



# 2017 ANNUAL REPORT

Above: six DASA staff graduate with a Diploma in Alcohol and Other Drugs from the Royal Melbourne Institute of Technology. L to R: Tai Tipene, Danny Lloyd, Lenny Cooper, Brenton Forrester, Prasadi Priyanka and Nardia Bray.

## DASA Board of Directors

President - Lynda Jarvis  
 Vice President - Kerry Taylor  
 Secretary - Pam Acres  
 Treasurer - Steven Dangaard  
 Public Officer - Phil Walcott  
 Executive Member Director - Shane Franey  
 Ordinary Member - Rene Laan  
 Ordinary Member - Kay Eade  
 Ordinary Member - Christine Weir  
 Ordinary Member - Jennifer Hains  
 Ordinary Member - Lukas Blom

## Our Vision

A healthy and safe community in Central Australia without the harmful effects of substance misuse.

## Our Mission

DASA walks beside people to free them from the grip of drug and alcohol addictions by:

Providing client driven care from crisis to independent living

- Teaching clients skills for life
- Advocating for and on behalf of clients
- Providing supported residential services for clients
- Delivering preventative and continuing education
  - Delivering therapeutic interventions
  - Connecting people through outreach.

## DASA Senior Leadership Team



Chief Executive Officer, Carole Taylor



Deputy Chief Executive Officers,  
Eloise Page and Sarah Ford



Chief Financial Officer,  
Russell Raggatt

People, Culture and Operations Manager,  
Gavin Connaughton



Operations Manager,  
Sharon Lane

Therapeutic Community Manager,  
Sarah Short



Outreach Coordinator, Jocelyn Dhu



## From our President...

It is with great excitement that I offer this letter as both a summary of some of the year's highlights and developments that have occurred only due to the diligence, resilience, ingenuity, good humour and commitment of DASA's staff, Board and most importantly, our clients.

The Board have continued to provide sound financial stewardship for DASA, and with the support of the CEO, the Finance Team and Executive Management Team we continue a period of financial stability; created with our funding partners opportunities to continue to develop new programs to meet identified community needs; and have maintained financial reporting that has continued to meet all requirements of auditing standards.

Special thanks from the Board to all staff who assisted in the huge accomplishment of the change in entity, brand and name. Although initially driven by funding requirements,

we are proud to offer meaningful services and our commitment to walking alongside people we support through their journey as Drug and Alcohol Service Australia Ltd (DASA).

But it is not just what, but how we work that is important to DASA. Integral to this continuous improvement approach has been our striving to achieve accreditation.

This year, DASA successfully participated in re-certification under the Australian and New Zealand Therapeutic Community Standards (Aranda House) and a third round of accreditation under the Quality Improvement Council Health and Community Standards.

As an organisation we decided to delay Rainbow Tick accreditation due to staff and workload commitments at the time - but we are looking forward to engaging with the Rainbow Tick in 2018 as a very high priority.

## continued...

DASA has seen several staff changes this year, with long-standing and committed members of the DASA team moving on through their own journeys. The DASA Board and staff sincerely thank them for all their fabulous and innovative work over the years. We have also welcomed talented, hard-working and energetic people to the DASA Board and staff and we look forward to building and improving from a now solid base to (more) exciting new adventures.

One of the new adventures we have embarked on this year is the provision of case management services to meet the changing and growing needs of our community; supporting individuals facing the challenge of methamphetamine use. The Board looks forward to supporting the staff and the clients of this new and emerging service.

In finishing this ever-so-brief snapshot of 2017 and on behalf of the Board I thank Carole Taylor, the Executive Management Team, Leadership Team and each member of DASA's staff for their contribution and commitment. The Board would also like to thank the support and collaboration from our funders, members, partners, the community, individuals we serve and their families. It is the people we serve and their support networks that remind us of the importance of valuing each individual and respecting who each person is, where each person has come from, and importantly where each person sees themselves tomorrow.

Wishing you all the best for 2018 and inviting you to travel with us to create the DASA journey.

*Lynda Jarvis*  
President



Left: Brenton Forrester (Outreach Worker) and Aamir Tanweer (Aranda House Case Manager) at DASA's 30th Birthday celebrations on the Town Council Lawns, 15 September 2015.

Above: Our 30th Birthday Cake







## From our Chief Executive Officer...

Another year has gone by at DASA and what a year it has been. We have had some general growth in our programs and thanks to the faith put in us by the NT Primary Health Care Network (PHN), we have introduced a new and much needed program for our community.

With the funding from PHN, DASA has been able to make some use of the 'Ice Money' and introduce a Methamphetamine Outreach program.

The program commenced on the 1st June 2017 and following the set up phase, the two experienced workers starting taking clients, with twenty people coming on board within three weeks.

It is now September and the program is oversubscribed with thirty clients on the books and a substantial waiting list.

There has been an extraordinary amount of interest from other stakeholders as well, with many of them wanting to participate on the steering committee.

This is a twelve month program, but we are confident that it will be continued, such is the need and the interest with most of our clients self-referring.



Above: our new Methamphetamine Pathways Case Managers Tai Tipene and Danny Lloyd

## ...continued

The remaining DASA programs are also flat out with the rehabilitation facility full with a waiting list, especially for women. All other programs are working at maximum output, with the Drink Driving courses, very busy this year, both in town and out bush.

This year also saw DASA finalise its change in incorporation to that of a Company 'Limited by Guarantee (trading as a charity), as was required by the Federal Government. This was a huge step and a lot of work, which also led to us completely rebranding.

It was necessary for us to change our name sufficiently that the word Association was removed, so we took the opportunity to become Drug and Alcohol Services Australia, changing the look of the organisation to a more modern and upmarket appearance.

DASA is still very interested in developing the disused juvenile justice facility attached to our rehab centre for a women's FASD unit to help reduce the impact of FASD in unborn children here in the Centre and add to the research on the subject. We are currently working with a wonderful architect from RMIT on the drawings for such a centre, after which we can get some costings and commence lobbying for this much needed facility to become a reality.



Above: Outreach Coordinator Jocelyn Dhu at the National Suicide Prevention Conference in late July 2016, continuing our partnership with the Mental Health Association of Central Australia to empower communities to prevent suicide through delivery of the Suicide Story Program.

## ...continued

I would like to end this report in thanking the DASA Board of Management for their assistance and their faith in me once again. I have been very lucky in that I am able to work with a committed and active group of people who take their role and their active Governance very seriously. Thank you each and every one of you.

In addition, my sincere thanks go to all the DASA staff. You are a great team and nothing we achieve could be done without you. From our Deputy CEO, our most amazing CFO, our newly and very welcome returned Manager, People and Operations, the remainder of the managers' and all of the staff that make up this eccentric and wonderful family. Well done guys, you make my life so much easier.

I would like to suggest to everyone, that we continue to work towards a better tomorrow. That we understand that addiction is not a choice and everyone can better their life with just a little help.

We all need to see the person not the addiction and we must take our successes, no matter how small, as they come. It's a hard world in which we choose to work but we do it because we care and we do it so that others can walk alongside us.

*Carole Taylor*  
CEO

Right: DASA staff gather for a briefing at Aranda House for the Amazing Race team building day on 11 September 2017





## From our Chief Financial Officer

The financial performance and position at DASA continues to be sound.

The various program budgets were very tight this year with un-anticipated building maintenance costs becoming significant.

DASA has sufficient cash reserves to cover all statutory employee entitlement contingencies.

*Russell Raggatt*

CFO

Master of Commerce – Professional Accounting

Fellow of the Institute of Public Accountants

Fellow of the Institute of Financial Accountants



Above: on 10-15 October 2016, Outreach staff attended the NIDAC Conference held in Adelaide and Coordinator Jocelyn Dhu was awarded the Excellence Award for a Female in Remote Area Work.

## People and Operations

The People, Culture and Operations Manager provides an effective range of advisory, operational and strategic human resource services, enabling DASA to attract, develop and retain employees to support our vision and mission.

### *General*

Workforce planning and development strategies that were implemented during 2015-16 have come to fruition, and are reflected in our responsive and qualified work force. They have enabled us to deliver key objectives and achievements throughout the year and ensure we are well positioned for the future.

These strategies encompass, recruitment and retention, succession planning, quality management systems, job design, engagement, safety and health, managing employee performance and ongoing organisational and professional development through relevant training programs.

