



# Annual Report

Advancing the health, human rights and dignity of people who use or have used illicit drugs

2022 - 2023



# Contents

Acknowledgement of Country .....	ii
Community Recognition.....	ii
NUAA'S Strategic Plan 2020-2024.....	1
NUAA Board Members.....	2
NUAA STAFF.....	3
Chair Report.....	5
CEO REPORT.....	7
PROGRAM AND PROJECT REPORTS.....	8
Peers on Wheels (POW).....	8
NUAA Consumer Workers working in LHDs.....	12
Peer Line.....	13
Peer Distribution.....	14
TRAINING.....	15
DANCEWIZE NSW.....	17
COMMUNICATIONS AND COMMUNITY ENGAGEMENT.....	20
ORGANISATIONAL SERVICES.....	23
POLICY AND ADVOCACY.....	24
FINANCIAL STATEMENTS.....	26

## 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 Recognition

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.



# 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 Board Members



Dan Burns

Vice-Chair until 14/11/22  
Chair from 14/11/22



Andrew Heslop

Vice-Chair from 14/11/22



Larry Pierce

Treasurer



Carolyn Stuble

Secretary from 14/11/22



Jess Doumany

Ordinary Member



Matthew Dibbayawan

Ordinary member from  
14/11/22



Georgina Bell

Ordinary member from  
14/11/22



Kali Kanivale

Ordinary member from  
28/2/23



Mary Ellen Harrod

Ex officio member

## Retired Board Members:

Fiona Poeder: Chair until 14/11/22

Richard Sulovsky: Ordinary member until 14/11/22

Tim Parsons: Ordinary member until 14/11/22

Michelle Ridley: Ordinary member from 14/11/22 – July 2023



# NUAA Staff

## Executive

Mary Ellen Harrod (Chief Executive Officer)  
Charles Henderson (Deputy Chief Executive Officer)

## Program Leads

Lucy Pepolim – Peer Support Program Lead  
Leah McLeod – Communications and Community Engagement Program Lead  
Anna Schiff – Organisational Services Lead  
John Gobeil – Business Development Manager (from Jan to May 2023)  
Alice Pierce – Training and Evaluation Lead  
Michelle Toy – Policy and Advocacy Lead (from Feb 2023)  
Erica Franklin – DanceWize NSW Lead  
Rochelle Aylmer – Peer Outreach Lead  
Nikkas Skelley – NSP Lead

## Outreach Team

Kylie Hull - Outreach Worker  
Rodd Hinton – Outreach Specialist  
Briallen Lloyd – Peer Worker  
Luke Graham – Peer Worker

## NSP Team

Alain Jenart - NSP Postal worker  
Louise Aquilina - NSP Worker  
Tony McNaughton - HCV peer engagement specialist  
NSP Casuals - Kevin Street, Jon Panther, Natasha Goode (until May 2023)

## LHD Based Peer and Consumer Workers

Rebecca Risley, NBM Aboriginal Peer Educator and Support Worker  
Jade Christian, NBM Aboriginal Peer Educator and Support Worker  
Kate Kilmore (NBM until March 2023)  
Julia Ward MNC LHD Consumer Worker



## Training

Clancy Beckers, Casual Training and Development Worker (from April 2023)  
Thomas Capell-Hattam – Community Engagement Worker (from May 2023)  
MJ Stowe – Casual Trainer

## DANCEWIZE NSW

Tim Powell, DWNSW Specialist  
Jacina Bourne DWNSW Specialist  
DWNSW Casuals: Jason Gregory Jones, Clancy Beckers, Laura Purcell, Tarek Zein, Jane Lo, Hanna Leigh Joy

## Communications and Community Engagement Program

Gulliver McLean, Communications Specialist (until March 2022)  
Danielle Sikic Community Engagement Worker (PeerLine) (until Sep 2022)  
Elizabeth Gal, Peerline Project Specialist (from Jan 2023)  
Tony Iltis, Communications Worker  
Jacinta Bourne, Social Media Specialist (since March 2022)

## ORGANISATIONAL SERVICES

Anna Schiff – Organisational Services Lead  
Stuart Munckton – Organisational Services Specialist  
Richard Kennedy – Organisational Services Worker  
Matthew Hallmann – Organisational Services Specialist – since April 2023

# Chair Report

The 2022-2023 financial year has been a time of growth and change for NUAA in a number of ways. Not least of these changes came at the end of the financial year, with the move to NUAA's new main office in Glebe. This move represents a significant milestone in the evolution of NUAA, with the lovely new offices providing more space, accessibility, and a visible street frontage that was not possible in our old home at 414 Elizabeth Street.

While the move closed out the year, NUAA was as busy as ever throughout the preceding 12 months, and the remarkable team of dedicated staff and volunteers have continued their indispensable work for people who use drugs in NSW. To list everything that NUAA has accomplished this year would take more time and words than I have here, but some achievements of note include: the NSP remains open on Crown Street and has continued to offer specialised peer based support, including the growing NSP Postal Service which provides NSP services to peers who cannot access the NSP in person; DanceWize NSW has continued to do amazing work in the festival harm reduction space, including continued development of the key relationship with the Australian Festivals Association; NUAA partnered with the Kirby Institute to deliver a trial of Peers On Wheels – a mobile, peer supported hepatitis C point-of-care testing service, along with naloxone training and distribution.

Under the leadership of Mary and Charles, NUAA has continued to develop important relationships with key organisations and stakeholders. This has included NUAA becoming a member of The Network of Alcohol and other Drugs Agencies – the peak organisation for non-government alcohol and other drugs services in NSW. This is representative of the continued growth of NUAA in the Alcohol and Other Drugs (AOD) space, as well as the team's continued work in Blood Borne Virus prevention. Once again, NUAA hosted another wonderful Peers and Consumers (PaC) Forum, continuing to provide a unique opportunity for our communities to connect and have their voices heard on issues that affect them.

Funding was also granted for the development of the exciting new ConnectED program which aims to build capacity and relationships within the AOD workforce of people with lived and living experience, and the team has already hit the ground running with this fantastic work. This work is in direct response to the implementation of recommendations from the Ice Inquiry to develop the peer workforce in AOD services, and without the advocacy of Mary and the NUAA team, these important members of the community would not have the support that they need to thrive in this developing space.

