



2019 ANNUAL REPORT

Above: Shelter staff Kyle Farrell, Wendy Collins, Jeremy McKellar and Colleen Humm

DASA 2019 Board of Directors

President - Lynda Jarvis
Vice President & Public Officer - Kay Eade
Secretary - Pam Acres
Treasurer & Media - Eloise Page
Executive Member Director - Shane Franey
Executive Member Director - Allan Milner
Ordinary Member - Phil Walcott
Ordinary Member - Christine Weir
Ordinary Member - Jennifer Hains

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 Officer,
Gavin Connaughton and Jocelyn Dhu



Chief Financial Officer,
Russell Raggatt

Quality and Compliance Manager,
Sarah Ford



Residential Services Manager,
Tony Hand



From our Acting President...



On behalf of the Board of Drug and Alcohol Services Australia Ltd. (DASA) I submit this report for our members and stakeholders.

DASA continues to move forward under the leadership of CEO Carole Taylor and her highly skilled team, who all provide a vital role in our organisation's successes. They start each day with great hopes and bold intentions.

The programmes that DASA offers our clients meet with great success and the staff should feel proud of their accomplishments.

The DASA Board has continued to provide sound governance and excellent financial custodianship for the organisation. With the support of the CEO, Finance Team and the Executive Management group we continue to provide financial stability, maintaining financial reporting that continues to meet all the requirements of our auditor, the Australian Accounting Standards and the expectations of our funders.

DASA also continues to meet all the standards associated with accreditation under the Quality Improvement Council as well as those expected by the Australasian Therapeutic Communities Association. This means that DASA remains a highly accredited service, and meets the needs of our clients as well as the expectations of our peers.

It's also been a great year for refurbishments within our facilities. These renovations allow us to offer our clients and staff a better environment to recover and work.

Unfortunately, our organisation is seeing more abuse in recreational drugs and our services are stretched, but our fabulous staff continue to celebrate great success stories. They strive to deliver an holistic service, and one which deals with addictions from a number of angles.

continued...



Above: DASA 2019 Board L to R: Shane Franey, Phil Walcott, Eloise Page, Kay Eade, Pam Acres, CEO Carole Taylor, Christine Weir

They also endeavour to close some of the gaps in the system and to ensure that everyone who wants help is directed to the program with the best chance of success for each individual. There are still some service gaps and DASA eagerly seeks the funds to cover these as well, but we can only progress as quickly as funds allow.

DASA prides itself in retaining highly talented staff by upskilling and training throughout the year. Our employees are always positive and attend their duties with great motivation and enthusiasm. To new members of the team, welcome, and we hope you enjoy your tenure with the organisation.

I would like to thank the CEO, the Executive Management and Leadership group as well as every staff member for their commitment and contribution, on behalf of myself and my colleagues on the Board.

Kay Eade
Acting President

From our Chief Executive Officer...



It is always a pleasure and a privilege to deliver this report on behalf of myself and the staff of DASA. It has been a busy year as usual, but that seems to happen in our fast moving environment.

All facets of the organisation are going well, although the numbers at the Shelter have been a little down and Aranda House vacancies have been quite variable.

The other programs have been bursting at the seams with the Ice team working at an alarming pace and the commit2change team quickly following suit.

Both programs, which are quite different to the average support programs, have seen remarkable success this year with so many good news stories, I do not have the space to elaborate.

In short, we have had numerous clients who have gone from a total dependency on Ice to becoming clean, heading off into the workforce, and one who even commenced work as a counsellor at another rehabilitation facility not far from here.

The team has had so many parents thanking them for helping their sons and daughters and another client's brother who has moved from Brisbane to Alice to take advantage of the program that worked so well for his brother.

It is very heartening to have the kind of feedback we are now receiving, just under two years into the program, but there is a constant reminder that the number of people on this drug is growing rapidly and our two Case Managers are only capable of so much.

...continued



Above left: commit2change and Methamphetamine Outreach Case Managers Lyndsey Doherty, Danny Lloyd, Craig Thorogood and Dion Fuamatu at the Australian & New Zealand Addiction Conference in May 2019.

Above right: commit2change Case Managers Lyndsey Lloyd and Craig Thorogood graduate from a Diploma in Alcohol and Other Drugs with Royal Melbourne Institute for Technology.

Naturally, we have tried to find the funds to expand this team so that we can meet more of the demand, but the funds for the program have stagnated whilst the clientele has not.

The commit2change team, with their very inventive evening sessions and case management model, is also pushing the boundaries, with the judiciary very supportive of their efforts, and very happy to take advice from them and the Ice team. So many people have been diverted from prison, where their addictions are not dealt with, into the programs that can address the underlying issues that put them before the courts in the first instance. Most of these people have a wonderful chance to break the cycle and to move out into society and lead meaningful lives.



The Aboriginal Outreach team is also flat out and along with their normal client work, have delivered the Drink Driving Course, monthly, both in town and out bush as the need arises. They have also delivered a strong men's and women's program at Lajamanu and the Prison In Reach program for both men and women.

Left: Outreach Workers Brenton Forrester and Nardia Bray delivering training.

...continued

I would like to take this opportunity to thank our staff. I am fortunate enough to have a very stable workforce, all of whom are dedicated to the work they do and to the residents and clients they serve.

