



Western Australian Network of
Alcohol & other Drug Agencies

ANNUAL REPORT

2022-23

RELATIONAL
ENGAGEMENT

ACCOUNTABILITY

RESPECT

EQUITY

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ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the traditional custodians of the land on which we live and work, and recognise their strength in connection to the land, sea, and community. We pay our respect to Elders past and present.

We acknowledge the widespread and intergenerational effects of colonisation. The policy and actions of dispossession established long-lasting barriers between peoples, land and their culture. Furthermore, we acknowledge that this trauma has a systemic presence in Western Australian society, policy and the alcohol and other drug system. We acknowledge the need to address this issue by re-evaluating the systems in place which affect the cultural, social and economic matters of Aboriginal people.

WANADA is committed to advancing conciliation/reconciliation and fostering the valuable contributions that Aboriginal people make in the alcohol and other drug service sector, to deliver meaningful, lasting outcomes for Aboriginal people, families, and communities.

WANADA acknowledges the grief experienced by many Aboriginal communities as a result of the Voice referendum result.

ABOUT WANADA

The Western Australian Network of Alcohol and other Drug Agencies (WANADA) is the peak body for the alcohol and other drug education, prevention, treatment, and support sector in Western Australia.

Established in 1984, WANADA is a proudly independent not-for-profit organisation, driven by the passion and hard work of its member services.

WANADA's **aim** is to enable a specialist-sector led approach to achieve reduced harms associated with alcohol and other drugs for all Western Australians.

Our **purpose** is to lead a shared voice within the specialist alcohol and other drug service sector that drives and influences systemic change needed to achieve best community outcomes.

WANADA continues to meet the requirements for certification against the ISO 9001:2015 (Quality Management Systems) Standard.



Jill Rundle, Chief Executive Officer
25 October 2023

BOARD OF DIRECTORS



Neil Guard
Chairperson



Emma Jarvis
Vice Chairperson
Palmerston Association



Lorraine Keane
Treasurer
Holyoake



Merinda March
Secretary
Hope Community Services



Michael Coleman
Salvation Army



Andrew Amor
Milliya Rumurra Aboriginal
Corporation



Paul Dessauer
Peer Based Harm Reduction
WA



Kim Gates
Aboriginal Health Council of WA



Dr Greg Dear



Alex Arpino
Alcohol and other Drug
Consumer Community Coalition

We wish to acknowledge and extend our gratitude to valued Board members who resigned in this report period: **Daniel Morrison, Carol Daws, Captain Ken Smith, Andrea Rennals, Angela Corry and Danica Keric** for their significant contribution to the sector.

CHAIRPERSON & CEO STATEMENT

Once again, the past twelve months have presented some challenges for the Western Australian alcohol and other drug sector and WANADA.

Of most significance was the *Independent Review of WA Health System Governance Report*, released in August 2022, which proposed machinery of government changes that continue to impact on the sector. WANADA called on its members to inform a response. With the sector's support WANADA was able to represent a shared sector position on alcohol and other drug leadership and governance functions that would enhance sector development to address alcohol and other drug issues and improve community outcomes.

We know that alcohol and other drugs has a significant impact on the Western Australian health, social, and justice systems, as well as the community. An effective alcohol and other drug governance structure will invariably ease pressures on, and benefit, the broader system.

We also know that there are not enough alcohol and other drug services to meet community need. WANADA believes improved sector capacity to meet demand, together with well-coordinated cross-sector government systems, would contribute to improved efficiencies in the broader health, justice and social system.

WANADA's response to the recommendations of the Independent Governance Review contributed to a rethink of the Review's relevant recommendations. Alcohol and other drug governance is still to be determined, however, with a deadline of December 2023. WANADA's principled position on alcohol and other drug governance, if not the positioning of the governance body, has remained consistent. For effective and efficient alcohol and other drug responses we are building on our recommendations, calling for:

- an independent domain for the alcohol and other drug system with accountable and transparent leadership;
- coordination of the broad range of alcohol and other drug treatment and care services within the system;
- 'alcohol and other drugs' being in the title of the government body responsible for alcohol and other drug governance;
- alcohol and other drug expertise, and capability to translate evidence into policy, systems and services planning; and
- capacity to engage/partner with the sector and consumers to achieve best system and service outcomes for the community.

In 2022/23 WANADA finalised the Western Australian Aboriginal alcohol and other drug sector leadership project, resulting in the *'Nothing about us without us'* report. The project reference group provided WANADA with a mandate to represent the position of the Aboriginal alcohol and other drug sector and contribute to the implementation of its recommendations. The *'Nothing about us without us'* report recommendations align with WANADA's response to the independent governance report. It also provides practical solutions to supporting Aboriginal self-determination, as reflected as needed in the Voice referendum intent. As a small, agile, predominantly not-for-profit service sector, we are well placed to enable and evaluate practical approaches to self-determination.

In this report period WANADA coordinated another Western Australian Aboriginal Alcohol and Other Drug Worker Forum, entitled *'Time for Action: Speaking, Leading, Driving Change'*. The Forum attracted more delegates than ever before. It commenced with presentations on key alcohol and other drug related issues for the community, workers and services in each of the health regions across Western Australia. The *'Time for Action'* statement was developed during the Forum and was presented to the Hon. Amber-Jade Sanderson, Minister for Health and Mental Health.

CHAIRPERSON & CEO STATEMENT

The *'Time for Action'* statement stressed the need for genuine co-design and engagement with local Aboriginal communities to ensure effective policy, planning, and procurement. There was a call for decision makers to respect the expertise of Aboriginal alcohol and other drug specialist workers and service users, local Aboriginal cultural knowledge, and community wisdom to inform a holistic and systemic approach to healing, and social and emotional wellbeing. WANADA and the sector are confident that we can work with government to apply this in practice.

2022/23 has seen the WANADA Board review its Strategic Plan for the next three years (2023/24 – 2026/27). WANADA members were provided with an opportunity to provide input. WANADA's values have been strengthened, and now include: relational engagement; accountability; respect; and equity.

Building on our strengths, our strategic priorities for the next three years are to:

- provide an informed voice to influence effective alcohol and other drug policy, planning, development and systems reform;
- promote effective evidence-informed systemic approaches that work to address alcohol and other drug stigma and discrimination;
- drive sector implementation of, and policy support for, the principles of self-determination; and
- lead a coordinated approach to sector-wide development that enhances quality and evidence-informed practice.

The WANADA Board have also reviewed WANADA's priority activities. Foundational to this, WANADA is planning increased and coordinated site visits to ensure we are best informed to represent the issues of the service sector and the communities we serve.

On behalf of the WANADA Board we would like to extend our sincere appreciation for the support of our members and other key stakeholders in this report period. During the report period WANADA has been involved in over 100 state and federal advocacy activities. Input from our member services is recognised as invaluable, enabling WANADA to meaningfully represent the service sector, workers and service users for best possible community outcomes.

Pleasingly, member surveys continue to report high levels of satisfaction with the representation provided by WANADA, with 93% of respondents stating that they were very satisfied or satisfied with WANADA's work over the last 12 months.

WANADA remains enthusiastic about the opportunities to effect positive change and continues to progress WANADA's aim and purpose. We thank the Board for their significant contribution over the past year, including their strategic guidance and governance expertise.

We also thank the WANADA team for their professionalism and dedication to delivering the range of activities that contribute to a sustainable and viable alcohol and other drug sector in Western Australia.



Jill Rundle
Chief Executive Officer



Neil Guard
Chairperson

TREASURER'S STATEMENT

I am pleased to present WANADA's finances for the year ending 30 June 2023. A copy of the full Auditor's Report is available on page 35 of this Annual Report.

I wish to acknowledge the support and contribution of various funding bodies in 2022-2023. WANADA has benefitted from funding from a range of sources including:

- Western Australian Mental Health Commission (MHC)
- Australian Government Department of Health (DoH)
- Western Australian Primary Health Alliance (WAPHA)
- Western Australian Department of Health (WA DoH)
- Lotterywest

WANADA's income for the year was \$1,623,996 and total expenditure was \$1,722,806 - resulting in an operating deficit of \$98,810.

In summary:

- Service agreement funding from MHC and DoH made up approximately 57% of WANADA's total income.
- One-off grant funding from MHC, WAPHA, WA DoH and Lotterywest contributed approximately 34% of WANADA's income.
- Membership fees and member contributions for direct support services, donations and other independent funding made up approximately 10% of WANADA's income.

WANADA has again achieved an unqualified audit opinion for the 2022-2023 financial year. I am confident that the organisation's financial planning and financial controls continue to be sound, and the organisation is in a position where it can deliver on its objectives.

WANADA's departing Finance Manager, Mary-Louise Davies and new Finance Manager, Stefanie Palmer, have continued to provide clear and concise financial statements and reports to the Board. I would like to extend my thanks for their professionalism and integrity. Additionally, I wish to acknowledge Mary-Louise's significant service to WANADA and the sector over the past fifteen years.

Armada Audit and Assurance Pty Ltd again carried out WANADA's financial audit for 2022-2023. On behalf of the board, I propose a resolution at the 2023 Annual General Meeting for their re-appointment as WANADA's financial auditors.