With our eyes towards the future of NUAA, the organisation has recently undergone an organisational review process to help position us to continue the incredible work and growth of our essential peer-based organisation and its programs. This is an exciting time as we look to build on our strengths while we move into the years to come. It's amazing to think of how far NUAA has come since its inception as a grass roots organisation in 1989. This is a time to reflect on where we've come from and look forward to where we are going. The work of the review will continue throughout the new financial year with continued staff and community consultation and under the guidance of the Board of Governance.



As we reflect on the year that was, and look forward to the years ahead, I would like to thank my fellow board members Andrew Heslop (Vice Chair), Larry Pierce (Treasurer), Carolyn Stublely (Secretary), Jess Doumany, Georgina Bell, Matt Dibbayawan, Kali Kanivale, and Michelle Ridley (resigned). The work of the Board cannot be overstated, and I am grateful to have a team of such dedicated, experienced, and knowledgeable individuals to support my work as Chair and the work of NUAA as an organisation of and for people who use drugs.

Dan Burns





# CEO Report

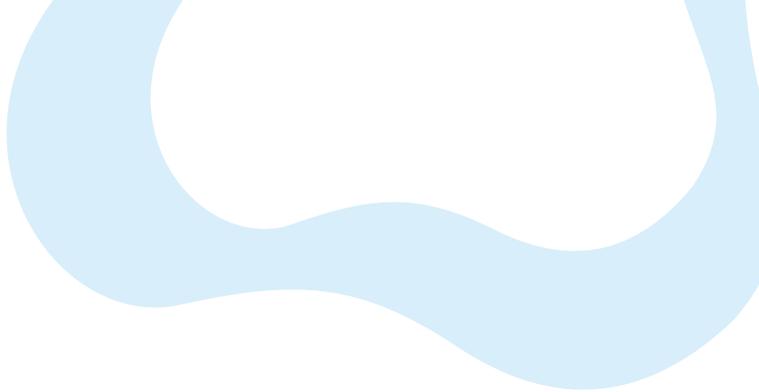
September 2022 saw the breakthrough response to the “Ice Inquiry” by the former Perrottet Government in NSW with an additional \$374 million in funding over four years for AOD services in NSW. At least part of this funding is dedicated to supporting the development of peer and consumer roles in both LHD and NGO services with development of the lived and living experience workforce being discussed. NUAA benefited from this funding by receiving additional funding to increase our capacity to participate in the many discussions and projects around spending this funding. At the very end of the financial year, we also received confirmation that an introductory peer workforce development and support program would be funded for the 2023-2024 financial year with the ConnectED program the result. This area of work is an exciting and important opportunity for NUAA.

Our expanding AOD work is also a cause to pause and reflect. As Dan mentioned, we have undertaken an organisational review, and this process will continue into 2024 as we consult with staff and partners on who we are and what work we want to do into the future. We have come a long way indeed since 1989 and particularly in the last six years since DanceWize NSW was funded. We have gone from having no role in the delivery of AOD services in NSW to one that is seen as critically important. It’s essential that we now reflect on our identity and develop a clear mission for the future to both guide us internally and to support our work with our many partners.

I’d like to thank the staff of NUAA for their strong support and excellent work. All their many achievements are detailed in this report – we continue to reach communities across NSW. I hope that our reach into diverse communities across NSW continues to grow.

I would also like to thank the NUAA Board of Governance and in particular Dan Burns and Larry Pierce for their unflagging support. It’s impossible to navigate change without the steady hand of a solid board of governance and the NUAA Board is a thoughtful and talented group of individuals who bring a diverse range of skills and peer experience to the table. Their input and advice are truly appreciated.

Mary Ellen Harrod



# Program and Project Reports

## Peer Outreach

The Outreach team had a busy year, with a focus on launching the Peers on Wheels (POW) Project. Other work included; peer-led hepatitis C virus (HCV) testing through the NSW Dry Blood Spot (DBS) Research Pilot; peer work partnerships with Local Health Districts (LHDs) with an emphasis on HCV testing; the outreach Peer Distribution (PD) Program, and collaborative work with Justice Health in prison settings.

### Outreach Highlights

The Peers on Wheels (POW) Project provided a peer-led, low barrier mobile service for hepatitis C (HCV) same day testing and results (HCV antibody and RNA) with peer-assisted linkage with and access to HCV treatment from our LHD-based service partners. The whole Project is an ethics-approved sub study of the National Point-of-Care Testing (POCT) Program led by the Kirby Institute.

We partnered with three LHDs: Hunter New England, Mid North Coast and South Eastern Sydney. The mobile service travelled at least 10,000 kms, set up in Sydney (3 locales); a large satellite town; two regional towns; three small townships. It went to community centres (e.g., Homeless centres), operated out of the mobile van, from car parks, in local parks, in allied services such as pharmacies, and the client feedback has been overwhelmingly positive and showed that peer-to-peer approaches are adaptable flexible and most of all palatable.

The Project was assessed on the number of clients accessing the POW Project HCV testing and the proportion of people linked to treatment, as well as the provision of naloxone and NSP equipment.

Over 600 clients accessed the service, 797 POCT tests were carried out, 55 RNA positive people were informed of their status, 36% linked to a DAA prescriber and 13 started DAAs to treat hepatitis C. The project was hugely successful, finding 27% of all people in NSW with hepatitis C from May to September 2022 – this figure surpassed any other NSW trial site.

In terms of who we reached; around half of clients had an injecting history, almost half-and-half sex identity (M, F) and less than 1% identified as Trans or gender diverse. 60% were Aboriginal or Torres Strait Islander. About half of those tested did not know what sort of HCV test they had previously had through either not knowing the difference or not being told what test they had received. We had 4 Peers trained as POCT operators and a fifth coming on board just at the end of the 22/23 FY. As the FY ended, this peer service was replicated as a fixed-site service based at our NSP at 345 Crown St.