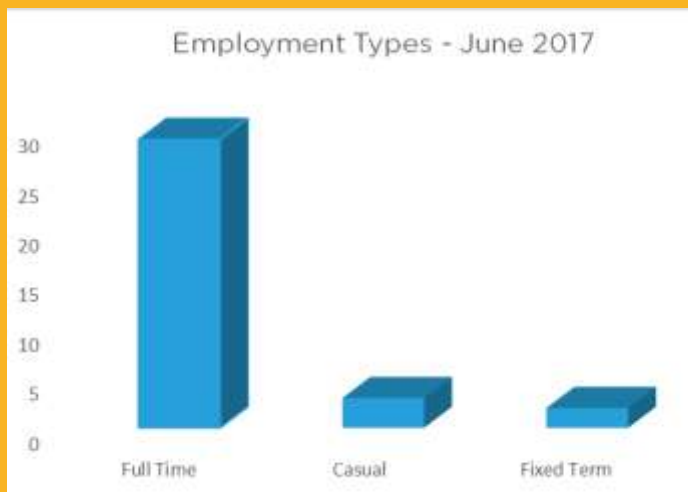


Yasi Malalasekara (TC Case Manager, left) and William Swan (Shelter Support Worker, above) display their bowling prowess at the 2017 DASA Team Building Day.

## ...continued

### *Training and Development*

The most significant area of workforce development has been increasing the level of qualifications of our staff, with 6 team members attaining their Diploma in Alcohol and Other Drugs from the Royal Melbourne Institute of Technology. Ongoing staff training and development opportunities have also ensured that staff maintain currency in key areas such as first aid, emergency and evacuation procedures, fire warden training, mental health awareness programs, alcohol and other drug programs and initiatives.

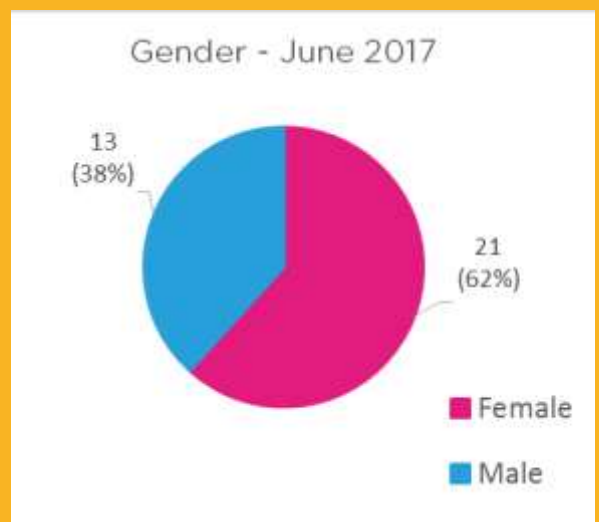


### *Workforce Size*

The monthly average full time equivalent of staff, including casuals and fixed term appointments for 2016-17 was 30. There were 6 resignations and 1 cessation of a fixed term appointment.

### *Women in the DASA Workforce*

Women comprise 62% of the total workforce and also represent 67% at senior management, Level 7 and above, with women representing 57% of the general staff.



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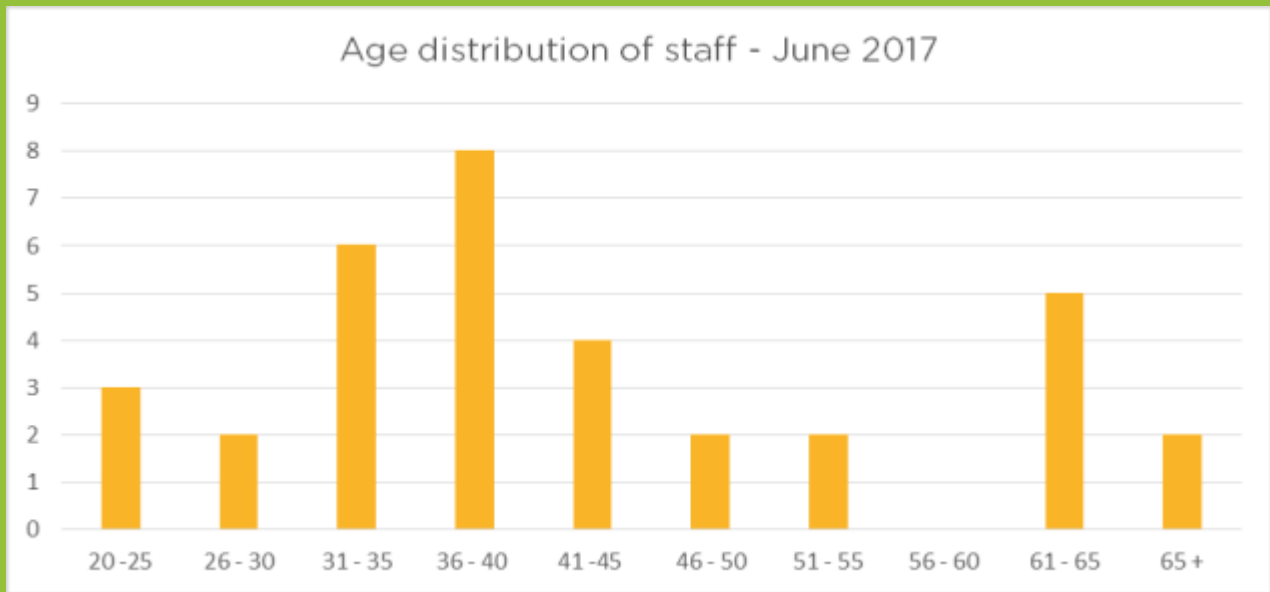


### *Diversity and Indigenous Employment*

In 2016-17 Aboriginal and Torres Strait Islander people made up 32% of our workforce.

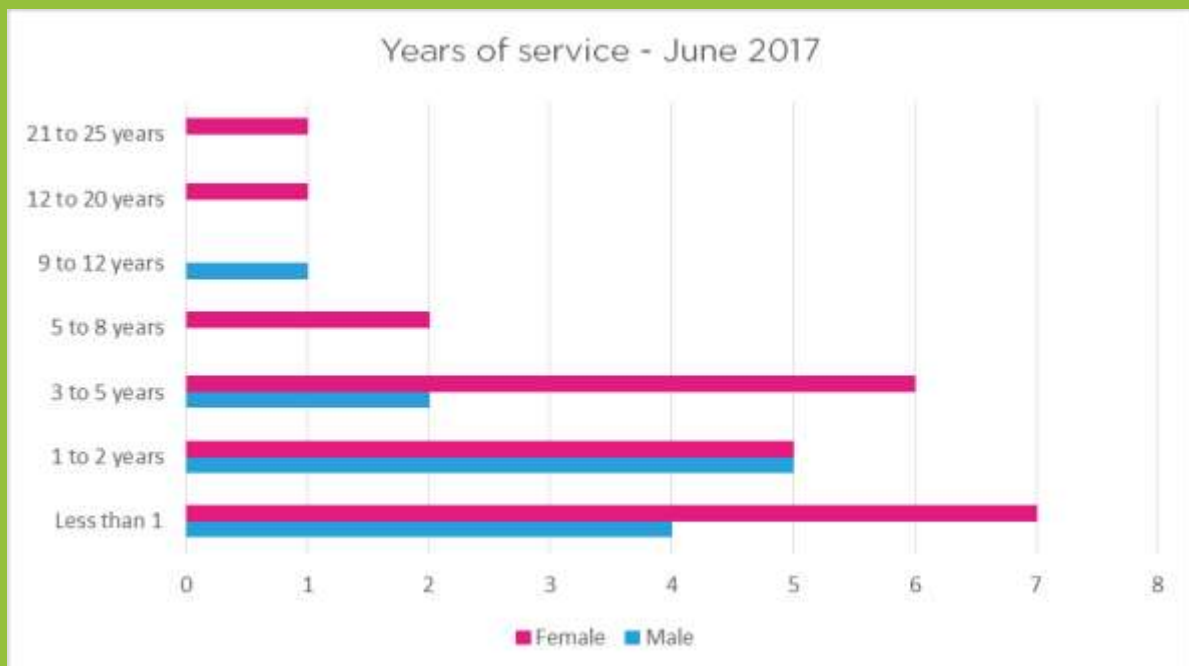


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### *Years of Service*

61% of staff have between 0 - 2 years of service, 24% have between 3 - 5 years, 6% have 5 – 8 years and 9% that have contributed between 9 - 25 years of service.





