

NSW USERS AND AIDS ASSOCIATION

ANNUAL REPORT 2021-2022

**ADVANCING THE HEALTH, HUMAN RIGHTS AND DIGNITY
OF PEOPLE WHO USE OR HAVE USED ILLICIT DRUGS.**



ACKNOWLEDGEMENT OF COUNTRY

NUAA would like to acknowledge the Gadigal People of the Eora Nation as the traditional custodians of the land on which we operate; sovereignty was never ceded.

We pay our respects to their elders past and present. NUAA would also like to extend this respect to all First Nations Peoples upon whose land NUAA may work.

COMMUNITY ACKNOWLEDGEMENT

NUAA is a peer based, community-controlled drug user organisation. We represent the voices and needs of drug-using communities in NSW. NUAA and the community of people who inject drugs were instrumental in averting the HIV epidemic and we remain central to improving the health and human rights of all People Who Use Drugs in NSW.

We would like to take this opportunity to acknowledge the legacy of the peers who went before us and reaffirm our commitment to fighting the effects of stigma and criminalisation in all their manifestations.

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NUAA'S STRATEGIC PLAN 2020—2024

Strategic Priorities and key focus areas:

STRATEGIC PRIORITY 1: INNOVATIVE SERVICE DELIVERY

- Develop state-wide peers' and consumers' network
- Increase our reach to diverse communities
- Reduce stigma and discrimination through peer and workforce development

STRATEGIC PRIORITY 2: COMMUNITY SUPPORT AND DEVELOPMENT

- Trial new harm reduction and treatment access projects
- Initiate and evaluate peer-led research, and promote an evidence-based approach to service delivery

STRATEGIC PRIORITY 3: SYSTEM CHANGE

- Develop strategic partnerships
- Influence public policy and research agenda
- Support the development of harm reduction and AOD peer workforces

STRATEGIC PRIORITY 4: ORGANISATIONAL DEVELOPMENT

- Increase diversity in staff profile
- Continue to support and increase professional development
- Continue to increase funding and diversify revenue streams
- Support the development of research capacity within the organisation

NUAA'S BOARD OF GOVERNANCE

- Fiona Poeder (Chair)
- Dan Burns (Vice Chair)
- Andrew Heslop (Secretary)
- Larry Pierce (Treasurer)
- Jess Doumany
- Nicholas Lintzeris
- Timothy Parsons
- Richard Sulovsky
- Carolyn Stublely
- Mary Harrod (CEO, ex officio)

NUAA STAFF 1 JULY 2021 — 30 JUNE 2022

EXECUTIVE

- Mary Ellen Harrod, Chief Executive Officer
- Charles Henderson, Deputy Chief Executive Officer

BLOOD BORNE VIRUS (BBV) TEAM

- Lucy Pepolim, Peer Support Program Lead
- Rochelle Aylmer, Community Development Lead BBV (from December 2021)
- Andrew Heslop Community Development Lead (BBV) (to Nov 2021)
- Nikkas Skelley, NSP Specialist
- Jamie Alvarez, Aboriginal Health Specialist (to Feb 2022)
- Louise Aquilina, NSP Worker
- Jade Christian, Aboriginal Peer Educator and Support Worker
(Maternity Leave Aug 2021 for 12 months)
- Hope Everingham, HCV Worker
- Rodney Hinton, HCV Peer Worker
- Kylie Hull, Outreach Worker (from February 2022)
- Alain Jenart, NSP and Postal Worker
- Kate Killmore, Aboriginal HCV Peer Worker South Court (from April 2022)
- Briallen Lloyd, Peer Worker (from February 2022)
- Tony McNaughton, NSP and Primary Care Health Clinic (HCV) Peer Support Specialist
- Felicity Pobje, NSP Worker (to Feb 2022)
- Rebecca Riseley, Aboriginal HCV Peer Worker (from November 2021)
- Kevin Street, NSP Worker (from Nov 2021)
- Anne Sweeney, HCV Peer Worker (to Jan 2022)
- Jaime Williams, NSP Worker (to Feb 2022)
- Cheryl Woods, NSP Worker (to Feb 2022)

COMMUNICATIONS AND COMMUNITY ENGAGEMENT TEAM

- Leah McLeod, Communications & Community Engagement Program Lead
- Alice Pierce, Community Engagement Project Lead (August 2021 to June 2022);
Training and Evaluation Lead (from June 2022)
- Kylie Fegan, Director of Programs (to Aug 2021)
- Veronica Ganora, Community Engagement Specialist (to Nov 2021)
- Kylie Hull, PeerLine Worker (to Jan 2022)
- Antony Iltis, Communications Worker (from December 2021)
- Justin McKee, Community Engagement and Advocacy Specialist (to May 2022)
- Gulliver McLean, Communications Specialist
- Danielle Sikic, PeerLine Worker (from May 2021)

DANCEWIZE NSW (DWNSW) TEAM

- Alice Pierce, DWNSW Lead (to August 2021)
- Georgina Bell, DWNSW Lead (August 2021 to March 2022)
- Erica Franklin, DWNSW Lead (from March 2022)
- Timothy Powell, DWNSW Specialist (from May 2022)
- Jacinta Bourne, DWNSW Specialist (from May 2022)
- Clancy Beckers, DWNSW Casual Coordinator
- Jason Gregory-Jones, DWNSW Casual Coordinator
- Jane Lo, DWNSW Casual Administration
- Hannah Foster, DWNSW Casual Administration
- Laura Purcell, DWNSW Casual Administration
- Tarek Zein, DWNSW Casual Coordinator

ORGANISATIONAL SERVICES TEAM

- Anna Schiff, Organisational Services Lead (from June 2022)
- Anntonia Golovataia, Organisational Services Lead (to Feb 2022)
- Elizaveta Andreyeva, Organisational Services Lead (to Aug 2021)
- Richard Kennedy, Organisational Services Worker (from June 2022)
- Will Marshall-Hodges, Organisational Services Assistant (to May 2022)
- Stuart Munckton, Organisational Services Specialist (from November 2021)



CHARLES HENDERSON



LUCY PEPOLIM



ROCHELLE AYLMER



NIKKAS SKELLEY



LEAH MCLEOD



ALICE PIERCE



ERICA FRANKLIN



ANNA SCHIFF



FROM THE CHAIR OF NUAA'S BOARD OF GOVERNANCE



The team at NUAA has gone from strength to strength this year under the leadership of Mary and Charles. It's been wonderful to see the development of a strong group of leaders within the organisation who are able to support and develop the many exciting projects of the operations team.

I'd like to thank my fellow Board members for their hard work and support and as I leave the Board after two incredibly eventful, challenging and rewarding years. I know this organisation that I love so deeply is in good hands for many years to come.

Many thanks and best wishes,

FIONA POEDER

FROM THE CHIEF EXECUTIVE OFFICER

It's difficult to look back and make generalisations about the time between July 2021 to June 2022. July saw NSW go into a hard lockdown until October with key NUAA programs such as hepatitis C outreach and DanceWize NSW unable to operate for long periods of time with subsequent slow—and at times tortuous—returns to normal service delivery. Like many others across the community and world, the NUAA team finished 2021 in a state of exhaustion. As an organisation, and within our teams, taking care of our well-being and looking out for each other so that we can continue to serve our community is core to who we are as an organisation.