They are the backbone of DASA, without whom our efforts would be to no avail. I would also like to thank the Board of Management for their support, advice and work this year. Another stable group who genuinely care for the work and efforts of DASA.

In closing, I would like to thank Gavin Connaughton, the Deputy CEO, who did such a wonderful job until his departure to re-join his family in Perth, and Jocelyn Dhu who valiantly stepped into his shoes and carried on his work. Last but by no means least a special mention to Russell Raggatt, an amazing CFO, Sarah Ford, for her dedication to reporting and quality, Ra from the finance team and of course my EA Leanne.

Thank you for your interest and I just hope DASA is able to continue to serve Alice Springs and its environs as well into the future as we do now.

Carole Taylor
CEO

Below: staff at Aranda House prepare for the mid-cycle audit for Therapeutic Community certification in May 2019 (which they passed with flying colours!). L to R: Yasi Malalasekara, Prasadi Priyanka, Gabriella Bishop and Hemal Gujarati.



Above: Harry, our much loved Therapy Dog at Aranda House. Harry sadly passed away this year, but the memory of his caring and loyal way with residents lives on.



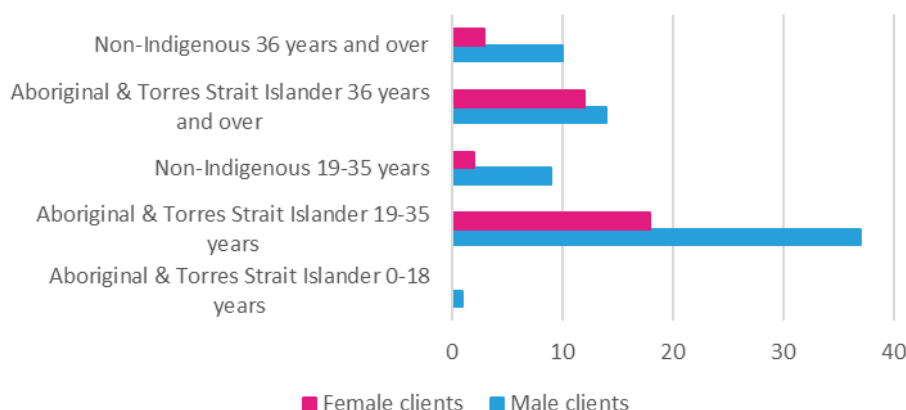
From our Quality Manager

- In 2018-19, 994 individual clients accessed DASA's programs and services.
- 90.24% of our clients were Aboriginal and Torres Strait Islander people.
- 48.79% of our clients were women, and 51.21% were men.

Aranda House

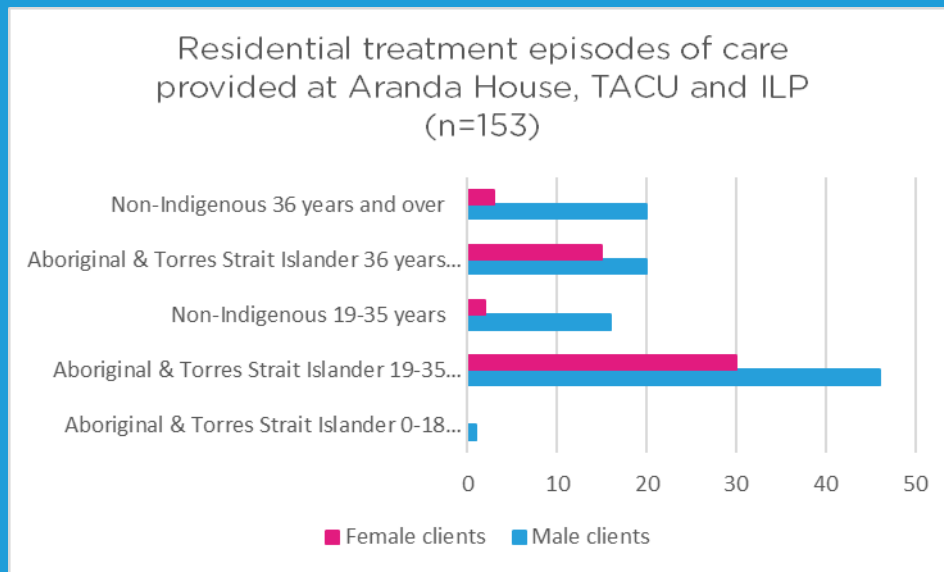
Aranda House operated solidly as a Therapeutic Community, where self-help and mutual support are encouraged to promote personal change. This service continued to offer non-medical detox leading into a longer-term residential program, with group sessions which were also made available to outpatients. They accepted voluntary and mandatory clients for alcohol or drug misuse including volatile substances. Staff also supported clients in Transitional After Care, a further stage of residential rehabilitation in units situated at the same facility, where clients can stay for up to 1 year. Clients were assisted to work, study or volunteer while continuing to build a life without the misuse of alcohol or other drugs.