## **Peers On Wheels (POW)**

**We deliver peer-led testing and  
treatment for hepatitis C.**



**We're friendly, confidential, quick  
and easy...**

**To learn more, see where  
we'll be or arrange a  
visit, scan here**



**To chat, call our PeerLine on  
1800 644 413 (Mon-Fri, 9am-5pm)**





The POW project was led by Charles Henderson and supported by MJ Stowe, a doctoral candidate at the Kirby Institute and Jason Grebely, the National POCT Principal Investigator.

The Outreach Team also partnered with Justice Health and Forensic Mental Health Network (JHFMHN) to perform Pilot 2 of the Peer Harm Reduction in the Yard, initially established in the 2021/ 22 financial year. Training events took place in a women's prison, the Dilwynia Correctional Centre and a men's prison, Long Bay Correctional Centre, to an overwhelmingly positive response from attendees.

As part of the Outreach work in regional and rural NSW, Peer Distributors (PD) continue to be engaged, trained and supported to work from their homes distributing injecting equipment and providing information around harm reduction and BBV testing and treatment. This program works in partnership with Local Health Districts. We have peer distributors in Mid-North Coast, Nepean Blue Mountains, Western and Far West NSW, the Central Coast and Murrumbidgee Local Health Districts.

The Outreach team also held two Peer Connect Program (PCP) workshops were held, training 19 peers for our volunteer programs in the NSP and regional outreach. Attendees were upskilled in harm reduction strategies and BBV prevention, testing and treatment.

We also Team partnered with Western NSW Local Health District (WNSWLHD) and Far West Local Health District (FWLHD) peer worker recruited survey participants for the NSP National Minimum Data Collection (NNEDC) with the highest number of survey responses ever achieved.

## NUAA Needle and Syringe Program (Crown Street site and Postal)

NUAA's NSP and NSP Postal Mailout Service provide sterile injecting equipment, information on reducing harms, safer injecting, vein care, support, education, referrals and naloxone interventions to people in NSW.

NUAA's fixed site NSP provides onsite HCV testing by Dried Blood Spot (DBS) testing and has a direct pathway to HCV treatment in a supportive environment through its peer-led nurse-based primary health care clinic, Open Clinic on Crown, operated in partnership with the Kirketon Road Clinic (KRC). The patient-centred care approach gives service users the opportunity to determine the kind of support they need from the HCV Peer Engagement Specialist.



The NSP team spent the latter part of the year working towards the provision of point-of-care testing (POCT) for HCV at the NSP in the 2023-24 financial year. This preparation included developing operational procedures and training peers to operate the POCT machine.

### NSP Highlights

- The NSP and Postal NSP distributed nearly 850,000 1 ml syringes and barrels for the year - well over its Key Performance Indicator (KPI) of 550,000.
- The peer programs and peer workers operating from the NSP fixed site provide a platform the Postal Take-home Naloxone (THN) Pilot. This was evaluated in partnership with SESLHD and the Ministry of Health (MoH), with 100% of survey respondents stating they would recommend the online training and provision of naloxone to others.
- The NSP’s team of peer workers continue to perform with excellence and dedication, providing a respectful, effective and efficient service for its consumers.
- The Peer Participation Program (PPP) provided 10 volunteers to the NSP this year, and their contribution continues to be integral to the success of NUAA’s NSP. All PPP volunteers come to the NSP by way of their lived or living experience of injecting drug use and their desire to give back to community. For most, it is a step out of the isolation of drug use, a way to learn new skills and a place to prepare for entering the paid workforce. These very committed volunteers are trained, supported and mentored by a key NSP Worker so they effectively boost the NSP’s capacity to provide an excellent service to its consumers.
- NUAA had a significant role advocating with the NSW NSP Leadership group and the Ministry of Health to reintroduce Winged Infusion Sets (butterflies) and larger barrels (10 ml and 20 ml) into NSW NSPs, after they were withdrawn over 20 years ago. This equipment is now available via the fixed site and postal service along with a resource developed by the Communications and Community Engagement Team. NUAA’s Peer Distribution Pilot is now an official part of the guidelines as are postal services and PeerLine.

### Distribution of equipment via NSP and Postals:

Injecting equipment – 1 ml syringes and barrels	847,913 (MoH KPI = 500,000)
Injecting equipment – tips	339,422
Naloxone units provided	334
DBS tests for HCV	160

- *Open Clinic on Crown (OCOC)* is NUAA’s peer led clinic located at the NSP. The clinic is staffed by RRC nurses who are skilled in providing the NSP’s consumers with their sexual health testing and information needs, injecting related issues, BBV testing and treatment

“You guys made it so easy for me.” - Jamie Lee, a NUAA NSP consumer who had been living with HCV for over a decade and went on to have successful HCV treatment with the support of the NSP’s HCV Peer Engagement Specialist

options, Nicotine Replacement Therapy, referrals to dental care, Hep B vaccinations and flu vaccinations. OCOC provides a safe, convenient and respectful health care space for people who inject drugs. It is designed to encourage NSP consumers to have their health needs met at the same time as they pick up their injecting equipment.

Clinics held	150
Occasions of Service	225

## NUAA Consumer Workers working in LHDs

### Partnering Mid North Coast Local Health District (MNCLHD)

NUAA worked with the Alcohol and Other Drugs Service (AOD) Coffs Harbour to recruit a Consumer Worker, Julia Ward. Julia works across two locations, AOD Coffs Harbour Hospital and Coffs Harbour Neighbourhood Centre.

#### Key Activities

- NUAA worked with the LHD to ensure the worker met all initial LHD requirements around training and checks. The LHD provides ongoing day-to-day support and supervision, as well as providing training to enhance the worker’s skillset and ability to work with LHD processes, such as providing consumers with take-home naloxone. NUAA contributes peer expertise and guidance in documented monthly supervision sessions.
- A significant part of the Consumer Worker role has involved assisting LHD staff to review AOD policy and procedures. The peer-to-peer component to her role sees her supporting LHD service consumers to navigate the health and welfare systems, case-managing as relevant. This may include accompanying peers to appointments, liaising with service providers and health professionals and discussing options for treatment and support. She has also contributed to an AOD recruitment video project. The role also includes contributing to meetings at the LHD around client management, clinical governance and clinical reviews and also attends in-service training; NUAA’s all staff meeting; interagency meetings; and the quarterly MHAOD Consumer Advisory Group meeting.