These past six months have seen us build momentum with ongoing programs and services continue to expand and new initiatives come online.

The "Peers On Wheels" POW program, which is a trial project, has been an outstanding success under the leadership of Charles Henderson. It is also another example of what you can achieve through ongoing dialogue with partners like the Centre for Populations Health at the NSW Ministry of Health and the Kirby Institute. Each team and program can look back on the year that has passed with enormous pride in their achievements.

The response of the NSW Government to the Special Commission of Inquiry into Ice came after a long wait and a great deal of behind the scenes work with multiple partners. It offers NUAA rare new opportunities to shape service delivery and contribute to services for people who use drugs in NSW. Along with the new Hepatitis C Strategy, which centres the community of people who inject drugs in the response, it's an incredibly exciting time to be a part of NUAA.

Best wishes,

DR MARY ELLEN HARROD



BLOOD BORNE VIRUS (BBV) TEAM

The aims of the BBV team are to increase access to HCV (hepatitis C) prevention, testing and treatment for people who inject drugs in NSW. Making the best of the challenges and opportunities of COVID, the team has expanded its work and increased its reach.

NUAA's Needle and Syringe Program (NSP) continues to provide a total peer experience 6 days a week from its shopfront premises at 345 Crown Street, Surry Hills. It has always been and remains a safe, non-judgemental and respectful peer-based service that provides people who inject drugs with a large range of sterile injecting equipment, naloxone, harm reduction advice, support, information, referrals and hep C services. NUAA's fixed site service also hosts our peer-led, nurse-based health service, Open Clinic on Crown (OCOC). OCOC is a health partnership initiative with the Kirketon Road Centre and provides primary health care for issues specific to people who inject drugs including hep C testing and treatment. An automatic dispensing machine sits at the NSP's entrance to provide 24 hour access to equipment.

The introduction of expanded distribution models, such as postal NSP service operating from Crown Street and NUAA's peer distribution program through the Blood Borne Virus (BBV) Development Program which includes outreach activities, extend the reach of harm reduction services to people who inject drugs in regional, rural and remote locations, as well as urban areas that are not well serviced or fail to meet the needs of the diverse communities of people who inject drugs.

Peer-led service delivery models foster self-determination and improve health literacy as well as enhancing service user experiences with health approaches, increasing access to hep C testing, treatment, and liver health care, and improving health outcomes.



NSP — NEEDLE AND SYRINGE PROGRAM FIXED SITE AND MAIL ORDER

CROWN STREET NSP -- KEY STATISTICS

BBV Prevention	NSP Fixed Site	Total # of units distributed	353,702
		# of services	7,027
		# of brief Interventions delivered	3,127
		# of referrals to external agencies	405
		# of hep C referral	807
		# of overdose management interventions	48
	NSP Postal	Total units	195,550
		Number of services	1,723
		Brief Interventions	1,773
		Naloxone Distribution	522
BBV Testing and Treatment	Open Clinic on Crown	Total HCV tests	28
		Number of treatment initiations	4

NSP SELECTED ACHIEVEMENTS

- NSP staff were proud to provide a consistent and continuous service at a time of fear and uncertainty and while other services shut down or reduced hours during lockdown. NUAA's NSP remained open through COVID lockdown 6 days per week with no reduction in hours. Open Clinic on Crown (OCOC) remained open 5 days per week for consumers access, although there was some service limitation. The NSP also retained a full team of Peer Participation Program volunteers (PPPs) for all shifts during lockdown.
- The NSP remained COVID-free due to the infection control procedures implemented by the staff and volunteers. Although the processes were sometimes exhausting, the team's awareness of the benefits of the cleaning/infection control rituals ensured the NSP stayed on track. The NSP staff delivered a quality service despite serious challenges in connecting and engaging while wearing Personal Protection Equipment. The NSP worked closely with multiple partners to support vaccination in our communities and role-modelled vaccination.
- During lockdown, the fear and frustration felt by many of the NSP consumers due to restrictions and closures of social, health and food services and charities rebounded on the NSP team. The team was supported to cope with these challenges through NUAA's staff management processes including supervision, Community of Practice and staff meetings, as well as mutual support amongst the staff.
- NSP staff performed to a very high standard in their delivery of information, advice and support to service users at an average of 10 brief interventions a day and 5 complex referrals each week. Using peer to peer connection, the NSP's front line staff promoted safer using and encouraged service users to access the on-site HCV worker for peer-led support for clients navigating their HCV treatment through to cure. The 2021/22 period saw NSP workers making referrals to support people who inject drugs around drug treatment and service user rights, as well as linking them with services and information for matters like food insecurity, legal problems, domestic violence, family matters and mental health issues, childhood abuse and even unwell pets. COVID found the NSP supporting a service user to travel during lockdown to reunite with family interstate.
- NUAA's postal service distributed sterile injecting equipment to community members throughout the entire State. Introduced during lockdown to compensate for NSP closures, the service has remained popular and goes from strength to strength.
- A pilot was undertaken with NSW Health to enable naloxone to be added to NUAA's mail order menu online. In order to meet a requirement that people must first access training in overdose recognition and treatment before being given the medication, NUAA produced an in-house training video featuring NSP staff for on-line access. When a service user adds naloxone to their on-line trolley, they are asked to watch the video. When this has been done, the software confirms the addition of naloxone to the order, which is processed as usual.
- NUAA became a registered site for state-wide DBS testing allowing for the addition of state-wide DBS testing kits to the postal service menu so regional and rural people could test themselves for HCV at home.
- NSP staff contributed to a range of AOD sector events including International Drug Users' Remembrance Day, the AIDS Memorial Panel and the ASHM Slideshow presentation *Hep C The Whole Story – Homelessness AOD and Mental Health*.



OUTREACH/COMMUNITY DEVELOPMENT -- KEY STATISTICS

Formal relationships with LHDs	# Local Health District (LHD) Partnerships [Far West LHD; Hunter New England LHD; Murrumbidgee LHD; Nepean & Blue Mountains LHD; Sydney LHD; South-East Sydney LHD and Western NSW LHD]		4
	# active peer distributors [Located in Ashmont (MLHD); Blaxland (NBMLHD); Bowenfels (NBMLHD); Broken Hill (FWLHD); Cowra (WNSWLHD); Portland (NBMLHD); Wagga Wagga (MLHD)]		7
Peer Distributor activity	Peer Distribution of NSP equipment	Total equipment distributed (units) Total brief interventions	30585 2087
	Peer Connect Training	Sessions Participants	4 31
Peer Education and workforce development	Peer Workers	# deployed in LHDs	4
	Partnership with the Justice Health and Forensic Mental Health Network	Health Promotion Events	
Health Promotion Resources delivered			5
Peers deployed in Network programs			3
Peer Harm Reduction in the Yard (PHRY) events			13

SELECTED ACHIEVEMENTS

- COVID-19 had a disproportionate effect for people who inject drugs in rural and remote locations already experiencing barriers to service access around distance, travel and reduced options. All outreach activities ceased during lockdown periods. Even after travel restrictions were eased, challenges around service delivery remained across many of the LHDs in which NUAA operates, due to sustained service closures and code red COVID safety alerts. Consequently, there were many challenges to building and strengthening relationships with regional peer networks and providing harm reduction services including peer education, hep C testing and pathways to treatment and care.
- In August 2021, a review of COVID-19 diagnoses in Broken Hill highlighted a disproportionate incidence of infection within the local community of people who inject drugs. NUAA met with the LHD to develop a plan to increase COVID-19 screening and vaccination. NUAA's community consultation and support of the LHD resulted in the successful implementation of an incentivised community-based pop-up vaccination and COVID screening clinic that acted as a circuit breaker and effectively reduced the spread of infection.



