

Table of Contents

Chair Introduction	3
CEO Report	5
Hepatitis C	7
Advocacy and Communications	12
Drug alerts	15
DanceWise NSW	16
LHD-based Peer Support Workers	17
Corporate Services/Administration	18
Financial Statements	19
Audit Report	39

Chair Introduction

The 2020 financial year has been one of challenge and achievement for the New South Wales Users and AIDS Association (NUAA) and the Board of Governance is incredibly proud of the whole NUAA team for their hard work this year.

The COVID-19 pandemic has affected us all in ways that we could not have imagined less than a year ago. NUAA staff have met each challenge as it has arisen, keeping their 30+ year focus of passionate dedication to our community. This dedication was most evident in the decision taken by the organisation to keep the Needle and Syringe Program (NSP) service on Crown Street open throughout the COVID-19 lockdown. NUAA has been able to respond quickly to the changing landscape and continue to serve the community of people who use drugs.

I'd also like to acknowledge my fellow Board of Governance members Richard Sulovsky (Vice Chair), Larry Pierce (Treasurer), Dan Burns (Secretary) and ordinary members Jenni Debenham,



Fiona Poeder, Chair,
NUAA Board of Governance

Nicholas Lintzeris, Rob Page and Carolyn Stubbley. We've been incredibly fortunate to have this incredible depth and breadth of experience to call upon to underpin NUAA's operations in this most difficult time. We are most proud of the support we have been able to provide the staff, with frontline workers receiving a pay increase during lockdown and all staff having COVID-19 leave provisions in place and additional annual leave awarded.

NUAA's financial performance continues to be sound, with a healthy amount put towards our organisational reserves this year. We have taken a conservative approach and banked Commonwealth COVID-19 funding grants to support our future viability. I would like to extend a special acknowledgement to Lisa Andreyeva who skilfully managed her first audit for the organisation. ☺

I also thank our external accounting team Purpose Accounting led by Alex Cowell, which has provided the Board and the organisation with excellent support.

The achievements this year have been possible because of a strong leadership team in Mary Harrod, Charles Henderson and Kylie Fegan and the continued support and expertise of long-standing employees and organisational stalwarts such as Leah McLeod and Lucy Pepolim.

On behalf of the Board, I extend our appreciation and congratulations to everyone whose skills and dedication have contributed to making this another

successful year for NUAA, despite the difficulties of the pandemic. We could not achieve our considerable goals without the passion of our staff, volunteers and supporters for NUAA's important mission — improving the health, human rights and dignity of people who use or have used drugs. ■

Fiona Poeder,
Chair,
NUAA Board of Governance

CEO Report

Sometimes I think we forget what an achievement it is that NUAA exists at all. As an openly peer-based drug user organisation, with employees that identify as people who use or have used drugs, we defy the overwhelming narrative that peers and people who use drugs are at best weak and at worst evil. For an organisation like ours to have been continuously funded by the New South Wales (NSW) Government for over 30 years is a credit both to the many peers down the years who have worked to serve their communities and to the Ministry of Health for continuing to keep the faith.

We have faced many challenges over the years but remain strong. The COVID-19 pandemic has been hard on all of us but NUAA employees and volunteers have so far come through with flying colours — keeping core services operational when many others were shutting, establishing innovative new programs and successfully taking our work with the community online. Some of our best-loved programs — most notably,



Mary Ellen Harrod, CEO, NUAA

DanceWize NSW — have been forced to pause. Staff and volunteers have had to connect with our community through new channels while always feeling the loss of the festival space that they love so passionately.

The report here highlights the outstanding work of the operations team over the past year, detailing our achievements up until the end of June 2020. We are all incredibly proud that when restrictions came in, we were ready and had established a plan to keep our core service for people who inject drugs open throughout all contingencies, including staff contracting COVID-19. While other local services either shut down completely or restricted their hours, our NSP staff continued to serve our community. The training and NSP teams quickly organised for all staff to be trained in NSP service delivery and the whole operations team

enthusiastically took part, recognising the importance of our peer-run NSP.

Other achievements include rapidly developing COVID-19 online resources for people who use drugs. Traffic on our two main websites, usersnews.com.au and nuaa.org.au, increased by close to 500% between 1 July 2019 and 30 June 2020. This increase shows no sign of slowing with 31,000 visits to the usersnews.com.au site in the previous 30 days at the time of writing. Truly, NUAA has become a leading harm reduction resource for people who use drugs, with 72% of these visits coming from outside Australia from every continent.

