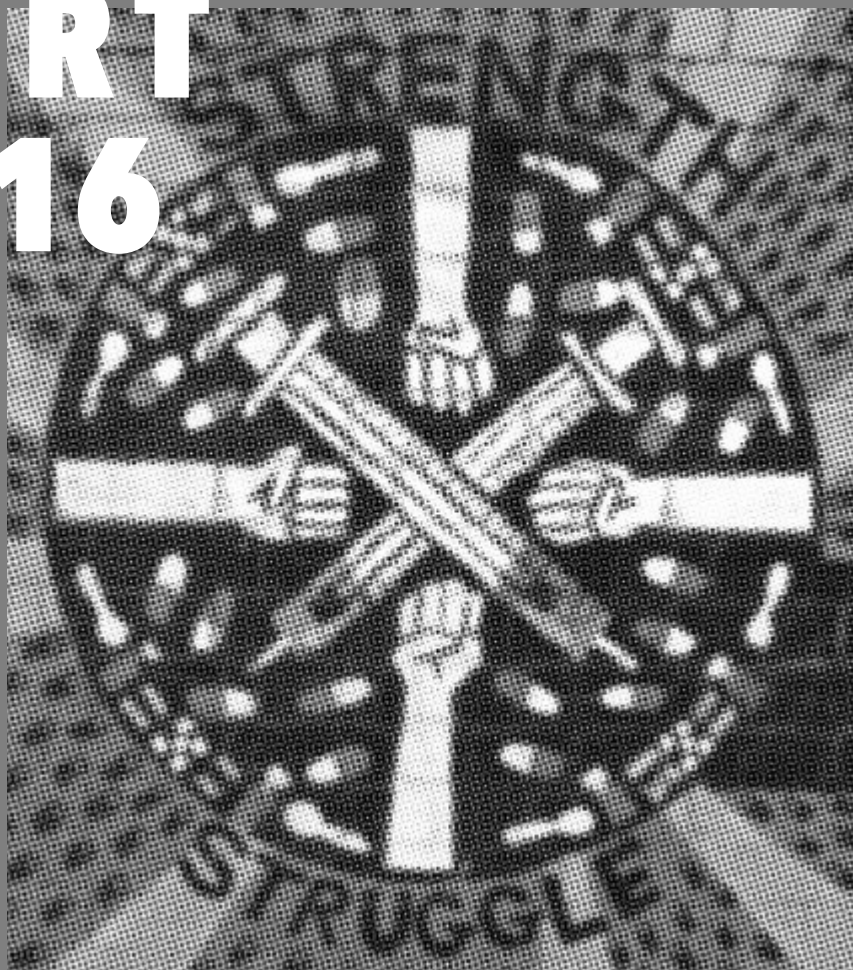


ANNUAL REPORT 2015-16



NUAA
NSW USERS
AND AIDS ASSOCIATION

WORD FROM THE PRESIDENT

It's been an honour to be Chair of this year's NUAA Board of Governance. 2016 has seen NUAA make significant advances and navigate through some unique challenges. The Board has been involved in assisting the organisation to reflect upon and change its staffing structure this year to accommodate new strategic priorities.

NUAA's NSP on Crown St continues to provide a best practice example of NSP service provision and treasured and well-utilised by the local community. The team of volunteers at the NSP are absolutely essential to the success of this service.

I'd like to express my gratitude to the fantastic staff and volunteers at NUAA who remain passionate and courageous. Thanks to Mary Harrod for her great leadership and notably for her representation work, development of professional networks and making NUAA's transitions smooth. And a thanks to my fellow Board members, from whom I gain knowledge, support, wisdom and energy.

Leon Fernandes

President

WORD FROM THE CEO

It can be difficult to pause and reflect on the year that has gone by as the new one generally hits you like a ton of bricks and there's not much space to think about what when right and what could have been better in the one just past. NUAA is a constantly evolving and growing organisation and it's important to take stock on the year and remember our history. The Annual Report and Annual General Meeting are our opportunity to reflect and celebrate.

This report outlines the achievements of the team at NUAA from the period from July 2015 to the end of June 2016. In that space of time, NUAA underwent several significant changes.