- NUAA's rural and remote peer distribution program has gone from strength to strength. Seven peers have been supported to work within their communities of people who use drugs, sharing harm reduction information, distributing injecting equipment and promoting hep C testing and treatment. The peer distributors have worked with great commitment. One indigenous peer took the lead in organising and promoting a health promotion event in remote NSW that saw 29 people tested for hep C and built relationships between the indigenous drug-using community and local drug and alcohol workers who attended.
- Partnering with the LHDs has been key to the BBV Program's ongoing development. NUAA expanded our partnership work with LHDs during the year, with an increase in the number of Peer Workers placements. Additional workers have been placed with the NBMLHD, going from 1 HCV Aboriginal Peer Worker to 3 HCV Aboriginal Peer Workers. Peer workers in the Hunter Area also increased. Negotiations began with MNCLHD to place a NUAA peer worker in AOD in Coffs Harbour.
- NUAA became a registered site for DBS testing allowing NUAA Workers and networks to do DBS testing within NSW. This created another opportunity to work with key partners to enable our constituency to know their HCV status and to connect them to the right HCV treatment pathway for people who use drugs. This has allowed NUAA to expand our HCV efforts, with peer workers empowering our people such as Peer Distributors in HCV prevention testing and treatment and giving us the ability to extend our coverage and reach, including undertaking DBS blitzes independently. This has meant expanding our network of people who inject drugs doing important work in their own communities and places. In addition, we have trialled the distribution of DBS tests via NUAA's NSP postal service so people could carry out an HCV or HIV test at home.
- During this period, NUAA peer workers participated in the Sonic Project which aimed to increase HCV testing across the State. NUAA's Peer Worker located in the HNELHD attended Cessnock's Opioid Treatment Program and NSP 2 days a week for 6 weeks and engaged with clients around HCV prevention, testing and treatment. During this time, she tested 68 people, following up with all 68 to check on results and link any positives into treatment. NUAA's Outreach Team Peer Worker attended Taree Community Health Centre on a fortnightly basis to engage with people around prevention testing and treatment for HCV, testing 38 people. These were also followed up to link into treatment if necessary. In the Nepean area, NUAA's Aboriginal Peer Workers tested 96 people, of which 68 were Aboriginal. Again, all were followed up and linked into treatment as appropriate. Wrap-around support offered to people in treatment by the Nepean Peer Workers includes driving peers to medical appointments and delivering medication.
- Arrangements for the Peers On Wheels (POW) Program were put in place. The project delivers mobile peer-led testing and treatment services for hepatitis C.
- NUAA continued to work with the Justice Health and Forensic Mental Health Network (JHFMHN) on Health Promotion Events and the Peer Harm Reduction in the Yard (PHRY) project, with the first pilot undertaken with men at Long Bay Correctional Centre and the second pilot undertaken with a group of women in the Dillwynia Correctional Centre and again at Long Bay. We delivered engaging, targeted, and in-depth health education in a face-to-face format not otherwise available in the NSW custodial system. The program was supported by Correctional Officers and well received by participants, who reported passing on what they'd learned with the wider custodial population. The participants also assisted with planning and promotion of a successful HCV testing and overdose education event at the centre.



COMMUNICATIONS & COMMUNITY ENGAGEMENT

The NUAA Communications and Community Engagement Program team led by Leah McLeod and Alice Pierce continued to promote safer using, provide COVID information, advance connection for peers to their community through a varied workplan. The team consulted widely to develop many online and print resources; managed the 3rd Peers and Consumers Forum; and produced organisation-wide collateral and information including the monthly NUAA Newsletter and Annual Report.

The PeerLine support and advocacy telephone line continued to provide information around safer using and to assist peers to know their rights and resolve disputes around the Opioid Treatment Program and general healthcare. The team also led a project building an on-line training course to develop Peer Workers.



KEY STATISTICS

Magazines	Insiders News	1
	Users News	1
Poster / resources	Safer using / HCV	8
	COVID / post-COVID related	15
	Flood related	2
Webinars	COVID related	3
	Safer using / treatment support	1
	Safescript	1
Internal collateral		2
Peerline	Community Members Helped	435 (+56% yr/yr)

WEBSITE	Visits	Unique Visits	Page Views	Audience Location
Users News usersnews.com.au	336.9k	282k	382.7k	13-17% of visits are from Australia, and about 50% of those are from NSW.
NUAA nuaa.org.au (note: a new website was launched ~10th April 2022)	38.8k	31.7k	108.3k	85.7% of visits are from Australia, and 77% of those are from NSW

CHANNEL	Total Unique Accounts Reached	Follows/Likes
NUAA NSW Facebook	56,821 (+62.1%)	3322 (+156)
NUAA NSW Instagram	3289 (+197.6%)	652 (+180)
NUAA Twitter	13,800 impressions	1644 (+54)

SELECTED ACHIEVEMENTS

- The team produced a range of resources focusing on COVID messaging, including information around safer interactions, lockdown information and post-COVID overdose risk. Highlights include production and NSW-wide distribution of an “Essential Services” card with the NSW Health logo for users of NSP and OTP services to show police; a series of 11 Peer Jab Stories Social Media Campaign Tiles encouraging vaccination; a poster to inform peers in Broken Hill about a focused surge of infection among people who use drugs in the area; a poster around overdose risk and local supply of naloxone to support the release from lockdown of residents in apartment buildings in Sydney’s west; and a series of webinars with COVID-specific information for particular NUAA communities.
- Resources also provided advice for flood affected peers in NSW around OTP dosing and NSP supplies.
- Other resources included a set of 2 Child Safe posters and a double-sided flyer advising on safe storage of methadone and buprenorphine takeaways, as well as other medications, and symptoms and treatment for children who may have overdosed. Developed with extensive consultation with the community, the posters replace decades-old resources which were considered to be stigmatising and unhelpful. The posters were distributed to OTP Clinics and the flyers were sent to all dosing chemists to be given to everyone receiving takeaways.
- NUAA continued its important role in working with NSW Health to post official Drug Alerts. This ensures our community has practical, evidence-based information whenever there are adulterated drugs or other health concerns relevant to people who use drugs in NSW. The posts are always avidly read and reposted.