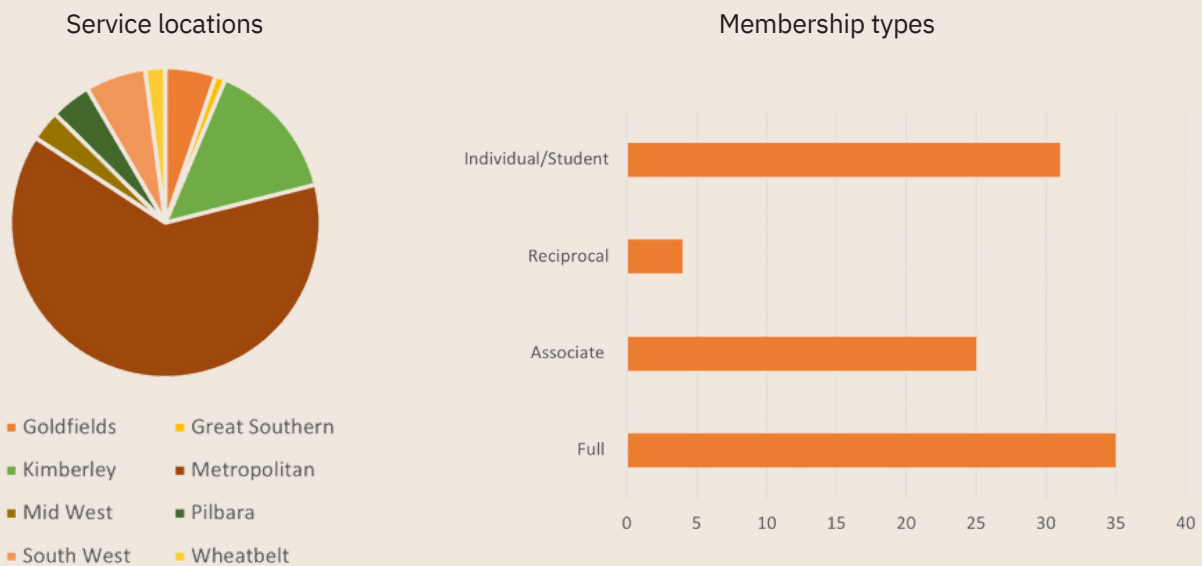


Lorraine Keane
Treasurer

DIVERSE MEMBERSHIP

WANADA is proud to represent the specialist alcohol and other drug service sector. WANADA acknowledges the continuous support, commitment and the expertise of the sector, and will continue to represent this shared voice when engaging with the community and key decision makers. The sector's passion and dedication drives positive change to the health and wellbeing of all Western Australians and helps reduce the harms associated with alcohol and other drug use.

In 2022/23 WANADA's diverse membership consisted of 65 organisational members (equating to 95 services), including community based non-residential; therapeutic communities; residential rehabilitation; intoxication management; withdrawal management; harm reduction; outreach; patrols; prevention; and community development services, and 31 individual members. Over one-third of member services are located in regional, rural, or remote areas, and 20% provide Aboriginal specific services.



WANADA's annual survey is a platform for members to provide feedback and measure the efficacy of WANADA services, including sector policy, planning and implementation, partnerships and networks, continuous quality improvement and capability building, workforce development, and evidence informed practice. The 2022-2023 Annual Member Survey indicated:

*Overall satisfaction with the services and support provided by WANADA, scoring of **4.5 on a 5-point** rating scale, with **93%** of members reporting they were very satisfied or satisfied with WANADA's work.*

WANADA's annual report focuses on the four strategic priorities as outlined in the Strategic Plan 2020/21-2022/23, and related Board Priorities for the year 2022-23. Activities and achievements may be related to multiple priority areas. WANADA would be pleased to provide more information on the outlined activity areas on request.

STRATEGIC PRIORITY ONE:

PROVIDE AN INFORMED VOICE TO INFLUENCE EFFECTIVE ALCOHOL AND OTHER DRUG SERVICE PLANNING


WANADA Board Priorities in this area were:

- ➡ Establishment of a new alcohol and other drugs national governance arrangement
- ➡ Reinvigoration of alcohol and other drugs policy leadership and coordination across State Government
- ➡ Establishment of state and federal commitment to utilise a single, revised WA alcohol and other drugs service plan

86% of WANADA members believe WANADA has been effective or very effective at **contributing to, and facilitating improved partnerships and networks.**

79% of WANADA members believe WANADA has been effective or very effective at providing **advocacy and representation, influencing policy, planning and implementation relevant to the sector, rating 4.0 on a 5-point scale.**

Over the last year, WANADA represented the sector in **over 120** state and national policy and planning areas, with topics including:

- ➡ Aboriginal alcohol and other drug sector priorities
 - ➡ MHC Agency Commissioning Plan
 - ➡ Workforce initiatives
 - ➡ Sustainable CADS contracting
 - ➡ Step-Up-Step-Down program
 - ➡ Dept. LGSC Liquor Control Act reform
 - ➡ National justice reinvestment program
 - ➡ WA Mental Wellbeing Guide
 - ➡ Investment in health prevention
 - ➡ WA planning reforms
- 

ENVIRONMENTAL ANALYSIS

Analysis of the operating environment identified the following systemic advocacy priorities for WANADA in 2023-24 (with some remaining an identified priority since 2022-23):

1. Undertake a comprehensive planned approach to enable improved representation of the WA alcohol and other drug service sector – including increased visits to member services.
2. Advocate for the establishment of a new alcohol and other drug national governance arrangement – this is a shared priority across the alcohol and other drug peaks nationally.
3. Advocate for a resourced partnership approach to reinvigorate WA's alcohol and other drug strategy, planning, leadership and coordination – a partnership approach has been recognised as necessary for effective alcohol and other drug governance.
4. Drive the development of a harm reduction strategy for WA – while one of the three pillars of national policy, harm reduction is inadequately considered in planning processes.
5. Advocacy for population based prevention, including the introduction of a minimum floor price for alcohol in WA – a floor price has been recommended in multiple state policies, and there is a growing appreciation for the need for a whole of population approach to alcohol supply and demand measures.
6. Seek resourcing to progress recommendations for Aboriginal self-determination – WANADA is well placed and has received the mandate from Aboriginal Elders, leaders and sector workers to inform Aboriginal engagement, in support of the principles of self-determination.
7. Secure resources to implement alcohol and other drug workforce planning initiatives – a planned approach is needed to fulfil multiple sector needs relating to data, inclusion of alcohol and other drug content in tertiary courses, and a focus on worker wellbeing.
8. Coordinate sector engagement to inform alcohol and other drug service licensing and regulation – recent government inquiries have highlighted the need for quality regulation, in conjunction with accreditation.



ADVOCACY: POLICY, STRATEGY AND REFORM

WANADA and the alcohol and other drug sector are experiencing a period of significant change, development and opportunity. Activities and news of note during the 2022-23 period were; preparation for a change in the state government's alcohol and other drug governance arrangements, interest in alcohol and other drug sector regulation, and a focus on progressing Aboriginal self-determination in the sector. Notably, in WA the period saw the instatement of a new Premier (the first ever with a background as Health Minister) and Mental Health Commissioner, as well as multiple ministerial changes across portfolios responsible for relevant intersecting issues and sectors.

Concurrently, the state and national policy, strategy and reform environment has experienced a significant increase in activity over the past year, evidenced in WANADA's involvement in over 120 state and federal activity areas in 2022-23.

Significant advocacy achievements for the sector over the past year include:

- Coordination of a sector position and significant participation in government process regarding alcohol and other drugs governance, following the release of the *Independent Review of WA Health System Governance Report*.
- Publication and successful advocacy to progress recommendations of the 'Nothing about us without us' Aboriginal alcohol and other drug leadership project report.
- Tabling of the *Report of the Inquiry into the Esther Foundation and unregulated private health facilities* and government response. The state government supported all recommendations in full or in principle. WANADA welcomed the Report's recommendations, particularly those relating to sector engagement in alcohol and other drug service regulation.
- Coordination of a shared voice amongst Aboriginal alcohol and other drug workers via listening and gathering shared ideas at the 2023 Aboriginal Alcohol and other Drug Worker Forum to form the *Time for Action* statement, followed by its presentation to government via a meeting with Aboriginal alcohol and other drug representatives across WA.
- Coordination of a sector position and successful political engagement to prevent negative impact of proposed WA planning reforms.

Additional activity areas included: senior executive and ministerial meetings; sector policy development; service model and sector commissioning input; quality regulation; research; and data and outcomes. As always, WANADA consulted with service sector leaders, workers, and service users as necessary to inform our representative voice.

WANADA continues to apply a relationship-focussed approach to advocacy, to support positive working arrangements to ensure stakeholders appreciate the relevance of WANADA's voice as representative of the sector, maximising our capacity to influence reform.

If you would like more information on WANADA's advocacy work, please contact Charli Peasley, Strategic Advocacy Coordinator, via charli.peasley@wanada.org.au.

COMMUNICATIONS

WANADA's communications promote a shared understanding of the alcohol and other drug sector in Western Australia and the issues which affect our efforts to reduce harm from alcohol and other drugs. Our communications support advocacy, workforce development, quality improvement, and community engagement. Communication channels include:

- FYI, a monthly e-newsletter covering updates for the alcohol and other drug and related sectors.
- Member Update, an irregular e-bulletin utilised for timely news and updates for member organisations only.
- the WANADA Hub (website), a source for the sector and wider community to explore treatment options, find information on the Standard and other WANADA projects, read up on sector policy and WANADA submissions, and much more.
- Social Media, such as Facebook, X (formally Twitter) and LinkedIn.
- Aboriginal Alcohol and other Drug Worker News, an e-newsletter which provides updates as needed.