Distinct individual clients who received residential treatment at Aranda House, TACU and ILP (n=106)



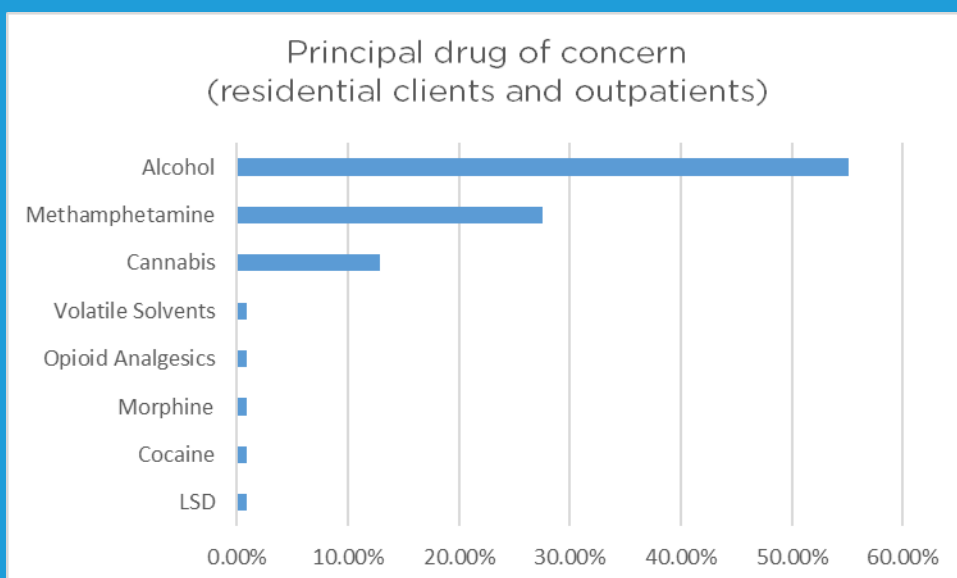
In the 2018-19 financial year 82 (77.36%) of the 106 Aranda House residents were Aboriginal and Torres Strait Islander people and 62 (66.98%) were men. The majority of residents (62.26%) were aged between 19 and 35.

...Aranda House



In 2018-19 Aranda House staff assessed 178 people for residential treatment. A total of 153 phases/episodes of residential care were initiated and/or closed. This figure includes residents progressing through detoxification and three phases of early stage rehabilitation (126 phases in total), 22 episodes in Transitional After Care and 5 episodes in the Independent Living Program. In addition, 9 clients attended programs and received support and case management as outpatients.

Alcohol was the primary drug of concern identified by individual clients, followed by methamphetamine and then cannabis. The main sources of referral were Community Corrections, followed by self-referrals, and those from legal services and DASA's outpatient programs.



...Aranda House

Source of Referral to Aranda House (residential and outpatient episodes)	Count
Community based corrections	62
Lawyer	16
Medical/Other health specialist in private practice	2
Non-residential - Drug and Alcohol treatment agency or outpatient clinic	16
Non-residential - Other community health care agency or outpatient clinic	5
Other community service agency	9
Other hospital	10
Residential - Drug and Alcohol treatment/care unit	1
Residential - Other community care unit	1
Self	36
Volatile Substance Abuse Referral	1
Total	159

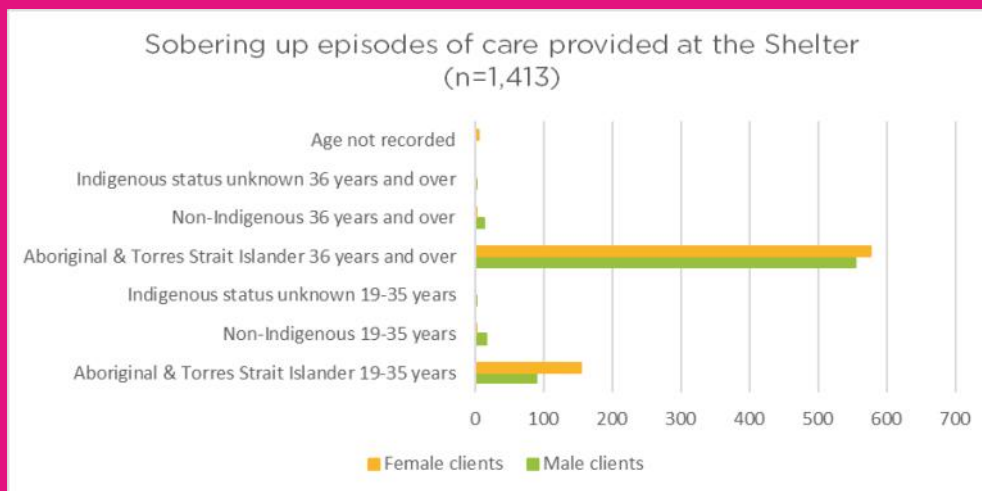


Above left: Creativity and artistic expression were encouraged and grown in a new weekly program for the residents called ArtWise.