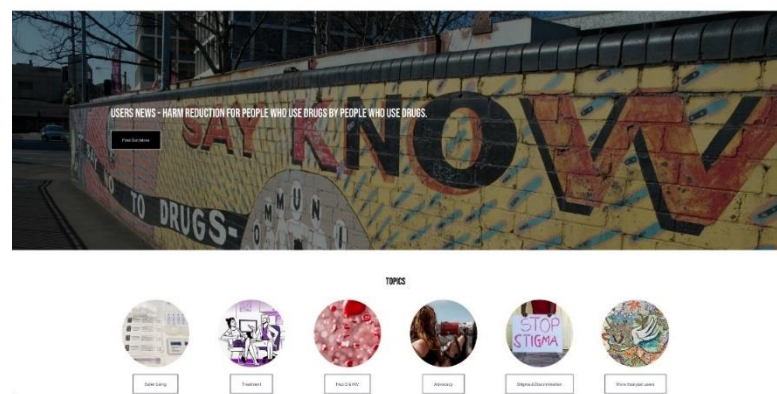
- With the introduction of SafeScript NSW this year, the team had an important role liaising with the Ministry of Health, providing input and feedback around issues for peers. They also provided information about SafeScript to consumers, including through Users News, social media posts and PeerLine enquiries. The team produced a well-attended webinar aimed at peers who might be affected by SafeScript, featuring a panel with a doctor, a chemist, a Ministry of Health official and an affected peer. The panel discussed the scope and purpose of the initiative, along with its advantages and pitfalls. There was a focus on peers' rights – including reasons and avenues for complaint.



- The 2021 PAC Forum was held online on 11 & 12 October with the theme Peers as Leaders. It attended by 185 people, of which 97% said that the forum met their expectations or better; 75% said it exceeded their expectations. Around 60% said it was their first NUA A Forum. The 2 Keynote addresses were presented by Dr Mary Ellen Harrod, NUA A's CEO and by Judy Chang, Executive Officer for INPUD. Both Keynote addresses were made available as videos on NUA A's website and social media. Panel sessions most attended and/or favoured by Forum attendees included: *'Mothers, drugs and stigma'*; *'Decriminalisation and Legalisation: What are the opportunities for Australia?'*; *'The professional and private as peers'*; and *'First Nations Peer Leadership'*.
- The new Users News Online website was launched on Support Don't Punish Day – 23 June 2022. The site has a new structure, with search function and articles organized by 6 themes: Safer using; Treatment; Hep C & HIV; Advocacy; Stigma & Discrimination; and More than just users. The site hosts hundreds of articles and resources from past editions of our print magazines, as well as new stories and articles which only appear on line. The Users News site received nearly 340,000 visitors during the year – from NSW, the rest of Australia and overseas, including every continent.
- Two magazines were published for print distribution. Users News #98, which echoed the Forum theme of Peers as Leaders, was distributed to our members and through AOD services to 7,500 people. Insiders News #10, a Women's Issue, was printed by Corrective Services Industries and 10,000 copies were distributed through the "buy-up".

- As well as launching a new Users News site, the NUA A site received an overhaul. The site is now more useful than ever, and information is easier to find. It features NUA A's resources in an easy-to-download format. Furthermore, the site resonates with the "feel" of our community.

- Combined changes to the Comms Program have enabled us to reduce our environmental footprint substantially.



DANCEWIZE NSW

DWNSW continues to deliver world-leading harm reduction. It has demonstrated its ability to adapt its service and overcomes any challenges. It continues to prove to stakeholders why peers are the champions of harm reduction.



DANCEWIZE NSW FESTIVAL ACTIVITY:

EVENT NAME	Care Interventions	Education interactions	Roving	Consumables
EPIK	27	36	22,336	600
NYE in The park	8	80	1,963	616
Field Day	18	131	3,576	588
This That	25	10	1,595	92
Dragon Dreaming	70	847	4,500	1748
Midnight Mafia	15	251	13,382	1,250
Lunar Electric	34	245	3,100	877

DANCEWIZE NSW SOCIAL MEDIA ENGAGEMENT:

CHANNEL	Total Unique Accounts Reached	Follows/Likes
DW NSW Instagram	37,120 (+8.3%)	3,364 (+262)
DW NSW Facebook	183,134 (+162.6%)	6,591 (+786)

DANCEWIZE WEBSITE ENGAGEMENT:

WEBSITE	Visits	Unique Visits	Page Views	Audience Location
DanceWize NSW www.dancewizensw.org.au	65k (+15%)	58k (+16%)	89k (+15%)	35% of visits are from Australia, and about 50% of those are from NSW.



PODCASTS & LIVESTREAMS ENGAGEMENT:

TOPIC	ATTENDEES
Podcast: episode 4 – The Sesh on Disrupted Drug Supply and Drug Alerts	88 listens total
Livestream: Disrupted Drugs – interrupted drug supply, drug alerts and lockdown harm reduction	200 live, 1,700 views 4400 reach 90 comments
Livestream: Cannabis harm reduction with Prof Nick Lintzeris	91 live 301 reach 228 views 1 comments

VOLUNTEER TRAINING	ATTENDEES
KPE induction	65
Overdose Awareness	15
Psychopharmacology	15
Drugs and the law	12
Team Leader refresher training	15
Hand Hygiene	65
COVID Safety procedures	63
Music Festival Regulation and Guidelines Training	15
Operational Plans & SMP review training	4 (casual coordinators)



KEY ACHIEVEMENTS:

- DanceWize NSW finally returned to the festival where we made our debut, Dragon Dreaming where we again did an opening ceremony speech. DD is the spiritual birthplace of DWNSW and holds a special place in the program's history. Hearing the wolf howls of 3,000 people echoing across the festival grounds in support of the program and love of harm reduction was a special moment.
- The service faced challenges managing volunteer engagement during COVID. DWNSW volunteers experienced numerous false starts to the festival season with lockdowns and severe weather cancelling numerous festivals. There were over 10 festivals we had planned to attend that were cancelled.
- Top social media posts included Drug Alerts, Filtering nangs, Principles of harm reduction, Post-lockdown harm reduction, Reentry self care and Safer Snorting harm reduction.
- Dancewize NSW's Peer Jab stories on social media were also very successful, with 46 text responses received from community members with positive reasons for why they were getting vaxed and only 3 vax hesitant responses.
- Community surveys held online to retain community engagement showed:
 - 63% of 64 responders reporting increase in cannabis use since lockdown began
 - 24% of 161 responders reported using methamphetamine
 - 50% of 151 responders reported disclosing their drug use to their parents
 - 247 responded to a survey "are you vaxed?": 77% said yes
- A highlight in care concerned taking a lead in caring for a festival goer experiencing disorientation after consuming 2C-B in co-ordination with medical staff.
- DanceWize NSW in collaboration with NT Major Events, AADANT and HRVic delivered a Dancewize service at BASS IN THE GRASS in Darwin.
- A key resource on Reagent Testing was developed for print & website.
- DanceWize NSW attended 12 festival related stakeholder meetings.
- The Livestream "Disrupted Drugs" on interrupted drug supply, drug alerts and lockdown harm reduction resulted in 200 attending, 1700 views, 4400 reach, 90 comments.
- Partnerships with other organisations included articles published in *Drug and Alcohol Review* and *Clinical Toxicology*; development of a NADA poster; providing feedback on the Music Festival Guidelines; participation in an AFA Festival Industry Risk Assessment Roundtable; participation in the NT Harm Reduction Advisory Group; involvement in RACGP training webinar "Parties, Pills and Problems"; developed a Patron, Promoter and Festival Staff Harm Reduction Quiz with AFA; and staffed a stall at Drug Policy Australia event 'Is it time to legalise drugs?'