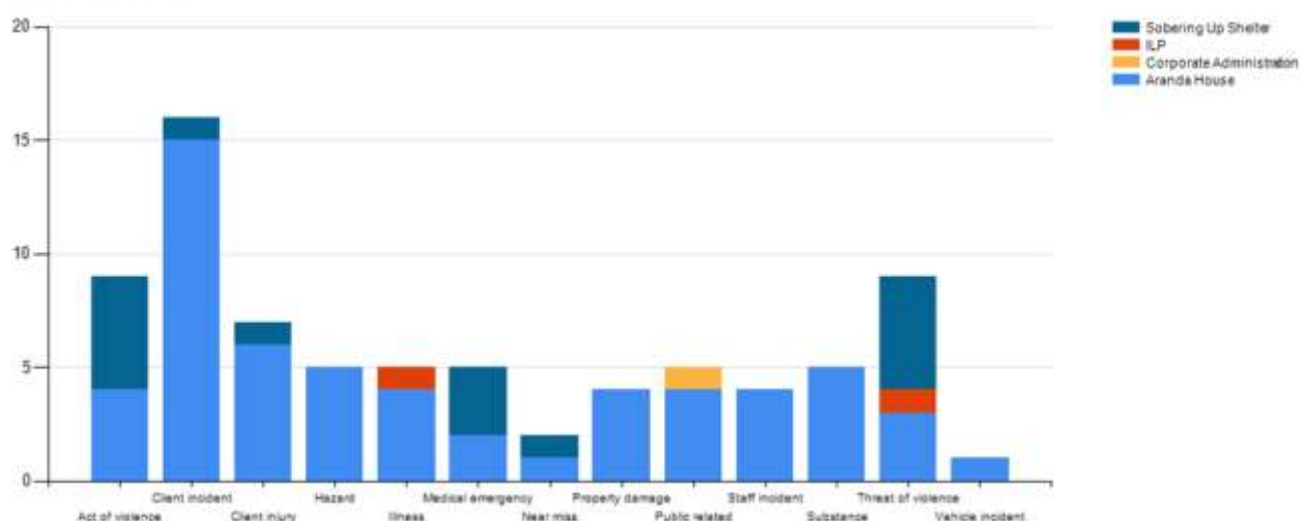
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*Occupational Health and Safety* 2016-17 saw an increase in the number of incidents relating to safety and hazard management, compared with 2015-16. This can be attributed to a number of factors including a greater emphasis on staff reporting and identifying incidents and hazards, having a greater awareness of safety in the workplace, conducting regular safety auditing, together with the changing envi-

ronment and client challenges in the AOD treatment setting. In particular, hazard identification, medical emergencies, substance issues and threats of violence accounted for significant increases in the reported instances for the reporting period.

Incidents: Reported from 01/07/2016 to 30/06/2017

Incident type by work area



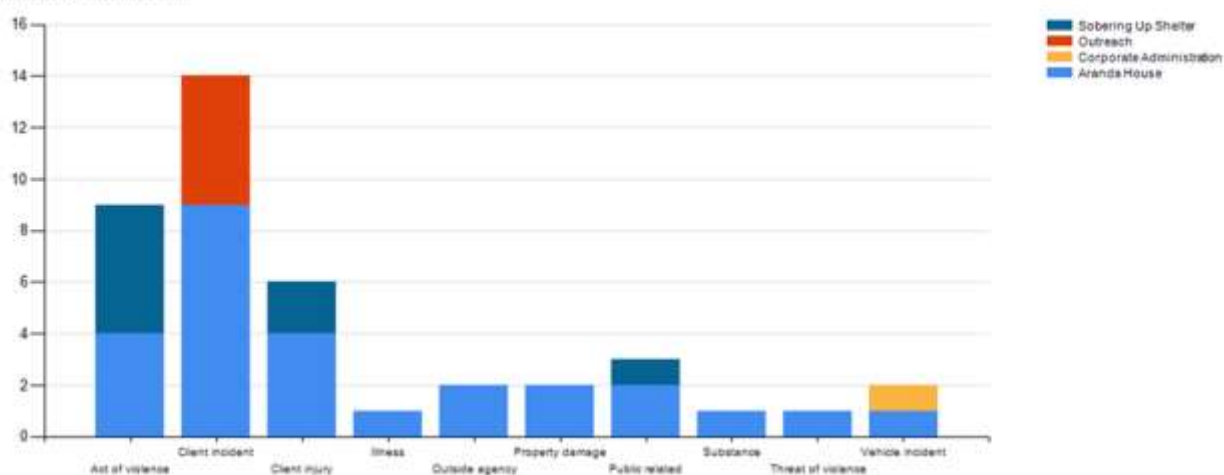
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Incidents: Reported from 01/07/2016 to 30/06/2017

Incident Type	Work Area				Total
	Aranda House	Corporate Administration	ILP	Sobering Up Shelter	
Act of violence	4	0	0	5	9
Client incident	15	0	0	1	16
Client injury	6	0	0	1	7
Hazard	5	0	0	0	5
Illness	4	0	1	0	5
Medical emergency	2	0	0	3	5
Near miss	1	0	0	1	2
Property damage	4	0	0	0	4
Public related	4	1	0	0	5
Staff incident	4	0	0	0	4
Substance	5	0	0	0	5
Threat of violence	3	0	1	5	9
Vehicle incident	1	0	0	0	1
<b>Total</b>	<b>58</b>	<b>1</b>	<b>2</b>	<b>16</b>	<b>77</b>

Incidents: Reported from 01/07/2015 to 30/06/2016 (comparison period)

Incident type by work area



## continued...

Incidents: Reported from 01/07/2015 to 30/06/2016

Incident Type	Work Area				Total
	Aranda House	Corporate Administration	Outreach	Sobering Up Shelter	
Act of violence	4	0	0	5	9
Client incident	9	0	5	0	14
Client injury	4	0	0	2	6
Illness	1	0	0	0	1
Outside agency	2	0	0	0	2
Property damage	2	0	0	0	2
Public related	2	0	0	1	3
Substance	1	0	0	0	1
Threat of violence	1	0	0	0	1
Vehicle incident	1	1	0	0	2
<b>Total</b>	<b>27</b>	<b>1</b>	<b>5</b>	<b>8</b>	<b>41</b>

*Gavin Connaughton*

People, Culture and Operations Manager



Above: Aranda House Therapeutic Community staff accepting Chamber of Commerce NT Customer Service Award for best not-for-profit on 30 June 2017. L to R: Sarah Short (TC Manager), Prasadi Priyanka (TC Case Manager) and Helen Jones (TC Support Worker).

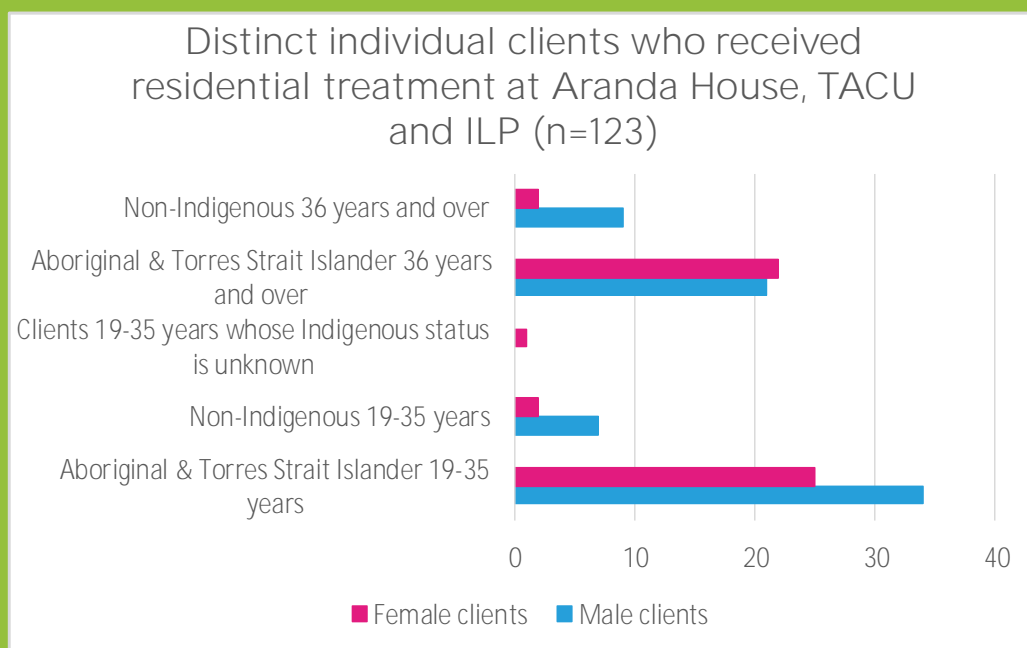
## Programs and Quality

In 2016-17, 96% of our clients were Aboriginal and Torres Strait Islander people and 52% were women.

