

Annual Report 2018

Providing **representation** and
support to the alcohol and other drugs
treatment and harm reduction sector

Innovate

Grow

Influence



Level 20, 300 Queen Street
Brisbane Qld 4000

(07) 3023 5050
qnada.org.au

ABN: 68140 243 438

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





Message from the President

Trevor Hallewell

It's been another busy year for the team at QNADA as we continue to work toward achieving our vision for a cohesive, sustainable and high quality non-government alcohol and other drug treatment sector, which delivers best possible outcomes for Queenslanders. QNADA continues to lead and speak out as the voice for the sector and consults widely with the membership which has grown to more than 50 organisations this year. Across the year, QNADA has drawn on the expertise of its membership in responding to submissions, inquiries and position papers and in advocating for the sector on a variety of issues. I'd like to extend our thanks to all QNADA members, for sharing your knowledge and for supporting all the work of QNADA this year.

We also acknowledge our colleagues at the Commonwealth and State Departments of Health and recognise their commitment to funding treatment and support services. This year, we have continued to work closely with all seven Queensland Primary Health Networks to help shape and implement new funding initiatives and models of service as well as to bring the treatment sector together to support and build the capacity of the alcohol and other drugs treatment workforce.

Once of the highlights of my year personally has been to visit Portugal with Ivan, Rebecca and Jeremy to observe the country's response to illicit drug use, which is acknowledged by the International Narcotics Control Board as a best practice model. The overarching take-home message for the delegation was that treating problematic substance use as a health issue rather than a justice issue has meant that Portugal has seen some major benefits including improved access to individualised treatment and reduced stigma and marginalization for people experiencing problems related to their drug use.

I'd like to acknowledge the contribution of my fellow board members particularly the executive, Vice President, Gerard Byrne, Treasurer, Ara Harathunian and Secretary, Annmaree Callander whose contribution ensures that QNADA remains member focused. Finally thank you to Rebecca Lang, who continues to competently lead the organisation's hard working and passionate team.

Trevor Hallewell

President, QNADA Board



Message from the CEO

Rebecca Lang

Reflecting on the last year once again reminds me how far we have come as an organisation since I started with QNADA in 2012 and I'm proud of all that we've achieved together. This year we have made significant gains on a national level collaborating with our state and territory sister peaks through the State and Territory AOD Peaks Network to provide advice to the department on many critical issues for the sector. Some of the gains relate to NGO voices being more formally included in the development of the National Treatment and Quality Frameworks, as well as highlighting the need to support workforce growth and development as we grow the number of treatment places available across the country.

Closer to home, we've built upon our excellent relationships in the Qld AOD Sector Network to realise the vision of a sector developed framework for measuring outcomes in AOD treatment and harm reduction. A big thank you to Sean Popovich for his tireless efforts to pull together the myriad views on the subject to develop a framework that was endorsed by 100% of Convention participants.

Collaboration underpins all of our work and this year we've continued to work closely with our members, departmental colleagues, other peak bodies and the Queensland Primary Health Networks to support communication through the AOD regional reference groups, to support understanding of the scale of the work we do through the AOD NMDS data collection, as well as consultations, training and professional development opportunities.

I'm excited to note that the public conversation about how we respond to drug related harms is shifting to permit a wider range of voices to be heard. I'm hopeful that this trend will continue, as it will go some way to addressing the stigma and discrimination experienced by people who use drugs, particularly those that experience problems related to their drug use.

Finally, a massive thanks to the QNADA team – a group of exceptional people whose energy, skills and enthusiasm make QNADA possible.

Rebecca Lang

Chief Executive Officer, QNADA

Board of Directors

The QNADA Board is directly elected by QNADA members to represent the diversity of services provided by the NGO AOD sector. The Directors and Executive of the Board include representatives from across Queensland including membership from regional and Community Controlled services, as well as a range of service delivery models to ensure the sector is represented across the spectrum of treatment types.

In 2017/18, the Board met 5 times to provide direction and oversight of QNADA's management and governance. The Board are responsible for ensuring that QNADA continues to meet the interests of its members and maintains sound, ethical and legal governance and financial management.



Trevor Hallewell - President

Trevor 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

Ara 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.



Gerard Byrne - Vice President

Gerard Byrne (Vice President) has spent the last 28 years working in the AOD field, initially in a counselling role and then as an AOD Program Director. Gerard commenced in his current role as Operations Manager for the Salvation Army Recovery Services across NSW, QLD and the ACT in 1998. In this role, Gerard oversees eight residential therapeutic communities providing 650 treatment places, four inpatient withdrawal management services and six outclient services.

Gerard has also worked in the private and government AOD sectors for 11 years, providing a range of specialist AOD assessment, referral, intervention and case management services. Gerard holds qualifications in Social Sciences, Alcohol and Other Drugs Work, Psychotherapy, Clinical Management, Business Management, Human Resource Management and Workplace Training and Assessment.

Gerard holds Board positions on peak bodies such as the Network of Alcohol and Drug Agencies NSW (NADA), Queensland Network of Alcohol and Drug Agencies (QNADA), Alcohol Tobacco Other Drugs Association ACT (ATODA), Australasian Therapeutic Communities Association (ATCA), currently or previously holding executive positions on most of these boards.

Board of Directors

Annemaree Callander - Secretary



Annemaree is the Chief Executive Officer at Brisbane Youth Service (BYS). Annemaree has a Bachelor of Arts (Social Science) and 31 years' experience in human service delivery in 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 BYS 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 BYS (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. She is passionate about issues affecting young people and evidence informed practice models.

Nicola Hayes - Director



Nicola Hayes is the Senior Program Manager of Queensland Injectors Health Network (QulHN) Therapeutic Services programs. Nicola has worked for QulHN in her current position for over 8 years. QulHN provides a range of services that supports and promotes

the health and wellbeing of people who currently use or have used illicit drugs and alcohol, and members of the community touched or affected by illicit drug and alcohol use.