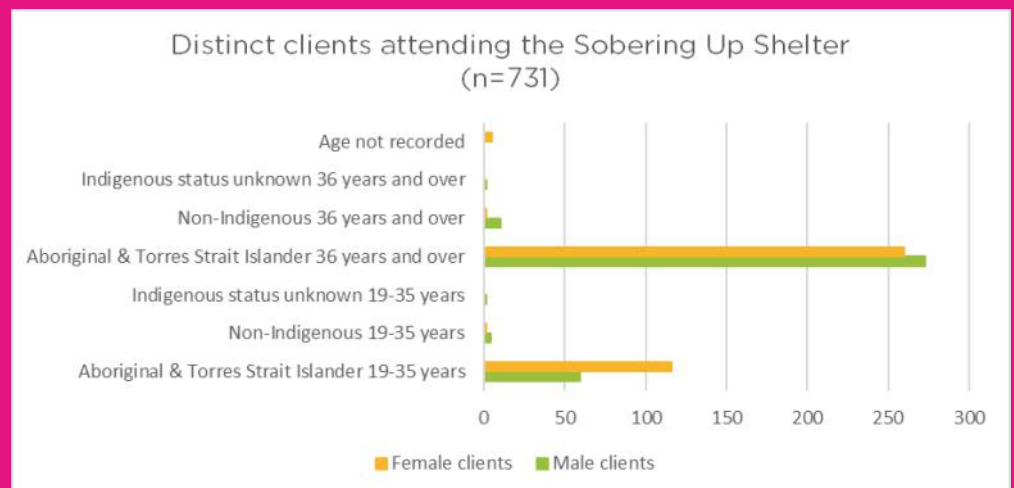
Above right: Aranda House support worker Damian Duru at Australasian Therapeutic Community Association training in Darwin, November 2018

Sobering Up Shelter

The Sobering Up Shelter continued to provide a comfortable bed, shower, washing of clothes and breakfast for people in need of a safe place to sleep off intoxication. A safe and supportive space for intoxicated clients was provided on 1413 occasions in 2018-19. There were 1644 less admissions in 2018-19 when compared with 2017-18 (3,057), reflecting the successful presence of the police auxiliaries at Alice Springs bottle shops.



Left: Shelter worker Narrelle Marchesi was one of our staff who achieved Certificate IV in Alcohol and Other Drugs with RMIT in 2018.



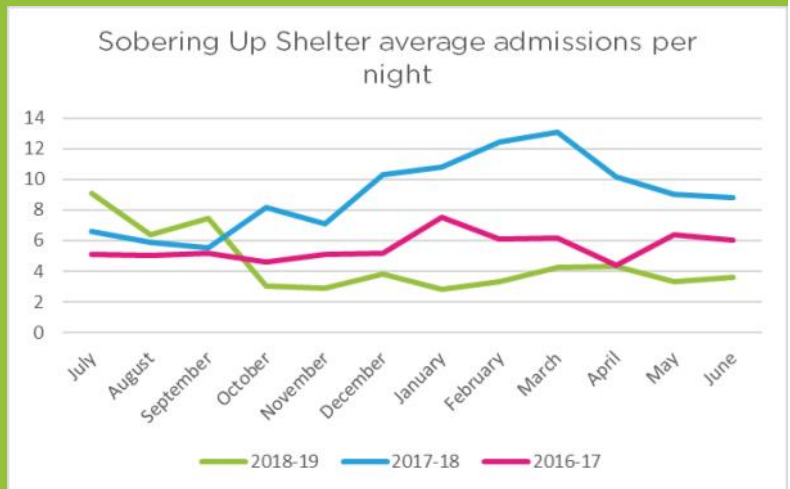
Bottom:
Shelter Support Worker Sue Paton celebrated 27 years of service at DASA in early 2019. Sue was our longest serving employee and we were sad to see her retire this year.



...Sobering Up Shelter

The average number of admissions per night in 2018-19 was 4.53%, significantly less than the 2017-18 average of 8.99%. A third (34.60%) of admissions in 2018-19 were single visits. A small number of clients stayed two times (16.85% of admissions represented by this group), three (9.56%) and four times (7.07%). The remaining 31.92% of admissions were of people who stayed anywhere from 5 to 37 separate nights.

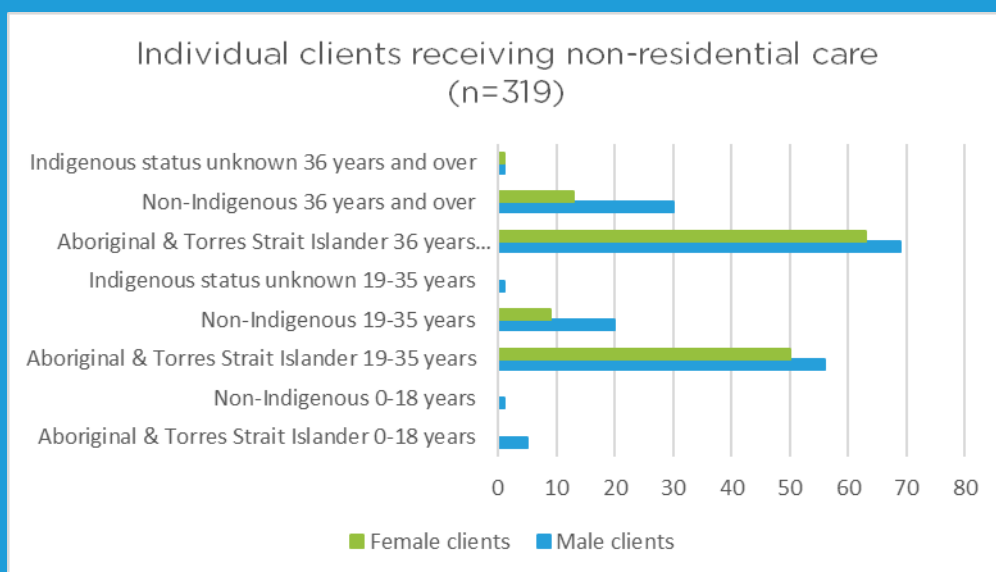
The open plan waiting room and dining area, staff office and bathrooms were all renovated with significant improvements for client and staff safety. Shelter staff successfully ran a five-bed service from our Bob Gaff Administration Office during the renovation.