Inside NSW, the reach of *Insider's News* grew with a special 'COVID' edition that was, for the first time, distributed to the majority of people in custodial settings.

The other achievements of the operations team are outlined in this report but none of it would have been possible without the work of our organisational services team.

We adapted rapidly to working from home and lockdown because we had previously invested in transferring to a cloud-based working environment. We were able to quickly develop the policy and procedural responses needed as we had tested ourselves through organisational accreditation.

Throughout all of the challenges of this year, the Board of Governance has solidly backed the operations team. It's impossible to underestimate the importance that an experienced, supportive and measured Board makes to the organisation. Our current Board, led by Chair Fiona Poeder, has worked with Charles and me to ensure that we had the resources available to continue our essential services and properly support our operations team in challenging times.

My heartfelt thanks go to all our staff, volunteers, members, funders, external partners and the broader community that supports our work. We are in a strong position to not only survive but thrive in whatever challenges lay ahead while we work to make the world a better place for people who use or have used drugs. ■

Mary Ellen Harrod,
Chief Executive Officer,
NSW Users and AIDS Association

NUAA employees across the organisation collaborate on service delivery. The organisation holds funding contracts with a number of external partners, with our primary funding coming from the NSW Ministry of Health (about 65%). This enables us to support the state-wide effort to prevent hepatitis C (HCV) while also engaging our community in HCV testing and treatment. Some of our targets and achievements are detailed in the pages that follow.

Hepatitis C

Our HCV work in 2019–2020 was led by Charles Henderson. The team includes NSP, training and outreach staff: Lucy Pepolim, Andrew Heslop, Melanie Joyce, Shawnee Rose, Louise Aquilina, Tony McNaughton, Hope Everingham (Hunter New England Peer Support Worker), Jade Christian (Nepean Blue Mountains Peer Support Worker), with support from Cheryl Woods, Louisa Jansen, Anne Sweeney, Alain Jenart and Adam Beres. ↪



NUAA staff and volunteers (Brooke, Tony and Milanda) helped lead efforts to prevent and treat hep C

Prevention: Needle and Syringe Program (NSP) Services

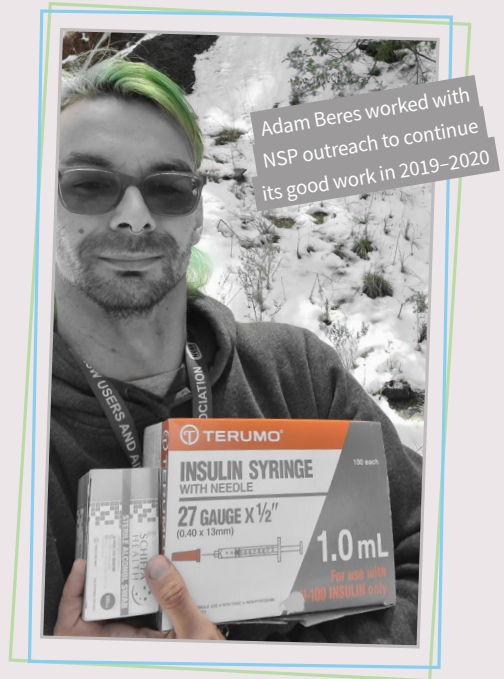
We kept the Crown Street NSP open at pre-COVID-19 levels and expanded our reach.

- NUAA distributed 463,219 pieces of injecting equipment in 11,801 occasions of service this year. In contrast to many other services, we continued with our normal hours and distribution throughout lockdown. This outstanding achievement was due to Charles Henderson, Lucy, Tony, Louise and Shawnee and a number of casual staff including Alain, Cheryl and Louisa fronting up on a daily basis under stressful circumstances. They were supported by quite a few staff from our Elizabeth Street office who undertook NSP training to manage risks that were posed by COVID-19, but thankfully did not eventuate.

We are making significant progress in expanding NSP services state-wide through innovative service models.

