

ASSISTING DRUG DEPENDENTS INCORPORATED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

**STATEMENT BY MEMBERS OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 30 JUNE 2018**

In accordance with the *Associations Incorporation Act 1991 of the Australian Capital Territory (the Act)* and the *Australian Charities and Not-for-Profits Commission Act 2012 "the ACNC Act"*, the Management Committee submit these financial statements of Assisting Drug Dependents Incorporated ("the Association") for the year ended 30 June 2018.

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

Frank Quinlan – President	Andrew Fraser
Ken Wedgwood – Vice President / Secretary	Amy Kilpatrick
Peter Norton – Treasurer	Ben Duggan
Paul Walshe	Patrick McKenna

The principal activities of the Association during the year ended 30 June 2018 were to provide resources, programs and services to people who use drugs including alcohol, to promote community awareness of safe drug use and to provide an advocacy service for clients of the Association in the Australian Capital Territory. There were no significant changes to the nature of those activities during the financial year.

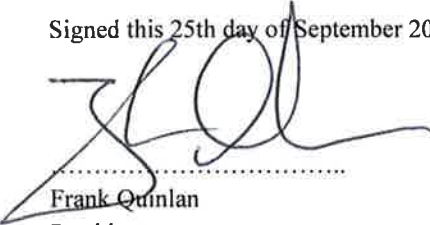
No matters or circumstances have arisen since the end of the financial year which significantly affect the operations of the Association, or the state of affairs of the Association in subsequent years.

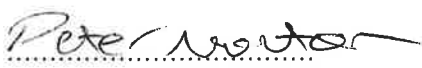
The surplus of the Association for the year ended 30 June 2018 was \$254,262 (2017: surplus of \$126,740).

In the opinion of the Management Committee Members, the accompanying financial statements present fairly the financial position of the Association as at 30 June 2018 and its performance for the year ended on that date in accordance with Australian Accounting Standards, (including Accounting Interpretations), and the requirements of the *ACNC Act*.

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

Signed this 25th day of September 2018 in accordance with a resolution of the Management Committee.


.....
Frank Quinlan
President
25 September, 2018


.....
Peter Norton
Treasurer
25 September, 2018

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of Assisting Drug Dependents Incorporated ("the Association"), which comprise the statement of financial position as at 30 June 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial report of Assisting Drug Dependents Incorporated as at 30 June 2018 has been prepared in accordance with Div 60 of the *Australian Charities and Not-for-Profits Commission Act 2012* ("ACNC Act"), including:

- i) Giving true and fair view of the Association's financial position as at 30 June 2018 and of its financial performance for the year then ended; and
- ii) Complying with Australian Accounting Standards and Div 60 of the *Australian Charities and Not-for-Profits Commission Regulation 2013*.

and of its financial performance and its cash flows for the year then ended in accordance with the Australian accounting Standards and the *Associations Incorporation Act 1991* of the Australian Capital Territory.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the Auditor independence requirements of the ACNC Act 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.

Management Committee's Responsibility for the Financial Report

The Committee members of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, the *Associations Incorporation Act 1991* of the Australian Capital Territory and the ACNC Act and for such internal control as they determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Management Committee are responsible for assessing the ability of the Association to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee members either intend to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

SYNERGY GROUP AUDIT PTY LTD

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Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

Eric Hummer

Audit Director

ehummer@synergygroup.net.au

0407 486 637

Dated: 27 September 2018

ASSISTING DRUG DEPENDENTS INCORPORATED

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018**

	Note	2018	2017
		\$	\$
REVENUE			
Revenues from Ordinary Activities	2	<u>6,684,407</u>	<u>5,646,501</u>
Total Revenue		<u>6,684,407</u>	<u>5,646,501</u>
EXPENSES			
Employee Benefits Expense		4,652,601	3,952,606
Depreciation Expense	4	90,004	66,194
Other Expenses from Ordinary Activities	3	<u>1,687,540</u>	<u>1,500,961</u>
Total Expenses		<u>6,430,145</u>	<u>5,519,761</u>
Surplus from Ordinary Activities		<u>254,262</u>	<u>126,740</u>

The accompanying notes form part of these financial statements.