Staff changes included the Corporate Services Manager, Andrew Hering, leaving the organisation for greener pastures. The Corporate Services Manager was a long-standing role at NUAA and along with a part-time Administration Officer and Finance Officer managed the office including vehicles, insurance, IT, meetings, the AGM... all the things that keep us going. With Andrew's departure, the decision was made not replace this role and instead invest more in service delivery with Andrew Trist joining us as the NSP Services Manager and Lisa Andreyeva as the full-time Administration Officer. Andrew and Lisa both make huge contributions to a cohesive and fun team culture and a renewed focus on supporting the community of people who use drugs in New South Wales.

The end of the financial year finished well for the organisation having met our agreed upon performance targets for the NSW Ministry of Health. We also received the news that NUAA was awarded a three-year funding agreement in the Partnerships for Health tendering environment and came to an in-principle agreement on our 2016-2017 work plan with an exciting new focus on reaching out more broadly to the community. Financially, we ended the year with a modest surplus while at the same time fully spending our Ministry of Health funding. Our Finance Officer, Tom Dickson, makes a major contribution to keeping us compliant and running smoothly and he is well-supported by Alex and Sonny from Purpose Accounting.

I'd like to thank the staff and volunteers, including the Board, for their huge contributions. Every team member – whether paid or unpaid - works with a passion and devotion that I have not experienced in any other work place. NUAA is a special organisation and it's a great honour for me to represent it. Get in touch if you have any questions or want to get involved by volunteering!

This report provides a snapshot of the activities of NUAA in 2015-2016 – it is not all inclusive but hopefully gives an idea of the energy, commitment and hard work of our fantastic team.

Mary Harrod

CEO

NEEDLE & SYRINGE PROGRAM SERVICES

345 Crown Street Primary NSP

Andrew Trist, Paul Giblin, Louise Aquilina,
Hope Everingham, Sara Adey

Service delivery at the fixed site NSP excelled in 2015-2016 with distribution increasing quarterly and several important health promotion activities introduced. Overall, distribution was 10% above target with a total of 399,299 units of sterile equipment distributed. The NSP went from being open for 31 hours a week with lunchtime closures to being open continuously from 9-6 for 40 hours per week. In 2016-2017 these hours will increase again with our increasing focus on service delivery to the community.

A focus on health promotion in the NSP meant that there were many more discussions about treatment with quite a few people started treatment via the weekly KRC clinic. A new initiative, Vein Care Tuesday was introduced with 84 people (about 5 per week) getting a look at their veins using our new tool - the ACCUVEIN – otherwise known as the Vein-O-Scope. The Accuvein supports safer injecting but also improves access to hep C testing and other health care such as hep C treatment. NSP staff have visited local services such as KRC and MSIC to do peer-supported vein-care clinics.

**84 people have
visited the
vein care clinic**



South West Sydney Outreach Service

Andrew Trist, Rodd Hinton, Cheryl Woods, Ben Adams, Megan Stapleton,
Candice Gilford, Opi Ferum, Craig MacDonald (Sydney), Ibrahim Orfali

Outreach is a discreet mobile NSP (needle syringe program) for people who live in the south west of Sydney.

This is a free service for everyone but those who have difficulty travelling due to health issues or poor public transport services find Outreach most useful. It is run by friendly peers who are happy to provide distribution of new and sterile injecting equipment, collection of used syringes and offer verbal education/ advise on health promotions etc. We are most proud to know we are doing our bit for harm reduction.



PEERLINK

PeerLink is NUAA's peer education project – it's a community based project designed and delivered by people with lived experience of injecting drug use. The aim of Peer Link is to build knowledge and capacity in safer injecting and hepatitis C prevention. Peer Link also has successfully linked people in with hep C treatment. Another important aspect of the project is to lessen isolation and marginalisation. The sense of empowerment flowing from increased knowledge and the recognition of this knowledge by professional services and organisations in turn increases and maintains participant's sense of ownership and control over their health outcomes.

The PeerLink project is constantly evolving - the current model is a state-wide partnership that includes the Ministry of Health, Local Health Districts (LHD), the Pharmacy Guild and, of course, the local community. The PeerLink project occurred in South West Sydney LHD and Murrumbidgee LHD. Peerlink Wagga Wagga was our first rural location. Working in a rural town presented challenges including building trust and rapport with the local community of drug users. Following scoping trips in November – December 2015 and working closely with two key peers, we came back in February and trained 8 local peers.