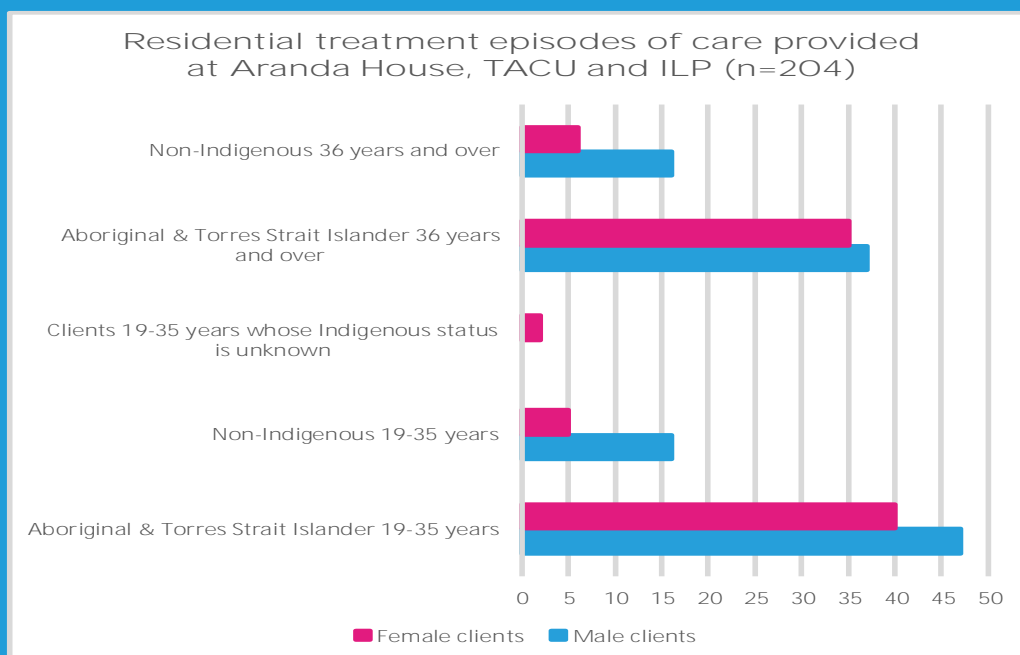


### *Aranda House*

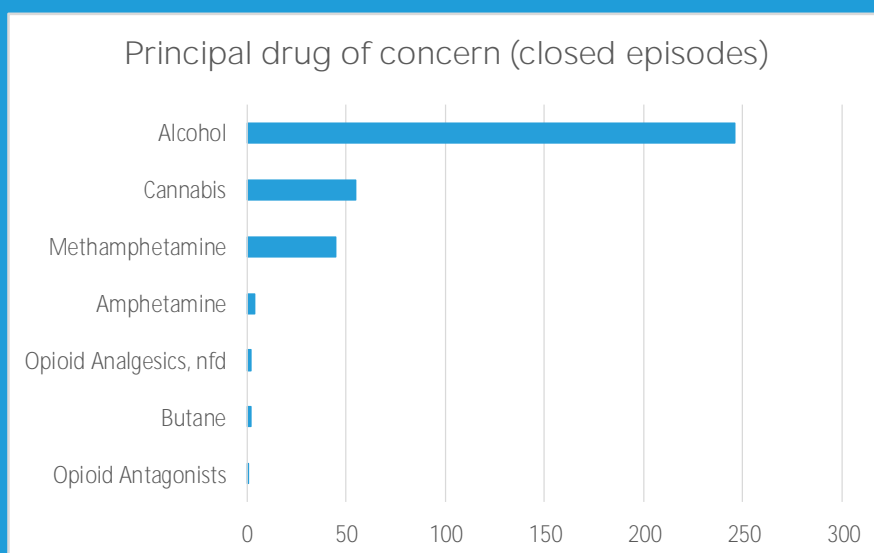
At Aranda House Therapeutic Community, 83% of our residents were Aboriginal and Torres Strait Islander people and 58% were men.



## ...continued



In 2016-17 Aranda House assessed 181 people for residential treatment. Over 200 episodes of residential care were provided. This included 51 episodes of detoxification, 120 episodes in early stage rehabilitation, 42 admissions to Transitional After Care and 9 admissions to the Independent Living Program. Across all episodes of care, alcohol was the primary drug of concern, followed by cannabis and methamphetamine.



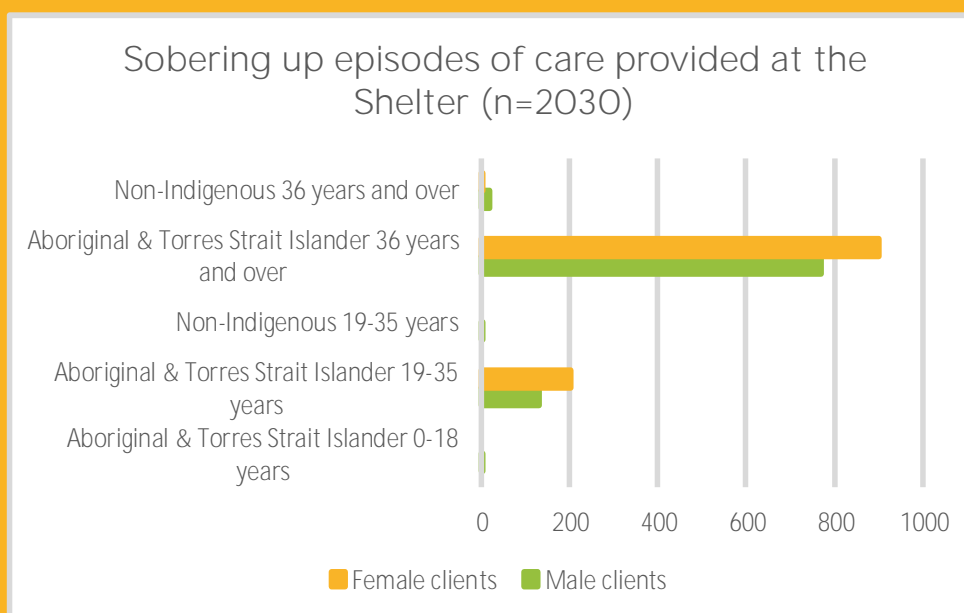


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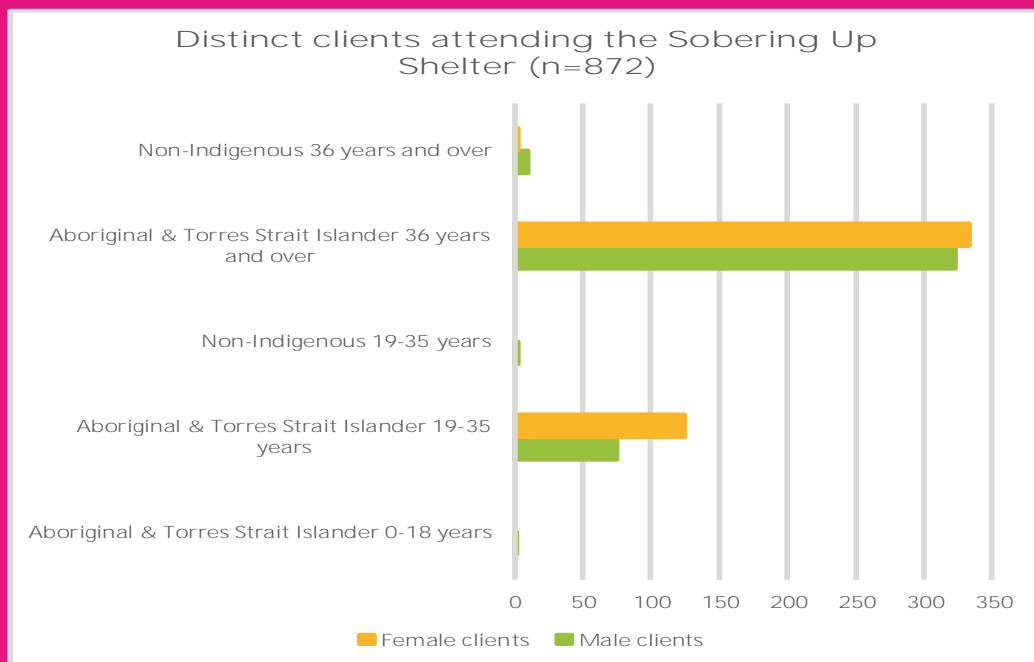
Source of Referral to Aranda House	Count
Alcohol Mandatory Treatment Tribunal	11
Community based corrections	101
Court diversion - not BDR related	2
Family member/friend	5
Lawyer	62
Medical/Other health specialist in private practice	1
Non-residential - Community and mental health care agency or outpatient clinic	6
Non-residential - D & A treatment agency or outpatient clinic	21
Non-residential - Medical and/or allied health care agency	1
Non-residential - Other community health care agency or outpatient clinic	4
Office of Children and Families	1
Other	5
Other community service agency	16
Other hospital	28
Police diversion	0
Prison, DoJ pre-release program	4
Psychiatric Hospital	1
Residential - Community mental health care unit	2
Residential - D & A treatment/care unit	21
Residential - Other community care unit	6
Self	57
<b>Total</b>	<b>355</b>

