate for their organisation. In financial year 2013/14 we were delighted to hear that one of our members, Goldbridge, whom QNADA had provided support to along the way, had achieved accreditation against the ISO 9001 standard. Goldbridge generously provided a description of their journey to accreditation for the May edition of *QNADAFocus*.

Through a partnership with WANADA, our members are now also able to have access to the AOD Knowledgebase. The AOD Knowledgebase is an online library of quality improvement, governance and policy and procedure resources that have been developed by AOD treatment agencies. All QNADA members can have access to this resource to draw on the knowledge of others, and share the knowledge that your organisation has built over the years.

Objective 2: Position for Increased Effectiveness

- **Support participation to inform policy development**
- **Promote the specialisation of the sector**
- **Identify and support evaluation to measure outcomes and impact of the sector on individuals and communities**

National Review

We were contracted by the Drug Policy Modelling Project (DPMP) at the University of New South Wales to support their Qld data collection and consultation activities for the National Review of the Drug and Alcohol Prevention and Treatment Sector. This project, funded by the Commonwealth Department of Health, aimed to provide the department with a clear understanding of what was currently being offered in the sector, where these services were being offered and how they were being funded. The CEO of QNADA was also a member of the advisory group for this project. The final report has been handed to the department and we await to see how it might influence the upcoming funding round due in 2015.



Quality Framework

We were also contracted by Turning Point to support their data collection and consultation activities in Qld for their Commonwealth funded project to develop a quality framework for Australian Government funded drug and alcohol treatment services. The QNADA CEO was also involved in a reference group for this project. This project has also been completed and the report handed to the department.

Submissions to Government

QNADA has been involved in providing submissions to both State and Commonwealth Governments on issues that impact the sector. At the State level QNADA has consulted with its members and provided submissions on the Safe Night Out Strategy and associated legislative amendments, the Social Services Investment Framework and the Queensland Plan. For the Commonwealth Government QNADA provided a written submission and was also called to provide evidence to the Inquiry into Alcohol Related Harms in Aboriginal and Torres Strait Islander Communities.

Qld Mental Health Commission

We continued our engagement activities with the Queensland Mental Health Commission (QMHC). From March to June this year QNADA's CEO completed a part time placement at the QMHC to support the development of their agenda with regard to AOD specific matters to inform the development of their whole of government Strategic Plan.

Qld Department of Health

The QNADA CEO attended fortnightly meetings with the Mental Health, Alcohol and other Drugs Branch to discuss issues affecting the sector. A large part of these discussions for the past year involved issues around the design and roll-out of the request for offer that the Department of Health undertook to provide funding for selected services between July 2014 and June 2017. It was encouraging that the information provided to the Department by the sector resulted in an acknowledgement that residential services were not contestable, largely due to the significant infrastructure investment required to operate a residential AOD service. The increased dialogue with the Branch has been appreciated by QNADA and we look forward to continuing this constructive relationship into the future.

State/Territory AOD Peaks Network

QNADA remains an active member in the network of state and territory AOD Peak Bodies and our CEO is also the state and territory peaks representative on the ADCA board that in the next year will be considering options for what a future national peak organisation might look like. With the defunding of ADCA, the state and territory peak bodies have been working hard to ensure that consistent messages that advance the cause of the AOD sector in Australia are continuing to be heard by those in positions of power, at the national level.

Part of this included hosting a peaks planning day in November 2013, where we defined our common ground and undertook to formalise our partnership approach with a memorandum of understanding to guide the way we work together on issues at the national level.



I have worked with QNADA across a number of areas over the past 12 months and I have especially valued QNADA's knowledge and understanding of the complexity of the interactions which exist between individuals and significant others dealing with drug and/or alcohol issues, government and community organisations which provide a diverse range of alcohol and other drugs services, and the broader health and community systems.

Our collaboration in the facilitation of the Queensland AOD Convention in July has particularly been a very positive and rewarding experience. I look forward to our ongoing collaboration within this exciting, dynamic and challenging sector.

Linda Hipper
Director
Addiction Services Academic Clinical Unit
Metro South Addiction and Mental Health Services

Objective 3: Innovate and Adapt

- **Identify and Promote Innovative Practice Among Members**
- **Support Research to Inform Practice Development**
- **Monitor Emerging Trends and Support Sector to Prepare and Respond**

QNADAFocus

This past year we have continued to use QNADAFocus as a communication tool for sharing information about the innovative programs and practices of our members.