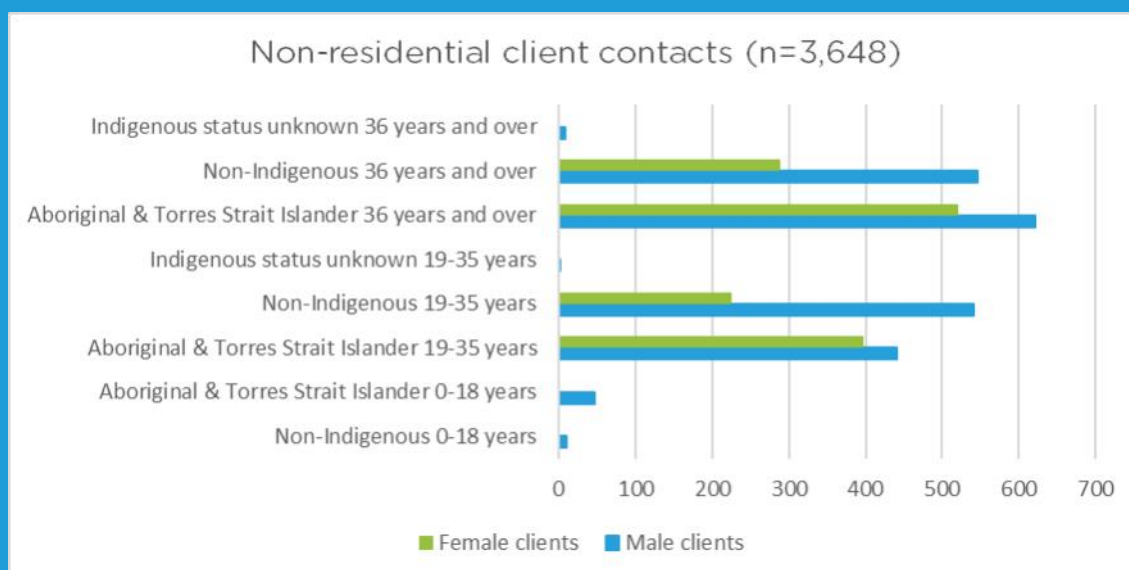
Below: the newly renovated Shelter, and official Shelter Opening on 10 September 2019



Non-residential care



In 2018-19 the Outreach, Methamphetamine Outreach (Ice) and commit2change teams supported 319 individual clients in the community. Staff working in non-residential care made 3,648 contacts with people requiring their assistance in their homes, in prison, and at other services in Alice Springs and in remote communities. These teams facilitated over 5,545 referrals to accommodation, health and social services for their clients.

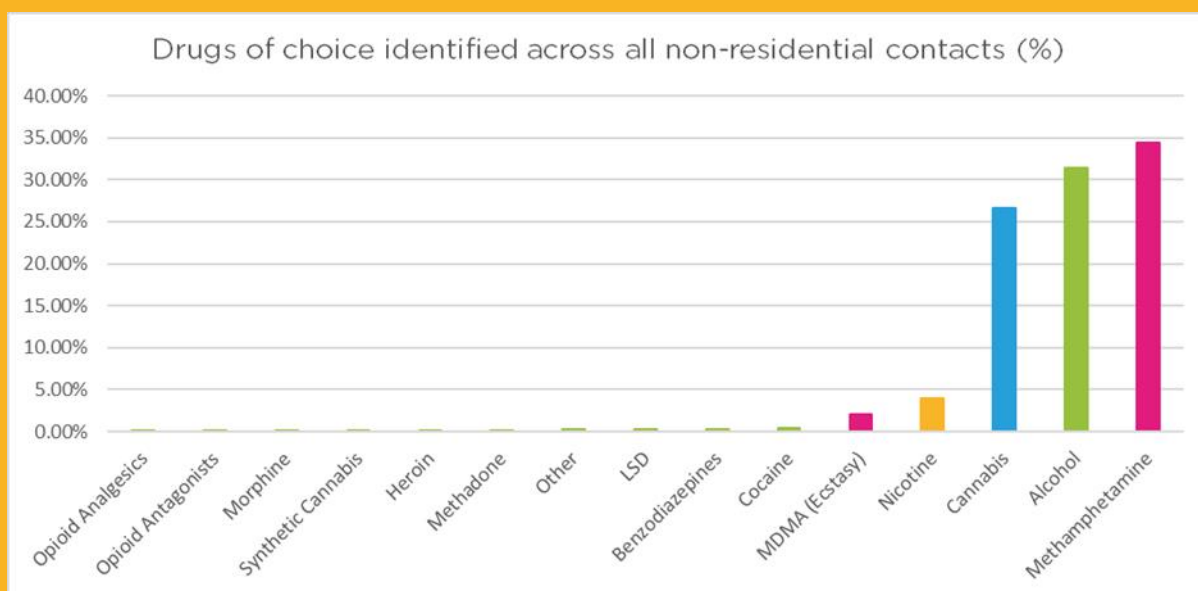


...Non-residential care

Our *Aboriginal Outreach* workers provided intervention and referral to encourage people in the community to have professional interventions to break the cycle of addiction and harm. They provided vital cross cultural liaison for their clients with DASA's programs and other appropriate services in Alice Springs.