ORGANISATIONAL SERVICES

KEY ACHIEVEMENTS

- Organizational growth led to an office expansion with extra office space.
- In response to the COVID lockdown, policies, procedures and processes for Working From Home were developed and implemented. This has led to a new way of working that has reduced NUAA's environmental footprint and contributes to organizational wellness.
- Environmental improvement resulted from the culture change led by meeting on line and working from home, as well as new paperless processes both within the office and with resource production.
- Organizational Services led the implementation of project management software, Asana, to support NUAA's programs in planning and delivering their workplans.
- Staff development activities included Community of Practice sessions, Team Building Days, Group Supervision for leads and front-line staff, Anti-Bullying and Team Planning Days. NUAA staff benefited from the expertise of external consultants with extensive experience in organisational and personal development.

NUAA POLICY WORK

SELECTED ACHIEVEMENTS

CAMPAIGNS

- Vax the Nation
- Hep Cured Campaign
- It's Your Right
- Support Don't Punish

DOCUMENTS REVIEWS

- Depot Buprenorphine Guidelines
- Hepatitis C Strategy
- SUPPS Guidelines
- SESLHD OAT Model of Care
- Robert Carr Fund Application Assessment
- Hep Cured Evaluation Report
- OTP in Covid Evaluation by CSRH
- ODTP Post Market Review

EXTERNAL MEETINGS

- HIV Data Advisory Committee (MoH)
- BRISE Advisory Board (Kirby)
- Drug and Alcohol Program Council (MoH)
- Quality in treatment (MoH)
- Pennington Institute Pharmacotherapy Information Advisory Groups
- OTAC (Sydney University)
- Harm Reduction Reference Group (JHFMHN)
- EC Australia (Burnett)
- Harm Reduction in Prison Working Group (UNSW)
- Naloxone Statewide Advisory Committee (MoH)
- AIVL meetings
- OPT in Primary Care (MoH)
- SUPPS Reference Group (MoH)
- Rethinking Addiction Brains Trust (Turning Point)
- NADA Advocacy Subcommittee
- SPATOR (MoH)
- RTPM
- BBV in AOD settings

RESEARCH

INTERNAL

- Postal Naloxone Pilot Evaluation with SESHLD
- Long Acting Injectable Buprenorphine qualitative research project led by Charles Henderson

WITH EXTERNAL PARTNERS

- AOD and Human Rights (application submitted with CSRH)
- Australasian Professional Society on Alcohol & other Drugs (APSAD) LAIB Symposium
- The TEMPO Pilot study into point-of-care HCV testing, treatment and support (with Kirby Institute and Kirketon Road Centre)
- BBV & STI Research, Intervention and Strategic Evaluation (BRISE) with the Ministry of Health, the Kirby Institute and the Centre for Social Research in Health at UNSW Australia
- Cannabidiol (CBD) for Cannabis Use Disorder with Nick Lintzeris (CI)
- Stigma Indicators Project (CSRH)

REVIEWS/CONTRIBUTIONS TO GUIDELINES

- AHMRC Ethics applications
- Harm Reduction Journal
- Developing LIAB Study for Ethics approval
- Int Journal of Drug Policy

CONTRIBUTIONS TO PUBLICATIONS

1. Grebely J, Gilliver, McNaughton T, Conway A, Cunningham E, **Henderson C**, Hadlow B, Molloy K, Doab A, Tillakeratne S, Pepolim L, **Harrod ME**, Dore GJ, and Read P. Single-visit hepatitis C point-of-care testing, linkage to nursing care, and peer-supported treatment among people with recent injecting drug use at a peer-led needle and syringe program: The TEMPO Pilot Study. *International Journal of Drug Policy* 2022 (Submitted September 29th, Manuscript Number DRUGPO-D-22-530) (Original Research, IF 5.93)
2. Page R, Healey A, Siefried KJ, **Harrod ME**, Franklin E, Peacock A, Barratt MJ, Brett J. (2022). Barriers to help-seeking among music festival attendees in New South Wales, Australia. *Drug Alcohol Rev.*
3. Brett, J, Healey, A, Siefried, K, **Harrod, ME**, Franklin, E, Barratt M. (2022) Wastewater analysis for psychoactive substances at music festivals across New South Wales, Australia in 2019-2020. *Clinical Toxicology*;
4. Monds, Ia; Lintzeris, N; Bravo, M; Mills, L; Malcolm, A; Gilliver, R; Wood, W; **Harrod, ME**; Read, P; Nielsen, S; Dietze, P; Lenton, S; Bleeker, A (2022). The Overdose Response with Take Home Naloxone (ORTHN) Project: Evaluation of Health Worker Training, Attitudes and Perceptions. *Drug and Alcohol Review*
5. Conway A, Valerio H, Peacock A, Degenhardt L, Hayllar J, **Harrod ME**, **Henderson C**, Read P, Gilliver R, Christmass M, Dunlop A, Montebello M, Whitton G, Reid D, Lam T, Alavi M, Silk D, Marshall AD, Treloar C, Dore GJ, Grebely J; ETHOS Engage Study Group. (2021). Non-fatal opioid overdose, naloxone access, and naloxone training among people who recently used opioids or received opioid agonist treatment in Australia: The ETHOS Engage study. *Int J Drug Policy.* 2021 Oct;96:103421.
6. A Healey, K Siefried, **ME Harrod**, E Franklin, A Peacock, MJ Barratt, J Brett, Jonathan (2021). Correlates of higher risk drug related behaviours at music festivals in New South Wales, Australia (Submitted)

FINANCIAL STATEMENTS

July 1st 2021 – June 30th 2022

NSW USERS & AIDS ASSOCIATION INC

A.B.N. 99 709 346 020

SIMPLIFIED DISCLOSURE FINANCIAL REPORT

For the year ended 30 June 2022

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NSW USERS & AIDS ASSOCIATION INC.

COMMITTEE'S REPORT

Your committee members submit the financial report of NSW Users & AIDS Association Inc for the financial year ended 30 June 2022.