Some examples of the programs of our members we have shared in the past year include:

- Adventure Therapy Program (Goldbridge)
- Psychology Students “Externship” Program (Brisbane Youth Service)
- “Navigating the Healthcare System” factsheets (Brisbane Youth Service)
- Trauma Aware Clinical Competency Program (QuIHN)
- Research Collaboration Programs (Lives Lived Well)

National Minimum Data Set Collection

We continued our project to support the collection of the Alcohol and other Drugs Treatment Services National Minimum Data Set (NMDS) for the Queensland NGO sector. The 2012-13 collection was particularly impressive year for the sector in that the number of NGO agencies that submitted data jumped from 44 in the 2011-12 data to 77 in the 2012-13 data, largely due to a number of organisations funded under the Ice Breaker Initiative submitting data for the first time. As you would expect, there was also an increase in the number of episodes provided by the NGO sector from 6,842 to 11,641. The exciting part of this is that the data is now starting to more accurately illustrate the extent of service that the NGO sector provides the people of Queensland.

Research Partnership

We conducted a research project in partnership with the Drug and Alcohol Coordination Unit of the Qld Police Service (funded by the National Drug Strategy Law Enforcement Funding Committee) to examine the prevalence of previous interactions with the criminal justice system in clients entering AOD treatment. We were supported in our efforts by four member organisations, operating from 16

locations across Queensland, to collect data over a four month period. A big thank you to YETI, Drug Arm, WHOS and Lives Lived Well for supporting the project.



The study found 98% of clients entering treatment had a previous interaction and that the prevalence of poly drug use meant there was reasonable case for the police diversion initiative to be expanded to include those offences that are currently able to be dealt referred through Court Diversion program.

Objective 4: Connect and Integrate

- Identify and support opportunities for member organisations to collaborate
- Support opportunities for collaboration across jurisdictions
- Support cross sector partnership development and networking

Training Workshops

As mentioned previously QNADA organised and sponsored a series of training events in both Cairns and Brisbane. While these events had the primary purpose of workforce development, and important secondary purpose they fulfil is networking opportunities between staff of different services. This was reflected in the evaluations where the overwhelming majority felt that the networking available at the event was very valuable.

Peaks Capacity Building Network

In the past year we have hosted two events that have brought staff from the different state and territory AOD peaks together. In July 2013 we hosted the Improved Services Initiative (ISI) Coordinators face to face meeting. This meeting provides an opportunity for the ISI Coordinators to share information about the projects that are occurring in their jurisdictions and maximise the impact across Australia of the great work being done in each State and Territory. We also hosted a planning day attended by the peak CEOs and senior staff in November 2013, which particularly focussed on how we can better collaborate on issues that have cross-jurisdictional impact.