- Website views: 47,111
- Member Update: 72 issues to approximately 130 recipients.
- FYI and FYI Extra: 13 issues to approximately 780 recipients.
- Aboriginal alcohol and other drugs Worker News: 6 issues to approximately 130 recipients.

Thank you to members and other stakeholders who continue to share news and updates with WANADA and the WA alcohol and other drug sector.

The 2022-2023 Annual Member Survey indicated **100%** of members believe the way WANADA communicates with its members is useful, reliable and accurate, scoring an average of 4.57 on a 5-point scale rating.

If you would like more information on WANADA's communications, please contact Deanne Ferris, Communications Officer, via deanne.ferris@wanada.org.au.



WANADA social media photo for World Fetal Alcohol Spectrum Disorder (FASD) Awareness Day #RedShoesRock

STRATEGIC PRIORITY TWO:

ADVANCE EFFECTIVE APPROACHES TO MINIMISE THE IMPACT OF STIGMA AND DISCRIMINATION


WANADA Board Priorities in this area were:

- ➡ Development of a harm reduction strategy for WA
- ➡ Advocacy for the introduction of a minimum floor price for alcohol in WA

WANADA contributed to **over 100** advocacy activities related to stigma and discrimination, including:

- ➡ National Inquiry into Provision of and Access to Dental Services in Australia
- ➡ Drug law reform
- ➡ National Mental Health Stigma Strategy

Over the last year, WANADA advanced **7** projects relating to minimising the impact of stigma and discrimination, including:

- ➡ Peer workforce and leadership
 - ➡ Allied health student placements
 - ➡ Eliminating Hepatitis C sector capability review
 - ➡ Alcohol harm prevention initiatives
- 

ELIMINATING HEPATITIS C SECTOR CAPABILITY REVIEW

WANADA has been working with sector services to support increased access to Hepatitis C testing and treatment for Western Australian alcohol and other drug services users, through building capability of organisations and upskilling workers in the alcohol and other drug service sector.

With funding from the WA Department of Health Sexual Health & Blood-borne Virus Program, the project engaged with alcohol and other drug services across the sector, with nine participating in training and a supported self-review using the Hepatitis C Virus Capability Assessment Tool (HCVCAT).

Eight of the ten services who had previously engaged with the pilot project were re-engaged to complete a follow up review. Participating services identified a number of achievable opportunities for improvement, and a range of common enablers and barriers and opportunities for capacity building across the participating services were identified.

If you would like more information on this project, please contact Susan Holt, Operations and Sector Support Manager, via susan.holt@wanada.org.au, or Rochelle McIntosh, Sector Quality Manger, via rochelle.mcintosh@wanada.org.au.



PEER WORKFORCE AND LEADERSHIP

In collaboration with the Alcohol and Other Drug Consumer and Community Coalition, WANADA completed data analysis that formed the '*WA Alcohol and Other Drug sector Peer Workforce and Consumer Survey Report*'. 135 alcohol and other drug sector workers, 10 sector leaders and 124 service users participated.

Consumers emphasised (94%) the benefits of service providers employing workers with a relevant personal experience of alcohol and other drugs or service access history, such as increased self-confidence and representation of hope for service users. Sector workers with a relevant personal experience represent 62% of the WA workforce. WANADA maintains the position that these workers are critical and central to the workforce, while recognising personal safety issues associated with disclosure and self-identification of relevant personal experience is each worker's choice.

Consumers identified that terminology describing people with a relevant personal experience of alcohol and other drugs (i.e., peer, lived experience) is contested and standardised language is not always relatable. WANADA continue advocating for the use of non-stigmatising and qualified language as the most appropriate throughout the sector.

Sector workers identified that there is an overwhelmingly high level of job satisfaction (94%) and more than 60% intend to remain in the sector for more than 10 years or until retirement.

WANADA underscores the importance of developing a workforce data tool that would enable ongoing mapping and gapping of consumer, 'peer' and workforce needs to inform planning and development strategies that contribute to increased sector capacity to meet community needs.

WANADA remains concerned about the minimal participation opportunities alcohol and other drug consumers, service users and the sector workforce have to inform government systemic policy and planning in WA.

WANADA supports alcohol and other drug workers, service users and consumers (including family members) participating in all sector and systems planning and relevant policy development. We recognise the value that consumers and people with a relevant personal experience have brought, and continue to bring, to the alcohol and other drug sector workforce, and their capacity to balance lived and learnt experience.

WANADA, in conjunction with the Peaks Capacity Building Network, will be presenting '*Lived Experience Workforce: Lessons from the states and territories*' as part of a panel. We will outline understanding, outcomes and future opportunities from the '*Peer Workforce and Consumer Survey Report*' at the Australasian Professional Society on Alcohol and other Drugs (APSAD) Conference 2023 in November.

If you would like more information on this project, please contact Matt Ryan, Workforce Project Planning Officer, via matt.ryan@wanada.org.au.

STUDENT PLACEMENT PROGRAM

WANADA's student placement program is designed to address stigma and discrimination towards alcohol and other drug consumers in various treatment and support settings. Student placements into the sector contribute to improved consumer health and wellbeing outcomes by providing experience for future population health practitioners.

The student placement model relies on collaborative partnerships between tertiary institutions, member services and WANADA. This year, 16 students from six universities were placed in alcohol and other drug services throughout WA. Participants studied disciplines including Pharmacy, Paramedicine, Nutrition and Dietetics.

Following extensive workforce planning consultations with members services in 2022, WANADA will be redefining our student placement program to meet the needs of the sector. This will create pathways into student placements for disciplines identified as relevant to the sector (ie., Psychology, Social Work, Aboriginal Health, Health Promotion and Counselling). In doing so, WANADA hopes to increase the capacity of the sector by defining and increasing effective employment pathways into the alcohol and other drug sector for graduate students.

"I learnt how to relate better on a personal level with the Residents, which in-turn, I think can help me serve patients who struggle with drug/alcohol use better (I have more insight into what people can face and how to empathise with them a lot better)." - 2023 placement student

"I learnt understanding and empathy towards those affected so that they are able to receive equal treatment from their healthcare. Improving trust between this population and the healthcare sector so that people can be kept off substances/medicines and alcohol." - 2023 placement student

If you would like more information on this project, please contact Matt Ryan, Workforce Project Planning Officer, via matt.ryan@wanada.org.au.



WANADA Staff Matt and Carla at Hope Springs to support student induction.



WANADA Staff Matt and Carla promoting alcohol and other drug student placements at Edith Cowan University Orientation Week.

STRATEGIC PRIORITY THREE:

DRIVE SECTOR IMPLEMENTATION OF, AND POLICY SUPPORT FOR, THE PRINCIPLES OF SELF-DETERMINATION

WANADA Board Priorities in this area were:

- ➡ Finalise and progress recommendations for Aboriginal self-determination.

Over the last year, WANADA advanced **6** self-determination projects and activities, including:

- ➡ Publication and advocacy for the implementation of the 'Nothing about us without us'
- ➡ Aboriginal alcohol and other drug sector leadership project report
- ➡ Coordination and announcement of WANADA Board support for the Aboriginal and Torres Strait Islander Voice to Parliament
- ➡ Coordination of, and Ministerial engagement related to, the 'Time for Action' statement following the Aboriginal Alcohol and other Drug Worker Forum



ABORIGINAL ALCOHOL AND OTHER DRUG WORKER FORUM AND 'TIME FOR ACTION' STATEMENT

The Aboriginal Alcohol and other Drug Worker Forum was held 18-19 May 2023 and drew on the key themes of the '*Nothing about us without us*' Aboriginal alcohol and other drug sector leadership project report. The Forum was coordinated by WANADA and guided by the Forum Reference Group.

"Time for Action: Speaking, Leading, Driving Change" was the title of the Forum, which saw 220 people registered, with 85% identifying as Aboriginal. The first day Forum program focused on regional presentations, providing a detailed perspective of community, services and workers challenges and successes. A paper outlining key shared issues outlined over the first day was developed and workshopped as part of the program on day two.

The resulting *Time for Action* statement was to be presented to the Minister for Health and Mental Health, the Hon. Amber-Jade Sanderson MLA on day two, however due to a late cancellation the paper was sent to support a meeting between the Minister and Aboriginal representatives from each of the health regions. WANADA coordinated participation at this meeting which was well attended and received by the Minister.

Evaluation of the forum indicated:

- **94%** of respondents either agreed or strongly agreed that the event was useful in relation to their work in the community
- **93%** agreed or strongly agreed that the event increased their feelings of connection with other workers in alcohol and other drug related fields and interested community members
- **99%** indicating that the conference was valuable in networking with the WA Aboriginal alcohol and other drug sector.

The '*Nothing about us without us*' report and *Time for Action* statement have and will continue to inform WANADA and sector policy, planning and commissioning advocacy. WANADA is well placed and has received the mandate from Aboriginal Elders, leaders, and sector workers to inform Aboriginal engagement, in support of the principles of self-determination.

If you would like more information on advocacy relating to this work, please contact Charli Peasley, Strategic Advocacy Coordinator, via charli.peasley@wanada.org.au.



ABORIGINAL ALCOHOL AND OTHER DRUG WORKER FORUM



Aunty Oriel Green OAM (left) and Aunty Moya Newman (right).



Thomas King, Manager at Garl Garl Walbu Alcohol Association
Aboriginal Corporation.