## The Aboriginal Peers in the NSP Nepean Blue Mountains Project

### Overview

NUAA and NBMLHD have a long-standing partnership aimed at increasing the number of Aboriginal people accessing South Court Primary Care (the NBMLHD's AOD service on the Nepean Health Campus). Rodd, Bec, Jade and Kate worked together last year to increase hep C testing to 90 people, meeting treatment target and providing valuable support for clients of the South Court NSP. Individual support to Aboriginal Clients accessing South Court included transporting people to medical appointments and delivering HCV medication.

In addition to supporting South Court's service consumers, NUAA-seconded Aboriginal Peer Workers at the NBMLHD have made excellent networks among Aboriginal-controlled organisations and other organisations. This has included undertaking DBS testing at Community Corrections (Probation and Parole) in Lithgow, Windsor and Penrith; holding educational workshops at Dianella Cottage's AOD Program in Katoomba; and We Help Our Selves (WHOs) Hub non-residential rehabilitation service in Penrith.

Brief interventions	95
DBS tests for HCV	112
Welfare checks; (50 home visits, 19 needed assistance)	96
Naloxone trainings	8
Referrals to nurse for wound care and other issues	25
Referrals to counsellor	3
Transport provision for health appointment or welfare assistance	17

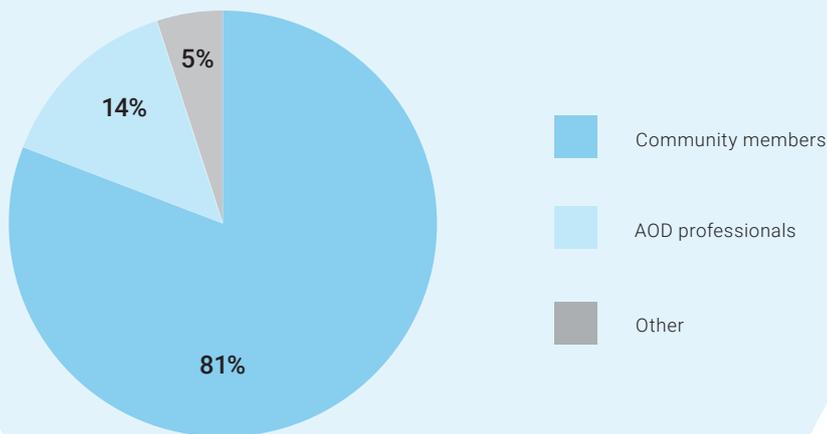
## PeerLine

The PeerLine service is a confidential peer-run telephone and service providing support to people who use or have used drugs, who are on the opioid treatment program or who are seeking treatment across NSW. It provides referrals, support and individual advocacy, taking a strengths-based approach to encourage stronger self-advocacy skills.

## Key Activities

- The PeerLine phone service continues to be well-used with an average of 4.55 calls per week across the 51 weeks that NUAA was open last year.
- PeerLine staff focused on promoting the service through engaging directly with several service providers such as Exodus Foundation and Salvation Army Street Level for in-service presentations. The goal was to encourage organisations working with people who use/ have used drugs to refer their consumers to PeerLine where a peer-to-peer approach would be useful.
- Despite staffing issues, NUAA staff have banded together to ensure PeerLine calls are responded to in a timely way and caller issues are resolved.

Caller type across 232 calls



Note: Of the 232 calls received  
44% received Advice and Information  
53% received Advocacy and Liaison  
35% Limited Case Management  
6% requested resources



# Training

In 2022/2023 the NUAA training program focused on ensuring that NUAA remained a leader in training within the NSW AOD sector. This involved establishing the processes, systems and foundations to create a sustainable training program for the organisation and developing the foundations for NUAA to become the leader and go-to organisation when it comes to the support and development for NSW's rapidly expanding lived and living experience workforce.

## Key Activities

### Developing centralised and sustainable training program:

Focusing on establishing a sustainable training program involved a complete audit of every existing training module (excluding DW training modules), through which there was a consolidation, review and update of existing modules to ensure consistency quality and developing standards, peer review process and updating NUAA's available trainings.

### Development of introductory lived and living experience workforce training:

Introductory lived and living experience work training program (now known as BUILD), which focuses on developing capacity and confidence of individuals starting their journey as peer and consumer workers. Across four sessions (each 4 hours), attendees are introduced to the fundamental knowledges and skills required for lived and living experience workers.

This training was provided in November 2022 to a new group of potential lived and living experience workers in SWSLHD, as part of a new peer program that Drug Services in the local health district were starting. Participant evaluation was good with all 4 weeks receiving an average rating of 4.8 out of 5.

### Development of safe storytelling course:

In late 2022, NUAA worked in collaboration with Unharm to adapt their successful StoryLab training program to the NUAA peer-led context, developing a safe storytelling course (now known as SHARE) for people with lived and living experience of drug use.

“Keeping it the same keep it up don't change a thing” (Participant of the Intro to Peer and Consumer Work Training Course)

“Everything was helpful as we need all the info we can get, its all info involved in this field”  
(Participant of Intro to Peer and Consumer Work Training Course)

The first cohort of storytellers completed the course in February 2023. Through the seven weeks they were given the skills, knowledges and opportunities to develop their own safe storytelling practices.

### Justice Health Stigma and Discrimination Training:

In partnership with Justice Health and Forensic Mental Health Network (Justice Health NSW), NUAA developed a 3-hour stigma and discrimination training program. The program was available to all Justice Health staff, irrespective of their position, as well as correctional staff. It focused on contextualising the issue, demonstrating the real and harmful effects of stigma and discrimination against PWUD and provided strategies for attendees to implement in their own work to improve outcomes and better engage with PWUD.

Each session was facilitated by a high-level NUAA staff member and featured the lived experience of someone who had lived experience of the NSW criminal justice system. This training ran twice in the FY 22/23. Both sessions were highly rated by attendees.

### Completed SafeScript NSW contracted work

Successfully completed work on the ‘Consumer Awareness and Engagement Support Activities for the Real Time Prescription Monitoring Program’ contract with eHealth, NSW Health’s digital centre of excellence. This work included:

- consumer information sessions
- collaboration with eHealth to support their process evaluation; and
- assisting with development and distribution of patient experience surveys.