ASSISTING DRUG DEPENDENTS INCORPORATED

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2018**

	Note	2018 \$	2017 \$
ASSETS			
Current Assets			
Cash and Cash Equivalents	5	1,754,095	1,316,792
Trade and Other Receivables	6	230,837	221,188
Inventories	7	30,223	31,122
Other	8	137,433	70,033
Total Current Assets		<u>2,152,588</u>	<u>1,639,135</u>
Non-Current Assets			
Plant and Equipment	9	519,820	564,479
Total Non-Current Assets		<u>519,820</u>	<u>564,479</u>
TOTAL ASSETS		<u>2,672,408</u>	<u>2,203,614</u>
LIABILITIES			
Current Liabilities			
Trade and Other Payables	10	601,331	462,319
Provisions	11	20,350	11,457
Unexpended Grant Liabilities	12	708,430	636,697
Finance Leases	13	16,248	15,516
Total Current Liabilities		<u>1,346,359</u>	<u>1,125,989</u>
Non-Current Liabilities			
Trade and Other Payables	10	481,825	471,415
Finance Leases	13	45,106	61,354
Total Non-Current Liabilities		<u>526,931</u>	<u>532,769</u>
TOTAL LIABILITIES		<u>1,873,290</u>	<u>1,658,758</u>
NET ASSETS		<u>799,118</u>	<u>544,856</u>
EQUITY			
Retained Earnings		799,118	544,856
TOTAL EQUITY		<u>799,118</u>	<u>544,856</u>

The accompanying notes form part of these financial statements.

ASSISTING DRUG DEPENDENTS INCORPORATED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2018**

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2016	<u>418,116</u>	<u>418,116</u>
Surplus for the Year	126,740	126,740
Total Comprehensive Income	<u>126,740</u>	<u>126,740</u>
Balance at 30 June 2017	<u>544,856</u>	<u>544,856</u>
Surplus for the Year	254,262	254,262
Total Comprehensive Income	<u>254,262</u>	<u>254,262</u>
Balance at 30 June 2018	<u><u>799,118</u></u>	<u><u>799,118</u></u>

The accompanying notes form part of these financial statements.

ASSISTING DRUG DEPENDENTS INCORPORATED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018**

	Note	2018 \$	2017 \$
Cash Flows from Operating Activities			
Receipts from grants and other income		7,312,003	6,068,962
Payments to suppliers and employees		(6,855,813)	(5,500,320)
Interest received		26,457	20,048
<i>Net Cash provided by operating activities</i>	19(a)	<u>482,647</u>	<u>588,690</u>
Cash Flows from Investing Activities			
Fixed asset purchases		<u>(45,344)</u>	<u>(163,621)</u>
<i>Net Cash provided by (used in) investing activities</i>		<u>(45,344)</u>	<u>(163,621)</u>
Net increase in cash and cash equivalents		437,303	425,068
Cash and cash equivalents at the beginning of the financial year		<u>1,316,792</u>	<u>891,724</u>
Cash and cash equivalents at the end of the financial year	19(b)	<u><u>1,754,095</u></u>	<u><u>1,316,792</u></u>

The accompanying notes form part of these financial statements.

ASSISTING DRUG DEPENDENTS INCORPORATED

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards (including Accounting Interpretations), the *Australian Charities and Not-for-Profits Commission Act 2012* and the requirements of the *Associations Incorporation Act 1991*. The Association is a not-for-profit entity for financial reporting purposes under the Australian Accounting Standards.

These financial statements cover the Assisting Drug Dependents Incorporated (Association) as an individual entity. Assisting Drug Dependents Incorporated is an association incorporated in Australian Capital Territory under the *Associations Incorporation Act 1991* and is a registered charity under the *Australian Charities and Not-for-Profits Commission Act 2012*.

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

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

(a) Income Tax

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

(b) Cash and Cash Equivalents

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

(c) Revenue

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

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

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

ASSISTING DRUG DEPENDENTS INCORPORATED

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue (Service Delivery) Based Grants

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

Capital Based Grants

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

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

(d) Inventories

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

(e) Plant and Equipment

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

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

Impairment

At each reporting date, the Association reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised as an expense in the Statement of Comprehensive Income.

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

ASSISTING DRUG DEPENDENTS INCORPORATED

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

(f) Leases

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

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

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

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

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

(g) Employee Benefits

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

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

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

ASSISTING DRUG DEPENDENTS INCORPORATED

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

(i) Critical Accounting Estimates and Judgements

Management and the Committee evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

(j) Financial Instruments

Recognition

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

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost using the effective interest rate method.

Held-to-Maturity Investments

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

Available-for-Sale Financial Assets

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

ASSISTING DRUG DEPENDENTS INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial Liabilities

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

(k) Comparative Information

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

(l) Adoption of new and revised Accounting Standards

Standards affecting presentation and disclosure

There are no new and revised Standards and interpretations adopted in these financial statements affecting the reporting results or financial position.