Our *Methamphetamine Outreach* staff provided extensive support, referral and case management to help people to reduce the impact of methamphetamine on their lives, and to recover from their addiction. As well as outreach support in the community, they assisted clients through residential rehabilitation at Aranda House, and our supported tenancy units on Bath Street known as the Independent Living Program.

Our *commit2change* team provided case management, harm minimisation sessions and ongoing support for COMMIT Court bail and parole clients who are heavy alcohol or drug users. They assisted many high-needs offenders who were assessed as suitable for community sentencing and in need of addiction-focused support to remain in the community.



As shown in the table above, methamphetamine, alcohol and cannabis were the most frequently identified drugs of choice across the 3,648 contacts. Across our non-residential services, the largest source of referrals was self-referral (72.18% of all contacts) followed by community (9.37%), Community Based Corrections (8.06%) and residential drug and alcohol treatment services (7.60%, mainly Aranda House).

From our Chief Financial Officer

DASA is financially sound and continues to have enough cash reserves to cover all statutory and contingent employee liabilities.

It has been another excellent year, and I would like to thank Ra Schwalger, our Senior Finance Officer, for her diligence and support in taking on HR responsibilities after our Head Office restructure in January this year.

Russell Raggatt, CFO

Master of Commerce – Professional Accounting
Fellow of the Institute of Public Accountants

Right: Brenton Forrester, Professor Ted Wilkes, Jocelyn Du, Jordan Lockerbie and Nardia Bray at the 5th National Indigenous Drug and Alcohol Conference in November 2018.



Left: Brian McDonald and Brenton Forrester sizzle up a scrumptious breakfast at an early morning Outreach BBQ on the Town Council Lawns in March 2019.

**Drug and Alcohol Services
Australia Ltd**

ACN 609 947 426

Special Purpose Financial Report
30 June 2019

Drug and Alcohol Services Australia Ltd**ACN 609 947 426****Special Purpose Financial Report**
30 June 2019

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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 2019.

Board of Directors

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

- Lynda Jarvis (Chairperson)
- Pam Acres (Director)
- Carole Taylor (Secretary)
- Philip Walcott (Director)
- Shane Franey (Director)
- Kay Eade (Public Officer)
- Christine Weir (Director)
- Jennifer Haines (Director)
- Eloise Page (Director)
- Allan Milner (Director)

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

Deficit for the year ended 30 June 2019 is \$ 11,654 (2018: Deficit of \$61,793).

Sign: 
Name: SHANE FRANNEY

Sign: 
Name: Carole Taylor

Date: 10/9/2019



**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001 AND SECTION 60-40 OF THE AUSTRALIAN
CHARITIES 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 2019 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
Chartered Accountants

Noel Clifford
Partner

Dated 25 September 2019

Drug and Alcohol Services Australia Ltd

ACN 609 947 426

CEO and Directors' 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 Ltd. The participant complied with the terms and conditions of the funding agreements;

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.


(Signatories)

Dated: day of 2019

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 2019

	<i>Note</i>	2019 \$	2018 \$
Revenue			
Grants income	5	4,558,901	4,045,119
Other income	6	361,484	372,346
Total revenue		4,920,385	4,417,465
Expenses			
Employee benefits expenses	7	3,808,319	3,373,307
Insurance		159,841	152,112
Depreciation		187,849	179,555
Client program costs		44,024	39,712
Computer and IT expenses		68,750	88,817
Food and domestic		84,443	71,194
Power and water		77,749	75,428
Repairs and maintenance		93,080	129,899
Other expenses	8	407,984	369,234
Total expenses		4,932,039	4,479,258
Deficit for the year		(11,654)	(61,793)
<i>Other comprehensive income</i>		-	-
Total comprehensive income/ (deficit) for the year		(11,654)	(61,793)

The accompanying notes form part of these financial statements.

Drug and Alcohol Services Australia Ltd

ACN 609 947 426

Statement of financial position at 30 June 2019

	<i>Note</i>	2019 \$	2018 \$
Assets			
Current assets			
Cash and cash equivalents	9	1,698,104	1,605,698
Trade and other receivables	10	72,399	80,016
Other current assets – prepayments		104,743	79,093
Total current assets		1,875,246	1,764,807
Non-current assets			
Property, plant and equipment	11	2,237,510	2,253,530
Total non-current assets		2,237,510	2,253,530
Total assets		4,112,756	4,018,337
Liabilities			
Current liabilities			
Trade and other payables	12	307,681	164,534
Employees' benefits liabilities	13	552,567	400,006
Unexpended grants	14	132,758	245,649
Total current liabilities		993,006	810,189
Non-current liabilities			
Employees' benefits liabilities	13	60,901	137,645
Total non-current liabilities		60,901	137,645
Total liabilities		1,053,907	947,834
Net assets		3,058,849	3,070,503
Equity			
Accumulated surplus		2,922,935	2,934,589
Asset revaluation reserve		135,914	135,914
		3,058,849	3,070,503

The accompanying notes form part of these financial statements.