ABORIGINAL ALCOHOL AND OTHER DRUG WORKER FORUM



Stephen Morrison, Aboriginal Cultural Practice and Capability Manager at Hope Community Services.



Forum attendees.

'NOTHING ABOUT US WITHOUT US' ABORIGINAL ALCOHOL AND OTHER DRUG SECTOR LEADERSHIP PROJECT REPORT

Participants at WANADA's 2019 Aboriginal Alcohol and other Drug Worker Forum called for translation of the principles and rights of Aboriginal peoples' self-determination into meaningful action. This was voiced from all levels of the workforce, including Aboriginal CEOs, alcohol and other drug workers, organisational board members, and community members. It was recognised that this is a multi-faceted issue, linked to the alcohol and other drug workforce, organisational capacity, and the policy, planning, and commissioning of services in WA. A different or reformed approach to service delivery to meet the needs of Western Australia's Aboriginal communities is needed.

Consistent with research on effective engagement, Aboriginal leadership and voice within sector policy, planning, and service delivery was seen as essential in the project process. As identified in a literature review on elements necessary for effective relationships with Aboriginal and Torres Strait Islander communities:

Effective engagement is a sustained process that provides Indigenous people with the opportunity to actively participate in decision making from the earliest stage of defining the problem to be solved. Indigenous participation continues during the development of policies—and the programs and projects designed to implement them—and the evaluation of outcomes. (Hunt, J., October 2013)

A reference group of WA alcohol and other drug sector leaders and Elders that WANADA routinely works with was established to guide research and report development. The final report, '*Nothing about us without us*', was widely disseminated to Aboriginal CEOs and workers in the sector, receiving significant endorsement:

The reference group endorses WANADA to present our views and voice as Aboriginal peoples, to move forward with alcohol and other drug sector development in WA. (Project reference group)

If you would like more information on advocacy relating to this work, please contact Charli Peasley, Strategic Advocacy Coordinator, via charli.peasley@wanada.org.au.



Former WANADA staff member and report co-author Annalee Stearne presenting on the '*Nothing about us without us*' report at the WA Aboriginal Alcohol and other Drug Worker Forum in May 2023.

***'NOTHING ABOUT US WITHOUT US'* REPORT RECOMMENDATIONS**

Recommendation 1

Develop a Western Australian Aboriginal-specific alcohol and other drug Strategy informed by the needs of Aboriginal people and communities throughout Western Australia.

Recommendation 2

Conduct a comprehensive Western Australian Aboriginal planning process, that identifies current service gaps and service expansion needs to meet future demand for Aboriginal individuals, families and communities.

Recommendation 3

Support Aboriginal leadership and engagement in decision-making throughout all policy, planning, and commissioning processes that is proportionate to the level of harm and need in the community.

Recommendation 4

Develop and implement cultural competencies that ensure culturally safe service provision and workplaces for Aboriginal peoples. This would require whole-of-organisation cultural security development to apply local protocols, procedures, and practices; understanding of Aboriginal worldview and wellbeing; awareness of the spirit of reconciliation and self-determination; cultural awareness informed by local Aboriginal history and experiences.

Recommendation 5

Establish, support, and resource the development of routine monitoring and evaluation of sector data in collaboration with the alcohol and other drug sector and community members. This is to inform the ongoing planning and support of the workforce and service delivery. The process should be led by both principles of Aboriginal data sovereignty and research methodologies.

Recommendation 6

Support and resource alcohol and other drug organisations/service providers to implement culturally safe recruitment and retention approaches, including a minimum benchmark of Aboriginal staff, supporting participation beyond entry level positions.

Recommendation 7

Resource organisations to establish and maintain culturally safe and accountable relationships with the local Aboriginal community and Elders.

The report was widely presented to key decision makers and supported by the Hon. Amber-Jade Sanderson, WA Minister for Health and Mental Health. The Minister has directly instructed the alcohol and other drug responsible government body to engage in achieving the first three recommendations as a priority.

STRATEGIC PRIORITY FOUR: LEAD A COORDINATED APPROACH TO SECTOR-WIDE DEVELOPMENT THAT ENHANCES BEST PRACTICE AND EQUITABLE ACCESS


WANADA Board Priorities in this area were:

- ➡ Development of alcohol and other drugs workforce data monitoring and planning

79% of WANADA members reported that WANADA effectively or very effectively provides **leadership and support on workforce development, rating 4 on a 5-point scale.**

85% of WANADA members believe that WANADA effectively or very effectively enhances **sector continuous quality improvement and capability building, rating 4.21 on a 5-point scale.**

Over the last year, WANADA advanced **12** sector development projects and activities, including:

- ➡ Sector workforce planning
 - ➡ Aboriginal Community Controlled alcohol and other drugs Certification project
 - ➡ Intersectionality capability review tools
- 

CAPABILITY BUILDING TOOLS – FAMILY AND DOMESTIC VIOLENCE AND MENTAL HEALTH

Collaborations with other WA peaks effectively supports improved responsiveness to intersecting issues. Intersectionalities that WANADA has focused on include developing capability tools for alcohol and other drugs and: mental health, hepatitis C, and domestic and family violence. These tools when applied have provided positive outcomes for the alcohol and other drug sector in being more responsive to the intersecting issues, and for other sector services being more responsive to alcohol and other drug concerns.

WANADA has continued to advocate for the Co-occurring Capability Review Tool (CCRT) to be rolled out across the WA alcohol and other drug and mental health sectors. The Intersecting Alcohol and other Drugs and Family and Domestic Violence Capability Review Tool (ICRT), completed in late 2022, has been promoted by the three co-author peaks, WANADA, the Centre for Women's Safety and Wellbeing, and Stopping Family Violence, including a workshop presentation at the 2023 WA family and domestic violence conference.

WANADA provides copies of the tools and supporting resources to member services on request.

PHAROS DATA COLLECTION AND MANAGEMENT SYSTEM

WANADA continues to provide support to the twelve sector organisations using the Pharos data collection and management system, through regular practice sharing sessions and additional ad-hoc support. The purpose of user group meetings is to enable organisations to come together and share practical tips and solutions.

If you would like more information on these projects, please contact Susan Holt, Operations and Sector Support Manager via susan.holt@wanada.org.au, or Rochelle McIntosh, Sector Quality Manager, via rochelle.mcintosh@wanada.org.au.



SECTOR WORKFORCE PLANNING PROJECT

Workforce planning and development have continued to be areas of significant focus and concern for the alcohol and other drug sector.

WANADA continued progressing workforce planning with Curtin University's enAble Institute and member services. A strong working relationship was established with 15 course and unit coordinators and 14 alcohol and other drug treatment and support workers. Each request for participation for engagement was met with willingness and enthusiasm.

Alcohol and other drug specific content was integrated into the disciplines of Psychology, Social Work and Health Promotion; across nine units and all years of study. A two-way relationship-based philosophy supported sector workers participation in case study production, pre-recorded conversations, panel discussions and a lecture presentation.

Building on WANADA's 2021 environmental scan of alcohol and other drug related courses and units relevant to the sector throughout Australia, the strategic partnership produced revised course mapping. This included an overview of WA university courses and comprehensive scrutiny of relevant courses and units at Curtin University. Outcomes of this analysis confirmed the need for substantial additional alcohol and other drug content development in WA universities.

Curtin University delivered the final project report, 'Strengthening Alcohol and Other Drug Education in Western Australia: Curtin University/WANADA Sector Capacity Building Project, March 2023', which outlined opportunities for appropriate material to be scaffolded into 52 units across the three disciplines. In consultation with 22 alcohol and other drug sector workers, three university-based fieldwork coordinators and four students who completed placements in sector services, Curtin undertook two qualitative research activities. Five themes emerged to inform the design and direction of future projects associated with workforce planning:

- Concerns related to stigma
- Alcohol and other drugs seen as a specialist area
- Inadequate placement preparedness
- Placement experiences
- Opportunities to support workforce development

The report provided 10 key summary outcomes, nine short- to medium-term recommendations and seven longer term opportunities. A strong commitment was given to:

- continue working with WANADA to include alcohol and other drug content in tertiary level courses
- develop mechanisms for evaluating the impact of enhancing alcohol and other drug content on the student experience, in order to streamline the placement of students from relevant courses and enhance pathways to sector employment.

Ongoing sector workforce planning activities will include progressing a planned approach to expanding this project across all higher education institutions and their relevant courses that contribute to the development of the alcohol and other drug workforce. WANADA will be presenting understanding and outcomes of this workforce planning project in the 'Food for Thought' category at the Australasian Professional Society on Alcohol and other Drugs (APSAD) Conference 2023 in November.

If you would like more information on sector workforce planning, please contact Matt Ryan, Workforce Project Planning Officer, via matt.ryan@wanada.org.au.

SECTOR WORKFORCE PLANNING PROJECT



Matt Ryan (WANADA), Daniel Abela (The Kidd Clinic), Taya Horley (Department of Communities), Matthew Phillips (Curtin University) and Sylvanna Mirichlis (Curtin University).



Matt Ryan (WANADA), Stefanie Caminiti (Founder of the former Inner Ninja Foundation), Ashleigh Pantaleo (Curtin University), Brian Bishop (Curtin University), Dr Peta Dzidic (Curtin University).

CULTURALLY SECURE CONTINUOUS QUALITY IMPROVEMENT THROUGH COLLABORATION AND PARTNERSHIPS

With support through WANADA's partnership with the Aboriginal Health Council of WA (AHCWA) and the WA Primary Health Alliance (WAPHA), Aboriginal Community Controlled Health Services and Aboriginal Community Controlled Organisations are collaborating to develop and/or enhance their alcohol and other drug responses, consistent with their organisational scope and informed by the needs of their local communities.

