



# Directions

Pathways to Recovery



Assisting Drug Dependents Incorporated  
T/As Directions Health Services

Audited Financial Statements

For the Year Ended 30 June 2016

**STATEMENT BY MEMBERS OF THE MANAGEMENT COMMITTEE  
FOR THE YEAR ENDED 30 JUNE 2016**

In accordance with the *Associations Incorporation Act 1991* (Act) the Management Committee submit these financial statements of Assisting Drug Dependents Incorporated (“the Association”) for the year ended 30 June 2016.

The names of the members of the Management Committee of the Association at the date of this report and at any time since the beginning of the financial year were as follows:

Frank Quinlan – President	Andrew Fraser
Ken Wedgwood – Vice President / Secretary	Sheila Holcombe
Chris Fusca – Treasurer	Amy Kilpatrick
Fiona Trevelyan – CEO/Public Officer	Ben Duggan
Annette Ellis	John Hargreaves (resigned)

The principal activities of the Association during the year ended 30 June 2016 were to provide resources, programs and services to people who use drugs including alcohol, to promote community awareness of safe drug use and to provide an advocacy service for clients of the Association in the Australian Capital Territory. There were no significant changes to the nature of those activities during the financial year.

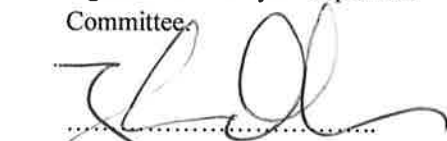
No matters or circumstances have arisen since the end of the financial year which significantly affect the operations of the Association, or the state of affairs of the Association in subsequent years.

The surplus of the Association for the year ended 30 June 2016 was \$90,596 (2015: surplus of \$113,060).

In the opinion of the Management Committee Members, the accompanying financial statements present fairly the financial position of Assisting Drug Dependents Incorporated as at 30 June 2016 and its performance for the year ended on that date in accordance with Australian Accounting Standards, (including Accounting Interpretations), and the requirements of the *Associations Incorporation Act 1991*.

In the opinion of the Management Committee as at the date of this statement there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

Signed this      day of September 2016 in accordance with a resolution of the Management Committee.

  
.....  
Committee Member  
September, 2016

  
.....  
Committee Member  
September, 2016

**Independent Auditor's Report to the Members of Assisting Drug Dependents Incorporated (trading as Directions ACT Drug and Alcohol Services)**

We have audited the accompanying financial statements of Assisting Drug Dependents Incorporated (the Association), which comprise the statement of financial position as at 30 June 2016, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information.



**Management Committee's Responsibility for the Financial Statements**

The Management Committee of the Association is responsible for the preparation of the financial statements in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the *Associations Incorporation Act (ACT) 1991*, and for such internal control as the Management Committee determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.



**Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statements 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 to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Management Committee, as well as evaluating the presentation of the financial statements.



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





### **Independence**

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

### **Opinion**

In our opinion the financial report presents fairly, in all material respects the financial position of the Assisting Drug Dependents Incorporated as at 30 June 2016 and of its financial performance and its cash flows for the period then ended in accordance with Australian Accounting Standards and the *Associations Incorporation Act 1991* of the Australian Capital Territory.

**Eric Hummer**  
**Audit Director**

Date opinion formed: 08 September 2016

**ASSISTING DRUG DEPENDENTS INCORPORATED**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2016**

	Note	2016 \$	2015 \$
<b>REVENUE</b>			
Revenues from Ordinary Activities	2	<u>4,489,311</u>	<u>4,167,517</u>
Total Revenue		<u>4,489,311</u>	<u>4,167,517</u>
<b>EXPENSES</b>			
Employee Benefits Expense		3,121,049	2,857,268
Depreciation Expense	4	51,056	56,528
Other Expenses from Ordinary Activities	3	<u>1,226,610</u>	<u>1,140,661</u>
Total Expenses		<u>4,398,715</u>	<u>4,054,457</u>
Surplus / (Deficit) from Ordinary Activities		<u>90,596</u>	<u>113,060</u>

The accompanying notes form part of these financial statements.