### *Sobering Up Shelter*

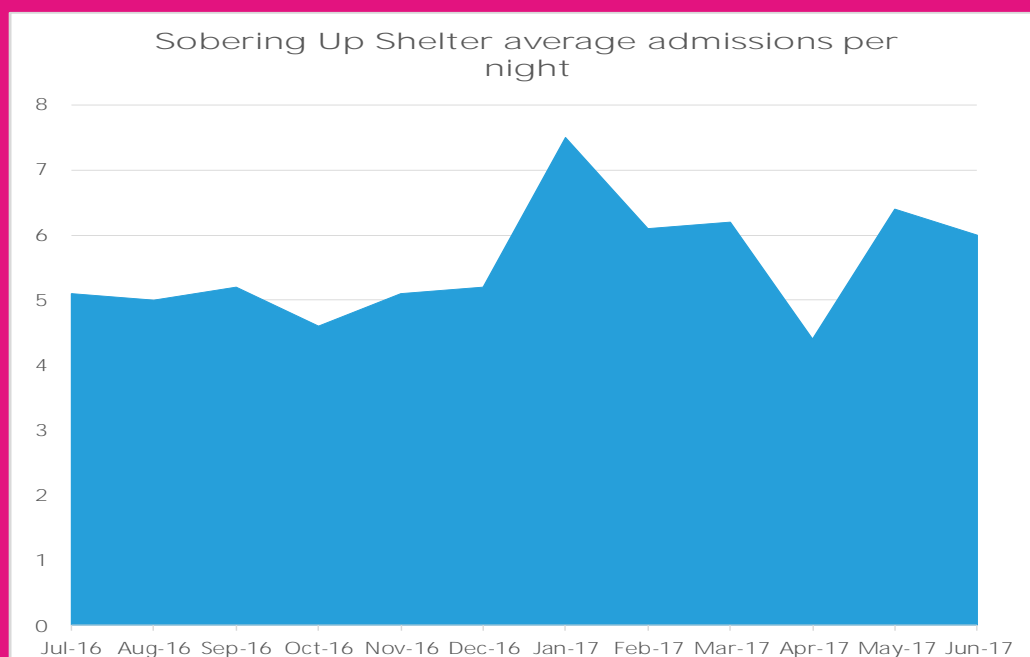
In 2016-17 the Sobering Up Shelter provided a safe and supportive space for intoxicated clients on 2030 occasions, reducing pressure on our already stretched Police and Hospital services.



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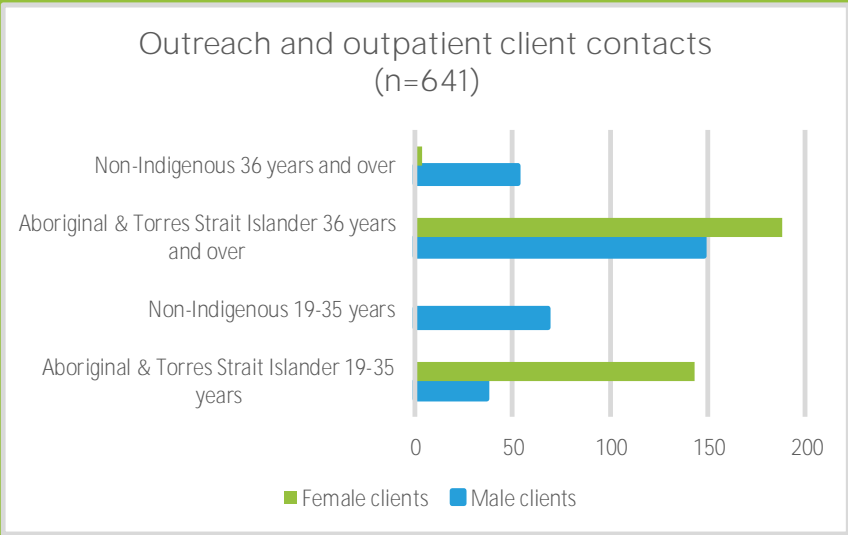
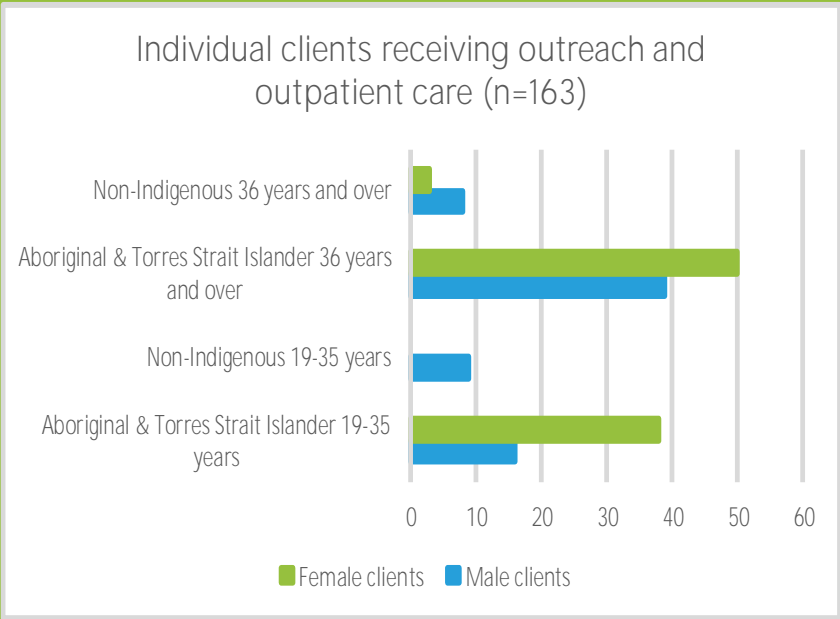


The average number of admissions per night was six. Just over a quarter (26%) of admissions in 2016-17 were single visits. Many clients stayed two times (12% of admissions represented by this group), three (12%) and four times (9%). The remaining 41% of admissions were of people who stayed anywhere from 5 to 39 separate nights. By providing a safe place for people to sober up, the Shelter continued to contribute to individual, family and public safety, and improved community wellbeing .



# ...continued

In 2016-17 the Outreach team supported 161 individual clients in the community, and 5 people received outpatient care from Aranda House. Outreach facilitated a total of 1057 referrals to accommodation, health and social services for their clients.



The Outreach team made over 350 contacts with Shelter clients to encourage them to have further professional interventions to break the cycle of addiction. They delivered Safe and Smart Prisoner In Reach workshops, community newsletters, community BBQs and continued to provide vital cross-cultural support for DASA staff and clients across our service.

## Other key achievements

- Outreach Coordinator Jocelyn Dhu awarded the Excellence Award for a Female in Remote Area Work at the NIDAC Conference in Adelaide (October 2016).
- Outreach team presented with the Inaugural First Nations Innovation Award at the Australasian Therapeutic Communities Association conference in Melbourne (November 2016).
- NT Government Immediate Works Grant funded landscaping, shade and drainage upgrade works to our Schwarz Crescent property.
- 4WD Hilux for remote Drink Driver Education granted from the Community Benefit Fund vehicle gifting program.
- Significant IT upgrades including transition to NBN, new servers and other hardware at both sites.
- Aranda House Therapeutic Community re-certified under the improved Australian and New Zealand standard for Therapeutic Communities and Residential Rehabilitation services.
- Service agreement with Alice Spring Youth Accommodation Service to allow their clients access to the Sobering Up Shelter.
- Funding secured from the NT Primary Health Network for two methamphetamine case managers to provide through care-support in Aranda House and in the community. Meth program launched in June 2017 with caseloads full by September 2017, showing strong community demand for this service.

Right: Outreach worker Brian McDonald accepts the Inaugural First Nations Innovation Award on behalf of the DASA Outreach team at the Australasian Therapeutic Communities Association conference in Melbourne, 22 November 2016.



## continued...

- Funding sourced for training on working with ice users, provided by the National Centre for Education and Training in Addiction to 55 people including DASA staff and other service partners in August 2017.
- Re-accreditation for a third time against the Quality Improvement Council Standards for Health and Community Services in August 2017 reaffirming our strong staff culture of continuous quality improvement.
- Six staff graduated with a Diploma in Alcohol and Other Drugs, and the majority of others have completed or are undertaking relevant certificate level training.
- Majority of DASA staff trained in core areas including LGBTI inclusive practice, First Aid, Fire Warden and Quality Management.
- Aranda House staff trained in Applied Suicide Intervention Skills Training and policy improvements made to ensure our Therapeutic Community is suicide safe and aware.
- Aranda House residents were trained in First Aid by Batchelor Institute.
- Bob Gaff House renovations were completed and DASA's corporate staff relocated to this office. Outreach revamped the top floor offices at Schwarz Crescent to include a family friendly space for clients.
- Transition to the new incorporation Drug and Alcohol Services Australia completed, including a new constitution, transfer of membership and rebranding.
- Aranda House Therapeutic Community continued to receive positive feedback from client satisfaction surveys and was presented with the Chamber of Commerce NT Customer Service Award for best not-for-profit in June 2017.
- Strong Board with good community representation maintained, continuing good governance of the service.
- Senior leadership team kept active membership and attendance of relevant stakeholder and peak groups, strengthening service partnerships and the sector.