Networks and Partnerships

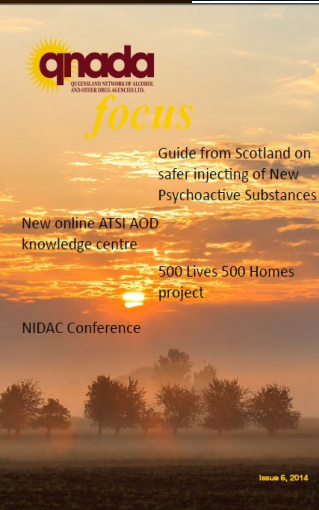
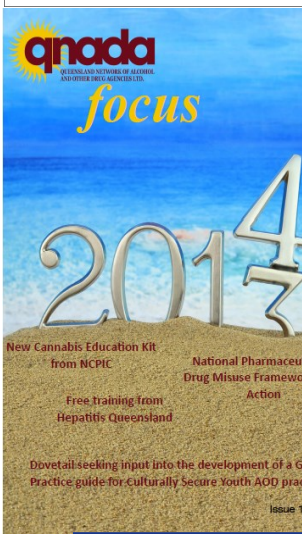
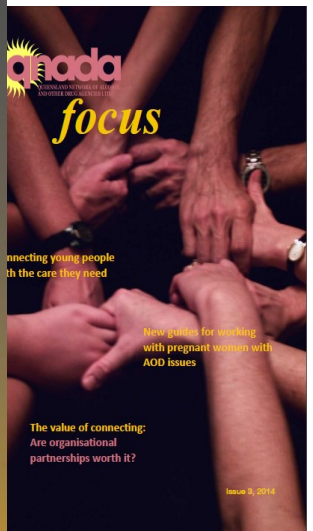
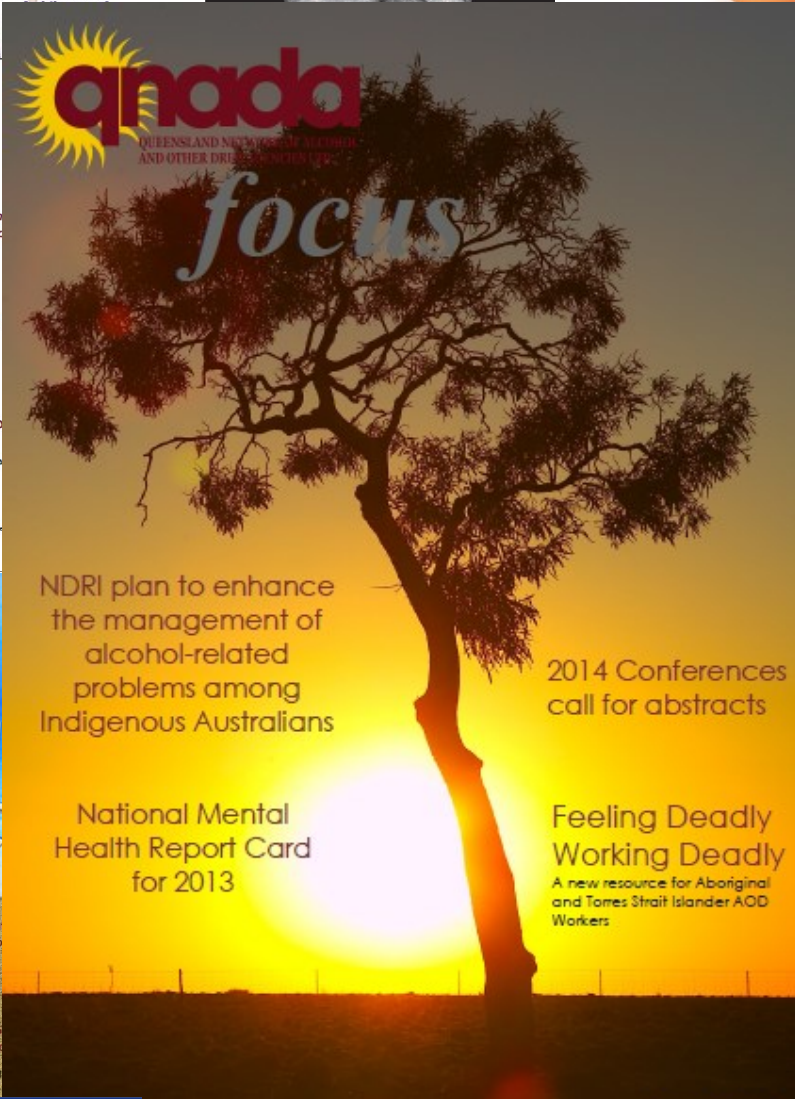
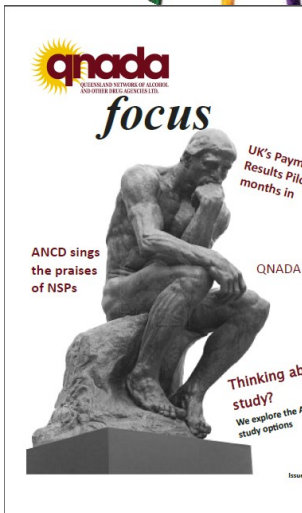
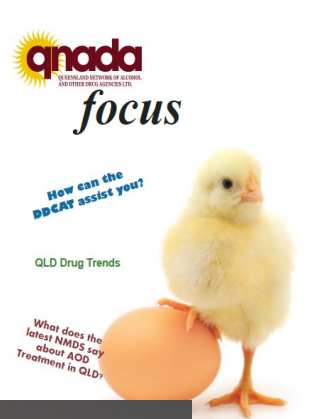
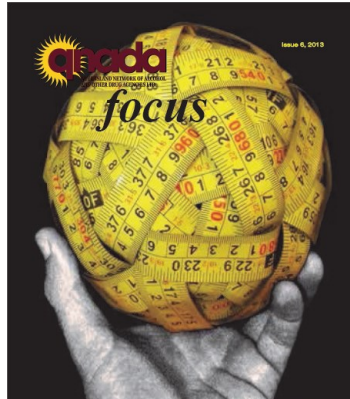
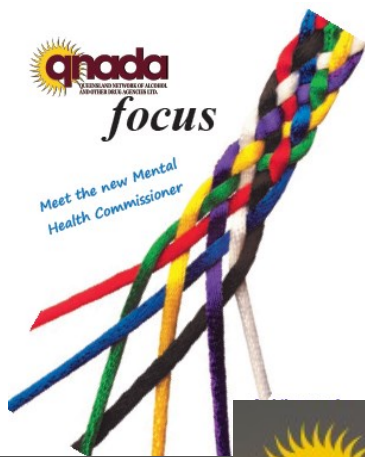
We participate in a range of cross-sectoral groups that bring together organisations with an interest in a particular topic, such as the Balanced Justice group coordinated by the Qld Association of Independent Legal Services (QAILS) that seeks to improve the safety of all Queenslanders by promoting understanding of criminal justice policies that are effective, evidence-based and human rights compliant. QNADA has provided input from an AOD perspective to this group on issues such as ways to address alcohol and drug related crime.