The participating Aboriginal community-controlled services are from regional, remote and metropolitan primary health, community and family support areas. Nine services are currently engaged, with potential for an additional service to participate in 2024. Following an expression of interest process, services have been engaged from April 2023 and will be supported through to June 2024.

The project is supported by continuous quality improvement coaches who have expertise in certification against the Alcohol and Other Drug and Human Services Standard (the Standard). The Standard provides a culturally secure framework from which the participating services will develop and/or enhance their alcohol and other drug responses.

The coaches are working with each service to prepare them for certification against the Standard, as the project team support the services to identify, develop and/or enhance their alcohol and other drug response.

The collaboration is designed to ensure sustainable change with a focus on continuous quality improvement. Key staff from across clinical and governance streams have completed management systems and lead auditor training as a part of the project. The training creates a strong foundation for each service to maximise the benefits of certification coaching, and embed alcohol and other drug responses within an evidence based, culturally secure framework.

If you would like more information on sector quality support and projects, please contact Rochelle McIntosh, Sector Quality Manager, via rochelle.mcintosh@wanada.org.au.



Trainees from Aboriginal services across WA, coaches and the project team participating in Lead Auditor Training and project workshop – September 2023.

WANADA'S CERTIFICATION AND QUALITY

WANADA underwent its re-certification audit against the ISO 9001:2015 Quality Management Systems Standard on Friday, 15 September 2023.

The auditor found that WANADA's Quality Management Systems remain consistent with the requirements of the ISO 9001:2015 Standard and recommended that WANADA continues to be certified against ISO 9001:2015.

No nonconformities were identified at this assessment. The next audit will be a Surveillance Audit, conducted three months prior to December 2024.



ISO 9001:2015
QUALITY CERTIFIED
ORGANISATION



WANADA staff members Dee Ferris, Susan Holt, Charli Peasley, Jill Rundle, Rochelle McIntosh.

MEMBERSHIP LIST (AS OF OCTOBER 2023)

Full Members

- 55 Central
- Adult & Teen Challenge WA
- Alcohol and Other Drug Consumer and Community Coalition
- Bega Garnbirringu Health Services
- Bloodwood Tree Association Inc.
- Breakaway Aboriginal Corporation
- Cyrenian House
- Doors Wide Open
- Fresh Start Recovery Programme
- Garl Garl Walbu Alcohol Association Aboriginal Corporation
- Goldfields Rehabilitation Services Inc (GRSI)
- HepatitisWA Inc.
- Holyoake
- Hope Community Services
- Kimberley Mental Health and Drug Service - Kimberley CADS
- Kununurra Waringarri Aboriginal Corporation (KWAC)
- Western Australian Community Action & Advocacy Network (WACAAN), prev. Local Drug Action Groups Inc.
- WA Country Health Service (WACHS) - Midwest CADS
- Milliia Rumurra Aboriginal Corporation
- Mission Australia WA
- National Drug Research Institute (NDRI)
- Next Step Drug and Alcohol Services
- Ngnowar Aerwah Aboriginal Corporation
- Outcare (under the parent company PeopleKind Group, prev. Nulsen Group, since 2019)
- Palmerston Association Inc.
- Peer Based Harm Reduction WA (formerly WA Substance Users Association)
- Salvation Army WA
- St John of God Social Outreach (Drug and Alcohol Withdrawal Network (DAWN) and South West CADS)
- St. Patrick's Community Support Centre
- Swan City Youth Service Inc.
- Tenacious House
- Uniting WA (formerly UnitingCare West Attach)
- Womens Health and Family Services
- Wungening Aboriginal Corporation (formerly Aboriginal Alcohol and Drug Service)
- Yaandina Community Services

Associate Members

- Armadale Youth Accommodation Service (AYAS)
- Cancer Council WA
- Centre for Women's Safety and Wellbeing Inc (formerly Women's Council)
- Consumers of Mental Health WA (CoMHW)
- Esperance Crisis Accommodation Service Inc.
- Fremantle Women's Health Centre
- Health Consumers' Council (WA) Inc.
- HelpingMinds Limited
- Indigo Junction (formerly Swan Emergency Accommodation)
- Jungarni-Jutiya Indigenous Corporation
- Langford Aboriginal Association Inc
- Mental Illness Fellowship of WA (MIFWA)
- MercyCare
- Multicultural Futures (formerly Fremantle Multicultural Centre)
- Nindilingarri Cultural Health Services
- North Metropolitan TAFE
- Nyoongar Outreach Services Inc (formerly Nyoongar Patrol)
- Orana House
- OVIS Community Services
- Perth Inner City Youth Service (PICYS)
- Ruah Community Services
- South Coastal Health and Community Services
- St Bartholomew's House
- Wanslea Ltd
- WA AIDS Council (WAAC)
- Yorgum Healing Services
- Youth Affairs Council of Western Australia (YACWA)
- Youth Futures Ltd
- YouthLink
- Zonta House Refuge Association Inc.

Individual Members (Associate)

- Rev George Davies
- Sheila McHale
- Terry Murphy
- Sonia Nightingale
- Liz Boston
- Angelina Letitia Anna (Angie) Paskevicius
- Brent Dalglish
- James Paxman
- Darrylin Brain
- Damien Kjellgren
- Sam Doran
- Steve McKinney
- Maxine Kent
- Amanda Kendal
- Luke O'Malley
- Priscilla Daniels

Individual Members (Student)

- Courtney Green
- Zackery Lee
- Leningela Villafane
- Kimberley Farukayi
- Tyson Jones
- Demi Stanford
- Jasmine Chin
- Tasabeeh El Hassan
- Sarah Louise Ai-Ling Ho
- Carol Wakely
- Constance Yih-Lih Green
- Grace Elizabeth Kay
- Ashleigh Stewart
- Kimberley Morey
- Kayla Palmer

MEMBER BENEFITS

Benefits	Full Organisation Members	Associate Organisation Members	Associate Individual
Stay informed			
E-newsletters	✓	✓	✓
E-bulletins (Member Update)	✓	✓	
Policy and advocacy			
Opportunities to contribute to sector development and policy planning through WANADA led consultations	✓	✓	✓
Sector, organisation and workforce development			
Job listings on the WANADA website	✓	✓	✓
Alcohol and other drug sector specific management development training opportunities	✓	✓	
Quality and certification readiness support	✓		
Supported student placements	✓	✓	
Participation in the WANADA Regional, Rural and Remote Managers Forum	✓		
Participation in the WANADA Residential Services Forum	✓		
Member programs			
Employee Assistance Program (at discounted rates)	✓	✓	
Childcare Access Program	✓		
Interpreter Access Program	✓		
Member contribution			
Eligibility for nomination to WANADA Board	✓		
Voting rights at Board elections and general meetings for appointed delegate	✓		
Networking			
Conferences and events (member discount where available)	✓	✓	✓
Invitations to member and sector forums	✓	✓	

WANADA STAFF



Jill Rundle
Chief Executive Officer



Susan Holt
Operations and Sector
Support Manager



Rochelle McIntosh
Sector Quality Manager



Stefanie Palmer
Finance and Operations
Manager



Charli Peasley
Strategic Advocacy
Coordinator



Deanne Ferris
Communications Officer



Matt Ryan
Workforce Project Planning
Officer



Paola Bohorquez
Administration and
Support

We wish to acknowledge and extend our gratitude to valued staff members leaving in this report period: **Ethan James, Mary-Louise Davies, Kimberley Wilde, Monica Cass, Carlia McCallum, Annalee Stearne and Tahnee Gilmour** for their significant contribution to the sector.

APPRECIATION AND ACKNOWLEDGEMENT TO FUNDERS AND SUPPORTERS

WANADA acknowledges our 2022-2023 funders and thank them for their support: WA Mental Health Commission, Australian Government Department of Health, WA Primary Health Alliance, WA Department of Health, and Lotterywest.

We thank our members, whose input and engagement enables us to continue to meaningfully represent and support the sector and community.

We thank our many partners and collaborators for their willingness to share their expertise in support of the alcohol and other drug sector.



Government of **Western Australia**
Mental Health Commission



Australian Government
Department of Health



Government of **Western Australia**
Department of Health



**WA Primary
Health Alliance**
Better health, together





WA NETWORK OF ALCOHOL & OTHER DRUG AGENCIES INC

ABN: 22 106 585 976

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

WA NETWORK OF ALCOHOL & OTHER DRUG AGENCIES INC

ABN: 22 106 585 976

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WA NETWORK OF ALCOHOL & OTHER DRUG AGENCIES INC
ABN: 22 106 585 976
DIRECTORS' DECLARATION

At the meeting of the directors on

THE DIRECTORS RESOLVED:

1. That in their opinion, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable, as described in Note 1 of the financial report;
2. That in their opinion, the Association's figures presented in the financial statements and notes are in accordance with the *Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 as well as Divisions 5, 6 and 7 of the Associations Incorporations Act (WA) 2015* including
 - (i) complying with Australian Accounting Standards – *Simplified Disclosure Requirements* and;
 - (ii) providing a true and fair view of the financial position as at 30 June 2023 and of the performance for the year ended on that date of the Association.

Signed in accordance with a resolution of directors pursuant to Regulation 60.15 of the ACNC Regulation 2013 and in accordance with Part 5 of the *Associations Incorporations Act (WA) 2015*.