COMMITTEE MEMBERS

The names of committee members throughout the year and at the date of this report were:

Current Members

President – Fiona Poeder
Vice President – Daniel Burns
Treasurer – Larry Pierce
Secretary – Andrew Heslop (appt board 08/02/22)
(appt secretary 13/04/22)
Member – Richard Sulovsky
Member – Carolyn Stublely
Member – Timothy Parsons
Member - Jess Doumany (appointed 08/02/22)
Member – Nicholas Lintzeris (appointed 08/02/22)
Public Officer & Ex Officio – Dr Mary Harrod

Ceased Members

Jennifer Debenham (ceased 11/11/21)
Brian Doyle (ceased 11/11/21)
Robert Page (ceased 11/11/21)

PRINCIPAL ACTIVITIES

The principal activities of the association during the financial year were to conduct health promotion, support and referral services for people who use drugs illicitly in NSW affected by HIV and Hepatitis C.

SIGNIFICANT CHANGES

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

OPERATING RESULT

The surplus from ordinary activities amounted to \$87,058 (2021 surplus: \$30,099).

EVENTS SUBSEQUENT TO REPORTING DATE

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Members of the Committee of the association, to affect significantly the operations of the association, the results of those operations, or the state of affairs of the association, in future financial years.

Signed in accordance with a resolution of the Members of the Committee.



Fiona Poeder
President

Dated: 12th October 2022

NSW USERS & AIDS ASSOCIATION INC.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
INCOME		
Government grants	2,186,591	1,756,500
Project fees	696,095	667,796
Donations	35,328	2,015
Interest received	621	1,830
Sundry income	138,921	229,226
	3,057,556	2,657,367
EXPENDITURE		
Accounting, Audit & Legal	62,489	52,182
Advertising	10,199	4,503
Bank fees	3,004	2,533
Board expenses	21,905	5,060
Catering	5,065	4,584
Consultancy expense	46,934	29,814
Depreciation	72,873	79,672
Design	32,252	35,689
Equipment & consumables	175,755	145,286
Insurance	56,007	48,711
Motor vehicle expenses	19,214	27,814
Peer payments	53,686	48,966
Printing, postage & stationary	77,813	86,018
Provision for employee entitlements	9,893	34,052
Rent	72,154	53,720
Repairs & maintenance	6,565	9,415
Staff training & conferences	33,660	38,990
Staff amenities & support services	33,713	21,174
Salaries & wages	1,842,323	1,652,734
Superannuation expense	192,616	151,125
Sundry expenses	26,212	10,777
Telephone, Computer & IT	95,107	55,498
Travelling expenses	21,059	28,950
	2,970,498	2,627,267
Surplus / (Deficit) from ordinary activities	87,058	30,099
Retained Surplus at the beginning of the year	402,364	372,265
Retained Surplus at the end of the year	489,422	402,364

The accompanying notes form part of this financial report.

NSW USERS & AIDS ASSOCIATION INC.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Note	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	1,311,706	1,003,597
Trade and other receivables	4	50,325	19,159
Other assets	5	4,783	18,379
TOTAL CURRENT ASSETS		<u>1,366,814</u>	<u>1,041,135</u>
NON-CURRENT ASSETS			
Property, plant and equipment	6	103,351	143,144
TOTAL NON-CURRENT ASSETS		<u>103,351</u>	<u>143,144</u>
TOTAL ASSETS		<u>1,470,165</u>	<u>1,184,279</u>
CURRENT LIABILITIES			
Trade and other payables	7	124,626	150,169
Deferred income	8	598,409	349,394
Employee entitlements	9	206,452	204,561
Interest bearing liabilities	10	7,061	35,677
TOTAL CURRENT LIABILITIES		<u>936,548</u>	<u>739,801</u>
NON-CURRENT LIABILITIES			
Employee entitlements	9	44,195	36,193
Interest bearing liabilities	10	-	5,921
TOTAL NON-CURRENT LIABILITIES		<u>44,195</u>	<u>42,114</u>
TOTAL LIABILITIES		<u>980,743</u>	<u>781,915</u>
NET ASSETS		<u>489,422</u>	<u>402,364</u>
MEMBERS' FUNDS			
Retained surplus		489,422	402,364
TOTAL MEMBERS' FUNDS		<u>489,422</u>	<u>402,364</u>

The accompanying notes form part of this financial report.

NSW USERS & AIDS ASSOCIATION INC.

STATEMENT OF CHANGES IN MEMBERS FUNDS FOR THE YEAR ENDED 30 JUNE 2022

	Retained Surplus \$	Total \$
Opening Balance at 1 July 2020	372,265	372,265
Surplus for the year	30,099	30,099
Closing Balance at 30 June 2021	<u>402,364</u>	<u>402,364</u>
Surplus for the year	87,058	87,058
Closing Balance at 30 June 2022	<u>489,422</u>	<u>489,422</u>

The accompanying notes form part of this financial report.

NSW USERS & AIDS ASSOCIATION INC.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
CASHFLOW FROM OPERATING ACTIVITIES			
Cash receipts from operating activities		3,563,402	3,172,305
Donation income received		35,328	2,015
Interest income received		621	1,830
Interest paid		(909)	(1,952)
Payments to suppliers and employees		(3,222,716)	(2,740,988)
	12(b)	<u>375,726</u>	<u>433,210</u>
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of assets		(33,080)	(19,911)
Receipt from sale of assets		-	-
		<u>(33,080)</u>	<u>(19,911)</u>
CASHFLOW FROM FINANCING ACTIVITIES			
Lease principal repayments		(34,537)	(30,960)
		<u>(34,537)</u>	<u>(30,960)</u>
Net increase (decrease) in cash		308,109	382,339
Opening cash at beginning of year		<u>1,003,597</u>	<u>621,258</u>
CLOSING CASH AT END OF YEAR	12 (a)	<u><u>1,311,706</u></u>	<u><u>1,003,597</u></u>

The accompanying notes form part of this financial report.

NSW USERS & AIDS ASSOCIATION INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial statements are general purpose financial statements which have been prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, *Associations Incorporations Act NSW 2009* and *AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*. The entity 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 otherwise stated.

The financial statements, except for the cash flow information, have been 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. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

The significant accounting policies that have been used in the preparation of these financial statements are summarised below.

(a) Revenue

Grant revenue is recognised in the income and expenditure statement when the Association obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the Association 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 Association 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.

Donations and bequests are recognised as revenue when received.

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

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

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

NSW USERS & AIDS ASSOCIATION INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(b) Property, Plant and Equipment

Recognition and measurement

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

Cost includes expenditure that is directly attributable to the acquisition of the asset. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

The carrying amount of plant and equipment is reviewed annually by the Committee to ensure it is not recorded above the recoverable amount from these assets.

Plant and equipment that have been contributed at no cost or for nominal cost are valued and recognised at the fair value of the asset at the date it is acquired.

Gains and losses on disposals of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment. These gains or losses are included in the statement of income and expenditure. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the 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 carrying amount of the replaced part is derecognised. The costs of the day-to-day servicing of property, plant and equipment are recognised in the statement of comprehensive income as incurred.

Depreciation

Depreciation is recognised in the statement of comprehensive income on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements. Land is not depreciated.