Relationships continue to be developed and maintained with Medicare Locals and Hospital and Health Services across the state. In the past year QNADA has been a part of Medicare Local events run by Brisbane North Metro, Greater Metro South Brisbane, West Moreton Oxley, Darling Downs South West Queensland and Sunshine Coast Medicare Locals. We have also provided input into planning for Metro South and Metro North Hospital and Health Services.

In addition, the QNADA CEO is a member of the Queensland Department of Health AOD Services Improvement Group and attends the North Queensland AOD Planning Meetings. All of these events provide us with opportunity to highlight the importance of the NGO AOD sector, publicise the great work the sector does and support collaboration between the public and non-government AOD sectors.

I have appreciated QNADA's support and input over my first year as Qld Mental Health Commissioner. In particular, QNADA's contributions during the development of our whole of government strategic plan have been instrumental in shaping our agenda as we seek to improve outcomes for people experiencing problems related to their substance use. I look forward to building on my positive and productive relationship with the QNADA CEO and Board over the coming year.

*Dr Lesley van Schoubroeck
Qld Mental Health Commissioner*





Report of the Treasurer

It is my pleasure to present the Treasurer's Report for the year ending 30th June 2014. This report includes a brief summary of the financials.

2013 - 2014 Financial Year

This year QNADA has demonstrated excellent governance in that last year we lost a substantial amount of funding from the State Government and with good corporate governance we have shown in the financials that we have the ability to manage and make difficult decisions with our limited resources.

Long term financial sustainability is the key objective of QNADA's financial plan. With good planning, the members can be assured that QNADA has the financial resources to achieve the objectives set out in the QNADA Strategic Plan.

The next financial year will be a tough one and as the Treasurer, with the assistance of the Board of QNADA, the Directors have established policies and procedures, supported by underpinning principles to form a framework on which QNADA will operate for the future and which form an integral part of QNADA's strategic plan.

The key objective of QNADA's financial plan is to have **Long Term Financial Sustainability** and with this in mind, we have constructed our budget for 2014/2015 with the aim of rebuilding QNADA's base to deliver positive outcomes to the members we serve, and to the communities our members service.

A **Summary** of the Financial Results compared to previous year:

- Increase in surplus of \$58,343
- Decrease in Revenue by \$28,151
- Decrease in Expenditure by \$86,494
- Increased Equity by 10.3%
- Increased Cash position by 27%

I recommend the 2013-2014 accounts as presented be adopted by the members.

Ara Harathunian
Treasurer

QUEENSLAND NETWORK OF ALCOHOL AND OTHER DRUG AGENCIES LTD

Financial Statements For the Year Ended 30 June 2014

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Queensland Network of Alcohol and Other Drug Agencies Ltd

Directors' Report

30 June 2014

Your directors present their report, of the Queensland Network of Alcohol and Other Drug Agencies Ltd ("QNADA"), (a company limited by Guarantee) for the financial year ended 30 June 2014.

1. General Information

Directors

The names of each person who has been a director during the year and to the date of this report are:

Names	Position	Appointed	Resigned
Trevor Hallowell	President	18/10/2012	
Dennis Young	Vice President	18/10/2012	
Mitchell Giles	Secretary	18/10/2012	
Ara Harathunian	Treasurer	29/10/2013	
Gerard Byrne	Director	18/10/2012	
Geoff Manu	Director	29/10/2013	
John Bartlett	Director	29/10/2013	
Genevieve Sinclair	Director	18/10/2012	
Annemaree Callander	Director	18/10/2012	
Niki Parry	Director	18/10/2012	

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Company Secretary

The following person held the position of company secretary at the end of the financial year:

Rebecca MacBean, BA

Principal Activities

The principal activities of Queensland Network of Alcohol and Other Drug Agencies Ltd during the financial year have been in the on going work of the organisation as a peak body for non-government drug and alcohol agencies in Queensland.