Nicola has extensive experience in the Human Services industry in the private, government and non-government sectors. She has worked in a variety of roles including direct service delivery, policy development, quality assurance and has held various senior management positions, both in Australia and Ireland.



Mitchell Giles - Director

Mitchell 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.



Jody Wright - Director

Jody is the Executive Officer for the Healthy Options Australia subsidiaries, including Drug ARM Australasia. Jody has worked for Drug ARM in a variety of roles for over 9 years and held the Executive Officer position for 5 years. Jody brings passion and understanding of the Alcohol and Other Drug sector, having over 15 years experience in a range of frontline, policy and advocacy roles. Jody holds a Bachelor of Psychological Science degree and has participated in specialised research partnerships, including in the areas of Alcohol and Other Drugs and the LGBTIQ and CALD communities. More recently she has been involved in policy development and held a number of advisory group positions.



Genevieve Sinclair - Director

Genevieve is the current Manager of YETI (Youth Empowered Towards Independence). YETI is a small non-government agency whose 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.

Genevieve has been in this role for eight years and worked in community and university research sectors for the past twenty years. Genevieve has two Bachelor of Arts degrees (Cultural Studies and Youth Work), and a Diploma in Community Services.



Mark Warcon - Director

Mark is the Chief Executive Officer at Gumbi Gumbi Aboriginal and Torres Strait Islanders Corporation in Rockhampton. Gumbi Gumbi offers residential rehabilitation as well as non-residential alcohol and other drug counselling and information.

Mark brings extensive experience having worked as an Aboriginal Health Worker and an Aboriginal Health Worker Educator in both the Northern Territory and Queensland. He has also spent time as a Counsellor of Drug and Alcohol. Mark has been in his current role for the past 7 years.



Tamra Bridges - Director

Tamra is currently the General Manager for Pinangba Uniting Care QLD formerly known as Blue Care Indigenous Services. Pinangba is the action arm of Uniting Care Queensland which operates a range of drug and alcohol services, aged care services, and assessment services across QLD and NT.

Tamra is a Registered Nurse who holds a Master of Mental Health (Psychotherapy) from University of Queensland. Over the past 10 years Tamra has worked strategically alongside Aboriginal people in remote communities and urban settings to facilitate Aboriginal and Torres Strait Islander self-determination in both an organisational and community setting. This includes driving succession planning and Aboriginal leadership programs, and advocating for meaningful reconciliation.

Tamra started her career as a detoxification nurse in a residential rehabilitation service 10 years ago. Since that time Tamra has been dedicating her time to managing and developing a range of social services to meet the needs of Aboriginal and a Torres Strait Islander peoples, a highlight has the development of an innovative residential family therapy service located in Cooktown that works with the family unit to address drug and alcohol issues while improving the family function.

In 2017 Tamra graduated from the Australian Institute for Company Directors Course as a way to embed the core foundations of governance to more broadly influence the sector. Tamra is currently studying her MBA, specialising in Social Impact through, University of New South Wales.

QNADA team



Rebecca Lang - Chief Executive Officer

Rebecca started at QNADA in April 2012. Her role provides representation for member services in a range of forums, as well as oversight of the operations of QNADA. Rebecca has over 9 years' experience in the AOD sector.

She previously worked with the West Australian Network of Alcohol and other Drugs Agencies (WANADA) to develop the Standard for Culturally Secure Practice (AOD Sector), the first AOD sector specific accreditation standard.

Rebecca has a particular interest in ensuring that systems are responsive and accessible to the people who need them most.



Sue Pope - Senior Policy and Engagement Officer

Sue joined QNADA in January 2018 as the Senior Policy and Engagement Manager. In this role, she is responsible for representing members by contributing to the discussion and debate on a range of alcohol and other drug issues, developing policy submissions and communications and coordinating QNADA strategies and systems including the quality management system. She also manages projects with stakeholders including Primary Health Networks and the Queensland Mental Health Commission.

Sue brings 18 years' experience working in the non-government health and community sectors in Queensland most recently in mental health, chronic disease prevention, primary health care and quality management roles.



Sean Popovich - Treatment Services Support Manager

Sean started at QNADA in August 2016. Sean is facilitating the development and implementation of the Queensland Alcohol and other Drugs Treatment and Harm Reduction Outcomes Framework (also known as the THROF) in collaboration with the AOD Sector Network.

Sean also supports various pieces of work with member services and PHNs across Queensland in addition to providing management and operational supervision to four QNADA team members and their projects.

Sean has over 9 years' experience in the AOD sector in both non-government and government roles in a range of direct service delivery and treatment service management settings.



Chloe Moss - Executive Assistant

Chloe started at QNADA in January 2017. She provides executive support to the QNADA CEO including diary and travel management, secretariat support to the QNADA board, as well as organising staff logistics, financial administration, QNADA membership applications and renewals, and has assisted with QNADA's recent ISO certification and the ongoing maintenance of the quality management system. Prior to working with QNADA, Chloe worked as an executive assistant and policy advisor in ministerial, departmental, and non-government environments.



John Close - Sector and Workforce Development Officer

John joined QNADA in March 2017. John's role includes working with organisations in the Brisbane South PHN area to establish a collaborative, communities of practice and support workforce capacity improvement. John's networking skills bring members of the AOD sector together, ensuring that the work QNADA is doing is based on the advice and input of the services that will use the end product.

Prior to working with QNADA, John worked in a variety of industries including mining, construction, software development, training development and the AOD sector.



Tom Ogwang - Sector Capacity Building Officer

Tom joined QNADA in May 2018. Tom's role includes supporting the collection of the Alcohol and Other Drugs Treatment Services National Minimum Data Set and working with our sister peak, NADA on developing NMDS face to face training and eLearning. Tom has also been providing support to the Moreton Bay Ice Summit Working Group.

Prior to working with QNADA Tom worked in research and teaching roles at the University of Queensland, as well as in diverse health sector roles including AOD service evaluation, community-based health research and national health workforce consultation. Tom also has significant experience in mental health and AOD service delivery for young people and adults, and is currently completing a Master of Social Work Practice at Griffith University.