**ASSISTING DRUG DEPENDENTS INCORPORATED**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2016**

	Note	2016 \$	2015 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	5	891,724	707,723
Trade and Other Receivables	6	26,596	19,425
Inventories	7	18,176	15,355
Other	8	54,213	56,090
<b>Total Current Assets</b>		<u>990,709</u>	<u>798,593</u>
<b>Non-Current Assets</b>			
Plant and Equipment	9	467,052	464,226
<b>Total Non-Current Assets</b>		<u>467,052</u>	<u>464,226</u>
<b>TOTAL ASSETS</b>		<u>1,457,761</u>	<u>1,262,819</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	10	415,572	407,266
Provisions	11	13,468	12,881
Borrowings	12	-	84,055
Unexpended Grant Liabilities	13	120,000	3,030
Finance Leases	14	5,748	-
<b>Total Current Liabilities</b>		<u>554,788</u>	<u>507,232</u>
<b>Non-Current Liabilities</b>			
Trade and Other Payables	10	453,410	428,067
Finance Leases	14	31,447	-
<b>Total Non-Current Liabilities</b>		<u>484,857</u>	<u>428,067</u>
<b>TOTAL LIABILITIES</b>		<u>1,039,645</u>	<u>935,299</u>
<b>NET ASSETS</b>		<u>418,116</u>	<u>327,520</u>
<b>EQUITY</b>			
Retained Earnings		418,116	327,520
<b>TOTAL EQUITY</b>		<u>418,116</u>	<u>327,520</u>

The accompanying notes form part of these financial statements.

**ASSISTING DRUG DEPENDENTS INCORPORATED**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2016**

	<b>Retained Earnings \$</b>	<b>Total \$</b>
<b>Balance at 1 July 2014</b>	<u>214,460</u>	<u>214,460</u>
Surplus for the Year	113,060	113,060
Other Comprehensive Income for the Year	-	-
<b>Total Comprehensive Income</b>	<u>113,060</u>	<u>113,060</u>
<b>Balance at 30 June 2015</b>	<u>327,520</u>	<u>327,520</u>
Surplus for the Year	90,596	90,596
Other Comprehensive Income for the Year	-	-
<b>Total Comprehensive Income</b>	<u>90,596</u>	<u>90,596</u>
<b>Balance at 30 June 2016</b>	<u>418,116</u>	<u>418,116</u>

The accompanying notes form part of these financial statements.

**ASSISTING DRUG DEPENDENTS INCORPORATED**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2016**

	Note	2016 \$	2015 \$
<b>Cash Flows from Operating Activities</b>			
Receipts from grants and other income		4,954,417	4,529,879
Payments to suppliers and employees		(4,653,420)	(4,156,692)
Interest received		20,941	25,599
<i>Net Cash provided by operating activities</i>	19(a)	<u>321,938</u>	<u>398,786</u>
<b>Cash Flows from Investing Activities</b>			
Proceeds from the sale of fixed assets		-	12,727
Fixed asset purchases		(53,882)	-
<i>Net Cash provided by (used in) investing activities</i>		<u>(53,882)</u>	<u>12,727</u>
<b>Cash Flows from Financing Activities</b>			
Repayment of borrowings		(84,055)	(246,340)
<i>Net Cash provided by (used in) financing activities</i>		<u>(84,055)</u>	<u>(246,340)</u>
<b>Net increase in cash and cash equivalents</b>		184,001	165,173
<b>Cash and cash equivalents at the beginning of the financial year</b>		<u>707,723</u>	<u>542,550</u>
<b>Cash and cash equivalents at the end of the financial year</b>	19(b)	<u>891,724</u>	<u>707,723</u>

The accompanying notes form part of these financial statements.



## ASSISTING DRUG DEPENDENTS INCORPORATED

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

#### NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards (including Accounting Interpretations), and the requirements of the *Associations Incorporation Act 1991*. The Association is a not-for-profit entity for financial reporting purposes under the Australian Accounting Standards.

