

ASSISTING DRUG DEPENDENTS INCORPORATED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

**STATEMENT BY MEMBERS OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 30 JUNE 2017**

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 2017.

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	Amy Kilpatrick
Ken Wedgwood – Vice President / Secretary	Ben Duggan
Peter Norton – Treasurer	Sheila Holcombe (resigned)
Bronwyn Hendry – CEO/Public Officer	Fiona Trevelyan (resigned)
Paul Walshe	Chris Fusca (resigned)
Andrew Fraser	Partrick McKenna

The principal activities of the Association during the year ended 30 June 2017 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 2017 was \$126,740 (2016: surplus of \$90,596).

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 2017 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 31st day of August 2017 in accordance with a resolution of the Management Committee.


.....
Committee Member
31 August 2017


.....
Committee Member
31 August 2017

INDEPENDENT AUDITOR'S REPORT

TO ASSISTING DRUG DEPENDENTS INCORPORATED (TRADING AS DIRECTIONS HEALTH SERVICES)

ABN 93 699 256 195

Opinion

We have audited the financial report of Assisting Drug Dependents Incorporated ('the Association'), which comprises the statement of financial position as at 30 June 2017, 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.

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 2017 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.

Basis for Opinion

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

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

Management Committee's Responsibility for the Financial Report

The Management Committee of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and *Associations Incorporation Act 1991* of the Australian Capital Territory and the Australian Charities and *Not-for-profits Commission Act 2012* and for such internal control as they determine is necessary to enable the preparation of the 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 Management Committee are responsible for assessing the ability of the Association to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements

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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 this financial report.

A further description of our responsibilities for the audit of the financial report is located at The *Auditing and Assurance Standards Board* website at: http://www.auasb.gov.au/auditors_files/ar3.pdf. This description forms part of our auditor's report.

Eric Hummer

Audit Director

ehummer@synergygroup.net.au

0407 486 637

30 August 2017

ASSISTING DRUG DEPENDENTS INCORPORATED

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2017

	Note	2017 \$	2016 \$
REVENUE			
Revenues from Ordinary Activities	2	<u>5,646,501</u>	<u>4,489,311</u>
Total Revenue		<u>5,646,501</u>	<u>4,489,311</u>
EXPENSES			
Employee Benefits Expense		3,952,606	3,121,049
Depreciation Expense	4	66,194	51,056
Other Expenses from Ordinary Activities	3	<u>1,500,961</u>	<u>1,226,610</u>
Total Expenses		<u>5,519,761</u>	<u>4,398,715</u>
Surplus / (Deficit) from Ordinary Activities		<u>126,740</u>	<u>90,596</u>

The accompanying notes form part of these financial statements.

ASSISTING DRUG DEPENDENTS INCORPORATED

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2017**

	Note	2017 \$	2016 \$
ASSETS			
Current Assets			
Cash and Cash Equivalents	5	1,316,792	891,724
Trade and Other Receivables	6	221,188	26,596
Inventories	7	31,122	18,176
Other	8	70,033	54,213
Total Current Assets		<u>1,639,135</u>	<u>990,709</u>
Non-Current Assets			
Plant and Equipment	9	564,479	467,052
Total Non-Current Assets		<u>564,479</u>	<u>467,052</u>
TOTAL ASSETS		<u>2,203,614</u>	<u>1,457,761</u>
LIABILITIES			
Current Liabilities			
Trade and Other Payables	10	462,319	415,572
Provisions	11	11,457	13,468
Unexpended Grant Liabilities	12	636,697	120,000
Finance Leases	13	15,516	5,748
Total Current Liabilities		<u>1,125,989</u>	<u>554,788</u>
Non-Current Liabilities			
Trade and Other Payables	10	471,415	453,410
Finance Leases	13	61,354	31,447
Total Non-Current Liabilities		<u>532,769</u>	<u>484,857</u>
TOTAL LIABILITIES		<u>1,658,758</u>	<u>1,039,645</u>
NET ASSETS		<u>544,856</u>	<u>418,116</u>
EQUITY			
Retained Earnings		544,856	418,116
TOTAL EQUITY		<u>544,856</u>	<u>418,116</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 2017

	Retained Earnings \$	Total \$
Balance at 1 July 2015	<u>327,520</u>	<u>327,520</u>
Surplus for the Year	90,596	90,596
Total Comprehensive Income	<u>90,596</u>	<u>90,596</u>
Balance at 30 June 2016	<u>418,116</u>	<u>418,116</u>
Surplus for the Year	126,740	126,740
Total Comprehensive Income	<u>126,740</u>	<u>126,740</u>
Balance at 30 June 2017	<u>544,856</u>	<u>544,856</u>

The accompanying notes form part of these financial statements.