Holly Stokes - Sector Capacity Building Officer

Holly joined QNADA in May 2017. She coordinates sector capacity building activities and supports the collection of the Alcohol and other Drug Treatment Services National Minimum Data Set. She is also the QNADA rep on the Peaks Capacity Building Network. Prior to working with QNADA she has held a variety of roles in the AOD, mental health, child protection, and aged care sectors.

About QNADA

QNADA is committed to supporting our member agencies to deliver high quality services to individuals, families, and communities affected by alcohol and other drugs. QNADA members provide a range of alcohol and other drugs services including residential treatment, withdrawal management (detox), individual and family counselling, outreach, case management, intoxication management, continuing care and harm reduction services. We actively engage and support staff at all levels of each member agency, recognising that every part of an organisation contributes to the quality of services provided.

As a peak organisation, QNADA's purpose is to support our members to deliver high quality, evidence based services. Whether you're an AOD service, a research institute, an organisation who works with clients experiencing problems related to their substance use, or you're just interested in collaboration – we'd love to hear from you!

Inno

Grow

Our Vision

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

The following principles guide the work of QNADA:

Representation – effective AOD policy and system improvement is informed by frontline services

Quality – effective services require a skilled and supported workforce, delivering services informed by the evidence of what works

Accountable – genuine engagement and process transparency is required to build consensus

Collaboration – we encourage and support partnerships and linkages within and across sectors.

Our members

Organisational

Anglicare North Queensland Ltd

Anglicare Southern Queensland

Breaking Through Transition Services

Bridges Health and Community Care

Brisbane Youth Service

Carbal Medical Services

Clarence Street

Community

Community Services Tablelands Inc

Drug ARM Australasia

Family Drug Support

Gidgee Healing

Gillies House

Goldbridge Rehabilitation Services

Gold Coast Recovery Services (Fairhaven)

Gindaja Treatment and Indigenous Healing Corporation

Gumbi Gumbi Aboriginal and Torres Strait Islander Corporation

Hello Sunday Morning

Hepatitis Queensland

Indigenous Wellbeing Centre (IWC)

Lives Lived Well

Micah Projects

Moonyah Recovery Services (Salvation Army)

Mount Isa Recovery Service (Salvation Army)

NPA Family and Community Services

Open Doors Youth Service Inc

OzCare

Pormpur Paanth Aboriginal Corporation

Queensland Injector's Health Network (QuIHN)

Queensland Injector's Voice for Advocacy and Action (QuIVAA)

Queensland AIDS Council

Russell Family Fetal Alcohol Disorders Association

SMART Recovery Australia

Stagpole Street Drug and Alcohol Rehabilitation Unit

Sunrise Way Therapeutic Community

The Ted Noffs Foundation

Teen Challenge Queensland

Townsville Recovery Services (Salvation Army)

We Help Ourselves (WHOs)

Youth Empowered Towards Independence (YETI)

Youth Link

yourtown

vate

Influence

Our members continued

Associate

Apunipima Cape York Health Council

Australian Community Support Organisation Ltd

Brisbane North PHN

Brisbane South PHN

Darling Downs and West Moreton PHN

Footprints in Brisbane Incorporated

Gold Coast Pharmaceutical Support

Gold Coast PHN

Institute of Urban Indigenous Health

Krurungal

Mission Australia

Individual

Jeremy Audas

Leigh Beresford

Louise Birrell

Damask Bradshaw

Leisa Brandon

Jennifer Brazier

Jeff Buckley

Pauline Bushnell

Elizabeth Evans

Cameron Francis

Josette Freeman

Leah Ha Young Chung

Jennifer Heraghty

Linda Hipper

Tracey Hocking

Mal McCullough

Jesse Nolan

Colin Ryan

Sian Scelly

Tiresa Va'ai

Steve Watson



Our memberships & networks

AOD Peaks Capacity Building Network

AOD Peaks and Research Centers Collaboration

Australian National Advisory Council on Alcohol and Drugs

Australian State and Territory AOD Peaks Network

Brisbane North Alcohol and Other Drugs Partnership Advisory Group

Brisbane North Primary Health Network

Brisbane South Primary Health Network

Darling Downs West Moreton Primary Health Network

ECCQ Chronic Disease Reference Group

Logan City of Choice Leadership Team

Moreton Bay Ice Summit Working Group

National Alliance for Action on Alcohol

National Policy Officer Network

National Quality Framework Working Group

Northern Queensland Primary Health Network

Sunshine Coast Mental Health Alcohol and Other Drugs Strategic Collaborative

Sunshine Coast, Wide Bay, Central Queensland Primary Health Network

Queensland AOD Action Plan Reference Group

Queensland AOD Sector Network

Queensland Coalition for Action on Alcohol Committee

Queensland Community Alliance

Queensland Council of Social Services

Queensland Courts Referral Reference Group

Queensland Health ATODS Service Improvement Group

Queensland Mental Health, Drug and Alcohol Strategic Plan Indicators Framework Reference Group

Queensland Mental Health Commission Stigma and Discrimination Project Steering Group

Work and Development Order Reference Group



Objective #1 - Innovate

*Support research and evaluation to strengthen harm reduction and treatment approaches
Connect with members to contribute to a policy environment which encourages innovation*

Qld AOD Treatment & Harm Reduction Outcomes Framework

Ongoing collaboration with the Queensland AOD Sector Network during the year culminated in June with the endorsement of the Queensland Alcohol and Other Drug Treatment and Harm Reduction Outcomes Framework at the Queensland AOD Sector Convention 2018. The Convention brought together over 100 delegates, representing the full range of specialist AOD treatment services across government and non-government in Queensland who endorsed the framework via an anonymous electronic voting system.

The framework, now affectionately known as the THROF (Treatment and Harm Reduction Outcomes Framework), will undergo some minor adjustments prior to its release in November 2018.