These financial statements cover the Assisting Drug Dependents Incorporated (Association) as an individual entity. Assisting Drug Dependents Incorporated is an association incorporated in Australian Capital Territory under the *Associations Incorporation Act 1991*.

These financial statements are prepared on an accruals basis and are based on historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the Association in the preparation of these financial statements. The accounting policies have been consistently applied, unless otherwise stated.

#### (a) Income Tax

The Association is exempt from Income Tax under the provisions of Section 50-5 of the *Income Tax Assessment Act 1997*.

#### (b) Cash and Cash Equivalents

For the purposes of the Statement of Cash Flows, cash and cash equivalents include cash on hand, at banks and on deposit.

#### (c) Revenue

Revenue from the provision of goods and services is recognised upon the delivery of goods or services to customers.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Grants received are accounted for by distinguishing grants between revenue based grants and capital based grants.

## ASSISTING DRUG DEPENDENTS INCORPORATED

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

#### NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### *Revenue (Service Delivery) Based Grants*

These grants are credited to revenue in the same period in which the expenditure to which they relate is charged. Revenue based grants received during the financial year which relate to subsequent financial years are treated as programs not yet fully expended.

##### *Capital Based Grants*

These grants are made for the acquisition of fixed assets. The accounting treatment is to recognise initially recognise the amount received as unexpended grants (liability) and to progressively recognise the grant as revenue over the period in which the economic benefits of the asset are consumed.

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

#### **(d) Inventories**

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a specific identification basis and include direct costs and appropriate overheads, if any.

#### **(e) Plant and Equipment**

Each class of plant and equipment is measured on the cost basis less depreciation and impairment costs.

The carrying amount is reviewed annually by management for impairment to ensure it is not in excess of the remaining service potential of the plant and equipment assets.

##### *Impairment*

At each reporting date, the Association 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 recognised as an expense in the Statement of Comprehensive Income.

The depreciable amounts of all plant and equipment are depreciated on a straight line basis over the useful lives of the assets to the Association commencing from the time the asset is held ready for use.

## ASSISTING DRUG DEPENDENTS INCORPORATED

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

#### NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>
Furniture and Equipment	10% - 33.33%
Motor Vehicles	15%
Leasehold Improvements	6.67%

#### (f) Leases

Leases of property and equipment, where substantially all the risks and benefits incidental to the ownership of the asset but not the legal ownership are transferred to the Association, are classified as finance leases.

Finance leases are capitalised, recognising an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values.

Leases assets are depreciated on a straight-line basis over their estimated useful lives where it is likely that the Association will obtain ownership of the asset. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are recognised as expenses on a straight-line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

#### (g) Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with benefits arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been recognised as current payables. Other employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows and recognised as non-current provisions.

Contributions to the ACT Long Service Leave Authority for the portable long service scheme which commenced 1 July 2010 have been expensed as incurred.

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

## ASSISTING DRUG DEPENDENTS INCORPORATED

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

#### NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### (h) 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 Australian 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.

##### (i) Critical Accounting Estimates and Judgements

Management and the Committee evaluate estimates and judgements 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 Association.

##### (j) Financial Instruments

###### *Recognition*

Financial instruments are initially measured at fair value on trade date, which includes transaction costs, when the related contractual rights of obligation exist. Subsequent to initial recognition these instruments are measured as set out below.

###### *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 stated at amortised cost using the effective interest rate method.

###### *Held-to-Maturity Investments*

These investments have fixed maturities, and it is the Association's intention to hold these investments to maturity. Any held-to-maturity investments held by the Association are stated at amortised cost using the effective interest rate method.

###### *Available-for-Sale Financial Assets*

Available-for-sale financial assets are reflected at fair value. Unrealised gains and losses arising from changes in fair value are taken directly to equity. The Association does not hold any available-for-sale financial assets.

**ASSISTING DRUG DEPENDENTS INCORPORATED**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

**NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*Financial Liabilities*

Non-derivative financial liabilities are recognised at amortised cost, comprising original debt less principal payments and amortisation.