The depreciation policy for each class of depreciable assets are:

<i>Class of Fixed Asset</i>	<i>Depreciation Rate</i>
IT and equipment	33% – 100%
Leasehold improvements	20 - 33%
Motor vehicles	10 - 20%

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

NSW USERS & AIDS ASSOCIATION INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(c) Cash and Cash Equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents defined above, net of outstanding bank overdrafts. Bank overdrafts are included within interest-bearing loans and borrowings in current liabilities on the statement of financial position.

(d) Goods and Services Tax

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

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the statement of financial position.

Cash flows are included in the statement of cash flows on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

(e) Income Tax

No income tax is payable by the Association for the financial year and subsequent years due to the ATO endorsement as a Public Benevolent Institution and income tax exempt status.

(f) Critical Accounting Estimates and Judgments

The committee 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.

It has not been necessary for the committee members to make any key estimates or judgements in the report.

NSW USERS & AIDS ASSOCIATION INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(g) Economic Dependence & Going Concern

NUAA is dependent on the NSW Ministry of Health for the majority of its revenue used to operate the business. A 3-year funding agreement expired on 30 June 2022.

A new funding agreement has not been executed as at date of this report due to administrative delays. However, discussions and email correspondence confirm these fundings will continue and a new agreement will be executed shortly. Based upon this, at the date of this report the Committee Members believe NUAA satisfies going concern and will continue operations in the normal manner accordingly.

(h) Impairment of Assets

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

Where the future economic benefits of the asset are not primarily dependent upon on the asset's ability to generate net cash inflows and when the Association would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an assets class, the Association estimates the recoverable amount of the cash-generating unit to which the class of assets belong.

Where an impairment loss on a revalued asset is identified, this is debited against the revaluation reserve in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation reserve for that same class of asset.

(i) Provisions, Contingent Liabilities and Contingent Assets

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligations. Where their similar obligations, the likelihood that an outflow will be required on settlement is determined by considering the class of obligations as a whole. Provisions are discounted at their present values, where the time value of the money is material.

Any reimbursement that the Association can be virtually certain to collect from a third party with respect to the obligation is recognised as a separate asset. However, this asset may not exceed the amount of the related provision.

No liability is recognised if an outflow of economic resources is a result of present obligation is not probable. Such situations are disclosed as contingent liabilities unless the outflow of resources is remote in which case no liability is recognised.

NSW USERS & AIDS ASSOCIATION INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(j) Post-Employment Benefits and Short-term Employee Benefits

The Association provides post-employment benefits through defined contribution plans.

Defined Contribution Plans

The Association pays fixed contributions into independent entities for individual employees. The Association has no legal or constructive obligations to pay contributions in addition to its fixed contributions, which are recognised as an expense in the period that relevant employee services are received.

Short-Term Employee Benefits

Short-term employee benefits are current liabilities included in employee benefits, measured at the undiscounted amount that the Association expects to pay as a result of the unused entitlement. Annual leave is included in 'other long-term benefit' and discounted when calculating the leave liability as the Association does not expect all annual leave for all employees to be used wholly within 12 months of the end of reporting period. Annual leave liability is still presented as current liability for presentation purposes under *AASB 101 Presentation of Financial Statements*.

(k) Leases

Leases in terms of which the Association assumes substantially all the risks and rewards of ownership are classified as finance leases. Upon initial recognition the leased asset is measured at an amount equal to the lower of its fair value and the present value of the minimum lease payments. Subsequent to initial recognition the asset is accounted for in accordance with the accounting policy applicable to that asset.

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

Lease payments and incentives for operating leases, are now either treated similar to finance leases and are recorded in accordance with AASB 16 Leases as described in Note 1(m), or where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the lease term where AASB 16 Leases practical expedients have been applied.

NSW USERS & AIDS ASSOCIATION INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(I) 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 equivalent to the date that the Association commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

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

Classification and Subsequent Measurement

Finance instruments are subsequently measured at either fair value or amortised cost using the effective interest rate method or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Quoted prices in an active market are used to determine fair value, where available. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- (i) the amount at which the financial asset or financial liability is measured at initial recognition;
- (ii) less principal repayments;
- (iii) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and
- (iv) less any reduction for impairment.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability.

Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in the statement of comprehensive income.

(i) Financial assets at fair value through profit or loss

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

NSW USERS & AIDS ASSOCIATION INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(I) Financial Instruments (continued)

(i) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

(ii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Association's intention to hold these investments to maturity. They are subsequently measured at amortised cost.

(iii) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Available-for-sale financial assets are included in non-current assets, except for those which are expected to be disposed of within 12 months after the end of the reporting period.

(iv) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Fair Value

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

Impairment

At the end of each reporting period, the Association assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

De-recognition

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

NSW USERS & AIDS ASSOCIATION INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(m) Initial application of Australian Accounting Standards

When initial application of an Australian Accounting Standard has an effect on the current period or any prior period, or might have effect on future periods, an entity shall disclose the following:

- (a) the nature of the change in accounting policy;
- (b) for the current period and each prior period presented, to the extent practicable, the amount of the adjustment for each financial statement line item affected;
- (c) the amount of the adjustment relating to periods before those presented, to the extent practicable; and
- (d) an explanation if it is impracticable to determine the amounts to be disclosed in (b) or (c).

Financial statements of subsequent periods need not repeat these disclosures.

The Association has initially adopted *AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*.

The above standard amendments did not have any impact on the amounts recognised in prior periods and are not expected to significantly impact the current or future periods.

NSW USERS & AIDS ASSOCIATION INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
NOTE 2: AUDITORS' REMUNERATION		
Auditing or reviewing the financial report & acquittal	12,500	12,000
Other services	-	-
	12,500	12,000
NOTE 3: CASH AND CASH EQUIVALENTS		
Cash at bank and on hand	1,045,478	737,927
Cash on deposit	266,228	265,670
	1,311,706	1,003,597
NOTE 4: TRADE AND OTHER RECEIVABLES		
Trade Receivable	47,968	16,500
Security Deposit	1,932	2,282
Other Receivables	425	377
	50,325	19,159
NOTE 5: OTHER ASSETS		
Prepayments	4,783	18,379
	4,783	18,379
NOTE 6: PLANT & EQUIPMENT		
Office Equipment	121,628	121,628
Motor Vehicles	93,699	93,699
Computer & IT	161,942	128,862
Leasehold Improvements	37,709	37,709
Right of Use – property lease	97,529	97,529
Less accumulated depreciation & amortisation	(409,156)	(336,283)
	103,351	143,144
Movements in Carrying Amounts		
Balance at the beginning of the year	143,144	202,905
Additions	33,080	19,911
Disposals – net of writeback	-	-
Depreciation & amortisation	(72,873)	(79,672)
Carrying amount at the end of the year	103,351	143,144