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

2. Operating Results and Review of Operations for the Year

Operating Results

The net surplus from ordinary activities for the year amounted to \$ (2012: \$42,947 loss).

Dividends Paid or Recommended

No dividends were paid or declared since the start of the financial year. No recommendation for payment of dividends has been made.

Review of Operations

- i. The ongoing operation of the peak body for non-government drug and alcohol agencies in Queensland
- ii. Collection of data from the NGO Alcohol and Drug sector for Queensland Health
- iii. The Improved Services Initiative program supports non-government drug and alcohol agencies in Queensland as they under take service improvement activities.

3. Other Items

Significant Changes in State of Affairs

No significant changes in the company's state of affairs occurred during the financial year.

After balance date events

No matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the company, the results of those operations or the state of affairs of the company in future financial years.

Future Developments

The company expects to maintain the present status and level of operations and hence there are no likely developments in the entity's operations.

Queensland Network of Alcohol and Other Drug Agencies Ltd

Directors' Report

30 June 2014

3. Other Items (continued)

Environmental Issues

The company's operations are not regulated by any significant environmental regulations under a law of the Commonwealth or of a state or territory.

Options

No options over issued shares or interests in the company were granted during or since the end of the financial year and there were no options outstanding at the date of this report.

Information on Directors

Trevor Hallewell	President
Experience	Program Manager, We Help Ourselves
Dennis Young	Vice-President
Qualifications	DHSM, MBA, GradDip FET, BBus (HR), Cert IV Training and Assessment, AFAIM, AFCHSE, MAICD
Experience	Executive Director of Drug Arm Australasia
Mitchell Giles	Secretary
Qualifications	B.Bus (Mg), M. Health Sci., R.N.
Experience	CEO, Lives Lived Well
Ara Harathunian	Treasurer
Qualifications	B. Eng.; Adv. Dip Acct.; Cert IV Gov.; Cert IV Small Bus.
Experience	Director/ CEO, Indigenous Wellbeing Centre
Gerard Byrne	Director
Qualifications	Dip. of Soc. Sci.; Cert IV AOD Work, Cert Psychotherapy, Cert. Clinic. S'vision, Dip Bus Mgt, Dip. HRM
Experience	Clinical Director, Recovery Services, The Salvation Army
Geoff Manu	Director
Experience	General Manager, Qld Injectors Health Network
John Bartlett	Director
Qualifications	B.A. (Min) ; JP (Q)
Experience	Co-Director, Fresh Hope

Genevieve Sinclair	Director
Qualifications	BA (Cultural Studies), BA (Youth Work/Community Development)
Experience	Manager, Youth Empowered Towards Independence (YETI)
Annemaree Callander	Director
Qualifications	BA (Social Science)
Experience	CEO, Brisbane Youth Service
Niki Parry	Director
Qualifications	BA (Social Science and Counselling)
Experience	Vice-President, Qld Injectors Voice for Advocacy and Action (QuIVAA)

Meeting of Directors

During the financial year, meetings of directors were held. Attendances by each director during the year were as follows:

	Number eligible to attend	Number attended
Trevor Hallewell	9	7
Dennis Young	9	7
Mitchell Giles	9	7
Ara Harathunian	9	9
Gerard Byrne	9	6
Geoff Manu	9	5
John Bartlett	9	9
Genevieve Sinclair	9	6
Annemaree Callander	9	7
Niki Parry	9	5

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of Queensland Network of Alcohol and Other Drug Agencies Ltd.

Proceedings on Behalf of Company

No person has applied for leave of Court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings.

The company was not a party to any such proceedings during the year.

Queensland Network of Alcohol and Other Drug Agencies Ltd

Directors' Report

30 June 2014

Auditor's Independence Declaration

The lead auditors independence declaration for the year ended 30 June 2014 has been received and can be found on page 18 of the financial report.