### Other trainings:

- Young people harm reduction (Wagga CDAT)
- Harm Reduction for Service Providers (Wagga CDAT)
- Stigma and Discrimination Training: Engaging people Who Use Drugs (WSLHD)
- NUAA In-Service at Mt Druitt TAFE
- Collaboration with COAD Co-Design Masterclass for Consumer Reps

# DanceWize NSW

DanceWize NSW exists to advance and support the health and dignity of people who use drugs at festivals in NSW. We achieve this through our volunteer team of peers who host a supervised Care Space, provision of non-judgemental education on safer drug use, and dissemination of health resources. Our team is recruited from the doof, festival and nightclub communities. Our volunteers use their lived experience, and training by experts in the field to answer questions, empower our community and create a safe space for people who are overwhelmed, confused or unsafe.

DanceWize NSW were at 23 festival days over 19 festivals with 574 volunteers. A total of 692 people received support in the Care Space. Rovers interacted with 169,681 people, 4,324 engaged in health education interventions and 37,242 people provided health consumables (water, sunscreen, condoms, electrolytes, tampons, hand sanitiser, earplugs, etc.)

## Innovative or High Achieving Activities for the period

- DW NSW was the only harm reduction program to be funded through the MoH Expression of Interest for Peer-based harm reduction at music festivals. The program is receiving
- Stable funding for the next 4 years.
- Partnership with ACON Rovers for co-delivery of peer services at three Sydney World Pride Events.
- Provided peer advice/consultation of the development of NSW AoD Strategy.
- Presented at the NADA Conference.
- Initiated the development of a bi-annual national peer-led festival harm reduction committee (DanceWize Vic, All Good Project, ConsciousNest, ACON Rovers).
- Supported the service delivery of DanceWize service in the Northern Territory at BASS IN THE GRASS.

## Volunteer Recruitment & Engagement

DW NSW at the start of FY 22/23 was faced with the challenge of re-energising a festival harm reduction program after two consecutive years of limited service delivery due to COVID, floods and bushfires (four festivals in FY 2022-21 and seven festivals in FY 2021/22). Our volunteer base took a massive hit. In June 2022 only 74 volunteers had worked at a festival in the past 12 months.

To meet this challenge DW NSW reviewed and implemented quality improvement strategies to our volunteer management plans (recruitment, training, engagement and induction). Key activities were:

- Creating a consistent process for volunteer recruitment and induction, which reduced the



## Volunteer Quotes

“I think we save lives. Drug taking is a legitimate way of having fun, and we are making up for the ridiculous laws making informed so can help others, a lot of drugs have been demystified so I’ve been able to make informed decisions about trying new things, and it’s healed a lot of drug-related trauma from when I was much younger. It’s also really contributed to my study and career in public health.

delay from application to orientation. Ensured a smooth recruitment process instead of rapid recruitment followed by inactivity.

- Online volunteer inductions introduced to support accessibility of volunteering.
- Experimented with new recruitment strategies through partnerships with USYD, UNSW and UTS, and a radio advertisement on FBI Radio
  - We finished the year with 366 new volunteers who donated 3,132 volunteer hours were worked by new volunteers (55% of all hours)
- 96% of volunteers reported they used their harm reduction skills acquired through DW NSW outside of their volunteer role.

## Community & Stakeholder Info - Key Achievements

In FY 2022/23 DW NSW excelled in highlighting the achievements of the program to stakeholders. The DW lead presented the work of DanceWize NSW at Harm Reduction International through two oral presentations.

- Conferences
  - Two oral presentation at Harm Reduction International.
  - One oral presentation and poster at NADA conference.
- Advocacy
  - Submissions to Liquor Licensing Reform.
  - Feedback provided to MoH on drug alerts and media releases.
  - Feedback on SSDP #BeHeardNotHarmed Survey.
- Workshops
  - UTS Regent Testing Demonstration (10 attendees)
  - UNSW Criminology Seminar on festival harm reduction (35 attendees)
  - School Health Expo at Northholm Grammar (304 education interactions)
  - Sunset Sounds Festival Harm Reduction Training (9 attendees)
  - Lost Paradise Patron Harm Reduction Workshop (180 attendees)

## AFA Quote

“DanceWize NSW are in our opinion, the best practice peer-based harm reduction service provider and the preferred partner of the AFA and our festival members.”

Absolute Medical Response quote:

“As a peer-based organisation, DanceWize provides unparalleled services to individuals at major events. The level of expertise, the knowledge of drugs and illicit substances and the application of this knowledge to the prevention of harm is unequalled in this space.”

- Sydney World Pride Venues Harm Reduction Workshop (24 attendees)
- Drug Alerts Post
  - DW NSW published 7 drug alerts over FY 22/23. Cumulative reach:
    - FB Reach = 4,409
    - IG Reach = 15,583
    - TOTAL FB/IG Reach = 19,992

# Communications and Community Engagement Program

Since *Users News* was launched in 1989, NUAA has increasingly built a strong reputation for accurate, timely harm reduction messaging, communicated in the voice of our community of people with personal experience of drug use. Through its high-quality publications and resources, annual Forum and web presence, NUAA's communications activities have been paramount in identifying, defining and building our community into a cohesive force for support and change.

During the 2022 – 23 financial year, the Communications and Community Engagement Program continued to deliver peer-to-peer communication mediated by expert, evidence-based information around health, harm reduction, human rights and community building through the delivery of the Peers and Consumers Forum, *Users News* website and print magazine, *Insiders News* print magazines and intranet, harm reduction resources, the NUAA organisational website, social media, consultations and presentations. The Program was also responsible for sharing the activities of the organisation via the NUAA website, social media, NUAA Newsletter and the Annual Report.

## Key Activities

- Peers and Consumers Forum 2022 was NUAA's fourth annual Forum and the first to offer both in-person and on-line access. The Forum took place on 26 & 27 September with the theme *Engage, Empower, Educate*. The Keynote Plenary speaker was Danielle Russell, USA peer activist and winner of the 2022 International Jude Byrne Award who presented aspects of her doctoral thesis research: "Evidence to Action: Translating Research into Advocacy". Sessions included: Fatherhood; Ancient Wisdom, Modern Applications; The impacts of technology on drug use, safer using and connection; I use drugs and I vote; and Peers and Health Partnerships including the much-lauded *Insiders News* work presented by Communications and Community Engagement Lead and Justice Health's Harm Reduction Coordinator.