*Sarah Ford*  
Deputy CEO



**Drug and Alcohol Services  
Australia Ltd**

**ACN 609 947 426**

Special Purpose Financial Report  
*30 June 2017*

# **Drug and Alcohol Services Australia Ltd**

**ACN 609 947 426**

**Special Purpose Financial Report**

*30 June 2017*

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## Directors Report

Your Directors submit the special purpose financial report of the Drug and Alcohol Services Australia Ltd for the year ended 30 June 2017.

### Committee members

The names of Directors at the date of this report are:

- Lynda Jarvis (President)
- Kerry Taylor (Vice President)
- Steven Dangaard (Treasurer)
- Pam Acres (Secretary)
- Rene Laan (Executive Member Director)
- Philip Walcott (Public Officer)
- Shane Franey (Skills based non-elected Member)
- Kay Eade (Ordinary Member)
- Christine Weir (Ordinary Member)
- Jennifer Haines (Ordinary Member)
- Lucas Blom (Ordinary Member)

### Principal activities

The principal activities of the Company during the financial year were the operations of a sobering up shelter, Aranda House detox and rehabilitation centre, transitional care and independent living accommodation centre, outreach service and community education, drink driver education (DDE) courses and Methamphetamine outreach program.

### Significant changes

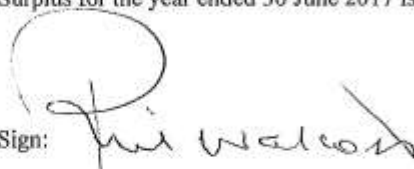
No significant change in the nature of these activities occurred during the year.

### Operating result

Surplus for the year ended 30 June 2017 is \$30,107 (2016: surplus of \$132,189).

Sign:

Name:

  
Phil Walcott

Sign:

Name:

  
Christine Weir

Date: 14<sup>th</sup> September, 2017

14 September 2017

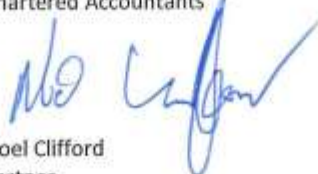
**AUDITOR'S INDEPENDENCE DECLARATION  
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001 AND SECTION 60-40 OF THE AUSTRALIAN  
CHARTITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012  
TO THE DIRECTORS OF DRUG AND ALCOHOL AUSTRALIA LIMITED**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2017 there have been:

- (i) No contraventions of the auditor independence requirements as set out in the Corporations Act 2001 and Section 60-40 of the Australian Charities Not-for-profits Commission Act 2012, in relation to the audit, and
- (ii) No contraventions of any applicable code of professional conduct in relation to the audit.

*Nexia Edwards Marshall NT*

Nexia Edwards Marshall NT  
Chartered Accountants



Noel Clifford  
Partner

Dated *24 September 2017*

**CEO and Committee Members Certificate of Funds Usage**

We the under signed, being duly appointed representatives of the participant below, hereby declare the following with regards to the business activities of Drug and Alcohol Services Australia Limited.

1. The participant complied with the terms and conditions of funding agreements;
2. The funds and assets have been used for the purpose of each project and in accordance with the agreements;
3. The participant's accounts and financial statements give a true and fair view of the participant's financial position, performance, and the participant's receipt and use of the funds;
4. The participant has adequate financial statements comply with accounting standards and law, and have been audited in accordance with auditing standards;
5. The participant's administration expenses and overhead costs were reasonable apportioned across all sources of funds;
6. The participant has adequate financial controls in place;
7. The participant has made adequate provision for its obligations, including tax liabilities, employee leave and other entitlements, liabilities incurred under the superannuation guarantee charge and the depreciation of assets;
8. The participant has discharged its obligations in relation to taxation, insurance, employee entitlements and the lodgement of statutory returns and accounts and;
9. There are reasonable grounds to believe that the participant will be able to pay its debts as and when they become due and payable.



Carole Taylor CEO



Russell Raggatt CFO

Dated: 18 day of September 2017



# Drug and Alcohol Services Australia Ltd

ACN 609 947 426

## Statement of profit or loss and other comprehensive income for the year ended 30 June 2017

	<i>Note</i>	<b>2017</b> \$	<b>2016</b> \$
<b>Revenue</b>			
Grants income	5	3,584,765	3,517,832
Other income	6	385,936	391,892
<b>Total revenue</b>		<b>3,970,701</b>	<b>3,909,724</b>
<b>Expenses</b>			
Employee benefits expenses	7	2,989,868	2,823,804
Accounting and audit fee		11,112	9,238
Insurance		147,319	146,751
Depreciation		174,468	181,267
Client program costs		36,846	44,925
Computer and IT expenses		65,716	53,312
Food and domestic		79,672	79,009
Motor vehicle expenses		39,718	36,953
Power and water		80,393	74,630
Repairs and maintenance		42,248	40,728
Other expenses	8	273,234	286,918
<b>Total expenses</b>		<b>3,940,594</b>	<b>3,777,535</b>
<b>Surplus for the year</b>		<b>30,107</b>	<b>132,189</b>
<i>Other comprehensive income</i>		-	-
<b>Total comprehensive income for the year</b>		<b>30,107</b>	<b>132,189</b>

The notes on pages 8 to 19 are an integral part of this financial report.

Independent auditor's report is set out on pages 21 and 22.

# Drug and Alcohol Services Australia Ltd

ACN 609 947 426

## Statement of financial position at 30 June 2017

	<i>Note</i>	<b>2017</b> \$	<b>2016</b> \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	9	1,045,984	1,289,534
Trade and other receivables	10	355,833	149,664
<b>Total current assets</b>		<b>1,401,817</b>	<b>1,439,198</b>
<b>Non-current assets</b>			
Property, plant and equipment	11	2,399,551	2,131,776
Work in progress	11a	-	251,955
<b>Total non-current assets</b>		<b>2,399,551</b>	<b>2,383,731</b>
<b>Total assets</b>		<b>3,801,368</b>	<b>3,822,929</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	12	144,105	122,724
Employees' benefits liabilities	13	383,507	396,464
Unexpended grants	14	43,533	100,201
<b>Total current liabilities</b>		<b>571,145</b>	<b>619,389</b>
<b>Non-current liabilities</b>			
Employees' benefits liabilities	13	97,927	101,351
<b>Total non-current liabilities</b>		<b>97,927</b>	<b>101,351</b>
<b>Total liabilities</b>		<b>669,072</b>	<b>720,740</b>
<b>Net assets</b>		<b>3,132,296</b>	<b>3,102,189</b>
<b>Equity</b>			
Accumulated surplus		2,996,382	2,966,275
Asset revaluation reserve		135,914	135,914
		<b>3,132,296</b>	<b>3,102,189</b>

The notes on pages 8 to 19 are an integral part of this financial report.

Independent auditor's report is set out on pages 21 and 22.

# Drug and Alcohol Services Australia Ltd

ACN 609 947 426

## Statement of changes in equity for the year ended 30 June 2017

	Accumulated Surplus	Asset Revaluation Reserve	Total
	\$	\$	\$
<b>Balance at 1 July 2015</b>	2,834,086	135,914	2,970,000
Surplus for the year	132,189	-	132,189
<i>Other comprehensive income</i>	-	-	-
<b>Balance at 30 June 2016</b>	<u>2,966,275</u>	<u>135,914</u>	<u>3,102,189</u>
<b>Balance at 1 July 2016</b>	2,966,275	135,914	3,102,189
Surplus for the year	30,107	-	30,107
<i>Other comprehensive income</i>	-	-	-
<b>Balance at 30 June 2017</b>	<u><u>2,996,382</u></u>	<u><u>135,914</u></u>	<u><u>3,132,296</u></u>

The notes on pages 8 to 19 are an integral part of this financial report.

Independent auditor's report is set out on pages 21 and 22.