Queensland AOD
Sector Convention 2018

More highlights from the Queensland AOD Sector Convention 2018 included our CEO and Board President participating in a panel discussion alongside Queensland Mental Health Commissioner, Ivan Frkovic and Clinical Director, Metro North Alcohol and Drug Service, Dr Jeremy Hayllar on their trip to Portugal. The discussion was a frank look at Portugal's drug policy and an exploration of the possibilities in a Queensland context.

AOD Reference Groups

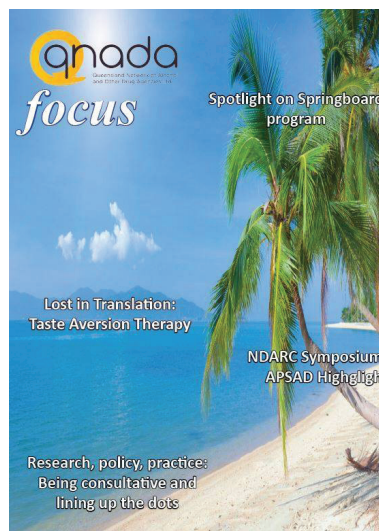
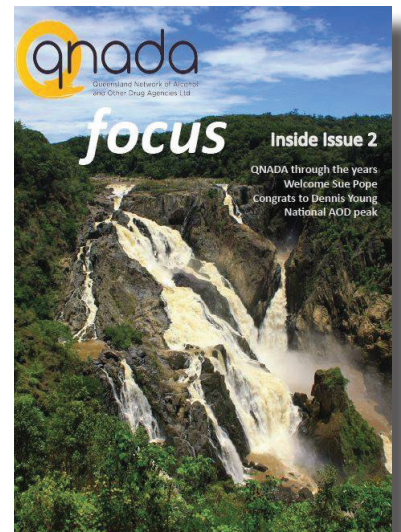
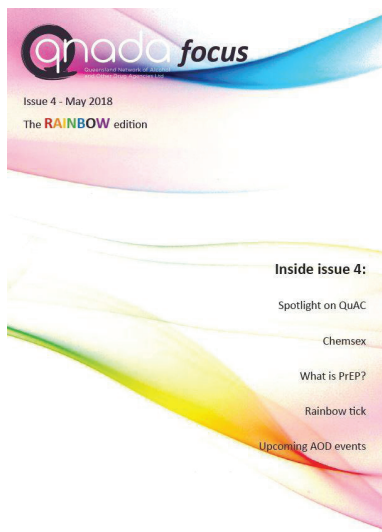
We commenced supporting AOD Reference Groups in four regions across Queensland this year (Far North, North, Darling Downs and West Moreton regions). These reference groups include representatives from the AOD and related sectors from NGOs, PHN and HHS from the region. These meetings enable sharing of information, identification of issues, service gaps and workforce development needs and support the group to develop evidence informed responses and advice. Reference groups were held quarterly in Cairns, Townsville, Toowoomba and Ipswich.

Alcohol and Other Drugs National Minimum Data Set

We continue to support the collection of the Alcohol and Other Drugs National Minimum Data Set for non-government services by collecting and collating the 2016-17 collection. This collection included 12,471 episodes of care from 50 reporting establishments in Queensland which was an increase from 9,912 episodes in the 2015/16 collection.

QNADAFocus

The QNADAFocus continues to share research findings, data, information and updates about AOD services, the sector and relevant issues. This year, eight themed issues were distributed and explored topics such as neuroscience and its implications for treatment, research translation and an in-depth look at treatment options for families and LGBTIQ+ people.



Objective #2 - Grow

Support workforce development and capability to deliver effective interventions

Support understanding of effective service models and sector capability to respond to complex client needs

Support understanding of the optimal investment and service mix required to reduce AOD related harm

Working with Primary Health Networks

We have continued to work closely with Primary Health Networks across Queensland. We worked with the four regional PHNs to deliver the System Navigation project, which involves promoting the Alcohol and Drug Information Service (ADIS) in regional and remote areas of Queensland, identifying and supporting GPs to work with alcohol and other drugs clients. The project will be evaluated before wrapping up later in 2018.

We also continued to work with Brisbane North and South PHNs on service integration and workforce development projects, which aim to support the alcohol and other drug workforce through activities that promote joined up assessment processes, referral pathways, and support continuous quality improvement, evidence based treatment and service integration/coordination.

Our focus in Brisbane has been responding to findings from a workforce survey we ran in Brisbane North and South. The Brisbane South Workforce Capacity Improvement Summary Report and Brisbane North Options Paper are published to the Research Clearinghouse on our website. We have also established and supported alcohol and other drugs communities of practice.

Australian Winter School

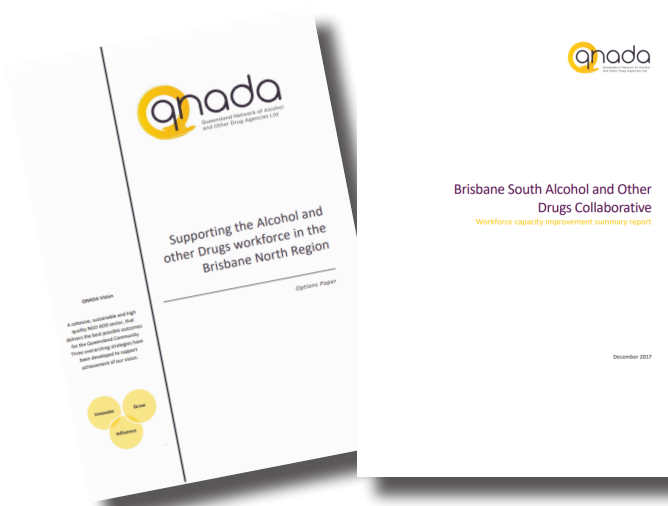
In July 2017, in partnership with Lives Lived Well we hosted the Australian Winter School Conference. Over 220 people attended with keynote speakers who challenged delegates on a range of topics including neuroscience, stigma and discrimination, and multi-agency safety testing (aka pill testing).