Signed in accordance with a resolution of the Board of Directors:

Director:.... 
Trevor Hallewell

Dated 25/9/14

Queensland Network of Alcohol and Other Drug Agencies Ltd

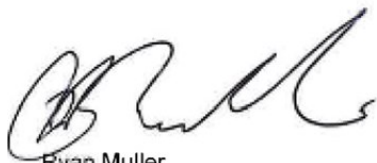
Auditors Independence Declaration under Section 307C of the Corporations Act 2001 To the Board of Directors Queensland Network of Alcohol and Other Drug Agencies Ltd

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2013 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



Merrotts Chartered Accountants



Ryan Muller

Brisbane

25 September 2014

Brisbane

Queensland Network of Alcohol and Other Drug Agencies Ltd

Income Statement

For the Year Ended 30 June 2014

	Note	2014 \$	2013 \$
Revenue			
Government grants		299,956	338,513
Membership fees		14,725	16,125
Admin Cost Contribution		33,816	49,503
Interest		4,355	6,316
Other income		36,544	7,090
 Employee benefits expense		 (183,247)	 (211,708)
Depreciation and amortisation expense		(2,792)	(11,004)
Other expenses		(148,373)	(178,210)
Funding Contribution to Overheads		(33,816)	(49,503)
Consultancy Fees		(5,772)	(10,069)
Surplus/(Deficit) before income tax		15,396	(42,945)
Income tax expense		-	-
Surplus/(Deficit) for the year		15,396	(42,947)

The accompanying notes form part of these financial statements.

Queensland Network of Alcohol and Other Drug Agencies Ltd

Statement of Financial Position

30 June 2014

	Note	2014 \$	2013 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	2	195,539	151,035
Trade and other receivables	3	664	7,723
Other Assets	6	12,936	1,982
Held to Maturity Investments	4	10,000	10,000
TOTAL CURRENT ASSETS		219,139	170,740
NON-CURRENT ASSETS			
Property, plant and equipment	5	-	2,792
TOTAL NON- CURRENT ASSETS		-	2,792
TOTAL ASSETS		219,139	173,532
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	7	44,136	23,122
GST Liability		10,706	1,509
TOTAL CURRENT LIABILITIES		54,842	24,631
TOTAL LIABILITIES		54,842	24,631
NET ASSETS		164,297	148,901
EQUITY			
Retained Surplus		164,297	148,901
TOTAL EQUITY		164,297	148,901

The accompanying notes form part of these financial statements.

Queensland Network of Alcohol and Other Drug Agencies Ltd

Statement of Changes in Equity

For the Year Ended 30 June 2014

2014

	Retained Surplus \$	Total \$
Balance at 1 July 2013	148,901	148,901
Surplus for year	15,396	15,396
Sub-total	164,297	164,297
Balance at 30 June 2014	164,297	164,297

2013

	Retained Surplus \$	Total \$
Balance at 1 July 2012	191,848	191,848
Surplus for year	(42,947)	(42,947)
Sub-total	(42,947)	(42,947)
Balance at 30 June 2013	148,901	148,901

Queensland Network of Alcohol and Other Drug Agencies Ltd

Statement of Changes in Equity

For the Year Ended 30 June 2014

	Note	2014 \$	2013 \$
Cash from operating activities:			
Receipt from grants		425,500	468,674
Payments to suppliers and employees		(385,351)	(514,563)
Interest received		4,355	6,316
Net cash provided by (used in) operating activities	10(a)	44,504	(39,573)
Other activities:			
Net increase (decreases) in cash held		44,504	(39,573)
Cash at beginning of financial year		161,035	200,608
Cash at end of financial year	2	205,539	161,035

Queensland Network of Alcohol and Other Drug Agencies Ltd

Notes to the Financial Statements

For the year ended 30 June 2014

The financial statements are for Queensland Network of Alcohol and Other Drug Agencies Ltd as an individual entity, incorporated and domiciled in Australia. Queensland Network of Alcohol and Other Drug Agencies Ltd is a company limited by guarantee.

1. Summary of Significant Accounting Policies

(a) Basis of preparation

This is a special purpose financial report.

The directors have prepared the financial statements on the basis that the company is a non reporting entity because there are no users dependent on general purpose financial reports. This financial report is therefore a special purpose financial report that has been prepared in order to meet the needs of members.

The financial report has been prepared in accordance with the significant accounting policies applicable to entities reporting under the *Corporations Act 2001* disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in notes. The accounting policies have been adopted in the preparation of this report as shown below.

Accounting Policies

(b) Comparative Figures

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

When the company applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements, a statement of financial position as at the beginning of the earliest comparative period will be disclosed.

(c) Plant and Equipment

Each class of plant and equipment is carried at cost, less, where applicable, any accumulated depreciation and impairment losses.