In 2015-2016, PeerLink was running in three sites:

Sites	No. of Peer Educators Trained	No. of Education Sessions Delivered	Events & Attendees
Wagga Wagga	7	1022	4 events with 68 participants
Redfern/Waterloo	11	996	4 events with 73 participants
Southwest Sydney	5	238	4 events with 84 participants

Working with Aboriginal People: PeerLink Redfern-Waterloo

The Redfern-Waterloo PeerLink project grew out of the RISE consultation conducted by James Ward in 2013-2014. RISE demonstrated gaps in hep C knowledge in the Aboriginal Community with PeerLink working to address the multiple disadvantages experienced by this community. Over 2015-2016, PeerLink trained a total of 11 Aboriginal People to be Peer Educators, delivered about 1,000 education sessions and over 3,000 units of sterile injecting equipment. Community events focussed on hep C and safer using with naloxone training and full kits delivered to the community. PeerLinkers continue to be engaged with NUAA as volunteers in the NSP and Derek, a Redfern Peer has joined NUAA in a casual role.

PEER LINK EDUCATOR

“My involvement with NUAA and Peer Link has helped me grow & move forward with in myself. NUAA gave me the chance to travel to Perth for NACCHO’s Ochre Day men’s forum. I met and listened to men from all over Australia talk about men’s health, addiction and family dynamics. It helped open my eyes & made me think about my history, my family history, domestic violence, drug addiction and how I can break that cycle.”

HEPATITIS C TREATMENT SUPPORT

Hope Everingham, Tony McNaughton, Sara Adey, Yvonne Samuel

In the new landscape of full access to direct-acting antivirals, NUAA worked incredibly hard within a variety of partnership arrangements to support the community accessing treatment. We worked with the Kirketon Road Centre in our weekly clinic and in clinical settings including OTP clinics that were undertaken with LHD support. Sara Adey participated in the Kirby Institute's Liver Life project and we are looking forward to ETHOS 2 next year.

It's difficult to quantify the impact of peer support on treatment access but we are working on new systems to identify and measure our success. We do know, for example, that Tony McNaughton was the person who most clients of Rankin Court used to access hep C info and that many people are now cured thanks to the fantastic efforts of our peer support workers. Hope and Tony describe their work below.

Hunter New England Peer Support Officer

Hope Everingham

The work I am most proud of is the many people I have helped through the new treatments at Hunter since they became available in March 2016. Most of our clients don't read medical journals, they trust in the people who are helping them and were ready to give the new treatments a chance even when they weren't completely sure. It's a great honour and privilege to be a peer support worker in hepatitis C in this special time of humane treatment and care

I am also very proud of my work with KRC in the NUAA NSP. We bring drug users off the streets into clinical care. I've also participated in the public discussions in Newcastle about drug law reform - I am so proud to work with NUAA drugs users for users have a massive part to play in NSW.

Rankin Court Consumer Engagement Officer

Tony McNaughton

My work at Rankin Court is with some of the drug using communities most marginalised people, a lot of whom have done time in various institutions so I try to avoid using anything in my title that elevates me above peer. A lot of our people come to us from Mental Health, a lot from prisons and a lot are either sleeping rough or living in homeless shelters.

Support is my number one role and the word support covers a lot of different community needs. Most of what I do is listen to people who come to me for help. Often they are quite agitated and I listen and engage them in conversation around their issues. Often during the process of engagement the consumer calms down and unwinds a little. Then I let them know how to deal with the issue themselves or what services are available to them. If I don't have the information I will research it with the consumer and then let them make the appropriate phone calls or set them up with the appropriate paperwork they need to act

to resolve the issue. Since March when the new hep C medication became available on PBS I've been very happy to have an active role in supporting people through the whole process of making and attending appointments for bloods and fibro scans through to receiving their scripts and going through treatment. It is my absolute pleasure to be able to say that there are at least 20 people classified as cured because of the work we did together.

All in all its been an extremely personally rewarding position where I was able to make sure that people who would often fall through the net received the same care as everybody else.

USER'S NEWS

User's News (UN) had a strong year with four well-received editions. Our annual survey showed strong reader support, with general acceptability in the ninetieth percentile. A huge 84% of respondents said they shared information from the magazine with other people.