Standards and Interpretations affecting the reported results or financial position

There are no new and revised Standards and Interpretations adopted in these financial statements affecting the reporting results or financial position.

Standards and Interpretations issued not yet adopted

The AASB has issued new and amended accounting standards and interpretations that have mandatory application dates for future reporting periods. The Association has decided against early adoption of these standards. The impact on financial statements of the Association is yet to be determined.

ASSISTING DRUG DEPENDENTS INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

NOTE 2 - REVENUE	2018	2017
	\$	\$
Operating Activities:		
– Grants Received	6,285,711	5,344,377
– Other Income	372,239	282,076
	<u>6,657,950</u>	<u>5,626,453</u>
Non-Operating Activities:		
– Interest	26,457	20,048
Total Revenue	<u><u>6,684,407</u></u>	<u><u>5,646,501</u></u>

NOTE 3 – OTHER EXPENSES

Accommodation and Related Costs (excluding Office Lease Expense)	96,015	100,848
Office Running Costs	393,325	410,480
Program Running Costs	388,303	208,365
Medical Services	458,056	476,903
Auditor Remuneration	17,050	13,950
Office Lease Rentals	329,136	285,065
Other	5,655	5,350
	<u>1,687,540</u>	<u>1,500,961</u>

NOTE 4 – SURPLUS FROM ORDINARY ACTIVITIES

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

Depreciation of plant and equipment	<u>90,004</u>	<u>66,194</u>
Remuneration of the auditor:		
– Audit or review services	<u>17,050</u>	<u>13,950</u>
Total auditor remuneration	<u><u>17,050</u></u>	<u><u>13,950</u></u>

ASSISTING DRUG DEPENDENTS INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
NOTE 5 – CASH AND CASH EQUIVALENTS		
Cash on hand	313	565
Cash at bank and on deposit	1,753,782	1,316,227
	<u>1,754,095</u>	<u>1,316,792</u>
NOTE 6 – TRADE AND OTHER RECEIVABLES		
Trade Receivables	230,802	221,188
Other Receivables	35	-
	<u>230,837</u>	<u>221,188</u>
NOTE 7 - INVENTORIES		
Stock on Hand	30,223	31,122
	<u>30,223</u>	<u>31,122</u>
NOTE 8 - OTHER CURRENT ASSETS		
Prepayments	116,368	60,104
Accrued Income	21,065	9,929
	<u>137,433</u>	<u>70,033</u>
NOTE 9 - PLANT AND EQUIPMENT		
Furniture and equipment – at cost	279,873	249,873
Less Accumulated depreciation	(179,526)	(145,901)
	<u>100,347</u>	<u>103,972</u>
Motor vehicles (at cost and leased)	315,437	300,092
Less Accumulated depreciation	(155,146)	(124,705)
	<u>160,291</u>	<u>175,387</u>
Leasehold improvements – at cost	388,871	388,872
Less Accumulated depreciation	(129,689)	(103,752)
	<u>259,182</u>	<u>285,120</u>
Total Plant and Equipment	<u>519,820</u>	<u>564,479</u>

ASSISTING DRUG DEPENDENTS INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

Movements in Carrying Amounts

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

	Balance at beginning of year	Additions	Disposals	Transfers	Depreciation expense	Balance at the end of year
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	103,972	30,000	-	-	33,625	100,347
Motor Vehicles (L,O)	175,387	15,345	-	-	30,441	160,291
Leasehold Improvements	285,120	-	-	-	25,938	259,182
	<u>564,479</u>	<u>45,345</u>	<u>-</u>	<u>-</u>	<u>90,004</u>	<u>519,820</u>

NOTE 10 – TRADE AND OTHER PAYABLES	2018	2017
	\$	\$
Current		
Trade Payables	167,335	70,977
Accrued Expenses	42,802	64,027
GST Payable	95,668	70,115
Payroll Liabilities	135,191	129,619
Annual Leave Liability	160,335	127,581
	<u>601,331</u>	<u>462,319</u>
Non-Current		
Deferred lease rentals	481,825	471,415
	<u>481,825</u>	<u>471,415</u>
Total Trade and Other Payables	<u>1,083,156</u>	<u>933,734</u>
Financial Liabilities	16 440,996	334,738
Non-Financial Liabilities	642,160	598,996
	<u>1,083,156</u>	<u>933,734</u>

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

NOTE 11 – PROVISIONS

Current		
Long Service Leave	1,731	1,697
Other	18,619	9,760
	<u>20,350</u>	<u>11,457</u>