**(k) Comparative Information**

Where required comparative figures have been adjusted to conform with changes in presentation in the current year.

**ASSISTING DRUG DEPENDENTS INCORPORATED**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

<b>NOTE 2 - REVENUE</b>	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Operating Activities:		
– Grants Received	4,122,750	3,755,490
– Other ACT Health Funding	103,282	141,842
– Other Income	242,338	244,586
	<u>4,468,370</u>	<u>4,141,918</u>
Non-Operating Activities:		
– Interest Received	20,941	25,599
– Profit on Disposal of Plant and Equipment	-	-
	<u>20,941</u>	<u>25,599</u>
 Total Revenue	 <u>4,489,311</u>	 <u>4,167,517</u>

**NOTE 3 – OTHER EXPENSES**

Accommodation and Related Costs (excluding Office Lease Expense)	84,056	89,265
Office Running Costs	268,575	180,009
Program Running Costs	128,956	131,945
Medical Expenses	467,070	476,057
Auditor Remuneration	11,300	10,909
Loss on Disposal of Plant and Equipment	-	2,265
Office Lease Rentals	261,624	232,321
Other	5,029	17,890
	<u>1,226,610</u>	<u>1,140,661</u>

**NOTE 4 – SURPLUS FROM ORDINARY ACTIVITIES**

Surplus from ordinary activities has been determined after the following expenses:

Loss on disposal of plant and equipment	<u>-</u>	<u>2,265</u>
Depreciation of plant and equipment	<u>51,056</u>	<u>56,528</u>
Remuneration of the auditor:		
– Audit or review services	11,300	10,909
– Other services	-	-
Total auditor remuneration	<u>11,300</u>	<u>10,909</u>

**ASSISTING DRUG DEPENDENTS INCORPORATED**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

	<b>2016</b>	<b>2015</b>
<b>NOTE 5 – CASH AND CASH EQUIVALENTS</b>	<b>\$</b>	<b>\$</b>
Cash on hand	#	1,253
Cash at bank and on deposit	## 891,119	706,470
	<u>891,724</u>	<u>707,723</u>
 <b>NOTE 6 – TRADE AND OTHER RECEIVABLES</b>		
Trade Receivables	26,596	19,425
	<u>26,596</u>	<u>19,425</u>
 <b>NOTE 7 - INVENTORIES</b>		
Stock on Hand	18,177	15,355
	<u>18,177</u>	<u>15,355</u>
 <b>NOTE 8 - OTHER</b>		
Prepayments	53,130	55,018
Accrued Income	1,083	1,072
	<u>54,213</u>	<u>56,090</u>
 <b>NOTE 9 - PLANT AND EQUIPMENT</b>		
Furniture and equipment – at cost	240,773	226,102
Less Accumulated depreciation	(124,057)	(106,006)
	<u>116,716</u>	<u>120,096</u>
Arcadia improvements – at cost	19,976	19,976
Less Accumulated depreciation	(19,976)	(19,976)
	<u>-</u>	<u>-</u>
Motor vehicles (at cost and leased)	145,570	106,359
Less Accumulated depreciation	(106,292)	(99,225)
	<u>39,278</u>	<u>7,134</u>
Leasehold improvements – at cost	388,872	388,872
Less Accumulated depreciation	(77,814)	(51,876)
	<u>311,058</u>	<u>336,996</u>
Total Plant and Equipment	<u>467,052</u>	<u>464,226</u>

**ASSISTING DRUG DEPENDENTS INCORPORATED**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

**Movements in Carrying Amounts**

Movement in the carrying amounts for each class of plant and equipment between the beginning and the end of the current financial year.