Behind the scenes, we strengthened our editorial and distribution policies to make UN more relevant and accessible for all readers. We printed the magazine in full colour for the first time, to enhance professionalism, interest and readability to make UN more accessible to a broader audience. We also intensified our focus on hepatitis C to motivate our readers to take part in the treatment revolution. As well as providing essential information about hep C testing, treatment and prevention, this year's UN editions included many stories of hope from people finally cured of their hep C. We've also featured community building and addressed stigma, discrimination and stereotypes. We looked at how users negotiated successfully family life and work life. Our Harm Reduction Heroes edition (#84) has been one of our most inspiring issues ever, demonstrating the amazing things that people who use drugs can achieve for our community by speaking out, taking leadership roles and working together to make change happen.

Every edition was distributed to people in the prison system and NUAA members with over 50,000 copies sent out. The UN website was very successful with traffic growing each month with last year's "Ice" edition remaining popular and the "Young Stoned and In Love" article from the "Youth" edition a favourite.



EXTERNAL TRAINING

Fiona Poeder, Lucy Pepolim, Andrew Trist, Megan Stapleton,
Yvonne Samuel, Leah McLeod, Gareth Tilley

Stigma and Discrimination

The 2015-16 program year was the last year that the Ministry of Health funded NUAA to train health staff, TAFE and medical students to undertake 'Putting Together the Puzzle – Stigma and Discrimination Training for Medical Professionals and Students'. We conducted 9 sessions with 261 'worker' participants and 80 peer participants. Attendees included TAFE students, medical students, pharmacists, nurses, drug and alcohol workers and justice health staff. Follow up evaluations with workers and students found that 83% of participants reported an improved attitude and knowledge following the training.

NUAA worked with AIVL and NSW Health to develop an online training module for health staff. It has had good uptake and won the Platinum Award under the LearnX Awards – the highest achievable. We also worked in partnership with Family and Community Services in NSW which led to a very successful presentation at their Annual Conference.

Passport to Harm Reduction

NUAA's 'Passport to Harm Reduction' harm reduction training had 64 attendees over four sessions in Wagga Wagga, South-West Sydney, Redfern and Surry Hills. Peers and staff presented on a variety of topics including; PIEDs, safer injecting, vein care, BBV and bacterial transmission, overdose, Naloxone, methamphetamines and Fentanyl use.

Another highlight of the year was Fiona's presentation on NUAA's Stigma and Discrimination work at the 2015 Harm Reduction International Conference in Kuala Lumpur where she was invited to give a talk called "Addressing Stigma and Discrimination Targeted at People who Inject Drugs - a Multifaceted Approach"

RESOURCES & OTHER PROJECTS

On February 1st naloxone became an over-the-counter drug available for purchase at (most) any pharmacy. This change was a great leap forward in the fight to prevent opioid overdose but there are still teething problems. Without a script, naloxone is expensive (at least \$18 per vial), many pharmacists were unaware of the changes and the company that was manufacturing it discontinued production of mini jets.

NUAA has done many things to get this information out to the community including face-to-face training sessions that where possible involved Doctors on side to write prescriptions to keep the costs low for punters. We quickly realised we needed an easy to use and read resource that would explain how to recognise an opioid overdose and how to administer Naloxone. We also developed NUAA Naloxone Kit that includes the resource and the equipment needed to administer naloxone as to make sure people were prepared. Staff underwent a Naloxone Train the Trainer course provided by our friends at KRC. This led to NUAA running our own training sessions for peers. We have also addressed SWSLHD Drug Health Services Doctors Journal club to discuss the changes to Naloxone which led to training being delivered at Jacaranda House OST Clinic. NUAA has run Naloxone training in Liverpool, Campbelltown, and Redfern and at our NSP for community members and PeerLink and PPP members. In addition to all this work, Mary has participated in several committees and meetings and the exciting news is that NUAA is part of a state-wide research project aimed at rolling out brief interventions and naloxone to everyone that needs it, with peer delivered training an arm of the study.

What is NALOXONE?

Naloxone is an easy-to-use, fast-acting medication that reverses the respiratory effects of overdose from heroin or other Opioids. Naloxone is safe and will only work if someone has taken an opiate like heroin or oxys.

Side effects are rare but it may cause withdrawal. Injecting naloxone into the muscle has a more gradual onset and the over the counter dose is small compared to that carried by ambos so withdrawal symptoms should be more mild.

Remember to stay safe, use protective equipment and dispose of any sharps safely!



Check our website nuaa.org.au for a list of chemists stocking NALOXONE kits.

Contact NUA A for a naloxone kit or visit our website to locate a pharmacy in your area that stocks the kits and naloxone.