THE 2017 AUSTRALIAN
WINTER SCHOOL CONFERENCE

CROSSROADS

COORDINATE • COLLABORATE • INTEGRATE

27-28 JULY 2017 • BRISBANE



Objective #3 - Influence

*Policy makers, funders and members to shape effective harm reduction approaches
Planning, policy and investment in effective responses to alcohol and other drugs issues
Community perceptions that stigmatise people who use drugs and the services that support them*

Working with Government

Perhaps our most important role is to represent the Queensland NGO AOD sector to all levels of government. This year we have contributed to a number of consultations including:

- National Alcohol Strategy: 2018-2026 Consultation Draft
- Department of Health's Information Strategy
- National Treatment and Quality Frameworks
- National Strategic Framework for Aboriginal and Torres Strait Islander People's Mental Health and Social and Emotional Wellbeing 2017-2023.

We provided evidence at the Senate Public Hearing on the Social Services Legislation Amendment (Drug Testing Trial) Bill 2018 and were part of a delegation from Logan City Council to Parliament House to discuss the potential impact of this proposed Bill with Members of Parliament and Senators.

We continue to work closely with Queensland Health to support implementation of *Connecting Care to Recovery*.

We are particularly pleased to have been able to provide advice to the Department of Justice and Attorney General on the reinstatement of Queensland's Drug and Alcohol Court which re-opened in February following a review of the Drug and Specialists Courts system. Ensuring that non-government treatment providers are involved in the assessment, treatment and case management planning for people accessing this system is important to ensure effectiveness of the Drug and Alcohol Court.

Engagement with Media

QNADA continues to seek to influence the media and the public discourse around problematic alcohol and other drug use to destigmatise representations of drug use and treatment services, to promote help seeking behavior and encourage increased investment in treatment services.

State and Territory AOD Peaks Network

QNADA has further developed relationships and opportunities for collaboration with the State and Territory AOD Peaks Network and continues to meet regularly to progress priorities, share updates on the evaluation of the peaks capacity building activities and progress national capacity building projects including supporting data quality for the collection of the AOD NMDS and supporting research literacy and translation.

We also acknowledge the trust of our peak colleagues in supporting our hosting of the National Coordination project, that has seen the Commonwealth invest in a position to support the work of the Network.



Message from the Treasurer

Ara Harathunian

As the QNADA Treasurer, it is my pleasure to table the Financial Statements for this year which includes a surplus of \$144,744. This demonstrates the commitment to carefully controlling operational and administrative costs and a focus on ensuring that we continue to enhance our long term sustainability.

This year, we continued to increase our service delivery and project activities as well as supporting 53 members. We are grateful for the continued commitment to the sector as demonstrated by funding provided from the Commonwealth and State Governments which ensures that QNADA has the resources required to successfully implement our Strategic Plan and meet the needs of the non-government alcohol and other drugs treatment sector.

I'd like to take this opportunity to thank our members for their ongoing support of the work of QNADA and assure them that we are well placed financially to support them to achieve the best outcomes for Queenslanders who access alcohol and other drug treatment services.

Ara Harathunian
Treasurer

Financial Statements

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The Queensland Network of Alcohol and Other Drug Agencies Ltd
Directors' report
30 June 2018

The directors present their report, together with the financial statements, on the company for the year ended 30 June 2018.

Directors

The following persons were directors of the company during the whole of the financial year and up to the date of this report, unless otherwise stated:

| Names | Position | Appointed/Resigned |
|---------------------|---------------------|---------------------------|
| Trevor Hallewell | President | 26/10/2017 |
| Gerard Byrne | Vice-President | 10/11/2016 |
| Annemaree Callander | Secretary | 26/10/2017 |
| Ara Harathunian | Treasurer | 10/11/2016 |
| Mitchell Giles | Director | 29/10/2015 |
| John Bartlett | Director (resigned) | Resigned 13/04/2018 |
| Genevieve Sinclair | Director | 26/10/2017 |
| Mark Warcon | Director | 29/10/2015 |
| Jody Wright | Director | 29/10/2015 |
| Nicola Hayes | Director | 10/11/2016 |
| Tamra Bridges | Director | 26/04/2018 |

Principal activities

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

No significant changes in the nature of the Company's activity occurred during the financial year.

Information on directors

Name: Trevor Hallewell
Title: President
Experience and expertise: Program Manager, We Help Ourselves.

Name: Gerard Byrne
Title: Vice-President
Qualifications: Dip Soc Sci, Cert IV AOD Work, Cert Psychotherapy, Cert Clinical Supervision, Dip Bus Mgt, Dip HRM
Experience and expertise: Clinical Director, Recovery Services, The Salvation Army.

Name: Annemaree Callander
Title: Secretary
Qualifications: BA (Social Science)
Experience and expertise: CEO, Brisbane Youth Service.

Name: Ara Harathunian
Title: Treasurer
Qualifications: B Eng, Adv Dip Acct, Cert IV Gov, Cert IV Small Bus
Experience and expertise: Director/CEO, Indigenous Wellbeing Centre.

Name: Mitchell Giles
Title: Director
Qualifications: BBus (Mg) M. Health Sci. R.N
Experience and expertise: CEO, Lives Lived Well.

The Queensland Network of Alcohol and Other Drug Agencies Ltd

Directors' report

30 June 2018

Name: John Bartlett
Title: Director (resigned 13/04/2018)
Qualifications: B.A. (Min), JP (Q)
Experience and expertise: Co-Director, Fresh Hope.

Name: Genevieve Sinclair
Title: Director
Qualifications: BA (Cultural Studies), BA (Youth Work/Community Development)
Experience and expertise: CEO, Youth Empowered Towards Independence.

Name: Mark Warcon
Title: Director
Qualifications: Ass Dip AE, Cert PHC, Cert IV Small Business Management
Experience and expertise: CEO, Gumbi Gumbi Aboriginal and Torres Strait Islanders Corporation, Adult Educator, PHC Health Worker (sp fields), Youth Support (night patrol).