- NUAA expanded our outreach service, mail order and peer distribution of NSP equipment during COVID-19. We now have formal agreements for the following outreach activities:
 - Haymarket Foundation weekly outreach (started during COVID-19 lockdown)

- Northcott Housing Estate sharps collection in partnership with the local community and the South Eastern Sydney (SES) Local Health District (LHD)
- Western NSW outreach to Bathurst and Orange
- Hunter New England outreach
- South West Sydney (SWS) LHD peer supported NSP services delivering equipment, advice and HCV testing. ↗





Andy Heslop, Peer Projects and Training Lead, delivered the PeerConnect Program

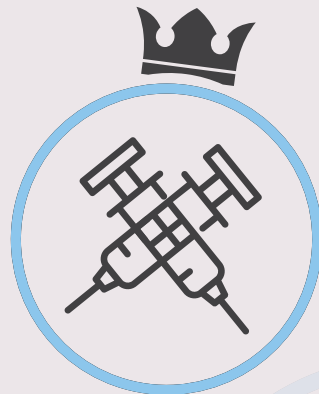
- Peer distributors are now established in South Eastern Sydney, Murrumbidgee and Nepean Blue Mountains, distributing thousands of units in hundreds of occasions of service over the past six months.
- We established a postal service that was given a green light during COVID-19 restrictions. At the end of the year we had filled 82 postal orders with 70% of the deliveries to regional areas.

All of these projects are the result of painstaking work — sometimes over a number of years — advocating for service innovations, negotiating with external agencies to develop memoranda of understanding and at times funding to support the work and then actually setting up the projects.

Testing and treatment: HCV Peer Support

We exceeded our HCV testing and treatment targets in spite of COVID-19 restrictions being in place.

- We engaged with over 1,500 people (KPI=700) around HCV treatment in 2019–2020 via our Crown Street NSP service and exceeded our testing target with 168 tests completed (KPI=150). Many of these tests were carried out via the Dry Blood Spot (DBS) program by Tony McNaughton, our peer worker supporting the service. This clinic, the result of a very strong partnership with Kirketon Road Centre is an innovative model of service delivery that has proven incredibly successful at reaching our people. The clinic also



**OPEN CLINIC
ON CROWN**

delivered 109 naloxone interventions, 50 fibroscans and 35 vein care sessions. We supported 14 people onto HCV treatment, of whom 80% completed treatment with peer support. All of this work was achieved with clinic hours drastically reduced because of COVID-19 and restrictions in place on clinic access.

- HCV outreach took place across a range of settings including Sydney LHD, SWS LHD, Murrumbidgee LHD with new peers coming through the PeerConnect Program and long-term staff and volunteers working in a variety of settings. We engaged with 1,400 peers in Southern NSW (Queanbeyan and Eden), Wagga, Redfern, Canterbury, Liverpool and Wollongong.

HCV Training and Workforce Development:

Our peer workforce training was flexible and effective.

- The PeerConnect Program was developed and delivered by Andy Heslop and Melanie Joyce in 2019–2020. PeerConnect is an accessible training program aimed at peers who want to contribute to harm reduction services as workers or volunteers. The training was delivered to 39 peers this past year by Andy and Melanie. Feedback from participants has been good with a number of trainees going into paid roles.
- PeerConnect and Consumer Academy training is now being translated to an online environment by DanceWize NSW team members Adam Smith, Georgina Bell and Jason Gregory-Jones.
- Andy has also been doing great work with one-on-one and small group training across the state to skill up our peer distribution network. ↪

HCV Advocacy and External Engagement

HCV advocacy and strategy is led by Charles Henderson, our Deputy Chief Executive Officer (DCEO). Charles has participated in NSP service development meetings throughout the year including the NSP Taskforce and the NSP Leadership Group, state-wide committees that work on strengthening NSP services across NSW. Charles has also led our participation in innovative research projects through partnerships with the Kirby Institute. These include TEMPO, a point-of-care testing and treatment trial piloted at the NUAU Crown Street NSP and ETHOS II, which engages with people in the Opioid Treatment Program (OTP) around HCV treatment.

We co-designed two HCV treatment campaigns in partnership with the Ministry and Hep NSW – the ‘Clearing the Path’ campaign which is now displayed on banners across the city and the 2020 Campaign. NUAU’s work on both these campaigns was led by Charles and involved extensive groundwork, including focus groups and testing supported by NUAU.

HCV Communications

NUAA has worked closely with Hepatitis NSW (Hep NSW), the NSW Ministry of Health and LHD services throughout the year to produce two communications campaigns, Clearing the Path and HepCured. The ‘Clearing the Path’ campaign – based on resources first produced for *Insider’s News* – has been running successfully throughout 2020. ■



Banners produced as part of the ‘Clearing the Path’ campaign

Advocacy and Communications

Led by CEO Mary Ellen Harrod, NUAA plays a crucial role in advocating for people who use or have used drugs in NSW.