Plant and Equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by the Management Committee ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Plant and equipment that have been contributed at no cost, or for nominal cost are valued and recognised at the fair value of the asset at the date it is acquired.

The depreciable amount of all fixed assets is depreciated on a straight@line basis over the asset's useful life to the company commencing from the time the asset is held ready for use.

Depreciation

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset

Plant and Equipment	33.33%
Furniture, Fixtures and Fittings	33.33%
Computer Software	33.33%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Queensland Network of Alcohol and Other Drug Agencies Ltd

Notes to the Financial Statements

For the year ended 30 June 2014

1. Summary of Significant Accounting Policies continued

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

(d) Impairment of Assets

At the end of each reporting period, the company 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.

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

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the company would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined on the depreciated replacement cost of an asset.

Where an impairment loss on a revalued asset is identified, this is debited against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

(e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

(f) Employee Benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows.

Contributions are made by the company to an employee superannuation fund and are charged as expenses when incurred.

(g) Provisions

Provisions are recognised when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(h) Trade and other payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(i) Income Tax

No provision for income tax has been raised as the company is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

Queensland Network of Alcohol and Other Drug Agencies Ltd

Notes to the Financial Statements

For the year ended 30 June 2014

1. Summary of Significant Accounting Policies continued

(j) Revenue and Other Income

Grant revenue is recognised in the income statement when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Queensland Network of Alcohol and Other Drug Agencies Ltd receives non-reciprocal contributions of assets from the government and other parties for no or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the income statement.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets, is the rate inherent in the instrument.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

All revenue is stated net of the amount of goods and services tax (GST).

(k) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of

GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(l) Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

(m) Financial Instruments

Initial Recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provision to the instrument. For financial assets, this is the equivalent to the date that the company commits itself to either the purchases or sale of assets (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit and loss' in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at either of fair value or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled between knowledgeable, willing parties.

Queensland Network of Alcohol and Other Drug Agencies Ltd

Notes to the Financial Statements

For the year ended 30 June 2014

1. Summary of Significant Accounting Policies continued

(m) Financial Instruments continued

(i) Financial assets at fair value through profit and loss

Financial assets are classified at 'fair value through profit and loss' when they are either held for trading for the purpose of short-term profit taking the only such assets in this category is cash & cash equivalents.

(ii) Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Loans and receivables are included in current assets to the extent they are expected to mature within 12 months.

(iii) Financial liabilities

Non- derivative financial liabilities (excluding financial guarantees) are subsequently measured at cost.

Impairment

At each reporting date, the company assesses whether there is objective evidence that a financial instrument has been impaired. Impairment losses are recognised in the income statement.

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity where the group has the intention and the ability to hold in the long-term or until maturity.

(iv) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity where the group has the intention and the ability to hold in the long-term or until maturity.

(n) Unexpected grants

QNADA receives grant monies to fund projects either for contracted periods of time or for specific projects. It is the policy for QNADA to treat grant monies as unexpended grants in the statement of financial position where QNADA is contractually obliged to provide services in a subsequent financial period to when the grant is received or in the case of specific projects where the project has not been completed.

(o) New Accounting Standards for Application in Future Periods

The AASB has issued new and amended accounting standards and interpretations that have mandatory application dates for future reporting periods. There were no such new standards which affected the entity.

Queensland Network of Alcohol and Other Drug Agencies Ltd

Notes to the Financial Statements

For the year ended 30 June 2014

2 Cash and Cash Equivalents

	2014	2013
Note	\$	\$
Cash on hand	250	250
Cash at bank	195,289	150,785
	195,539	151,035

Reconciliation of Cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:	2014	2013
	\$	\$
Bank Balances	195,289	150,785
Held to maturity	10,000	10,000
Petty Cash	250	250
	205,539	161,035

3 Trade and Other Receivables

	2014	2013
Note	\$	\$
CURRENT		
Receivables	664	-
Total current trade and other receivables	664	-

4 Other Financial Assets

(a) Held-to-maturity investments comprise:

	2014	2013
	\$	\$
Bank Term Deposits	10,000	10,000
	10,000	10,000

Queensland Network of Alcohol and Other Drug Agencies Ltd

Notes to the Financial Statements

For the year ended 30 June 2014

5 Property, Plant and Equipment

	2014	2013
	\$	\$
PLANT AND EQUIPMENT		
Plant and equipment		
At cost	26,415	26,415
Accumulated depreciation	(26,415)	(24,995)
Total plant and equipment	-	1,420
Furniture, fixture and fittings		
At cost	8,303	8,303
Accumulated depreciation	(8,303)	(7,595)
Total furniture, fixture and fittings	-	708
Computer software		
At cost	17,042	17,042
Accumulated depreciation	(17,042)	(16,378)
Total computer software	-	664
Total property, plant and equipment	-	2,792