Drug and Alcohol Services Australia Ltd

ACN 609 947 426

Statement of changes in equity for the year ended 30 June 2019

	Accumulated Surplus	Asset Revaluation Reserve	Total
	\$	\$	\$
Balance at 1 July 2017	2,996,382	135,914	3,132,296
Deficit for the year	(61,793)	-	(61,793)
<i>Other comprehensive income</i>	-	-	-
Balance at 30 June 2018	<u>2,934,589</u>	<u>135,914</u>	<u>3,070,503</u>
Balance at 1 July 2018	2,934,589	135,914	3,070,503
Deficit for the year	(11,654)	-	(11,654)
<i>Other comprehensive income</i>	-	-	-
Balance at 30 June 2019	<u>2,922,935</u>	<u>135,914</u>	<u>3,058,849</u>

The accompanying notes form part of these financial statements.

Drug and Alcohol Services Australia Ltd

ACN 609 947 426

Statement of cash flows for the year ended 30 June 2019

	<i>Note</i>	2019 \$	2018 \$
Cash flows from operating activities			
Receipts from grants		4,446,010	4,247,235
Receipts from other income		369,214	491,468
Interest receipt		10,132	24,304
Payments to suppliers and employees		(4,562,121)	(4,169,759)
Net cash provided by operating activities	15	263,235	593,248
Cash flows from investing activities			
Proceeds from disposal of property, plant and equipment		1,000	-
Payments to acquire property, plant and equipment		(171,829)	(33,534)
Net cash used in investing activities		(170,829)	(33,534)
Net change in cash and cash equivalents		92,406	559,714
Cash and cash equivalents at the beginning of the year		1,605,698	1,045,984
Cash and cash equivalents at the end of the year	9	1,698,104	1,605,698

The accompanying notes form part of these financial statements.

Drug and Alcohol Services Australia Ltd

ACN 609 947 426

Notes

(forming part of the financial report)

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 dependent on its general purpose financial report. The financial report is therefore special purpose financial report that has 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 report, has been prepared on an accruals basis and is 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

Significant accounting policies adopted in the preparation of this financial report 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. The Company receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in profit or loss.

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 (continued)

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 amount of all fixed assets is depreciated over the asset's useful life to the entity 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:

	Depreciation rate
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.

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 (continued)

3. 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. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

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 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.

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 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 reorganization; 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 derecognised 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 derecognised 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 entity assesses whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test 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 of disposal and value in use, to the asset's carrying amount. For non-cash generating specialised assets measured using the cost basis, the recoverable amount is determined using current replacement cost in AASB 13: Fair Value Measurement. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (eg in accordance with the revaluation model in AASB 116: Property, Plant and Equipment). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

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

Impairment testing is performed annually for goodwill and intangible assets with indefinite lives.

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 within 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Company has a policy of accruing provision of annual leave and sick leave. Employees are entitled to six weeks annual leave per annum and two weeks per year sick leave.

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.

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, based on past experience regarding levels of service reached by employees, records long service leave entitlements once an employee commence service 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

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Notes (continued)

3. 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 entity 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 are 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 the grant funding for the majority of its income used to operate its core business. 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.

5. Grants income

	2019	2018
	\$	\$
Department of Health-Northern Territory	2,317,582	2,111,813
Northern Territory PHN	600,655	624,830
Department of Prime Minister and Cabinet	1,293,893	1,272,310
Other miscellaneous grants	233,507	242,706
Movement in unexpended grants	113,264	(206,540)
Total Grants income	4,558,901	4,045,119

6. Other income

	2019	2018
	\$	\$
Fee income	318,749	344,470
Interest income	14,513	14,990
Sundry income	28,222	12,886
Total Other income	361,484	372,346

7. Employee benefits expenses

	2019	2018
	\$	\$
Salaries and wages	3,421,377	3,029,357
Superannuation	311,125	287,734
Leave provisions-net	75,817	56,216
Total Employee benefits expenses	3,808,319	3,373,307

8. Other expenses

	2019	2018
	\$	\$
Accreditation and evaluation fees	16,782	7,670
Accounting and audit fee	10,400	17,600
Bad and doubtful debts	52,645	53,407
Cleaning and waste removal	36,990	33,950
Security Alarm	17,625	17,276
Relief staff and recruitment cost	-	12,490
AGM and Board Governance	6,920	2,096
Printing, postage and stationery	22,297	20,419
Telephone and internet	27,230	40,190
Training costs and materials	40,817	33,059
Motor Vehicle expenses	33,833	19,934
Consultant Fees	14,788	16,632
Travel and accommodation	70,613	48,583
Client Assistance	17,274	5,861
Sundry expenses	39,770	40,067
Total Other expenses	407,984	369,234

9. Cash and cash equivalents

	2019	2018
	\$	\$
Cash on hand	575	550
Undeposited Funds	375	-
Cash management a/c	-	5,369
General cheque a/c	-	2,661
Business online save	-	65
Donations a/c	294	413
Westpac cheque a/c	818,153	744,828
Employee Entitlement reserve 1 a/c	433,735	426,216
Employee Entitlement reserve 2 a/c	423,754	421,928
Rent Receipts Westpac	21,218	3,668
Total Cash and cash equivalents	1,698,104	1,605,639