Call NUA A on (02) 8354 7300
or freecall 1800 644 413.

In ACT call CAHMA (02) 6279 1670
if you want to know more about
carrying and administering Naloxone.



SAVE A LIFE

NUNA
NEW ZEALAND NARCOTICS AND DRUGS ASSOCIATION

CARRY NALOXONE

**NALOXONE IS AVAILABLE
AT YOUR LOCAL CHEMIST
WITHOUT A PRESCRIPTION**

You can
SAVE A LIFE
and reverse an
overdose with
NALOXONE

— OVERDOSE RISK —

If you use heroin or opioids, you may be at greater risk of an overdose when:

- Mixing opioids with other drugs such as benzos and alcohol
- After a period of not using (detention, detox, period of abstinence)
- When using alone
- Purity of drugs changes

How to access naloxone (Narcan) from the chemist

- Cost will be approximately \$18 per vial
- Naloxone will still be available on prescription at \$6.20 for five AMPS
- Explain to your chemist that you are asking for naloxone in case you witness an OD
- If your chemist does not stock naloxone, ask them to order it in
- You will need 2x23g tips and a barrel to administer the naloxone
- You can still access naloxone on prescription at a lower cost

**IF YOU WITNESS A STIMULANT OVERDOSE, NALOXONE WON'T WORK
CALL AN AMBULANCE (000)**

REPRESENTATION

The community of people who use drugs in NSW was represented by NUAA across multiple forums.

COMMITTEES

Hepatitis Implementation Committee (MEH)

Partnerships in Health Drug and Alcohol Reference Group (MEH)

NSW Health Needle and Syringe Program Advisory Group (MEH)

Drug and Alcohol Program Council (MEH)

Ministerial Advisory Committee on Blood Borne Viruses and Sexually Transmissible Infections (MACBBVS) (MEH)

South East Sydney Local Health District Hepatitis Implementation Committee (MEH)

Agency for Clinical Innovation Drug and Alcohol Executive (MEH)

Quality in Treatment (MEH)

NSW Health Methamphetamine Working Group

AIVL Board of Governance (MEH)

Redfern Local Area Community Safety Precinct Committee (MS)

Data Advisory Group Hepatitis B and C Strategies

NSW Needle and Syringe Program Planning Network (AT)

PROJECTS

SToP C Protocol Steering Committee (YS)

Centre for Social Research in Health Couples Project (MEH)

ETHOS II

Clinical Outcome Quality Indicators Project

Treatment Services Specification Project

PUBLIC EVENTS

Tackling Methamphetamine (Conference presentation M Harrod and L Fernandes)

Innovation in Health Forum – working with complex clients panel (MEH speaker)

Consumer Led Research Forum (MEH, YS)

Sydney Drug Law Reform Roundtable (MEH)

RAGCP Roundtable – Broad Principles of Reducing Stigma and Harm Reduction

Australian Drug Summit (MEH Panellist)

NSW Health – Health Promotion Forum (MEH Speaker)

Network of Alcohol and other Drug Agencies Conference (MS)

SUBMISSION/ OTHER KEY EVENTS

Public Health Act Review
(submission)

Medically Supervised
Injecting Centre Review
(submission)

Opioid Treatment Guidelines
Review (LM, FB, MEH)

Illawarra Shoalhaven
Hepatitis Planning Forum
(MEH)

BOARD OF GOVERNANCE

The 2014-2015 AGM saw a large turnout the approval of a revised Constitution, and contested Board positions.

ROLE	NAME
President	Leon Fernandes
Vice-President	Robyn Maurice
Treasurer	Melanie Joyce
Secretary	Indraveer Chatterjee
Rural Member	Karen Stapleford
AIVL Liason Member	Ally Murray
Ordinary Member	Chris Gough
Ordinary Member	Gary Gahan
Ordinary Member	Steve Morgan
Alternate	Bradley Mathers

NEW SOUTH WALES USERS AND AIDS ASSOCIATION INC
ABN 99 709 346 020
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2016

	Note	2016 \$	2015 \$
Revenue	2	1,664,415	1,540,813
Employee benefits expense		(1,128,575)	(1,016,589)
Depreciation and amortisation expenses	3	(11,674)	(10,427)
Project consumable equipment expenses		(116,581)	(102,569)
Rent		(60,715)	(55,073)
Travel and accommodation expenses		(29,382)	(25,720)
Other expenses		(295,991)	(304,318)
Current year surplus / (deficit) before income tax		21,497	26,117
Income tax expense	1	-	-
Net current year surplus / (deficit)		21,497	26,117
Other comprehensive income		-	-
Net current year surplus/ (deficit) attributable to members of the entity		21,497	26,117