Name: Jody Wright
Title: Director
Qualifications: B PsycSc
Experience and expertise: Executive Director, Drug Arm Australasia.

Name: Nicola Hayes
Title: Director
Qualifications: BSS, Dip Frontline Management, MVQ Registered Managers Award

Experience and expertise: Senior Program Manager, Qld Injectors Health Network

Name: Tamra Bridges
Title: Director
Qualifications: RN, MMH (Psychotherapy), GAICD
Experience and expertise: General Manager, Uniting Care QLD - Pinangba.

Company secretary

The following person held the position of Company Secretary at the end of the financial year:

Rebecca Lang (BA)

Review of operations

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

Operating results

The profit of the Company after providing for income tax amounted to \$144,744 (2017: \$87,879)

Significant changes in the state of affairs

There have been no significant changes in the state of affairs of the Company during the year.

Matters subsequent to the end of the financial year

No other matter or circumstance has arisen since 30 June 2018 that has significantly affected, or may significantly affect the Company's operations, the results of those operations, or the consolidated Company's state of affairs in future financial years.

Likely developments and expected results of operations

Information on likely developments in the operations of the Company and the expected results of operations have not been included in this report because the directors believe it would be likely to result in unreasonable prejudice to the Company.

The Queensland Network of Alcohol and Other Drug Agencies Ltd
Directors' report
30 June 2018

Environmental regulation

The entity is not subject to any significant environmental regulation under Australian Commonwealth or State law.

Meetings of directors

The number of meetings of the company's Board of Directors ('the Board') and of each Board committee held during the year ended 30 June 2018, and the number of meetings attended by each director were:

| Names | Full Board | |
|---------------------|------------|------|
| | Attended | Held |
| Trevor Hallewell | 5 | 5 |
| Gerard Byrne | 4 | 5 |
| Annemaree Callander | 2 | 5 |
| Ara Harathunian | 2 | 5 |
| Mitchell Giles | 4 | 5 |
| John Bartlett | 1 | 4 |
| Genevieve Sinclair | 5 | 5 |
| Mark Warcon | 3 | 5 |
| Jody Wright | 5 | 5 |
| Nicola Hayes | 5 | 5 |
| Tamra Bridges | 0 | 0 |

Held: represents the number of meetings held during the time the director held office or was a member of the relevant committee.

Indemnity and insurance of officers and auditors

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 The Queensland Network of Alcohol and Other Drugs Agencies Ltd.

Proceedings on behalf of the company

No person has applied to the Court under section 237 of the Corporations Act 2001 for leave to bring proceedings on behalf of the company, or to 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 part of those proceedings.

Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out immediately after this directors' report.

This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

On behalf of the directors



Trevor Hallewell
Director



Ara Harathunian
Director
Date: 4/10/18
Brisbane

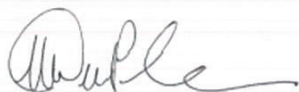
THE QUEENSLAND NETWORK OF ALCOHOL AND OTHER DRUGS AGENCIES LTD
ACN 140 243 438

AUDITOR'S INDEPENDENCE DECLARATION UNDER S 60.40 OF THE
AUSTRALIAN CHARITIES AND NOT-FOR-PROFIT COMMISSION ACT 2012

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2018 there have been no contraventions of:

- i. the auditor's independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- ii. any applicable code of professional conduct in relation to the audit.

FSA Audit Pty Ltd



Mark du Plessis

Partner

Registered Company Auditor

ASIC Registration Number 471680

Date: 9th October 2018

Brisbane

General information

The financial statements cover The Queensland Network of Alcohol and Other Drug Agencies Ltd as an individual entity. The financial statements are presented in Australian dollars, which is The Queensland Network of Alcohol and Other Drug Agencies Ltd's functional and presentation currency.

The Queensland Network of Alcohol and Other Drug Agencies Ltd is a not-for-profit company, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Registered office

Level 20
300 Queen Street
Brisbane QLD 4000

Principal place of business

Level 20
300 Queen Street
Brisbane QLD 4000

A description of the nature of the company's operations and its principal activities are included in the directors' report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 4th October 2018. The directors have the power to amend and reissue the financial statements.

The Queensland Network of Alcohol and Other Drug Agencies Ltd Statement of profit or loss and other comprehensive income For the year ended 30 June 2018

| | 2018 \$ | 2017 \$ |
|---|----------------|---------------|
| Revenue | | |
| Grant funding | 1,217,859 | 878,654 |
| Membership fees | 21,200 | 36,827 |
| Administration cost contribution | 149,229 | 130,896 |
| Interest received | 1,790 | 1,637 |
| Other income | 95,892 | 53,253 |
| Expenses | | |
| Employee benefits expense | (760,228) | (505,330) |
| Rent expense | (99,912) | (77,900) |
| Funding contribution to overheads program | (149,229) | (130,896) |
| Travel, accommodation and facility hire expense | (90,791) | (107,497) |
| Consulting fees expense | (82,066) | (17,021) |
| Other expenses | (159,000) | (174,744) |
| Surplus before income tax expense | 144,744 | 87,879 |
| Income tax expense | - | - |
| Surplus after income tax expense for the year attributable to the members of The Queensland Network of Alcohol and Other Drug Agencies Ltd | 144,744 | 87,879 |
| Other comprehensive income for the year, net of tax | - | - |
| Total comprehensive income for the year attributable to the members of The Queensland Network of Alcohol and Other Drug Agencies Ltd | <u>144,744</u> | <u>87,879</u> |