Neil Guard

Neil Guard (Sep 15, 2023 08:54 GMT+8)

Chairperson

Lorraine Keane

Lorraine Keane (Sep 14, 2023 15:04 GMT+8)

Director

Dated this 15 day of 09 2023

Auditor's Independence Declaration
under Subdivision 60-40 of the *Australian Charities and Not for Profit Commission Act 2012*
to the Board of WA Network of Alcohol & Other Drug Agencies Inc.

I declare that, to the best of my knowledge and belief, for the audit during the year ended 30 June 2023 there has been:

- i) No contraventions of the auditor independence requirements as set out in the *Australian Charities and 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.

*Armada Audit
& Assurance*

ARMADA AUDIT & ASSURANCE PTY LTD



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NIGEL DIAS
DIRECTOR

Perth, Dated 18 September 2023

**INDEPENDENT AUDIT REPORT ON THE FINANCIAL REPORT
TO THE MEMBERS OF WA NETWORK OF ALCOHOL & OTHER DRUG AGENCIES INC**

Opinion

We have audited the financial report of WA Network of Alcohol & Other Drug Agencies Inc. ('the Association') which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report of WA Network of Alcohol & Other Drug Agencies Inc is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) Giving a true and fair view of the Association's financial position as at 30 June 2023 and of its financial performance and cash flows for the year then ended; and
- b) Complying with Australian Accounting Standards – *Simplified Disclosures* and *Division 60 of 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 Association in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and 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 *Division 60 of the Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the members of the committee, would be in the same terms if given to the members of the committee 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.

Board Members' Responsibility for the Financial Report

The Board of Directors 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 – Simplified Disclosure Requirements (SDS) and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the Board of 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 Board of Directors 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 management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so. The Board are also responsible for overseeing the financial reporting process.

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 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 https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our audit report.

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NIGEL DIAS
DIRECTOR

Perth, Dated 18 September 2023

WA NETWORK OF ALCOHOL & OTHER DRUG AGENCIES INC
ABN: 22 106 585 976
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
Revenue			
Grant revenue			
Unearned revenue carried forward		72,070	827,581
Grant funding - current year		2,054,193	1,413,869
Conference fees		124,209	147,926
		<u>2,250,472</u>	<u>2,389,376</u>
Transfer to unearned fees	14	(19,335)	(79,635)
Grant balance transferred to unearned revenue	14	(765,908)	(72,070)
Provision for doubtful debts	9	(792)	-
Total grant revenue	4	<u>1,464,437</u>	<u>2,237,671</u>
Other income	5	<u>159,559</u>	<u>123,576</u>
Total revenue and other income		<u>1,623,996</u>	<u>2,361,247</u>
Expenditure			
Salaries, benefits and associated expenses	6	(1,132,221)	(1,005,435)
Amortisation of right-of-use assets	15	(67,884)	(55,089)
Computer		(34,053)	(491,617)
Consultancy		(180,533)	(238,398)
Employee assistance program		(99,750)	(83,509)
Interest expense		(3,733)	(2,929)
Other expenses	7	(204,632)	(237,255)
Total expenditure		<u>(1,722,806)</u>	<u>(2,114,232)</u>
(Loss)/Gain for the year		<u>(98,810)</u>	<u>247,015</u>
Other Comprehensive Income			
Other comprehensive income for the year		<u>-</u>	<u>-</u>
Total comprehensive income for the year		<u>(98,810)</u>	<u>247,015</u>

The accompanying notes form part of these financial statements.

WA NETWORK OF ALCOHOL & OTHER DRUG AGENCIES INC

ABN: 22 106 585 976

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Note	2023	2022
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	8	2,588,097	2,041,139
Trade and other receivables	9	56,419	77,319
Other current assets	10	9,608	27,735
TOTAL CURRENT ASSETS		<u>2,654,124</u>	<u>2,146,193</u>
NON-CURRENT ASSETS			
Right-of-use asset	15	67,682	67,884
TOTAL NON-CURRENT ASSETS		<u>67,682</u>	<u>67,884</u>
TOTAL ASSETS		<u><u>2,721,806</u></u>	<u><u>2,214,077</u></u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	67,378	83,990
Amounts due to ATO	12	68,132	55,273
Provisions	13	124,008	162,971
Contract liabilities	14	883,568	235,900
Lease liabilities	15	67,682	67,884
TOTAL CURRENT LIABILITIES		<u>1,210,768</u>	<u>606,018</u>
NON-CURRENT LIABILITIES			
Provisions	13	8,771	6,982
TOTAL NON-CURRENT LIABILITIES		<u>8,771</u>	<u>6,982</u>
TOTAL LIABILITIES		<u>1,219,539</u>	<u>613,000</u>
NET ASSETS		<u><u>1,502,267</u></u>	<u><u>1,601,077</u></u>
EQUITY			
Reserves	20	46,256	46,256
Retained earnings		1,456,011	1,554,821
TOTAL EQUITY		<u><u>1,502,267</u></u>	<u><u>1,601,077</u></u>

WA NETWORK OF ALCOHOL & OTHER DRUG AGENCIES INC
ABN: 22 106 585 976
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2023

	Reserves	Retained Earnings	Total
	\$	\$	\$
Balance at 1 July 2021	46,256	1,307,806	1,354,062
Profit/ (Loss) for the year	-	247,015	247,015
Other comprehensive income	-	-	-
Balance at 30 June 2022	<u>46,256</u>	<u>1,554,821</u>	<u>1,601,077</u>
Balance at 1 July 2022	46,256	1,554,821	1,601,077
Profit/ (Loss) for the year	-	(98,810)	(98,810)
Other comprehensive income	-	-	-
Balance at 30 June 2023	<u>46,256</u>	<u>1,456,011</u>	<u>1,502,267</u>

The accompanying notes form part of these financial statements.

WA NETWORK OF ALCOHOL & OTHER DRUG AGENCIES INC
ABN: 22 106 585 976
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		1,503,464	1,669,412
Payments to suppliers and employees		(922,677)	(2,058,003)
Interest received		37,788	2,284
Interest paid		-	-
Net cash provided by/(used in) operating activities	17	618,575	(386,307)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment of lease liabilities	15	(71,617)	(55,072)
Net cash used in financing activities		(71,617)	(55,072)
Net increase/(decrease) in cash held		546,958	(441,379)
Cash and cash equivalents at beginning of financial year		2,041,139	2,482,518
Cash and cash equivalents at end of financial year	8	2,588,097	2,041,139

The accompanying notes form part of these financial statements.

WA NETWORK OF ALCOHOL & OTHER DRUG AGENCIES INC
ABN: 22 106 585 976
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

1 REPORTING ENTITY

The WA Network of Alcohol and Other Drug Agencies (WANADA) is an independent, membership-driven not-for-profit organisation that takes a 'whole-of-community' approach to alcohol and other drug issues. WANADA was established in 1984.

2 BASIS OF PREPARATION

(a) Statement of compliance

The financial statements are Tier 2 general purpose financial statements that have been prepared in accordance with Australian Accounting Standards –Simplified Disclosure Requirements (AASB-SDRs) (including Australian Interpretations), adopted by the Australian Accounting Standards Board and the Corporations (Aboriginal and Torres Strait Islander) Act 2006.

The financial statements are prepared on an accrual 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. They are presented in Australian dollars (\$AUD) and are rounded to the nearest dollar.

This annual financial report was authorised for issue by the Board of Directors on 15 September 2023.

(b) Financial Position

The Association reported a net loss of \$98,810 for the year ended 30 June 2023 (2022: profit of \$247,015) and has a working capital surplus of \$1,443,356 at 30 June 2023 (2022: surplus of \$ 1,540,175). The financial report has been prepared on the going concern basis, which contemplates the continuation of normal business activity and the realisation of assets and the settlement of liabilities in the normal course of business. The Association's primary source of funding comprises grants from Federal and State agencies with whom the Association enters into funding agreements for periods ranging from one to three years. The Board is confident that the majority of the existing funding agreements will be renewed when they expire or be replaced by other grant funding agreements.

WA NETWORK OF ALCOHOL & OTHER DRUG AGENCIES INC
ABN: 22 106 585 976
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

(a) Property, Plant and Equipment

(i) Recognition and Measurement

Land and buildings is reported at fair value, less any subsequent accumulated depreciation and impairment losses. Independent valuations are obtained every 2 to 3 years. Increases in the carrying amounts arising on revaluation of land and building are credited, to other reserves in members' equity. To the extent that the increase reverses a decrease previously recognised in profit or loss, the increase is first recognised in profit or loss. Decreases that reverse previous increases of the same class of asset are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the same class of asset; all other decreases are charged to the statement of profit and loss.

All other items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset. Property, plant and equipment that has been contributed at no cost or for nominal cost is valued at the fair value of the asset at the date it is acquired.

Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included net in other revenue in the Statement of Profit or Loss and Other Comprehensive Income.

(ii) Subsequent Costs

The cost of replacing a part of an item of property plant and equipment is recognised in the carrying amount of an item if it is probable that the future economic benefits embodied within the part will flow to the Association and its cost can be measured reliably. The costs of day to day servicing and maintenance of property, plant and equipment is recognised in the profit or loss as incurred.

(iii) Depreciation

Depreciation is calculated over the depreciable amount, which is the cost of the asset, or other amount substituted for cost, less its residual value.