NEW SOUTH WALES USERS AND AIDS ASSOCIATION INC
ABN 99 709 346 020

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2016

	Note	2016 \$	2015 \$
CURRENT ASSETS			
Cash and cash equivalents	5	326,081	379,594
Trade and other receivables	6	25,580	34,635
Other current assets	7	2,420	2,540
TOTAL CURRENT ASSETS		<u>354,081</u>	<u>416,769</u>
NON-CURRENT ASSETS			
Property, plant and equipment	8	53,000	40,502
TOTAL NON-CURRENT ASSETS		<u>53,000</u>	<u>40,502</u>
TOTAL ASSETS		<u>407,081</u>	<u>457,271</u>
CURRENT LIABILITIES			
Trade and other payables	9	148,295	214,835
Provisions	10	93,217	98,364
TOTAL CURRENT LIABILITIES		<u>241,512</u>	<u>313,199</u>
TOTAL LIABILITIES		<u>241,512</u>	<u>313,199</u>
NET ASSETS		<u><u>165,569</u></u>	<u><u>144,072</u></u>
EQUITY			
Retained Earnings		165,569	144,072
TOTAL EQUITY		<u><u>165,569</u></u>	<u><u>144,072</u></u>

NEW SOUTH WALES USERS AND AIDS ASSOCIATION INC
ABN 99 709 346 020

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2016

	Note	2016 \$	2015 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Receipts from operating activities		1,829,605	1,665,371
Payments to suppliers and employees		(1,870,152)	(1,613,194)
Interest received		7,125	9,870
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	13	<u>(33,422)</u>	<u>62,047</u>
Proceeds from disposal of property, plant and equipment		11,364	10,330
Purchase of property, plant and equipment		(31,455)	(29,688)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		<u>(20,091)</u>	<u>(19,358)</u>
NET INCREASE/(DECREASE) IN CASH HELD		(53,513)	42,689
CASH AT THE BEGINNING OF THE FINANCIAL YEAR		379,594	336,905
CASH AT THE END OF THE FINANCIAL YEAR	5	<u><u>326,081</u></u>	<u><u>379,594</u></u>

NEW SOUTH WALES USERS AND AIDS ASSOCIATION INC
ABN 99 709 346 020

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2016

	RETAINED EARNINGS	TOTAL
	\$	\$
Balance at 1 July 2014	117,955	117,955
Net surplus for the year	26,117	26,117
Balance at 30 June 2015	<u>144,072</u>	<u>144,072</u>
Net surplus for the year	21,497	21,497
Balance at 30 June 2016	<u>165,569</u>	<u>165,569</u>

NEW SOUTH WALES USERS AND AIDS ASSOCIATION INC
ABN 99 709 346 020
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

NOTE 1- STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

These general purpose financial statements have been prepared in accordance with the requirements of section 60.40 of the Australian Charities and Not-for-profits Commission Regulation 2013, the Associations Incorporation Act New South Wales 2009 and Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Income Tax

The association has been advised by the Australian Taxation Office that it is exempt from income tax.

Property, Plant and Equipment

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

Property, plant and equipment are measured on the cost basis less depreciation and impairment losses. The carrying amount of property, plant and equipment is reviewed annually by the Association to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a diminishing value and straight line basis over their useful lives to the Association commencing from the time the asset is held ready for use.

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

CLASS OF FIXED ASSET	DEPRECIATION RATE
Plant and Equipment	10% - 20%

Impairment of Assets

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

Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits arising from annual leave and long service leave have been measured at their nominal amount.

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

NEW SOUTH WALES USERS AND AIDS ASSOCIATION INC
ABN 99 709 346 020
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

NOTE 1- STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Revenue

Non-reciprocal grant revenue is recognised in the statement of comprehensive income when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

The association receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of comprehensive income.

Revenue from the sale of goods is recognised upon the delivery of the goods to customers.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

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

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian tax office. In these circumstances the GST is recognised as part of the cost acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, cash includes:

- (i) cash on hand and at call deposits with banks or financial institutions, net of bank overdrafts; and
- (ii) investments in money market instruments.