ASSISTING DRUG DEPENDENTS INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

NOTE 12 – UNEXPENDED GRANT LIABILITIES	2018	2017
	\$	\$
Unexpended Grant Liabilities – NSW Health Funding	698,430	636,697
Unexpended Grant Liabilities – Other	10,000	-
	<u>708,430</u>	<u>636,697</u>

NOTE 13 – FINANCE LEASES

Current

Plant & Equipment Finance Liabilities - Secured	<u>16,248</u>	<u>15,516</u>
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Non-Current

Plant & Equipment Finance Liabilities - Secured	<u>45,106</u>	<u>61,354</u>
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NOTE 14 – CONTINGENT LIABILITIES AND COMMITMENTS

Operating Lease Commitments

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

Operating lease commitments include:

- Office lease for Level 6, Cosmopolitan Centre, Woden Square, ACT: The office lease agreement term is 15-years and commenced 1 July 2013. The lease includes a rent-free period of two years from 1 July 2013 with a reduction of \$30 per square metre from year three to ten of the contracted lease period. Lease commitments include a fixed increase of 3.5% on 1 July of each year in line with the provisions of the lease agreement.
- Photocopier lease commenced April 2018 for a term of 5 years.
- Two new motor vehicles financed in July 2016 for a term of 3 years.

Payable – minimum lease payments:

- Not later than 12 months	235,194	247,708
- Later than 12 months but not later than five years	1,312,162	1,294,590
- Greater than five years	1,250,389	1,525,868
	<u>2,797,745</u>	<u>3,068,166</u>

ASSISTING DRUG DEPENDENTS INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

NOTE 14 – CONTINGENT LIABILITIES AND COMMITMENTS (continued)	2018	2017
	\$	\$
Finance Lease Commitments		
Finance lease commitments consist of:		
– Motor vehicle lease (Toyota Corolla) entered into in March 2016		
– Motor vehicle lease (1 Ford Kuga) entered into in March 2016 and (2 Ford Kuga) entered into July 2016.		
Payable – minimum payments:		
- Not later than 12 months	18,282	19,222
- Later than 12 months but not later than five years	46,526	27,964
Minimum lease payments	64,808	47,187
Less future finance charges	(3,454)	(6,756)
Present value of minimum lease payments	61,354	40,430

Contingent Liabilities

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

Capital Expenditure Commitments

The Association does not have capital commitments as of 30 June 2018 (2017: Nil).

NOTE 16 – FINANCIAL RISK MANAGEMENT

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

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

Financial Assets

Cash and Cash Equivalents	5	1,754,095	1,316,792
Trade and Other Receivables	6	230,837	221,188
Total Financial Assets		1,984,932	1,537,980

Financial Liabilities

Financial Liabilities at Amortised Cost:

- Trade and Other Payables	10	440,996	334,738
- Finance Leases	14	61,354	40,430
		502,350	375,168

ASSISTING DRUG DEPENDENTS INCORPORATED

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

NOTE 17 – RELATED PARTY TRANSACTIONS

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

Ben Duggan	Patrick Mckenna	Ken Wedgwood
Andrew Fraser	Amy Kilpatrick	Peter Norton
Paul Walshe	Frank Quinlan	

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

NOTE 18 – ASSOCIATION DETAILS

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

The Association is incorporated under the *Association Incorporations Act 1991* of the Australian Capital territory. Its principal place of business and registered office is Level 6, Cosmopolitan Centre, 21 Bowes Street, ACT, 2606.

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

ASSISTING DRUG DEPENDENTS INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

NOTE 19 - STATEMENT OF CASH FLOWS	2018	2017
	\$	\$
(a) Reconciliation of Cash Flows from Operations with Surplus from Ordinary Activities		
Surplus from ordinary activities	254,262	126,740
Non-cash flows in Surplus from ordinary activities:		
Depreciation	90,004	66,194
Changes in operating assets and liabilities:		
(Increase) / Decrease in Trade and Other Receivables	(9,649)	(194,592)
(Increase) / Decrease in Other Current Assets	(67,400)	(15,820)
(Increase) / Decrease in Inventories	899	(12,946)
(Decrease) / Increase in Trade and Other Payables	149,421	64,753
Increase / (Decrease) in Other Liabilities	56,217	556,372
(Decrease) / Increase in Provisions	8,893	(2,011)
Net cash provided by operating activities	482,647	588,690

(b) Reconciliation of Cash

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

Cash on Hand	313	565
Cash at Bank and Deposit	1,753,782	1,316,227
	1,754,095	1,316,792