Face-to-face attendees	135
Online participants	78
Total number of participants	213
Number of scholarships	24
Number of sessions	12
Number of facilitators, panellists, and speakers	54
Tables/stalls	7
Sponsors	8

- A set of three overdose posters to support opioid users among the Aboriginal community were finalised to be uploaded to the NUAA website for International Overdose Day following extensive development period in consultation with Aboriginal peers. Aboriginal artist Stephen Morgan painted three original canvases using cultural symbols to visually reinforce messaging around support for community and embraced the tag line suggested by the Aboriginal peers: “We’ve lost too much mob”.
- Following consultation with long-time users of winged injection kits or butterflies, a brochure was developed with hand drawn images to show how butterflies are used. Peer-to-peer advice was also included, as well as advice around single use, safe disposal and cleaning instructions as a last resort. The resource was added to the website and printed for distribution with the equipment in the fixed site NSP and by mail order.
- NUAA collaborated with Sydney North PHN to produce three videos as a practical tool for health professionals when providing health care to people who use or have used drugs or alcohol. The resource aims to raise awareness around stigma and discrimination and identify paths to building respectful relationships for better health outcomes. The video featured the lived experience of several people who use or have used alcohol or drugs when seeking health care, alongside expert commentary by three doctors working with the drug using community. The resource followed the findings of NUAA’s 2022 report [What helps and what hurts](#). It was created by NUAA in collaboration with Sydney North Health Network.
- NUAA continued to have a strong social media reach and developed a stronger creative style as the year progressed. NUAA maintained strong Facebook and Instagram presence

	Reach	Posts	Likes	Followers
Facebook	26,077	189	3426	3673
Instagram	3397	166 posts + 52 stories	-	928

- The Users News website continued to attract a high number of readers world-wide. The addition of the Comments feature allowed readers to add their comments to stories. A bumper issue of Users News, *Party like it's #99*, was printed and distributed throughout LHDs to celebrate the 2022 International Drug Users Day. It featured "the best of the web" - stories produced and posted during the previous six months prior to production.

# of unique visits to the website	350,665
# of Visits from NSW readers	18,757
# of Visits from overseas readers	306,872
Number of articles and resources uploaded to the website	51 (KPI = 12)

- Two issues of *Insiders News* were produced this year. The December issue, #10, was a women's edition and featured articles around support for women on release, women peer workers, tips to feel more connected, pregnancy care in correctional centres, withdrawal during pregnancy, Post Traumatic Stress Disorder, contraceptives and the role of the Co-located child Protection Caseworker. Issue #11 was distributed in June and included articles on anger management, filtering, water, depression, suicide, hep C, drug treatment post release and the Stop-C research project. The work around *Insiders News* was featured in two well-received presentations at the International Harm Reduction Conference in Melbourne in April.
- The NUAA organisational website continued to be a go-to site for resources and information about the organisation. The NSP shop was the most popular section, and naloxone training was added this year. During the 22/23 financial year, 57% of all visits were initiated in NSW, and Australians made up 90% of all visitors.

# of unique visits to the website	36,683
# of Visits from NSW readers	21,422

# Organisational Services

Organisational service ensures that there is a functioning workplace for all staff – making sure we're paid on time, that the building runs smoothly, that we meet all our legal obligations, that policies and procedures are in place to guide staff, that the Board of Governance functions smoothly.. the list is endless...

## Key Achievements

- The 2022 AGM was a success with five board members elected on the day.
- NUAA has been awarded full accreditation against the Australian Service Excellence Standards (ASES). This accreditation is valid for three years: 15 September 2022 - 15 September 2025.
- NUAA relocated it's offices to Glebe! This was a long and involved process that commenced last financial year.
- Continuous Improvement of existing infrastructure including implementation of new software to ensure the organisation runs smoothly.
- Oversight of Joint Consultative Committee.

# Policy and Advocacy

NUAA was awarded additional funding as part of the response to the Special Commission of Inquiry into ice. As a result, Michelle Toy joined NUAA as Policy and Advocacy Lead in Feb 2022. The Policy and Advocacy Lead looks after NUAA's influence in public policy and research, which to date has included supporting the implementation of the AOD lived and living experience workforce and developing position papers for key issues important to our community.

## This Year's Key Activities:

- **Developed NUAA's 2023 State Election Scorecard.** NUAA collaborated with Students for Sensible Drug Policy, Unharm and the Australian Psychedelic Society to develop an election scorecard that ranked registered NSW parties views on issues in NSW Drug Policy Reform.
- **Developed Position Paper on the TGA's approval of the use of MDMA and Psilocybin in Psychedelic Assisted Therapy.** This position paper was informed by consultation with community members.
- **Undertook 2023 Community Engagement Survey.** NUAA undertook an engagement survey to make sure we were working on the issues that our community thinks are most important in improving the wellbeing of people who use or have used illicit drugs. Results were collected from 187 members and supports.
- **Developed NUAA's Statement on the Voice Referendum.** The policy and advocacy team worked with NUAA's Aboriginal staff and results from the 2023 Community Engagement Survey to develop NUAA's statement of support for the Voice the Parliament.
- **Represented NUAA in NSW Ministry of Health Peer Workforce Development meetings**
- **Represented NUAA in the NADA Advocacy Subcommittee**
- **Lead NUAA Advocacy Subcommittee.**

NUAA is also an active participant in working groups and committees across the BBV and AOD spaces. We are represented at:

- Drug and Alcohol Program Council
- Family and Carer Advisory Group (Time limited)
- Statewide Take Home Naloxone Advisory Group
- NSP Leadership Group
- CAOD Strategic Research and Evaluation Meeting
- Ice Inquiry Performance, Monitoring and Evaluation Steering Committee
- AOD Information Access and Support Service Model Design (time limited)
- Hepatitis B and C Data Advisory Committee
- NADA Advocacy Sub-committee
- NSW Prisons Harm Reduction Reference Groups
- Consumer Reference Council

- NSP Leadership Group
- Hepatitis B and C Strategy Implementation Committee
- BRISE Steering Committee
- SESLHD Hepatitis Strategy Implementation Committee
- Standing Panel on Toxicity Risk (SPaToR)

## Drug Alerts:

NUAA has collaborated with NSW Health and others on Clinical and Public Drug Alerts through the Standing Panel on Toxicity Risk (SPaToR) and the Illicit Drug Alert Australia Research Program since 1989. NUAA has worked with the Ministry of Health and SPaToR to evaluate a wide range of signals received from multiple sources (e.g. police seizures, emergency department presentations) and decide on an appropriate public health response.