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 balance sheet.

Critical Accounting Estimates and Judgments

The committee's members evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the association.

Key Estimates - Impairment

The association assesses impairment at each reporting date by evaluating conditions specific to the Association that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Value-in-use calculations performed in assessing recoverable amounts incorporate a number of

NEW SOUTH WALES USERS AND AIDS ASSOCIATION INC
ABN 99 709 346 020
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

NOTE 1- STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Comparative Figures

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

Australian Accounting Standards Not Yet Effective

The Association has not yet applied any Australian Accounting Standards or Interpretations that have been issued at balance date, but are not yet operative for the year ended 30 June 2016. (the "Inoperative Standards"). The impact of the Inoperative Standards has been assessed and identified as not being material. The Association intends to adopt Inoperative Standards at the date which their adoption becomes mandatory.

NOTE 2- REVENUE

	2016	2015
	\$	\$
Operating Activities:		
Grant Income	1,559,577	1,402,735
Gain on disposal	4,081	3,306
Sundry Income	15,540	124,902
Interest received	7,125	9,870
Project fee income	78,092	
Total Revenue	1,664,415	1,540,813

NOTE 3- PROFIT / (LOSS) FROM ORDINARY ACTIVITIES

Profit from ordinary activities before income tax has been determined after:

(a) Expenses

Depreciation of Non-Current Assets:	11,674	10,427
-------------------------------------	--------	--------

(b) Revenue and Net Gains

Net Gain / (loss) on Disposal of Non-Current Assets Property, plant and equipment:	4,081	3,306
	4,081	3,306

NOTE 4- REMUNERATION OF AUDITORS

Remuneration of the Auditor of the Association for:
Auditing the Financial Report

	9,900	9,900
	9,900	9,900

NOTE 5- CASH AND CASH EQUIVALENTS

Cash at bank	325,080	378,593
Cash on deposit	520	520
Cash on hand	481	481
	326,081	379,594

NEW SOUTH WALES USERS AND AIDS ASSOCIATION INC
ABN 99 709 346 020
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

NOTE 6- TRADE AND OTHER RECEIVABLES

Trade Receivable	25,580	34,635
Other Debtors	-	-
	<u>25,580</u>	<u>34,635</u>

NOTE 7- OTHER CURRENT ASSETS

Prepayments	2,420	2,540
	<u>2,420</u>	<u>2,540</u>

NOTE 8 -PROPERTY PLANT AND EQUIPMENT

Plant & Equipment - at cost	228,358	214,605
Less: Accumulated Depreciation	(175,358)	(174,103)
	<u>53,000</u>	<u>40,502</u>

Movements in Carrying Amounts

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

	Plant & Equipment	Total
	\$	\$
Balance at the beginning of year	40,502	40,502
Additions	31,455	31,455
Disposals	(7,283)	(7,283)
Depreciation / Amortisation	(11,674)	(11,674)
Carrying amount at the end of year	<u>53,000</u>	<u>53,000</u>

NOTE 9 -TRADE AND OTHER PAYABLES

Unsecured Liabilities

Trade Creditors & Accrued Charges	88,503	87,142
Grants in Advance	59,792	127,693
	<u>148,295</u>	<u>214,835</u>

NOTE 10 -PROVISIONS

Employee Benefits	93,217	98,364
	<u>93,217</u>	<u>98,364</u>

NOTE 11 - SEGMENT REPORTING

The association's activities are the conduct of health promotion, support and referral services for people who use drugs illicitly in New South Wales affected by HIV and Hepatitis C.

NEW SOUTH WALES USERS AND AIDS ASSOCIATION INC
ABN 99 709 346 020
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

NOTE 12 - ASSOCIATION DETAILS

The principal place of business of the association is:

New South Wales Users and Aids Association Inc
 Level 5, 414- 418 Elizabeth Street
 Surry Hills NSW 2010

**NOTE 13 - RECONCILIATION OF CASH FLOW FROM OPERATIONS WITH PROFIT/(LOSS)
 AFTER INCOME TAX.**

	2016 \$	2015 \$
Profit/(loss)	21,497	26,117
Non-cash flows in profit/(loss)		
Depreciation/Amortisation	11,674	10,427
Profit on disposal	(4,081)	-
Changes in Assets and Liabilities		
(Increase)/Decrease in Trade Receivables	9,175	(17,512)
Increase/(Decrease) in Trade & other payables	(66,540)	43,007
Increase/(Decrease) in Provisions	(5,147)	8
CASH FLOW FROM OPERATIONS	<u>(33,422)</u>	<u>62,047</u>