# Drug and Alcohol Services Australia Ltd

ACN 609 947 426

## Statement of cash flows for the year ended 30 June 2017

	<i>Note</i>	<b>2017</b> \$	<b>2016</b> \$
<b>Cash flows from operating activities</b>			
Receipts from grants		3,528,097	3,232,379
Receipts from other income		166,233	364,383
Interest receipt		26,733	13,373
Payments to suppliers and employees		(3,774,325)	(3,557,186)
<b>Net cash (used in)/from operating activities</b>	<b>15</b>	<b>(53,262)</b>	<b>52,949</b>
<b>Cash flows from investing activities</b>			
Proceeds from disposal of property, plant and equipment		-	19,574
Payments to acquire property, plant and equipment		(190,288)	(277,422)
<b>Net cash used in investing activities</b>		<b>(190,288)</b>	<b>(257,848)</b>
<b>Net change in cash and cash equivalents</b>		<b>(243,550)</b>	<b>(204,899)</b>
Cash and cash equivalents at the beginning of the year		1,289,534	1,494,433
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>1,045,984</b>	<b>1,289,534</b>

The notes on pages 8 to 19 are an integral part of this financial report.

Independent auditor's report is set out on pages 21 and 22.

# Drug and Alcohol Services Australia Ltd

ACN 609 947 426

## Notes to the Financial Statements for the Year Ended 30 June 2017

*(forming part of the financial statements)*

### 1. Entity

Drug and Alcohol Services Australia Ltd (the "Company") was a Registered Australian Body pursuant to Corporations Act 2001 Sub-section 601CU(1) and changed its legal status to Company Limited by Guarantee effective June 2017.

The Company is a not-for-profit organisation registered with the Australian Charities and Not-for-profits Commission.

The registered address of the Company is 4 Schwarz Cres, Alice Springs NT 0870.

### 2. Basis of preparation

The financial report has been prepared on the basis that the Company is a non-reporting entity because in the Directors' opinion there are no users who are dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Corporations Act 2001* and the *Australian Charities and Not-For-Profits Commission Act 2012*. The Company is a not-for-profit entity for financial reporting purposes.

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial report has been rounded to the nearest dollar.

### 3. Summary of Significant accounting policies

The significant accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

#### Revenue and other income

Non-reciprocal grant revenue is recognised in profit or loss when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably. If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied. When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

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

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

Donations and bequests revenue is recognised as and when they are received.

All revenue is stated net of the amount of Goods and Services Tax (GST).



# Drug and Alcohol Services Australia Ltd

ACN 609 947 426

Notes to the Financial Statements for the year Ended 30 June 2017

## 3. Summary of Significant accounting policies (continued)

### Property, plant and equipment

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

#### *Buildings and improvement, Plant and equipment and Motor vehicles*

Property, plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of property, plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to policy of impairment).

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss in the financial period in which they are incurred.

#### *Depreciation*

The depreciable amount of all fixed assets including buildings and improvements, but excluding freehold land, is depreciated on a straight line basis over the asset's useful life commencing from the time the asset is available for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

	<b>Depreciation rate</b>
Buildings and improvements	4-20%
Plant and equipment	10-33%
Motor vehicles	20%

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised as income in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to accumulated surplus.



# Drug and Alcohol Services Australia Ltd

ACN 609 947 426

Notes to the Financial Statements for the year Ended 30 June 2017

## 3. Summary of Significant accounting policies *(continued)*

### Financial instruments

#### *Initial Recognition and Measurement*

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Company commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

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

#### *Classification and Subsequent Measurement*

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense item in profit or loss.

#### *Financial assets at fair value through profit or loss*

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

#### *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

#### *Cash and cash equivalents*

Cash and cash equivalents comprise cash and bank balances.

#### *Non-derivative financial liabilities*

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

# Drug and Alcohol Services Australia Ltd

ACN 609 947 426

Notes (continued)

## 3. Summary of Significant accounting policies (continued)

### Financial instruments (continued)

#### Impairment

At the end of each reporting period, the Company assesses whether there is objective evidence that a financial asset has been impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a 'loss event') has occurred, which has an impact on the estimated future cash flows of the financial assets.

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered to constitute a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include indications that the debtors or a group of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, indications that they will enter bankruptcy or other financial reorganisation and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if the management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance accounts.

When the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the Company recognised the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

#### Derecognition

Financial assets are derecognized where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognized when the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability, which is extinguished or transferred to another party, and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

### Impairment of assets

At the end of each reporting period, the directors review the carrying amounts of the company's tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists an impairment is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised in profit or loss.



# Drug and Alcohol Services Australia Ltd

ACN 609 947 426

Notes (continued)

## 3. Summary of Significant accounting policies (continued)

### Employee provisions

#### *Short-term employee provisions*

Provision is made for the Company's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including annual and long service leave benefits. Short-term employee benefits are measured at the amounts expected to be paid when the obligation is settled. Contributions are made by the Corporation to employees' superannuation funds and are charged as an expense when incurred.

#### *Other long-term employee provisions*

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the amount of the expected future payments to be made to employees. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as a part of employee benefits expense.

The Company's obligations for long-term employee benefits are presented as non-current employee liabilities in its statement of financial position, except where the Company does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

The Company's based on past experience regarding levels of service reached by employees, records long service leave entitlements once an employee begins working with the Company.

### Cash in hand and at bank

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

### Accounts receivable and other debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate method, less any provision for impairment. Refer to impairment policy for further discussion on the determination of impairment losses.

# Drug and Alcohol Services Australia Ltd

ACN 609 947 426

Notes to the Financial Statements for the Year Ended 30 June 2017

## 3. Summary of Significant accounting policies *(continued)*

### 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 Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

### Income tax

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

### Provisions

Provisions are recognised when the Company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of reporting period.

### Accounts payable and other payables

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

### Comparative figures

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

### New Accounting Standards for application in future periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The directors is in the process of determining the impact of these on the Company's financial report.

## 4. Going concern and economic dependence

The Company is dependent on grant funding for the majority of its income used to operate its core business. Its future operations are dependant upon achieving positive operating cash flows and operating surpluses at the date of this report, the Directors have no reason to believe that the funding bodies will not continue to provide the funding to the Company. The Directors also believe the Company will be able to pay its debts and discharge its liabilities in the ordinary course of business for the foreseeable future.

## Drug and Alcohol Services Australia Ltd

ACN 609 947 426

Notes to the Financial Statements for the Year Ended 30 June 2017

### 5. Grants income

	2017	2016
	\$	\$
Department of Health-Northern Territory	2,076,029	1,839,408
Department of Health-Commonwealth	165,293	162,687
Department of Prime Minister and Cabinet	1,252,227	1,184,805
Department of Business	-	22,900
Other miscellaneous grants	28,150	22,579
Movement in unexpended grants	63,066	285,453
<b>Total Grants income</b>	<b>3,584,765</b>	<b>3,517,832</b>

### 6. Other income

	2017	2016
	\$	\$
Fee income	349,679	368,571
Interest income	26,733	13,373
Sundry income	9,524	9,948
<b>Total Other income</b>	<b>385,936</b>	<b>391,892</b>

### 7. Employee benefits expenses

	2017	2016
	\$	\$
Salaries and wages	2,758,756	2,513,380
Superannuation	247,493	227,733
Leave provisions-net	(16,381)	82,691
<b>Total Employee benefits expenses</b>	<b>2,989,868</b>	<b>2,823,804</b>

## Drug and Alcohol Services Australia Ltd

ACN 609 947 426

Notes to the Financial Statements for the Year Ended 30 June 2017

### 8. Other expenses

	2017	2016
	\$	\$
Accreditation and evaluation fees	27,095	13,997
Bad and doubtful debts	-	45,148
Cleaning and waste removal	31,738	29,026
Security Alarm	14,830	11,418
Relief staff and recruitment cost	5,788	10,911
Legal fees	13,500	3,778
AGM and Board Governance	23,134	11,749
Printing, postage and stationary	18,541	14,568
Telephone and internet	28,698	25,861
Training costs and materials	33,721	45,627
Travel and accommodation	38,474	26,552
Sundry expenses	37,715	48,283
	-----	-----
<b>Total Other expenses</b>	<b>273,234</b>	<b>286,918</b>
	-----	-----

### 9. Cash and cash equivalents

	2017	2016
	\$	\$
Cash on hand	1,802	572
Cash management a/c	30,040	77,244
General cheque a/c	1,077	3,046
Business online save	98	1,206,172
Donations a/c	463	2,500
Westpac cheque a/c	188,199	-
Employee Entitlement a/c	824,000	-
Westpac Business cash reserve a/c	305	-
	-----	-----
<b>Total Cash and cash equivalents</b>	<b>1,045,984</b>	<b>1,289,534</b>
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# Drug and Alcohol Services Australia Ltd