	<b>Balance at beginning of year</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers</b>	<b>Depreciation expense</b>	<b>Balance at the end of year</b>
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	120,096	14,671	-	-	18,051	116,716
Arcadia Improvements	-	-	-	-	-	-
Motor Vehicles (L,O)	7,134	-	-	-	7,067	67
Leasehold Improvements	336,996	-	-	-	25,938	311,058
	<u>464,226</u>	<u>14,671</u>	<u>-</u>	<u>-</u>	<u>51,056</u>	<u>427,841</u>

	<b>Note</b>	<b>2016</b>	<b>2015</b>
<b>NOTE 10 – TRADE AND OTHER PAYABLES</b>		\$	\$
<b>Current</b>			
Trade Payables		65,099	56,317
Accrued Expenses		44,563	32,152
GST Payable		84,554	79,158
Payroll Liabilities		89,491	144,317
Annual Leave Liability		<u>131,865</u>	<u>95,322</u>
		<u>415,572</u>	<u>407,266</u>
<b>Non-Current</b>			
Deferred lease rentals		<u>453,410</u>	<u>428,067</u>
		<u>453,410</u>	<u>428,067</u>
<b>Total Trade and Other Payables</b>		<u>868,982</u>	<u>835,333</u>
Financial Liabilities	16	283,707	311,944
Non-Financial Liabilities		<u>585,274</u>	<u>523,389</u>
		<u>868,981</u>	<u>835,333</u>

**NOTE 11 – PROVISIONS**

<b>Current</b>			
Long Service Leave		2,968	3,951
Other		<u>10,500</u>	<u>8,930</u>
		<u>13,468</u>	<u>12,881</u>
<b>Non-Current</b>			
Long Service Leave		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>

Payroll Liabilities include the PAYG Tax Liability and Accrued Employment Costs.



**ASSISTING DRUG DEPENDENTS INCORPORATED**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

<b>NOTE 12 – BORROWINGS</b>	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
NAB Relocation Bank Loan	-	84,055
	<u>-</u>	<u>84,055</u>

The NAB Bank Loan was a principal and interest loan (with fixed and floating rate components) and commenced in July 2013 for a term of two years. The purpose of the loan was to fund the acquisition of the leasehold improvements of the office premises (located at Level 6, Cosmopolitan Centre, Woden Square, ACT) leased from 1 July 2013. The loan was paid out in October 2015.

**NOTE 13 – UNEXPENDED GRANT LIABILITIES**

Unexpended Grant Liabilities – NSW Health Funding	120,000	-
Unexpended Grant Liabilities – Additional ACT Health Funding	-	3,030
	<u>120,000</u>	<u>3,030</u>

**NOTE 14 – FINANCE LEASES**

<b>Current</b>		
Plant & Equipment Finance Liabilities - Secured	<u>5,748</u>	<u>-</u>
<b>Non-Current</b>		
Plant & Equipment Finance Liabilities - Secured	<u>31,447</u>	<u>-</u>

**NOTE 15 – CONTINGENT LIABILITIES AND COMMITMENTS**

**Operating Lease Commitments**

Non-cancellable operating leases contracted for but not capitalised in the financial statements.

Operating lease commitments include:

- Office lease for Level 6, Cosmopolitan Centre, Woden Square, ACT: The office lease agreement term is 15-years and commenced 1 July 2013. The lease includes a rent-free period of two years from 1 July 2013 with a reduction of \$30 per square metre from year three to ten of the contracted lease period. Lease commitments include a fixed increase of 3.5% on 1 July of each year in line with the provisions of the lease agreement.
- Computer equipment lease commenced May 2014 for a term of 4 years.
- Photocopier lease commenced February 2016 for a term of 5 years.
- Motor vehicle (Toyota Hiace) refinanced lease commenced June 2016 for a term of 12 months.