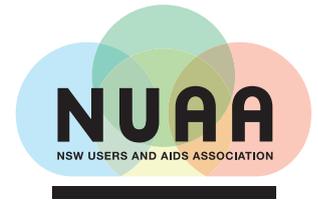
## Illicit Drug Alert Australia Research Program

The Training Lead led a partnership between the National Drug and Alcohol Research Centre, UNSW and NUAA on a research project seeking to understand people's awareness of, and preferences for, communication of drug alerts, which are notices from public health agencies about particularly hazardous drugs (contamination, high strength, etc). There have been 32 unique public health signals of concern in 2022-2023.

The desired outcome from NUAA's collaboration on this project is to understand the reach, response to, and needs around communication of drug alerts.

Drug alert research activities NUAA completed in project FY22/23:

- Establish and lead a Lived/Living Experience Reference Group to help guide the overall research aims and provide insight into the structure of the research survey.
- Represented NUAA at weekly research meetings with key research team.
- Co-designed the research survey with NDARC research team.
- Provided insight and collaborated on additional further qualitative research projects.



# Financial Statements

**NSW USERS & AIDS ASSOCIATION INC**

**A.B.N. 99 709 346 020**

**SIMPLIFIED DISCLOSURE FINANCIAL REPORT**

**For the year ended 30 June 2023**

## **Contents**

Committee's Report

Statement of Profit or Loss and other comprehensive income

Statement of Financial Position

Statement of Changes in Members Funds

Statement of Cash Flows

Notes to the Financial Statements

Statement by Members of the Committee

Independent Audit Report

## 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 2023.

#### COMMITTEE MEMBERS

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

##### Current Members

Chair – Daniel Burns  
Vice Chair – Andrew Heslop  
Treasurer – Larry Pierce  
Secretary – Carolyn Stuble  
Member – Jess Doumany  
Member – Georgina Bell (appt 14/11/22)  
Member – Matthew Dibbayawan (appt 14/11/22)  
Member – Michelle Ridley (appt 14/11/22)  
Member – Kali Karnivale (appt 28/2/23)  
Public Officer & Ex Officio – Dr Mary Harrod

##### Ceased Members

Fiona Poeder (ceased 14/11/22)  
Richard Sulovsky (ceased 14/11/22)  
Timothy Parsons (ceased 14/11/22)  
Nicholas Lintzeris (ceased 8/3/23)

#### 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 \$68,303 (2022 surplus: \$87,058).

#### 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.

Daniel Burns  
Chair

Dated: 11<sup>th</sup> October 2023

## NSW USERS & AIDS ASSOCIATION INC.

### STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
<b>INCOME</b>		
Government grants	2,768,907	2,186,591
Project fees	660,016	696,095
Donations	148,904	35,328
Interest received	9,429	621
Sundry income	165,957	138,921
	<u>3,753,213</u>	<u>3,057,556</u>
<b>EXPENDITURE</b>		
Accounting, Audit & Legal	62,528	62,489
Advertising	20,742	10,199
Bank fees	2,506	3,004
Board expenses	9,008	21,905
Catering	20,199	5,065
Consultancy expense	60,339	46,934
Depreciation	82,409	72,873
Design	21,255	32,252
Equipment & consumables	251,607	175,755
Insurance	77,736	56,007
Motor vehicle expenses	38,383	19,214
Peer payments	84,187	53,686
Printing, postage & stationary	72,687	77,813
Provision for employee entitlements	138,585	9,893
Rent	75,518	72,154
Repairs & maintenance	33,769	6,565
Staff training & conferences	78,155	33,660
Staff amenities & support services	31,841	33,713
Salaries & wages	2,122,497	1,842,323
Superannuation expense	222,227	192,616
Sundry expenses	27,246	26,212
Telephone, Computer & IT	85,915	95,107
Travelling expenses	65,571	21,059
	<u>3,684,910</u>	<u>2,970,498</u>
<b>Surplus / (Deficit) from ordinary activities</b>	<b>68,303</b>	<b>87,058</b>
<b>Retained Surplus at the beginning of the year</b>	<b>489,422</b>	<b>402,364</b>
<b>Retained Surplus at the end of the year</b>	<b>557,725</b>	<b>489,422</b>

The accompanying notes form part of this financial report.

## NSW USERS & AIDS ASSOCIATION INC.

### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	1,309,195	1,311,706
Trade and other receivables	4	51,255	50,325
Other assets	5	75,019	4,783
<b>TOTAL CURRENT ASSETS</b>		<b>1,435,469</b>	<b>1,366,814</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	162,840	103,351
<b>TOTAL NON-CURRENT ASSETS</b>		<b>162,840</b>	<b>103,351</b>
<b>TOTAL ASSETS</b>		<b>1,598,309</b>	<b>1,470,165</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	7	226,061	124,626
Deferred income	8	345,957	598,409
Employee entitlements	9	361,853	206,452
Interest bearing liabilities	10	34,442	7,061
<b>TOTAL CURRENT LIABILITIES</b>		<b>968,313</b>	<b>936,548</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee entitlements	9	27,379	44,195
Interest bearing liabilities	10	44,892	-
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>72,271</b>	<b>44,195</b>
<b>TOTAL LIABILITIES</b>		<b>1,040,584</b>	<b>980,743</b>
<b>NET ASSETS</b>		<b>557,725</b>	<b>489,422</b>
<b>MEMBERS' FUNDS</b>			
Retained surplus		557,725	489,422
<b>TOTAL MEMBERS' FUNDS</b>		<b>557,725</b>	<b>489,422</b>

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 2023

	Retained Surplus \$	Total \$
Opening Balance at 1 July 2021	402,364	402,364
Surplus for the 2022 year	87,058	87,058
Closing Balance at 30 June 2022	<u>489,422</u>	<u>489,422</u>
Surplus for the 2023 year	68,303	68,303
<b>Closing Balance at 30 June 2023</b>	<b><u>557,725</u></b>	<b><u>557,725</u></b>

The accompanying notes form part of this financial report.