ASSISTING DRUG DEPENDENTS INCORPORATED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017**

	Note	2017 \$	2016 \$
Cash Flows from Operating Activities			
Receipts from grants and other income		6,068,962	4,954,417
Payments to suppliers and employees		(5,500,320)	(4,653,420)
Interest received		20,048	20,941
<i>Net Cash provided by operating activities</i>	19(a)	<u>588,690</u>	<u>321,938</u>
Cash Flows from Investing Activities			
Fixed asset purchases		<u>(163,621)</u>	<u>(53,882)</u>
<i>Net Cash provided by (used in) investing activities</i>		<u>(163,621)</u>	<u>(53,882)</u>
Cash Flows from Financing Activities			
Repayment of borrowings		<u>-</u>	<u>(84,055)</u>
<i>Net Cash provided by (used in) financing activities</i>		<u>-</u>	<u>(84,055)</u>
Net increase in cash and cash equivalents		425,068	184,001
Cash and cash equivalents at the beginning of the financial year		<u>891,724</u>	<u>707,723</u>
Cash and cash equivalents at the end of the financial year	19(b)	<u>1,316,792</u>	<u>891,724</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 2017

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 2017**

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 2017**

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Class of Fixed Asset	Depreciation Rate
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 2017

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 2017**

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 2017**

NOTE 2 - REVENUE	2017	2016
	\$	\$
Operating Activities:		
– Grants Received	5,344,377	4,122,750
– Other ACT Health Funding	-	103,282
– Other Income	282,076	242,338
	<u>5,626,453</u>	<u>4,468,370</u>
Non-Operating Activities:		
– Interest Received	20,048	20,941
	<u>20,048</u>	<u>20,941</u>
 Total Revenue	 <u>5,646,501</u>	 <u>4,489,311</u>

NOTE 3 – OTHER EXPENSES

Accommodation and Related Costs (excluding Office Lease Expense)	100,848	84,056
Office Running Costs	410,480	268,575
Program Running Costs	208,365	128,956
Medical Expenses	476,903	467,070
Auditor Remuneration	13,950	11,300
Office Lease Rentals	285,065	261,624
Other	5,350	5,029
	<u>1,500,961</u>	<u>1,226,610</u>

NOTE 4 – SURPLUS FROM ORDINARY ACTIVITIES

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

Depreciation of plant and equipment	<u>66,194</u>	<u>51,056</u>
Remuneration of the auditor:		
– Audit or review services	13,950	11,300
– Other services	-	-
Total auditor remuneration	<u>13,950</u>	<u>11,300</u>

ASSISTING DRUG DEPENDENTS INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

	2017	2016
	\$	\$
NOTE 5 – CASH AND CASH EQUIVALENTS		
Cash on hand	565	605
Cash at bank and on deposit	1,316,227	891,119
	<u>1,316,792</u>	<u>891,724</u>
NOTE 6 – TRADE AND OTHER RECEIVABLES		
Trade Receivables	221,188	26,596
	<u>221,188</u>	<u>26,596</u>
NOTE 7 - INVENTORIES		
Stock on Hand	31,122	18,176
	<u>31,122</u>	<u>18,176</u>
NOTE 8 - OTHER		
Prepayments	60,104	53,130
Accrued Income	9,929	1,083
	<u>70,033</u>	<u>54,213</u>
NOTE 9 - PLANT AND EQUIPMENT		
Furniture and equipment – at cost	249,873	240,773
Less Accumulated depreciation	(145,901)	(124,057)
	<u>103,972</u>	<u>116,716</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)	300,092	145,570
Less Accumulated depreciation	(124,705)	(106,292)
	<u>175,387</u>	<u>39,278</u>
Leasehold improvements – at cost	388,872	388,872
Less Accumulated depreciation	(103,752)	(77,814)
	<u>285,120</u>	<u>311,058</u>
Total Plant and Equipment	<u>564,479</u>	<u>467,052</u>

ASSISTING DRUG DEPENDENTS INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

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.