10. Trade and other receivables

	2019	2018
Current	\$	\$
Trade receivables	92,095	112,204
Less: Provision for doubtful debts	(32,000)	(42,245)
	<u>60,095</u>	<u>69,959</u>
Net trade receivables		
Accrued interest	10,585	6,204
Other receivables	1,719	3,853
	<u>72,399</u>	<u>80,016</u>
Total Trade and other receivables		

11. Property, plant and equipment

	2019	2018
	\$	\$
Land at cost	285,000	285,000
	<u>3,214,374</u>	<u>3,104,039</u>
Buildings and improvements at cost		
Less: Accumulated depreciation	(1,400,592)	(1,270,936)
	<u>1,813,782</u>	<u>1,833,103</u>
Total Property	<u>2,098,782</u>	<u>2,118,103</u>
	<u>516,814</u>	<u>516,814</u>
Plant and equipment at cost		
Less: Accumulated depreciation	(497,467)	(489,295)
	<u>19,347</u>	<u>27,519</u>
Total Plant and equipment		
Motor vehicles at cost	396,489	351,977
Less: Accumulated depreciation	(277,108)	(244,069)
	<u>119,381</u>	<u>107,908</u>
Total Motor vehicles		
Total Property, plant and equipment	<u><u>2,237,510</u></u>	<u><u>2,253,530</u></u>

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.

12. Trade and other payables

	2019	2018
<i>Current</i>	\$	\$
Trade payables	167,166	33,218
GST payable (receivable)- net	(28,934)	(6,491)
PAYG payable	47,607	40,306
Other payables	121,842	97,501
Total Trade and other payables	307,681	164,534

13. Employees' benefits liabilities

	2019	2018
	\$	\$
<i>Current</i>		
Provision for Annual Leave	219,299	211,509
Provision for Sick Leave and Toil	107,043	100,895
Provision for long service leave	226,225	87,602
	<u>552,567</u>	<u>400,006</u>
<i>Non-current</i>		
Provision for long service leave	60,901	137,645
	<u>613,468</u>	<u>537,651</u>
Total Employees' benefits liabilities		

14. Unexpended grants

	2019	2018
	\$	\$
Grants carried forward	132,128	245,392
Grants cap accumulated interest	630	257
	<u>132,758</u>	<u>245,649</u>

15 Reconciliation of cash flows from operating activities

	2019	2018
	\$	\$
Deficit for the year	(11,654)	(61,793)
<i>Non-cash flows included in surplus for the year</i>		
▪ Depreciation	187,849	179,555
▪ Profit on disposal of assets	1,000	-
<i>Changes in assets and liabilities</i>		
▪ Change in trade and other receivables	7,617	196,724
▪ Change in prepayments	(25,650)	-
▪ Change in trade and other payables	143,147	222,545
▪ Change in unexpended grants	(112,891)	-
▪ Change in provision for employee benefits	75,817	56,217
Net cash provided by operating activities	<u>263,235</u>	<u>593,248</u>

16. Contingent liabilities

There were no contingent liabilities as at 30 June 2019 *(30 June 2018: nil)*.

17. Commitments

The Leasing Commitments as at 30 June 2019 with one year \$4,822 and >1 Year but <5 Years \$16,638. The Commitments related to Rentals of Photocopier Machines. There were no capital expenditure commitments (2018: Nil).

18. Events after the reporting period

The Management is not aware of any significant events since the end of the reporting period *(30 June 2018: nil)*.

19. Members' Guarantee

The Company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the entity.

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 2019

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 2019 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^{10th} September 2019.



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS 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 2019, 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 2019 and of its financial performance for the year then ended; and
- (b) Complying with Australian Accounting Standards to the extent described in Note 1 to the financial report and the *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 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 for the purpose of fulfilling the Directors financial reporting responsibilities under 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 Drug and Alcohol Australia Limited are responsible for the preparation of the financial report that gives a true and fair view – in accordance with Australian Accounting Standards to the extent described in Note 1, 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.

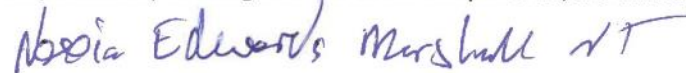
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DRUG AND ALCOHOL AUSTRALIA LIMITED
REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONT.)
Auditor's responsibility for the audit of the financial report

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 Company'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 Company 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
Chartered Accountants



Noel Clifford
Partner

Dated 25 September 2019

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 sponsorship over the past financial year.



Department of Health
Department of the Attorney-
General and Justice



An Australian Government Initiative



Australian Government

Department of the
Prime Minister and Cabinet

Everyone is welcome at DASA.

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

Contact Us

dasa.org.au

Head Office

4 Schwarz Crescent
Alice Springs
P. (08) 8952 8412
F: (08) 8953 4686

Postal Address

PO Box 3009
Alice Springs NT 0871

Aranda House

Therapeutic
Community
9 Kempe Street
(Corner South Terrace)
Alice Springs
P. (08) 8950 3700
F. (08) 8953 2527

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our Head Office.

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