## NSW USERS & AIDS ASSOCIATION INC.

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
Cash receipts from operating activities		3,830,088	3,563,402
Donation income received		10,916	35,328
Interest income received		7,015	621
Interest paid		(4,775)	(909)
Payments to suppliers and employees		(3,775,060)	(3,222,716)
	12(b)	68,184	375,726
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of assets		(42,667)	(33,080)
Receipt from sale of assets		4,000	-
		(38,667)	(33,080)
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
Lease principal repayments		(32,028)	(34,537)
		(32,028)	(34,537)
Net increase (decrease) in cash		(2,511)	308,109
Opening cash at beginning of year		1,311,706	1,003,597
<b>CLOSING CASH AT END OF YEAR</b>	12 (a)	1,309,195	1,311,706

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 2023

#### 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 2023

#### 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 2023**

#### **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 2023**

#### **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 was executed during the year expiring on 30 June 2025.

Based upon this new multi-year funding extension, 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 2023**

#### **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 2023

#### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

##### (1) 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 2023

#### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

##### (l) 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 2023**

#### **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.

There has not been any new Australian Accounting Standard initially applied this year.

## NSW USERS & AIDS ASSOCIATION INC.

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

	2023	2022
	\$	\$
<b>NOTE 2: AUDITORS' REMUNERATION</b>		
Auditing or reviewing the financial report & acquittal	12,500	12,500
Other services	-	-
	12,500	12,000
<b>NOTE 3: CASH AND CASH EQUIVALENTS</b>		
Cash at bank and on hand	537,467	1,045,478
Cash on deposit	771,728	266,228
	1,309,195	1,311,706
<b>NOTE 4: TRADE AND OTHER RECEIVABLES</b>		
Trade Receivable	32,634	47,968
Security Deposit	15,911	1,932
Other Receivables	2,710	425
	51,255	50,325
<b>NOTE 5: OTHER ASSETS</b>		
Prepayments	75,019	4,783
	75,019	4,783
<b>NOTE 6: PLANT &amp; EQUIPMENT</b>		
Office Equipment	121,628	121,628
Motor Vehicles	93,699	93,699
Computer & IT	184,739	161,942
Leasehold Improvements	49,079	37,709
Right of Use – property lease	105,441	97,529
Less accumulated depreciation & amortisation	(391,746)	(409,156)
	162,840	103,351
<b>Movements in Carrying Amounts</b>		
Balance at the beginning of the year	103,351	143,144
Additions	42,667	33,080
Disposals – net of writeback	(6,209)	-
AASB 16 ROU Asset Movement	70,733	-
Depreciation & amortisation	(47,702)	(72,873)
Carrying amount at the end of the year	162,840	103,351

**NSW USERS & AIDS ASSOCIATION INC.**

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

	2023	2022
	\$	\$
<b>NOTE 7: TRADE AND OTHER PAYABLES</b>		
Trade and Sundry Creditors	112,250	47,367
Credit Card	653	4,614
Superannuation Accrual	58,595	58,661
ATO (GST, PAYGW, FBT)	54,563	13,984
	226,061	124,626
<b>NOTE 8: DEFERRED INCOME</b>		
Service Fees	70,981	330,902
PAC Forum	25,000	12,500
Nepean Blue Mountains LHD	-	79,799
MOH – Additional Activities	249,976	175,208
	345,957	598,409
<b>NOTE 9: EMPLOYEE ENTITLEMENTS</b>		
<b>CURRENT</b>		
Provision for Annual Leave	171,821	98,118
Provision for Long Service Leave	176,828	100,203
Provision for RDO & TIL	13,204	8,131
	361,853	206,452
<b>NON-CURRENT</b>		
Provision for Long Service Leave	27,379	44,195
	27,379	44,195
<b>NOTE 10: INTEREST BEARING LIABILITIES</b>		
<b>CURRENT</b>		
Right of use – property lease	34,442	7,061
	34,442	7,061
<b>NON-CURRENT</b>		
Right of use – property lease	44,892	-
	44,892	-

## NSW USERS & AIDS ASSOCIATION INC.

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

	2023	2022
	\$	\$
<b>NOTE 11: LEASING COMMITMENTS</b>		
<b>a. Operating Lease Commitments</b>		
Non-cancellable operating leases contracted for but not capitalised in the financial statements		
Payable:		
— not later than 1 year	24,331	81,572
— later than 1 year but not later than 5 years	-	129,064
— later than 5 years	-	-
	24,331	210,636

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 was terminated, final payment was made in July 2023. New operating premises at Crown Street and Broadway are to be disclosed in capitalised right-of-use lease note.

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

Assumed 1 year term 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	537,467	266,228
Cash at bank and on hand	771,728	1,045,478
	1,309,195	1,311,706

#### **(b) Reconciliation of cash flow from operating activities**

Surplus for the year	68,303	87,058
Adjustments for:		
Depreciation and amortisation	82,409	72,873
Loss (profit) on disposal of assets	2,209	-
Leased property adjustment	(1,140)	-
Changes in assets and liabilities:		
Changes in trade and other receivables	(930)	(31,166)
Changes in prepayments	(70,237)	13,597
Changes in trade and other payables	101,437	(25,544)
Changes in employee benefits	138,585	9,893
Changes in deferred income	(252,452)	249,015
	68,184	375,726

## **NSW USERS & AIDS ASSOCIATION INC.**

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

#### **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 2023:

- The association paid \$nil (2022: \$1,350) 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 \$414,179 (2022: \$401,910).

#### **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 2023 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:

Daniel Burns  
Chair

Dated: 11<sup>th</sup> October 2023