	Balance at beginning of year	Additions	Disposals	Transfers	Depreciation expense	Balance at the end of year
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	116,716	9,100	-	-	21,843	103,973
Arcadia Improvements	-	-	-	-	-	-
Motor Vehicles (L,O)	39,278	154,522	-	-	18,413	175,387
Leasehold Improvements	311,058	-	-	-	25,938	285,120
	<u>467,052</u>	<u>163,621</u>	<u>-</u>	<u>-</u>	<u>66,194</u>	<u>564,479</u>

	Note	2017 \$	2016 \$
NOTE 10 – TRADE AND OTHER PAYABLES			
Current			
Trade Payables		70,977	65,099
Accrued Expenses		64,027	44,563
GST Payable		70,115	84,554
Payroll Liabilities		129,619	89,491
Annual Leave Liability		127,581	131,865
		<u>462,319</u>	<u>415,572</u>
Payroll Liabilities include the PAYG Tax Liability and Accrued Employment Costs.			
Non-Current			
Deferred lease rentals		471,415	453,410
		<u>471,415</u>	<u>453,410</u>
Total Trade and Other Payables		<u>933,734</u>	<u>868,982</u>
Financial Liabilities	16	334,738	283,707
Non-Financial Liabilities		598,996	585,274
		<u>933,734</u>	<u>868,981</u>

NOTE 11 – PROVISIONS

Current			
Long Service Leave		1,697	2,968
Other		9,760	10,500
		<u>11,457</u>	<u>13,468</u>

ASSISTING DRUG DEPENDENTS INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

NOTE 12 – UNEXPENDED GRANT LIABILITIES

Unexpended Grant Liabilities – NSW Health Funding	636,697	120,000
Unexpended Grant Liabilities – Additional ACT Health Funding	-	-
	<u>636,697</u>	<u>120,000</u>

NOTE 13 – FINANCE LEASES

Current

Plant & Equipment Finance Liabilities - Secured	<u>15,516</u>	<u>5,748</u>
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Non-Current

Plant & Equipment Finance Liabilities - Secured	<u>61,354</u>	<u>31,447</u>
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NOTE 14 – 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.
- Photocopier lease commenced February 2016 for a term of 5 years.
- Two new motor vehicles financed in July 2016 for a term of 3 years.

Payable – minimum lease payments:

- Not later than 12 months	247,708	237,651
- Later than 12 months but not later than five years	1,294,590	1,211,052
- Greater than five years	<u>1,525,868</u>	<u>1,779,822</u>
	<u>3,068,166</u>	<u>3,228,525</u>

ASSISTING DRUG DEPENDENTS INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

NOTE 14 – CONTINGENT LIABILITIES AND COMMITMENTS (continued)	2017	2016
	\$	\$
Finance Lease Commitments		
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	19,222	7,473
- Later than 12 months but not later than five years	27,964	19,929
- Greater than five years	-	-
Minimum lease payments	<u>47,187</u>	<u>27,402</u>
Less future finance charges	<u>(6,756)</u>	<u>(4,850)</u>
Present value of minimum lease payments	<u>40,430</u>	<u>22,552</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 2017 (2016: 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	5	1,316,792	891,119
Trade and Other Receivables	6	<u>221,188</u>	<u>26,596</u>
Total Financial Assets		<u>1,537,980</u>	<u>917,715</u>
Financial Liabilities			
Financial Liabilities at Amortised Cost:			
- Trade and Other Payables	10	334,738	283,707
- Finance Leases	14	<u>40,430</u>	<u>37,195</u>
		<u>375,168</u>	<u>320,902</u>

ASSISTING DRUG DEPENDENTS INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

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
Andrew Fraser	Sheila Holcombe	Ken Wedgwood
Paul Walshe	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.

The Association is also registered as a Registrable Australian Body through the Australian Securities and Investment Commission as of 11 October 2016 to enable service delivery into the NSW region.

ASSISTING DRUG DEPENDENTS INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

NOTE 19 - STATEMENT OF CASH FLOWS	2017 \$	2016 \$
(a) Reconciliation of Cash Flows from Operations with Surplus from Ordinary Activities		
Surplus from ordinary activities	126,740	90,596
Non-cash flows in Surplus from ordinary activities:		
Depreciation	66,194	51,056
Changes in operating assets and liabilities:		
(Increase) / Decrease in Trade and Other Receivables	(194,592)	(7,171)
(Increase) / Decrease in Other Current Assets	(15,820)	1,878
(Increase) / Decrease in Inventories	(12,946)	(2,822)
(Decrease) / Increase in Trade and Other Payables	64,753	33,649
Increase / (Decrease) in Other Liabilities	556,372	154,165
(Decrease) / Increase in Provisions	(2,011)	587
Net cash provided by operating activities	588,690	321,938

(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	565	605
Cash at Bank and Deposit	1,316,227	891,119
	1,316,792	891,724