Depreciation is recognised in profit or loss on a straight-line basis over the estimated useful lives of each part of an item of property plant and equipment, since this most closely reflects the pattern of consumption of future economic benefits embodied in the asset. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the Association will obtain ownership by the end of the lease term. Land is not depreciated.

The estimated useful lives for the current and comparative period are as follows:

- Computers - 3 years
- Fixtures and fittings (term of lease) - 2 years
- Furniture - 10 years

WA NETWORK OF ALCOHOL & OTHER DRUG AGENCIES INC
ABN: 22 106 585 976
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTD.)

(b) Financial Instruments

Initial recognition and measurement

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

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15.63.

Classification and subsequent measurement

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss.

On the basis of the two primary criteria:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset is subsequently measured at amortised cost when it meets the following conditions:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset is subsequently measured at fair value through other comprehensive income when it meets the following conditions:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

Financial liabilities

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit or loss.

A financial liability is measured at fair value through profit and loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3 applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTD.)

(b) Financial Instruments (continued)

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense over in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if it is:

- incurred for the purpose of repurchasing or repaying in the near term;
- part of a portfolio where there is an actual pattern of short-term profit taking; or
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in an effective hedging relationship).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

A financial liability cannot be reclassified.

Ordinary shares

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of ordinary shares are recognised as a deduction from equity, net of any tax effects.

Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the Association's accounting policy.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the Association no longer controls the asset (i.e. it has no practical ability to make unilateral decisions to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

WA NETWORK OF ALCOHOL & OTHER DRUG AGENCIES INC
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTD.)

(c) Income Tax

WANADA is a Public Benevolent Institution and is exempt from Income Tax under Division 50 of the Income Tax Assessment Act 1997.

(d) Leases and right of use assets

The Association, as a lessee, will assess whether a contract is, or contains, a lease under AASB 16 Leases. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. If the contract is assessed to be, or contains, a lease, the Association will recognise a right-of-use asset and a lease liability at the lease commencement date.

The Association has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

Right-of-use asset

At the commencement of the lease the Association recognises a right-of-use asset and associated lease liability for the lease term. Where the Association believes it reasonably certain that a lease extension period will be exercised, this is included in the lease term. The right-of-use asset is measured initially using the cost model where initial recognition comprises the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use asset is amortised on a straight-line basis over the lease term and is assessed for impairment in accordance with the Association's accounting policies.

Lease liability

Initial measurement of the lease liability is at the value of the remaining lease payments, discounted to the present value using the rate implicit in the lease. Where this cannot be readily determined, the incremental borrowing rate is used. Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. Where there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based, the lease liability will be remeasured and the right-of-use asset adjusted (or recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero).

(e) Impairment

(i) Impairment of non-financial assets

At the end of each reporting period, the Association assesses whether there is any indication that an asset may be impaired. The assessment will include considering external and internal sources of information. If such an indication exists, an impairment test is carried out on the cash generating assets which the assets belong to by comparing the recoverable amount of the asset through cash generating unit ("CGU") (the group of assets that generating cash which are independent from other assets), being the higher of the CGU's fair value less costs to sell and value in use to the CGU's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss.

(ii) Impairment of financial assets

The Association uses forward-looking information to recognise expected credit losses – the expected credit loss ("ECL") model.

Recognition of credit losses is no longer dependent on the Association first identifying a credit loss event. Instead the Association considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

WA NETWORK OF ALCOHOL & OTHER DRUG AGENCIES INC
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTD.)

(f) Revenue and Other Income

Revenue is recognised under AASB 15 *Revenue from Contracts with Customers* (AASB 15) under the 5 step model which involves:

- (i) Identifying the contract with the customer;
- (ii) Identifying the performance obligations in the contract;
- (iii) Determining the transaction price;
- (iv) Allocating the transaction price to the performance obligations; and
- (v) Recognising revenue when (or as) the performance obligations are satisfied.

The Association's key revenue accounting sources are disclosed below:

(i) Capital Grants

The Association may receive cash or other financial assets to construct or acquire a non-financial asset (e.g. building) for its own use (i.e. a capital grant). Such capital grants can be received from Government departments, private sector entities or individuals. The Association initially recognises a liability representing the Association's obligation to acquire or construct the non-financial asset.

The liability in relation to acquiring or constructing the non-financial asset is initially measured at the carrying amount of the financial asset received from the transferor that is not attributable to related amounts for performance obligations under AASB 15, contributions by owners, etc. The liability is recognised until such time when (or as) the entity satisfies its obligations under the transfer.

(ii) Volunteer Services

A not-for-profit entity may in accordance with AASB 1058 *Income for not-for-profit entities*, as an accounting policy choice, elect to recognise volunteer services, as revenue, if the fair value of those services can be measured reliably, whether or not the services would have been purchased if they had not been provided. The Association has elected not to recognise services in-kind as revenue as the fair value cannot be measured reliably in accordance with AASB 13 *Fair Value*.

(iii) Grant Revenue Contracts

Revenue is measured with respect to the ability to meet the sufficiently specific criteria under the new accounting standard AASB 15. If revenue or grant funding is a result of a contract with customer with enforceable rights, and obligations that are sufficiently specific, revenue would be recognised in accordance with AASB 15 rather than AASB 1058 *Income for Not-For-Profit Entities*. Government grants are recognised in the period in which the sufficiently specific criteria are met.

If the agreement is not enforceable and/or does not contain sufficiently specific performance obligations, revenue is recognised on receipt in accordance with AASB 1058. A contract liability is recognised for any funds received for performance obligations that are not satisfied at the reporting period. Furthermore, if the contract contains a requirement to return unspent funds such amounts are recognised as a provision in accordance with AASB 137 *Provisions, Contingent Asset and Liabilities*.

(iv) Other Income

Interest income is recognised using the effective interest method. Dividend income is recognised in profit or loss on the date on which the Association has received the payment.

Membership Fees are recognised as revenue over the membership service period.

WA NETWORK OF ALCOHOL & OTHER DRUG AGENCIES INC
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTD.)

(g) Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy any vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity that approximate the expected timing of cash flows.

(h) Provisions

Provisions are recognised when the Association 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 are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(i) Cash and Cash Equivalents

Cash and cash equivalents include 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 borrowings in current liabilities on the statement of financial position.

(j) Goods and Services Tax (GST)

Revenues, expenses and assets (excluding receivables and payables) 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.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from or payable to the ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

(k) Critical Accounting Estimates and Judgements

The preparation of financial statements requires management to make judgement, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future period affected.

Key judgements — Useful lives of property, plant and equipment

Useful lives of property, plant and equipment are reviewed annually. Judgement is applied in determining the useful lives of property, plant and equipment. Any reassessment of useful lives and residual value in a particular year will affect depreciation expense (either increasing or decreasing) from the date of reassessment through to the end of the reassessed useful life for both the current and future years.

WA NETWORK OF ALCOHOL & OTHER DRUG AGENCIES INC
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTD.)

(k) Critical Accounting Estimates and Judgements (contd.)

Key judgements - Provision for Long Service Leave

Provisions for employee benefits payable after 12 months from the reporting date are based on future wage and salary levels, experience of employee departures and periods of service. The amount of these provisions would change should any of these factors change in the next 12 months.

(l) Comparative Figures

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

(m) New and revised standards effective 1 July 2022

In the year ended 30 June 2023, the directors have reviewed all of the new and revised Standards and Interpretations issued by the AASB that are relevant to the Association and effective for the current annual reporting period. As a result of this review, the directors have determined that there is no material impact of the new and revised Standards and Interpretations on the Association and, therefore, no material change is necessary to the Association's accounting policies.

(n) Standards and Interpretations in issue not yet adopted

The directors have also reviewed all Standards and Interpretations in issue not yet adopted for the period ended 30 June 2023. There is no material impact of other Standards and Interpretations in issue not yet adopted on the Association and, therefore, no change is necessary to the Association's accounting policies.

WA NETWORK OF ALCOHOL & OTHER DRUG AGENCIES INC
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

4 GRANT FUNDING	2023	2022
	\$	\$
Grant Funding Recognised Over Time		
Lotterywest	42,287	289,273
Capacity Building (COAG)	315,522	349,943
Core Funding (MHC)	603,379	583,088
ECA	-	16,331
Delivery of Community Services (MHC – DCS)	-	352,795
WA DOH Hep C	70,355	-
WAPHA DASAS	274,950	-
WAPHA AOD	-	140,000
Workforce Strategic Framework Initiatives (MHC)	23,390	145,792
On-line Hub	30,180	106,185
DFV Capability	-	104,084
Conference	104,374	150,180
Total grant revenue	1,464,437	2,237,671
Refer to Note 14 for the grant funding liability.		
5 OTHER INCOME		
Interest income	15,471	2,284
Members' subscriptions	37,788	35,344
Employee assistance program	99,630	83,948
Other income	2,370	-
Miscellaneous income	4,300	2,000
Total other income	159,559	123,576
Total Revenue and Other Income	1,623,996	2,361,247
6 SALARIES, BENEFITS AND ASSOCIATED EXPENSES		
Wages and salaries	1,070,066	900,914
Superannuation	96,097	89,061
Provision for annual leave (movement)	(11,432)	(8,052)
Provision for long service leave (movement)	(25,743)	19,437
Staff amenities	3,233	4,075
Total salaries, benefits and associated expenses	1,132,221	1,005,435