**NEW SOUTH WALES USERS AND AIDS ASSOCIATION INC
ABN 99 709 346 020**

STATEMENT BY MEMBERS OF THE COMMITTEE

In the opinion of the members of the committee the financial report:

1. Presents a true and fair view of the financial position of New South Wales Users and Aids Association Inc. as at 30 June 2016 and its performance for the year ended on that date in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that New South Wales Users and Aids Association Inc. will be able to pay its debts as and when they fall due.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2013.

President

Treasurer

Sydney
Date:

**INDEPENDENT AUDITOR'S REVIEW REPORT
TO THE MEMBERS OF
NEW SOUTH WALES
USERS AND AIDS ASSOCIATION INC.**



ABN 99 709 346 020

Report on the Financial Report

We have audited the accompanying financial report of New South Wales Users and Aids Association Inc. (the association) which comprises the statement of financial position as at 30 June 2016 and the statement of profit or loss, and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

Principal: David Conroy FCA

Address:
Level 2, 154 Elizabeth Street
Sydney NSW 2000

Telephone: 02 9267 9227
Fax: 02 9261 3384

Email: admin@bryanrush.com.au
ABN: 95 373 401 379

Directors' Responsibility for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the Associations Incorporation Act New South Wales 2009. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion:

- i. giving a true fair view of the Association's financial position as at 30 June 2016 and of its performance for the year ended on that date;
- ii. complying with Australian Accounting Standards;
- iii. complying with Div 60 of the ACNC Act 2012 ; and
- iv. complying with the funding and performance agreement with the NSW Health Department.

**BRYAN RUSH & COMPANY
Chartered Accountants**

D R Conroy
Principal

Sydney
Date :

NEW SOUTH WALES USERS AND AIDS ASSOCIATION INC
ABN 99 709 346 020

DISCLAIMER

The additional financial data – Statement of Income and Expenditure as presented on the following page is in accordance with the books and records of New South Wales Users and Aids Association Inc. Which have been subjected to the auditing procedures applied in our statutory audit of the Association for the year ended 30 June 2016. It will be appreciated that our statutory audit did not cover all details of the additional data. Accordingly, we do not express an opinion on such financial data and no warranty of accuracy or reliability is given. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person, other than the Association, in respect of such data, including any errors or omissions therein however caused.

BRYAN RUSH & COMPANY
Chartered Accountants

D R Conroy
Principal

Sydney
Date:

NEW SOUTH WALES USERS AND AIDS ASSOCIATION INC
ABN 99 709 346 020
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2016

	2016	2015
Note	\$	\$
INCOME		
Interest Received	7,125	9,870
Grants - Department of health	1,559,577	1,402,735
Grants - Unexpended funds	-	-
Gain on Disposal of Assets	4,081	3,306
Project fee income	78,092	-
Sundry Income	15,540	124,902
	<u>1,664,415</u>	<u>1,540,813</u>
Less: EXPENSES		
Advertising	9,211	4,590
Auditor's remuneration	9,900	9,900
Bank Charges	1,539	1,823
Consultancy Fees	52,613	89,845
Computer Expenses	35,562	30,440
Depreciation	11,674	10,427
Insurance	14,750	15,571
Motor Vehicle Expenses	16,412	16,774
Printing, Postage and Stationery	44,503	47,404
Provision for Holiday pay	(8,509)	(1,955)
Provision for Long Service Leave	3,363	1,962
Program Support Services	173,831	139,463
Rent (including Lessors Costs)	60,715	55,072
Repairs and maintenance	1,941	7,206
Staff Training & Conference	13,129	18,069
Staff Amenities	4,655	7,023
Subscriptions/Reference Materials	3,559	2,658
Salaries & Wages	1,033,112	912,178
Superannuation contributions	95,584	84,781
Sundry Expenses	679	915
Telephone	17,076	15,207
Travelling expenses	29,382	25,720
Workers' Compensation	18,237	19,623
	<u>1,642,918</u>	<u>1,514,696</u>
OPERATING SURPLUS/(DEFICIT)	<u><u>21,497</u></u>	<u><u>26,117</u></u>