Payable – minimum lease payments:

- Not later than 12 months	237,651	214,461
- Later than 12 months but not later than five years	1,211,052	1,111,974
- Greater than five years	<u>1,779,822</u>	<u>2,024,479</u>
	<u>3,228,525</u>	<u>3,350,914</u>

**ASSISTING DRUG DEPENDENTS INCORPORATED**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

<b>NOTE 15 – CONTINGENT LIABILITIES AND COMMITMENTS (continued)</b>	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
<b>Finance Lease Commitments</b>		
Finance lease commitments consist of:		
– Motor vehicle lease (Toyota Corolla) entered into in March 2016		
– Motor vehicle lease (Ford Kuga) entered into in March 2016		
Payable – minimum payments:		
- Not later than 12 months	7,473	-
- Later than 12 months but not later than five years	19,929	-
- Greater than five years	-	-
Minimum lease payments	<u>27,402</u>	<u>-</u>
Less future finance charges	<u>(4,850)</u>	<u>-</u>
Present value of minimum lease payments	<u>22,552</u>	<u>-</u>

**Contingent Liabilities**

The Association is not engaged in any litigation or claim which is like to have a material adverse effect on the operations of the business.

**Capital Expenditure Commitments**

The Association does not have capital commitments as of 30 June 2016 (2015: Nil).

**NOTE 16 – FINANCIAL RISK MANAGEMENT**

The Association's financial instruments consist mainly of deposits with banks, accounts receivable and payable.

The totals for each category of financial instruments, measured in accordance with Australian Accounting Standards as detailed in the accounting policies to these financial statements, are as follows:

**Financial Assets**

Cash and Cash Equivalents	<b>5</b>	891,119	706,470
Trade and Other Receivables	<b>6</b>	<u>26,596</u>	<u>19,425</u>
<b>Total Financial Assets</b>		<u>917,715</u>	<u>725,895</u>

**Financial Liabilities**

Financial Liabilities at Amortised Cost:

- Trade and Other Payables	<b>10</b>	283,707	311,944
- Borrowings	<b>12</b>	-	84,055
- Finance Leases	<b>14</b>	<u>37,195</u>	<u>-</u>
		<u>320,902</u>	<u>395,999</u>

**ASSISTING DRUG DEPENDENTS INCORPORATED**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

**NOTE 17 – RELATED PARTY TRANSACTIONS**

The Members of the Management Committee who held office during any part of the financial year were as follows:

Ben Duggan	Chris Fusca	Frank Quinlan
Annette Ellis	Sheila Holcombe	Ken Wedgwood
Andrew Fraser	Amy Kilpatrick	

No committee member received any remuneration for acting as a Committee Member during the year. The Association's Chief Executive Officer appointed to the Committee in accordance with the Constitution is however remunerated for her employment by the Association. The Association maintains a directors' and officers' insurance policy on behalf of the Committee Members.

**NOTE 18 – ASSOCIATION DETAILS**

The Association operates in the Australian Capital Territory in one industry, being the alcohol and other drugs area. The principal activities of the Association are to provide resources, programs and services to people who use drugs including alcohol, to promote community awareness of safe drug use and as an advocacy service for clients of the Association in the Australian Capital Territory.

The Association is incorporated under the *Association Incorporations Act 1991* of the Australian Capital Territory. Its principal place of business and registered office is Level 6, Cosmopolitan Centre, Woden Square, ACT, 2606.

**ASSISTING DRUG DEPENDENTS INCORPORATED**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

<b>NOTE 19 - STATEMENT OF CASH FLOWS</b>	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Reconciliation of Cash Flows from Operations with Surplus from Ordinary Activities</b>		
Surplus from ordinary activities	90,596	113,060
Non-cash flows in Surplus from ordinary activities:		
Assets written off	-	600
Depreciation	51,056	56,528
Loss on disposal of fixed assets	-	2,265
Changes in operating assets and liabilities:		
(Increase) / Decrease in Trade and Other Receivables	(7,171)	(12,963)
(Increase) / Decrease in Other Current Assets	1,878	41,600
(Increase) / Decrease in Inventories	(2,822)	3,962
(Decrease) / Increase in Trade and Other Payables	33,649	206,480
Increase / (Decrease) in Other Liabilities	154,165	(17,539)
(Decrease) / Increase in Provisions	587	4,793
Net cash provided by operating activities	<u>321,938</u>	<u>398,786</u>

**(b) Reconciliation of Cash**

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Cash on Hand	605	1,254
Cash at Bank and Deposit	<u>891,119</u>	<u>706,469</u>
	<u>891,724</u>	<u>707,723</u>