The Queensland Network of Alcohol and Other Drug Agencies Ltd
Statement of financial position
As at 30 June 2018

| | Note | 2018 \$ | 2017 \$ |
|--------------------------------|-------------|--------------------------|--------------------------|
| Assets | | | |
| Current assets | | | |
| Cash and cash equivalents | 3 | 1,103,797 | 997,383 |
| Trade and other receivables | 4 | 36,243 | 24,019 |
| Other financial assets | 5 | 10,000 | 10,000 |
| Total current assets | | <u>1,150,040</u> | <u>1,031,402</u> |
| Non-current assets | | | |
| Property, plant and equipment | 6 | 10,625 | 9,375 |
| Total non-current assets | | <u>10,625</u> | <u>9,375</u> |
| Total assets | | <u>1,160,665</u> | <u>1,040,777</u> |
| Liabilities | | | |
| Current liabilities | | | |
| Trade and other payables | 7 | 597,295 | 632,485 |
| Employee benefits | 8 | 16,708 | 14,354 |
| Total current liabilities | | <u>614,003</u> | <u>646,839</u> |
| Non-Current liabilities | | | |
| Employee benefits | 8 | 7,980 | - |
| Total non-current liabilities | | <u>7,980</u> | <u>-</u> |
| Total Liabilities | | <u>621,983</u> | <u>646,839</u> |
| Net assets | | <u>538,682</u> | <u>393,938</u> |
| Equity | | | |
| Retained surpluses | | <u>538,682</u> | <u>393,938</u> |
| Total equity | | <u>538,682</u> | <u>393,938</u> |

The Queensland Network of Alcohol and Other Drug Agencies Ltd
Statement of changes in equity
For the year ended 30 June 2018

| | Retained surpluses \$ | Total equity \$ |
|---|--------------------------------------|----------------------------|
| Balance at 1 July 2016 | 306,059 | 306,059 |
| Surplus after income tax expense for the year | 87,879 | 87,879 |
| Other comprehensive income for the year, net of tax | - | - |
| Total comprehensive income for the year | 87,879 | 87,879 |
| Balance at 30 June 2017 | 393,938 | 393,938 |
| | Retained surpluses \$ | Total equity \$ |
| Balance at 1 July 2017 | 393,938 | 393,938 |
| Surplus after income tax expense for the year | 144,744 | 144,744 |
| Other comprehensive income for the year, net of tax | - | - |
| Total comprehensive income for the year | 144,744 | 144,744 |
| Balance at 30 June 2018 | 538,682 | 538,682 |

The Queensland Network of Alcohol and Other Drug Agencies Ltd
Statement of cash flows
For the year ended 30 June 2018

| | Note | 2018 \$ | 2017 \$ |
|--|-------------|--------------------------|--------------------------|
| Cash flows from operating activities | | | |
| Receipts from customers (inclusive of GST) | | 1,619,150 | 1,198,367 |
| Payments to suppliers and employees (inclusive of GST) | | <u>(1,509,526)</u> | <u>(526,309)</u> |
| | | 109,624 | 672,058 |
| Interest received | | <u>1,790</u> | <u>1,637</u> |
| Net cash from operating activities | 14 | <u>111,414</u> | <u>673,695</u> |
| Cash flows from investing activities | | | |
| Payments for property, plant and equipment | 6 | <u>(5,000)</u> | <u>(12,500)</u> |
| Net cash used in investing activities | | <u>(5,000)</u> | <u>(12,500)</u> |
| Cash flows from financing activities | | | |
| Net cash from financing activities | | <u>-</u> | <u>-</u> |
| Net increase in cash and cash equivalents | | 106,414 | 661,195 |
| Cash and cash equivalents at the beginning of the financial year | | <u>1,007,383</u> | <u>346,188</u> |
| Cash and cash equivalents at the end of the financial year | 3(a) | <u><u>1,113,797</u></u> | <u><u>1,007,383</u></u> |

The Queensland Network of Alcohol and Other Drug Agencies Ltd
Notes to the financial statements
30 June 2018

Note 1. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Basis of preparation

In the directors' opinion, the company is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and associated regulations and the Corporations Act 2001 requirements to prepare and distribute financial statements to the members of The Queensland Network of Alcohol and Other Drug Agencies Ltd. The directors have determined that the accounting policies adopted are appropriate to meet the needs of the members of The Queensland Network of Alcohol and Other Drug Agencies Ltd.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Revenue recognition

Revenue is recognised when it is probable that the economic benefit will flow to the company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

Sales revenue

Events, fundraising and raffles are recognised when received or receivable.

Donations

Donations are recognised at the time the pledge is made.

Grants

Grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and all attached conditions will be complied with.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Note 1. Significant accounting policies (continued)

Income tax

As the company is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the company's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the company's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables

Other receivables are recognised at amortised cost, less any provision for impairment.

Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

| | |
|----------------------------------|------------|
| Plant and equipment | 3–7 years |
| Furniture, fixtures and fittings | 5-10 years |
| Computer software | 2.5 years |

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the company. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Trade and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Note 1. Significant accounting policies (continued)

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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 tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the company for the annual reporting period ended 30 June 2018. The company has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Note 2. Critical accounting judgements, estimates and assumptions (continued)

Estimation of useful lives of assets

The company determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Impairment of non-financial assets other than goodwill and other indefinite life intangible assets

The company assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the company and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

The Queensland Network of Alcohol and Other Drug Agencies Ltd
Notes to the financial statements
30 June 2018

Note 3. Current assets - cash and cash equivalents

| | 2018 \$ | 2017 \$ |
|--------------|--------------------------|--------------------------|
| Cash at bank | 1,103,797 | 997,383 |
| | <u>1,103,797</u> | <u>997,383</u> |

(a) Reconciliation of cash

Cash and cash equivalents reported in the Statement of Cash Flows are reconciled to the equivalent items in the Statement of Financial Position as follows:

| | | |
|--|------------------|------------------|
| Cash and cash equivalents | 1,103,797 | 997,383 |
| Cash on deposit – held to maturity financial asset | 10,000 | 10,000 |
| Balance as per Statement of Cash Flows | <u>1,113,797</u> | <u>1,007,383</u> |