6 Other Assets

	2014	2013
	\$	\$
CURRENT		
Prepayments	3,263	1,982
Deposits	9,673	7,723
	12,936	9,705

7 Trade and Other Payables

	2014	2013
	\$	\$
CURRENT		
Trade payables	4,972	2,725
Other payables	34,464	16,397
	39,436	19,122
Accrued expenses	4,700	4,000
	44,136	23,122

Queensland Network of Alcohol and Other Drug Agencies Ltd

Notes to the Financial Statements

For the year ended 30 June 2014

8. Contingent Liabilities and Contingent Assets

No contingent assets and liabilities have been noted as at the end of the year.

9. Events After the End of the Reporting Period

The financial report was authorised for issue on xx September 2014 by the board of directors.

10. Cash Flow Information

(a) Reconciliation of Cash Flow from Operations with Profit after Income Tax

	2014	2013
	\$	\$
Net Income for the period	15,396	(42,947)
Cash flows excluded from profit attributable to operating activities		
Depreciation	2,792	11,004
Provision of doubtful debt	-	3,799
Changes in assets and liabilities		
(Increase)/decrease in trade and term receivables	(664)	12,521
(Increase)/decrease in prepayments	(3,231)	(7,523)
Increase/(decrease) in trade payables and accruals	26,762	(16,427)
Increase/(decrease) in provisions	3,449	(548)
	44,504	(39,573)

11. Company Details

The registered office of the company is:

Queensland Network of Alcohol and Other Drug Agencies Ltd

Level 20, 300 Queen Street

Brisbane

QLD, 4000

Queensland Network of Alcohol and Other Drug Agencies Ltd

Director's Declaration


For the year ended 30 June 2014

The director's of the entity declare that:

1. The financial statements and notes, as set on pages 19-29, are in accordance with the *Corporations Act 2001* and:
 - (a) comply with Australian Accounting Standards; and
 - (b) give a true and fair view of the financial position as at 30 June 2014 and of the performance for the year ended on that date of the entity.
2. In the director's opinion, there are reasonable grounds to believe that the entity will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director:


Trevor Hallewell

Dated:

25.09.14

Queensland Network of Alcohol and Other Drug Agencies Ltd

Independent Audit Report

For the year ended 30 June 2014



Independent Audit Report to the members of Queensland Network of Alcohol and Other Drugs Agencies Ltd

We have audited the accompanying financial statements, being a special purpose financial report, of Queensland Network of Alcohol and Other Drugs Agencies Limited (the company), which comprises the statement of financial position as at 30 June 2013, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies other explanatory information, and the director's declaration.

Directors' Responsibility for the Financial Report

The directors of the company are responsible for the preparation of the financial report and have determined that the accounting policies described in Note 1 to the financial report are appropriate to meet the requirements of the *Corporations Act 2001* and are appropriate to meet the needs of members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that 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. 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 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 judgement, 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 company'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 company's internal control. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

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 complied with the independence requirements of the *Corporations Act 2001*. We confirm that the independence declaration required by the *Corporations Act 2001*, provided to the directors of Queensland Network of Alcohol and Other Drugs Agencies Limited, would be in the same terms if provided to the directors as at the date of this auditor's report.

Queensland Network of Alcohol and Other Drug Agencies Ltd

Independent Audit Report

For the year ended 30 June 2014



Independent Audit Report to the members of Queensland Network of Alcohol and Other Drugs Agencies Ltd

Opinion

In our opinion the financial report of Queensland Network of Alcohol and Other Drugs Agencies Limited is in accordance with the *Corporations Act 2001*, including:

- (a) giving a true and fair view of the company's financial position as at 30 June 2013 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and complying with the Corporations Regulations 2001.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared for the purposes of fulfilling the directors' financial reporting responsibilities under the *Corporations Act 2001*. As a result, the financial report may not be suitable for another purpose.

A stylized, handwritten signature in dark ink, likely representing the firm Merrotts.

Merrotts Chartered Accountants

A stylized, handwritten signature in dark ink, likely representing Ryan Muller.

Ryan Muller

Brisbane

Dated: 25 September 2014