NSW USERS & AIDS ASSOCIATION INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
NOTE 7: TRADE AND OTHER PAYABLES		
Trade and Sundry Creditors	47,367	59,742
Credit Card	4,614	(2,424)
Superannuation Accrual	58,661	40,765
ATO (GST, PAYGW, FBT)	13,984	52,086
	124,626	150,169
NOTE 8: DEFERRED INCOME		
Service Fees	330,902	243,618
PAC Forum	12,500	22,000
Nepean Blue Mountains LHD	79,799	53,100
MOH – Peer Scale Up	-	30,676
MOH – Additional Hepatitis C Activities	175,208	-
	598,409	349,394
NOTE 9: EMPLOYEE ENTITLEMENTS		
CURRENT		
Provision for Annual Leave	98,118	117,878
Provision for Long Service Leave	100,203	81,742
Provision for RDO & TIL	8,131	4,941
	206,452	204,561
NON-CURRENT		
Provision for Long Service Leave	44,195	36,193
	44,195	36,193
NOTE 10: INTEREST BEARING LIABILITIES		
CURRENT		
Right of use – property lease	7,061	35,677
	7,061	35,677
NON-CURRENT		
Right of use – property lease	-	5,921
	-	5,921

NSW USERS & AIDS ASSOCIATION INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
NOTE 11: LEASING COMMITMENTS		
a. Operating Lease Commitments		
Non-cancellable operating leases contracted for but not capitalised in the financial statements		
Payable:		
— not later than 1 year	81,572	75,390
— later than 1 year but not later than 5 years	129,064	131,524
— later than 5 years	-	-
	210,636	206,914

The association has elected not to recognise a lease liability for short-term (leases with a term of 12 months or less) or for leases of low value assets.

Elizabeth Street premises lease can be terminated with 60-day notice. For commitment note assumed 3 year as no intention to vacate.

Photocopier lease included for period 8/4/19 to 7/4/24.

Assumed 1 year terms for two car space rentals and storage space given outside lease terms and can vacate at short notice.

NOTE 12: CASH FLOW INFORMATION

(a) Reconciliation of cash

Cash on deposit	266,228	265,670
Cash at bank and on hand	1,045,478	737,927
	1,311,706	1,003,597

(b) Reconciliation of cash flow from operating activities

Surplus for the year	87,058	30,099
Adjustments for:		
Depreciation and amortisation	72,873	79,672
Loss (profit) on disposal of assets	-	-
Changes in assets and liabilities:		
Changes in trade and other receivables	(31,166)	16,233
Changes in prepayments	13,597	16,095
Changes in trade and other payables	(25,544)	42,900
Changes in employee benefits	9,893	34,052
Changes in grant income in advance	249,015	214,159
	375,726	433,210

NSW USERS & AIDS ASSOCIATION INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 13 – RELATED PARTY TRANSACTIONS

The Association's related parties include its Committee Members and key management personnel described below.

Unless otherwise stated, none of the transactions incorporate special terms and conditions and no guarantees were given or received. Outstanding balances are usually settled in cash.

During the year ended 30 June 2022:

- The association paid \$1,350 (2021: \$20,264) to 2SQpegs. 2SQpegs provides training and consulting services. This supply relationship with NUAA existed prior to becoming a related party.

(a) Committee compensation

The Committee members act in an honorary capacity and receive no compensation for their services. During the year the committee members are reimbursed for expense incurred fulfilling their duties as a committee member and provide receipts for the reimbursement, or NUAA pays for expense directly to the supplier. The committee members are reimbursed at face value only.

(b) Key management personnel

The names and positions of those having authority for planning, directing and controlling the Association's activities, directly or indirectly (other than Directors), are:

Dr Mary Harrod, Chief Executive Officer

Charles Henderson - Deputy Chief Executive Officer

During the year key management personnel remuneration totalled \$401,910 (2021: \$348,933).

NOTE 14: CONTINGENT LIABILITIES

There are no known contingent liabilities enforceable, or likely to become enforceable, within the next 12 months which may substantially affect the association's ability to meet its obligations as and when they fall due.

NOTE 15 – EVENTS AFTER THE REPORTING PERIOD

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Committee of the Association, to affect significantly the operations of the Association, the results of those operations, or the state of affairs of the Association, in future financial years.

NSW USERS & AIDS ASSOCIATION INC.

STATEMENT BY MEMBERS OF THE COMMITTEE

The committee has determined that the association is a reporting entity and that this general purpose financial report has been prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report incorporating the Statement of Profit or Loss and Other Comprehensive Income, Statement of Financial Position, Statement of Cash Flows and Notes to the Financial Statements:

1. Presents a true and fair view of the financial position of NSW Users & AIDS Association Inc as at 30 June 2022 and its performance for the year ended on that date; and.
2. At the date of this statement, there are reasonable grounds to believe that NSW Users & AIDS Association Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:



Fiona Poeder
President

Dated: 12th October 2022



INDEPENDENT AUDIT REPORT TO THE MEMBERS OF NSW USERS & AIDS ASSOCIATION INC

Opinion

We have audited the financial report of NSW USERS & AIDS ASSOCIATION INC ("Entity"), which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income for the year then ended, statement of changes in members funds, statement of cash flows, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the committee.

In our opinion, the accompanying financial report of NSW USERS & AIDS ASSOCIATION INC is prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, the *Associations Incorporation Act NSW 2009* and *Associations Incorporation Regulations NSW 2010*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2022 and of its financial performance for the year then ended, and
- (b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*.

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 Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other responsibilities in accordance with the Code.

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

Emphasis of Matter -Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the responsible entities' financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*, the *Associations Incorporation Act NSW 2009* and *Associations Incorporation Regulations NSW 2010*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Information Other than the Financial Report and Auditor's Report Thereon

Those charged with governance are responsible for the other information. The other information comprises the information included in the Entity's annual report for the year ended 30 June 2022, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

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INDEPENDENT AUDIT REPORT TO THE MEMBERS OF NSW USERS & AIDS ASSOCIATION INC

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Those Charged with Governance for the Financial Report

Directors are responsible for the preparation of the financial report in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, *Associations Incorporation Act NSW 2009* and *Associations Incorporation Regulations NSW 2010*, and for such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

The directors are responsible for overseeing the Entity's 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 the financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

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INDEPENDENT AUDIT REPORT TO THE MEMBERS OF NSW USERS & AIDS ASSOCIATION INC

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of section 60-45(3)(b) of the *Australian Charities and Not-for-profits Commission Act 2012* we are required to describe any deficiency, failure or shortcoming in respect of the matters referred to in paragraph 60-30(3)(b), (c) or (d) of the *Australian Charities and Not-for-profits Commission Act 2012*. We have nothing to report in this regard.

ASHBY & CO. Chartered Accountants

Anthony Ashby
Partner
Registered Company Auditor # 287837

Sydney, NSW
12th October 2022



ASHBY & Co.
CHARTERED
ACCOUNTANTS

**AUDITOR'S INDEPENDENCE DECLARATION TO THE MEMBERS OF
NSW USERS & AIDS ASSOCIATION INC**

In accordance with section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as auditor for the audit of NSW USERS & AIDS ASSOCIATION INC for the year ended 30 June 2022, I declare that, to the best of my knowledge and belief, during the period ended 30 June 2022 there has been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

ASHBY & CO. Chartered Accountants

Anthony Ashby
Partner
Registered Auditor # 287837

Sydney, NSW
12th October 2022