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
7 OTHER EXPENSES		
Advertising/promotion	7,098	1,000
Awards and prizes	1,427	-
Audit and accounting fees	17,200	29,090
Bank charges	268	1,085
Childcare	1,708	862
Conference fee	-	28,800
General expenses	1,170	-
Insurance	11,398	11,199
Interpreter access project	3,656	1,539
Legal fees	49	52
Newspapers	336	312
Parking	47	215
Police clearances	99	92
Postage, printing and stationery	7,302	16,201
Property related cost	-	18,988
Recruitment	1,030	-
Subscriptions	6,293	7,762
Training and supervision	9,255	10,288
Travel	71,505	46,979
Venue hire/equipment	57,096	55,397
Works compensation insurance	7,695	7,394
Total Other Expenses	204,632	237,255
8 CASH AND CASH EQUIVALENTS		
Cheque account Bendigo Bank	40,755	49,113
Petty cash	230	367
Cash management account Bendigo Bank	2,547,112	1,991,659
Total Cash and Cash Equivalents	2,588,097	2,041,139
9 TRADE AND OTHER RECEIVABLES		
Trade receivables	57,211	77,319
Provision for Doubtful Debts	(792)	-
Total Trade and Other Receivables	56,419	77,319
Financial assets at amortised cost classified as loans and receivables:		
Trade receivables	56,419	77,319
Financial assets at amortised cost	56,419	77,319
10 OTHER ASSETS		
Prepayments	9,408	27,535
Deposits paid	200	200
Total other assets	9,608	27,735

WA NETWORK OF ALCOHOL & OTHER DRUG AGENCIES INC
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
11 TRADE AND OTHER PAYABLES		
Unsecured liabilities:		
Trade payables	-	19,801
Accrued expenses	9,726	2,872
Accrued wage	20,479	22,423
Social club	1,370	2,617
Accrued audit fees	10,442	14,625
Mastercard Bendigo Bank	7,032	3,423
Income in advance	18,329	18,229
Total trade and other payables	67,378	83,990
Financial liabilities at amortised cost classified as trade and other payables:		
Trade and other payables	49,049	65,761
Income in advance	18,329	18,229
Financial liabilities at amortised cost	67,378	83,990
12 AMOUNTS DUE TO ATO		
PAYG liability	13,614	15,128
GST collected	78,662	52,571
GST paid	(24,144)	(12,426)
Total amounts due to the ATO	68,132	55,273
13 PROVISIONS		
Current		
Provision for annual leave	58,750	70,182
Provision for long service leave	65,258	92,789
Total current provisions	124,008	162,971
Non-Current		
Provision for long service leave	8,771	6,982
Total non-current provisions	8,771	6,982
Movement in Provisions		
Provision for annual leave		
Opening balance at 1 July	70,182	78,234
Net amounts accrued/(used) during the year	(11,432)	(8,052)
Balance at 30 June	58,750	70,182
Provision for long service leave		
Opening balance at 1 July	99,771	80,334
Net amounts accrued/(used) during the year	(25,742)	19,437
Balance at 30 June	74,029	99,771

WA NETWORK OF ALCOHOL & OTHER DRUG AGENCIES INC
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

14 CONTRACT LIABILITIES	2023 \$	2022 \$
Transfer to unearned fees		
Conference	19,335	79,635
Total transfer to unearned fees	19,335	79,635
Grant balance transferred to Unearned Revenue		
Workforce Strategic Framework Initiatives (MHC)	-	23,390
Lotterywest	37,213	-
WA DOH Hep C	3,645	-
WAPHA DASAS	725,050	-
ECA	-	18,500
On-line Hub	-	30,180
Total grant balance transferred to Unearned Revenue	765,908	72,070
Employment assistance program balance carried forward	98,325	84,195
Total contract liabilities	883,568	235,900

The unearned revenue relates to liabilities resulting from the contracts with customers when payment is received for performance obligations that are not satisfied at the reporting date.

15 LEASE LIABILITIES AND RIGHT-OF-USE ASSETS

The Association has an office lease at 1 Nash Street in Perth.

During the year ended 30 June 2023, the lease at 1 Nash Street was modified and renewed, effective from 30 June 2023 and expiring 30 June 2024. Under the renewed lease agreement, the lease payment is \$5,968 per month which has been accounted for as a lease modification in accordance with AASB 16.

<i>(a) Amounts recognised in the balance sheet</i>	2023 \$	2022 \$
Right-of-use asset		
Balance as at 1 July	67,884	55,089
Lease modifications during the year	67,682	67,884
Less: Amortisation	(67,884)	(55,089)
Closing balance as at 30 June	67,682	67,884
Lease liability		
Balance as at 1 July	67,884	52,143
Lease modifications during the year	(71,617)	(55,072)
Add: Interest charges for the year	3,733	2,929
Less: Payments during the year ¹	67,682	67,884
Closing balance as at 30 June	67,682	67,884
Current lease liability	67,682	67,884
Non-current lease liability	-	-
Total lease liabilities	67,682	67,884
 <i>(b) Amounts recognised in the statement of profit or loss</i>		
Amortisation on right-of-use asset	67,884	55,089
Interest expense on lease liability	3,733	2,929
1 Movement in leases as per Statement of Cash Flows includes interest.		

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
16 KEY MANAGEMENT PERSONNEL COMPENSATION		
Compensation paid	188,229	166,248
	188,229	166,248

The annual and long service leave balances owing to key management personnel at 30 June 2023 is \$46,804 (2022: \$52,467)

	2023	2022
	\$	\$
17 RECONCILIATION OF CASHFLOW FROM OPERATIONS		
Reconciliation of cash flows from operating activities with loss for the year		
(Loss)/ Profit for the year	(98,810)	247,015
Non-cash flows in loss		
— amortisation expense	67,884	55,089
— interest expense	3,733	2,929
Changes in assets and liabilities		
— change in trade and other receivables	20,900	(65,639)
— change in other current assets	18,127	(18,627)
— change in unexpended grant funding	-	520
— change in contract liabilities	647,668	(624,422)
— change in employee provisions	(37,175)	11,385
— (decrease)/increase in trade and other payables	(3,752)	5,443
Net cash generated from / (used in) operating activities	618,575	(386,307)

18 FINANCIAL RISK MANAGEMENT

The totals for each category of financial instrument, measured in accordance with AASB 9, as detailed in the accounting policies to these financial statements, are as follows:

	Note	2023	2022
		\$	\$
Financial Assets			
Cash and cash equivalents	8	2,588,097	2,041,139
Trade and other receivables	9	56,419	77,319
Total Financial Assets		2,644,516	2,118,458
Financial Liabilities			
Financial Liabilities at Amortised Cost:			
Trade and other payables	11	49,049	65,761
Income in advance	11	18,329	18,229
Contract liabilities	14	883,568	235,900
Lease liabilities	15	67,682	67,884
Total Financial Liabilities		1,018,628	387,774

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

18 FINANCIAL RISK MANAGEMENT (CONTD.)

Credit risk

Credit risk is the risk of financial loss to the Association is a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Association's receivables from customers.

(i) Cash and cash equivalents

The Association limits its exposure to credit risk by only investing in liquid securities and only with major Australian financial institutions.

(ii) Trade and other receivables

The Association's trade and other receivables relate to revenue from contracts with customers.

The Association has determined that its credit risk exposure on all other trade receivables is low, as customers are considered to be reliable and have short contractual payment terms. Management does not expect any of these counterparties to fail to meet their obligations.

The carrying amount of the Association's financial assets represents the maximum credit exposure. The Associations' maximum exposure to credit risk at the reporting date was:

	Carrying Amount	
	2023	2022
	\$	\$
Cash and cash equivalents	2,588,097	2,041,139
Trade and other receivables	56,419	77,319
Total	2,644,516	2,118,458

Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash. Due to the dynamic nature of the underlying operations, the Board aims at maintaining flexibility in funding through management of its cash resources.

Interest rate risk

The Association's exposure to interest rate risk, which is the risk that a financial instruments value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on classes of financial assets and financial liabilities, is minimal.

Net Fair Values

The net fair value of assets and liabilities approximates their carrying value. The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the statement of financial position and in the notes to the financial statements.

19 RELATED PARTY TRANSACTIONS

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other persons unless otherwise stated.

Key management personnel remuneration and are payments for services provided by the Key Management the Association. Refer to Note 16.

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20 OTHER RESERVE	2023	2022
	\$	\$
Balance as at 1 July	46,256	46,256
Closing balance as at 30 June	<u>46,256</u>	<u>46,256</u>
Other Reserves are funds transferred from retained earnings set aside for future commitments		

21 EVENTS AFTER THE REPORTING PERIOD

There are, at the date of this report, no matters or circumstances that have arisen since the end of the period that have significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future years.

22 AUDITOR'S REMUNERATION	2023	2022
	\$	\$
Remuneration of the auditor for:		
— auditing the financial statements	12,250	16,375
	<u>12,250</u>	<u>16,375</u>

The auditor of the Association is Armada Audit & Assurance Pty Ltd. Auditor remuneration is for audit of the financial report and for audit of the relevant grant acquittals required by the various funding bodies.

23 CAPITAL AND LEASING COMMITMENTS

No capital commitments existed at 30 June 2023 or at 30 June 2022.

The lease commitments at 30 June 2023 and 30 June 2022 have been recognised as a lease liability and right-of-use asset on the statement of financial position. See Note 15 for more details.

24 CONTINGENT LIABILITIES AND ASSETS

No contingent liabilities or contingent assets existed at 30 June 2023 or at 30 June 2022.