Note 4. Current assets - trade and other receivables

| | | |
|-------------------|---------------|---------------|
| Trade receivables | 12,070 | - |
| Prepayments | 2,946 | 2,792 |
| Security deposits | 21,227 | 21,227 |
| | <u>36,243</u> | <u>24,019</u> |

Note 5. Current assets – other financial assets

| | | |
|---|---------------|---------------|
| Cash on deposit - Held to maturity financial assets | 10,000 | 10,000 |
| | <u>10,000</u> | <u>10,000</u> |

Note 6. Non-current assets - property, plant and equipment

| | | |
|--|---------------|--------------|
| Plant and equipment - at cost | 26,415 | 26,415 |
| Less: Accumulated depreciation | (26,415) | (26,415) |
| | - | - |
| Furniture, fixtures and fittings - at cost | 8,302 | 8,302 |
| Less: Accumulated depreciation | (8,302) | (8,302) |
| | - | - |
| Computer software - at cost | 34,542 | 29,542 |
| Less: Accumulated depreciation | (23,917) | (20,167) |
| | 10,625 | 9,375 |
| | <u>10,625</u> | <u>9,375</u> |

The Queensland Network of Alcohol and Other Drug Agencies Ltd
Notes to the financial statements
30 June 2018

Note 6. Non-current assets - property, plant and equipment (continued)

Reconciliations

Reconciliations of the written down values at the beginning and end of the current and previous financial year are set out below:

| | Plant and equipment \$ | Furniture, fixtures and fittings \$ | Computer Software \$ | Total \$ |
|-------------------------|------------------------------|--|----------------------------|-------------|
| Balance at 1 July 2016 | - | - | - | - |
| Additions | - | - | 12,500 | 12,500 |
| Depreciation expense | - | - | (3,125) | (3,125) |
| Balance at 30 June 2017 | - | - | 9,375 | 9,375 |
| Additions | - | - | 5,000 | 5,000 |
| Depreciation expense | - | - | (3,750) | (3,750) |
| Balance at 30 June 2018 | - | - | 10,625 | 10,625 |

Note 7. Current liabilities - trade and other payables

| | 2018 \$ | 2017 \$ |
|--------------------------------------|----------------|----------------|
| Trade payables | 9,449 | 14,785 |
| GST payable | 40,698 | 13,653 |
| Sundry payables and accrued expenses | 72,278 | 39,986 |
| Grants received and unexpended | 474,870 | 564,061 |
| | <u>597,295</u> | <u>632,485</u> |

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying amounts are considered to be a reasonable approximation of fair value.

Note 8. Employee benefits

Current

| | | |
|-------------------|---------------|---------------|
| Employee benefits | <u>16,708</u> | <u>14,354</u> |
|-------------------|---------------|---------------|

Non-current

| | | |
|-------------------|--------------|----------|
| Employee benefits | <u>7,980</u> | <u>-</u> |
|-------------------|--------------|----------|

Note 9. Members' Guarantee

The Company is incorporated under the Australian Charities and Not-for-profits Commission Act 2012 and is a Company Limited By Guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$1 each towards meeting any outstandings and obligations of the Company. At 30 June 2018 the number of members was 74 (2017: 47)

The Queensland Network of Alcohol and Other Drug Agencies Ltd
Notes to the financial statements
30 June 2018

Note 10. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by FSA Audit Pty Ltd, the auditor of the company:

| | 2018 \$ | 2017 \$ |
|---|------------|------------|
| <i>Audit services – FSA Audit Pty Ltd</i> | | |
| Audit of the financial statements | 5,000 | 7,400 |

Note 11. Contingent liabilities

The company had no contingent liabilities as at 30 June 2018 and 30 June 2017.

Note 12. Commitments

The company had no commitments for expenditure as at 30 June 2018 and 30 June 2017.

Note 13. Events after the reporting period

No matter or circumstance has arisen since 30 June 2018 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

Note 14. Reconciliation of surplus after income tax to net cash from operating activities

| | 2018 \$ | 2017 \$ |
|--|------------|------------|
| Surplus after income tax expense for the year | 144,744 | 87,879 |
| Adjustments for: | | |
| Depreciation and amortisation | 3,750 | 3,125 |
| Change in operating assets and liabilities: | | |
| Decrease/(increase) in trade and other receivables | (12,224) | (11,389) |
| Decrease in trade and other payables | (35,190) | 590,337 |
| Increase in employee benefits | 10,334 | 3,743 |
| Net cash from operating activities | 111,414 | 673,695 |

The Queensland Network of Alcohol and Other Drug Agencies Ltd
Directors' declaration
30 June 2018

In the directors' opinion:

- the company is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the *Australian Charities and Not-for-profits Commission Act 2012* and the *Corporations Act 2001* requirements to prepare and distribute financial statements to the members of The Queensland Network of Alcohol and Other Drug Agencies Ltd;
- the attached financial statements and notes comply with the *Corporations Act 2001*, the Accounting Standards as described in note 1 to the financial statements, the *Corporations Regulations 2001* and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the company's financial position as at 30 June 2018 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

On behalf of the directors



Trevor Hallewell
Director



Ara Harathunian
Director

Date: 4/10/18
Brisbane

INDEPENDENT AUDITOR'S REPORT

To The Directors

I have audited the financial report of The Queensland Network of Alcohol and Other Drugs Agencies Ltd, which comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Directors' declaration.

In my opinion the financial report of The Queensland Network of Alcohol and Other Drugs Agencies Ltd has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2018 and of its financial performance for the year [period] then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for opinion

I have conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the registered 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter - Basis of Accounting

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibility of the Directors for the Financial Report

The Directors of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The Directors' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

The Directors are responsible for overseeing the registered entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 [my] 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 registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible entities.
- Conclude on the appropriateness of responsible entities' 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 registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered 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.

I communicate with the Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identified during my audit.

FSA Audit Pty Ltd



Mark du Plessis

Partner

Registered Company Auditor

ASIC Registration Number 471680

Date: 9th October 2018

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