ACN 609 947 426

Notes to the Financial Statements for the Year Ended 30 June 2017

## 10. Trade and other receivables

	2017	2016
	\$	\$
Trade receivables	323,605	129,938
Less: Provision for doubtful debts	(65,043)	(65,043)
<b>Net trade receivables</b>	<b>258,562</b>	<b>64,895</b>
Prepayments	78,984	81,303
Accrued interest	15,518	-
Other receivables	2,769	3,466
<b>Total Trade and other receivables</b>	<b>355,833</b>	<b>149,664</b>

## 11. Property, plant and equipment

	2017	2016
	\$	\$
Land at cost	285,000	285,000
Buildings and improvements at cost	3,104,039	2,742,355
Less: Accumulated depreciation	(1,141,280)	(1,024,695)
	1,962,759	1,717,660
<i>Total Property</i>	2,247,759	2,002,660
Plant and equipment at cost	507,473	484,418
Less: Accumulated depreciation	(483,432)	(480,912)
<i>Total Plant and equipment</i>	24,041	3,506
Motor vehicles at cost	327,784	270,280
Less: Accumulated depreciation	(200,033)	(144,670)
<i>Total Motor vehicles</i>	127,751	125,610
<b>Total Property, plant and equipment</b>	<b>2,399,551</b>	<b>2,131,776</b>

# Drug and Alcohol Services Australia Ltd

ACN 609 947 426

Notes to the Financial Statements for the Year Ended 30 June 2017

## 11. Property, plant and equipment (continued)

The following lease agreements are in place in connection with the properties occupied by DASA:

Lot 431- 4 Schwarz Cres-Building Lease No.54-Head Office, Sobering Up Shelter and Bob Gaff House-Northern Territory of Australia- 27 April 2000-Quarterly-nil rental (*also refer-Bush Mob arrangements below*).

Lot 215-25 South Terrace-Aranda House-a lease was being arranged with the Northern Territory of Australia (Department of Justice), however, leases are no longer granted and occupation of the premises is assured as long as services are delivered under NT Government requirements.

### *Bush Mob agreements*

The partnership agreement between Bush Mob and the Company was terminated effective 30 June 2008. All equipment purchased by funding to Bush Mob remained the property of Bush Mob with the exception of the demountable donated by Newmont Mining to the Company, which remained the sole asset of the Company.

In accordance with the original memorandum of understanding the demountable continues to be provided for the use of Bush Mob.

*Bob Gaff House (4 Schwarz Cres) is sub leased to Bush Mob and the details are as follows:*

Leased commenced 6 Dec 2007, lease period 2 years and then yearly extensions and review, nil rental (Bush Mob is responsible for all utilities, public risk insurance and repairs).

Bush Mob relocated to alternative premises in August 2014 and the memorandum of understanding for the demountable and sublease for Bob Gaff House had been terminated. The Outreach program has been moved in part to the demountable and Bob Gaff has been used for Head Office facilities.

## 11a. Work In Progress

During the previous year an amount of \$251,955 was spent (*utilising capital grant funding received and funding carried forward from prior years*) on upgrading the facility at Bobb Gaff house. During the current year, the construction on this facility was completed and the Work-In-Progress amount was transferred to Buildings and Improvements. The facility belongs to the Northern Territory Government and this will be occupied by the Company at nil rental (*refer to note 11 for further details*).

## 12. Trade and other payables

	2017	2016
	\$	\$
<i>Current</i>		
Trade payables	24,169	3,966
GST payable	22,506	17,062
PAYG payable	37,196	41,060
Other payables	60,234	60,636
	<hr/>	<hr/>
<b>Total Trade and other payables</b>	<b>144,105</b>	<b>122,724</b>
	<hr/>	<hr/>

# Drug and Alcohol Services Australia Ltd

ACN 609 947 426

Notes to the Financial Statements for the Year Ended 30 June 2017

## 13. Employees' benefits liabilities

	2017	2016
	\$	\$
<i>Current</i>		
Provision for short term employee benefits	294,685	307,709
Provision for long service leave	88,822	88,755
	<u>383,507</u>	<u>396,464</u>
<i>Non-current</i>		
Provision for long service leave	97,927	101,351
	<u>481,434</u>	<u>497,815</u>
<b>Total Employees' benefits liabilities</b>		

## 14. Unexpended grants

	2017	2016
	\$	\$
Grants carried forward	43,276	68,944
Grants cap accumulated interest	257	31,257
	<u>43,533</u>	<u>100,201</u>

## 15 Reconciliation of cash flows from operating activities

	2017	2016
	\$	\$
<b>Surplus for the year</b>	30,107	132,189
<i>Non-cash flows included in surplus for the year</i>		
▪ Depreciation	174,468	181,267
▪ Loss on disposal of assets	-	1,660
<i>Changes in assets and liabilities</i>		
▪ Change in trade and other receivables	(206,169)	(14,136)
▪ Change in trade and other payables	21,381	(45,271)
▪ Change in unexpended grants	(56,668)	(285,453)
▪ Change in provision for employee benefits	(16,381)	82,693
<b>Net cash (used in)/ from operating activities</b>	<u>(53,262)</u>	<u>52,949</u>

## Drug and Alcohol Services Australia Ltd

ACN 609 947 426

Notes to the Financial Statements for the Year Ended 30 June 2017

### **16. Contingent liabilities and capital commitments**

There were no significant contingent liabilities and capital commitments as at 30 June 2017 *(30 June 2016: nil)*.

### **17. Events after the reporting period**

The Committee of management is not aware of any significant events since the end of the reporting period which would have material impact on the financial report.

### **18. Registered address**

The registered office of the Company is 4 Schwarz Cres, Alice Springs NT 0870.

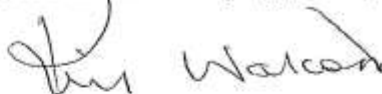
**Director's Declaration  
for the year ended 30 June 2017**

In the opinion of the Directors of Drug and Alcohol Services Australia Ltd ('the Company'):

- (a) the special purpose financial report and notes that are set out on pages 4 to 19 are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including:
  - (i) complying with Australian Accounting Standards as described in notes to the financial report;
  - (ii) giving a true and fair view of the Company's financial position as at 30 June 2017 and of its performance and cash flows, for the financial year ended on that date; and
- (b) 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 the Directors and with sub section 60.15 (2) of the Australian Charities and Not-for-Profits Commission Regulation 2013;

Signed and dated at Alice Springs, this day of.....14<sup>th</sup>..... September 2017.

 Peter Watson



## INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF DRUG AND ALCOHOL AUSTRALIA LIMITED

### REPORT ON THE AUDIT OF THE FINANCIAL REPORT

#### *Opinion*

We have audited the financial report of Drug and Alcohol Australia Limited (the "Company"), which comprises the statement of financial position as at 30 June 2017, statement of profit or loss and other 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 our opinion the accompanying financial report of Drug and Alcohol Australia Limited, is in accordance with the requirements of Division 60 of the Australian Charities and Not-for-profits Commission Act and the *Corporations Act 2001*, including:

- (a) Giving a true and fair view of the Company's financial position as at 30 June 2017 and of its financial performance for the year then ended; and
- (b) Complying with Australian Accounting Standards – Reduced Disclosure Requirements, *Corporations Regulations 2001* and the Australian Charities and Not-for-profits Commission Regulation 2013.

#### *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 Company in accordance with the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act and the *Corporations Act 2001* and 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 confirm that the independence declaration required by the Australian Charities and Not-for-profits Commission Act and the *Corporations Act 2001*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

#### *Emphasis of Matter - Basis of Accounting*

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Drug and Alcohol Services Australia Ltd (the "Company") to meet the requirements of the Division 60 of the Australian Charities and Not-for-profits Commission Act and the *Corporations Act 2001*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### *Directors' responsibility for the financial report*

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view – in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, the *Corporations Act 2001* and the Australian Charities and Not-for-profits Commission Act 2012 and is appropriate to meet the needs of the members. The directors are also responsible for such internal control as the directors 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 directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF DRUG AND ALCOHOL AUSTRALIA LIMITED**
**REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONT.)**
***Auditor's responsibility 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 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.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.
- Conclude on the appropriateness of the directors' 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

*Nexia Edwards Marshall NT*

Nexia Edwards Marshall NT  
Chartered Accountants

*Noel Clifford*

Noel Clifford  
Partner

Dated *29 September 2017*

## Our Funders

Without the support of our funders, DASA could not do the work that it does. DASA would like to acknowledge our funders and thank them for their support over the past financial year.



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Everyone is welcome at DASA.

Straight, gay, lesbian, bisexual, transgender,  
inter-sex, or not just sure, you are ALL very welcome here.

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Shelter, Community  
Education Team or  
Outreach Team,  
Please contact our  
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