A great deal of NUAA’s advocacy takes place behind the scenes at policy committees. Much of NUAA’s representation is undertaken by Mary Ellen Harrod (CEO), Charles Henderson (DCEO) and Kylie Fegan (Director of Programs).

Some of the policy relevant committees and meetings we attend are outlined in the tables below.

AoD Meetings	Leader
Drug and Alcohol Program Council	Mary
Quality in Treatment	Kylie/Mary
SPaToR (drug alerts)	Mary with Thomas and Charles
Clinical Outcomes and Patient Experience Research	Mary
MoH AOD COVID Community of Practice	Mary/Charles
Strengthening Harm Reduction in Prisons Network	Mary
Harm Reduction Reference Group	Mary
Consumer Reference Council	Melanie/Kylie
AOD Stigma and Discrimination Working Group	Mary
Strategic Research and Evaluation Steering Group	Mary
ORTHN Statewide Advisory Group	Mary
NADA Board Advocacy Committee	Mary
Gender & Sexuality Diverse AOD Worker Network meeting	Kylie

BBV/Hep C meetings	Leader
HIV-STI Implementation Committee	Mary/Charles
Hepatitis Implementation Committee	Mary
Pharmacy Guild NSP Advisory Committee	Charles
HCV Communications Strategy and Advisory Group	Charles
NSP Taskforce	Charles
NSP Leadership Group	Charles
HCV Communications Working Group	Charles

NUAA also contributed to a number of Inquiries in 2019/2020. Our submissions can be found on nuaa.org.au. NUAA contributed to the following Inquiries and discussions:

- Social Services Legislation Amendment (Drug Testing Trial) — 9/19 submission (Mary)
- Music Festival Regulation Committee (NSW Senate) — 8/19 submission (Alice Pierce & Mary), appearance (Mary)
- Coronial Inquiry into Music Festival Deaths — statement, submission, appearance (Erica Franklin, Mary)
- Greens Law Enforcement Powers and Responsibilities Act (LEPRA) Draft Bill — submission (Mary)
- Special Commission into the Drug Ice — two submissions, two appearances, one roundtable, multiple support requests contacting consumers (Mary primary)
- National Treatment Standards — submission (Mary).

Our publications are being accessed by thousands of people around the world and are having an impact on policy implementation.

The NUAA communications team, led by Leah McLeod working with Thomas Capell-Hattam, have continued to develop resources and publications that resonate strongly with people who use drugs not only in NSW and Australia but around the world. Each article and resource is developed in careful consultation with community members and is peer reviewed before publication.

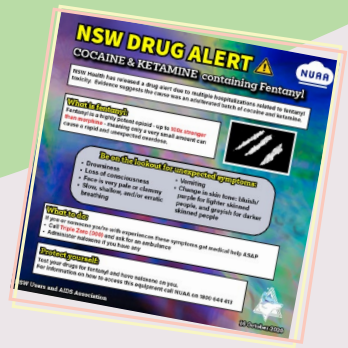


NUAA websites (usersnews.com.au and nuaa.org.au) had a combined total of 180,000 page views.

- nuaa.org.au (from November 2019)
 - 16,600 unique visitors
 - 40,000 page views
- usersnews.org.au
 - 56,700 unique visitors
 - 81,200 page views
 - 400% traffic increase from previous year
- Capably driven by Hela Caward, our social media presence expanded considerably, particularly after we started partnering with the Ministry on drug alerts. We have two Facebook pages:
 - **NUAA_NSW**: 2,739 followers, total of 233 posts in 2019–2020 with a total reach of 166,816 and engaged audience of 19,677
 - **DanceWize NSW**: 5,689 followers, total of 205 posts in 2019/20 with a total reach of 610,407 and 79,208 engagements. 📺

- Two *User's News* editions were published including the Festivals edition and the Gender and Sexuality Diverse issue.
- *User's News* articles are accessed by people around the world, with the Festivals edition being particularly popular. In 2019–20, 54% of visitors to the **usersnews.com.au** website came from Australia, 28% from the United States and 7% from Great Britain. The remaining traffic comes from 91 other countries, with every continent represented.
- Popular content includes:
 - Mobile drug testing: 8,923 views
 - What causes a comedown (coping with post-party blues): 8,239 views
 - Injecting your dose: 6,954 views
 - The shot that lasts a month: 5,969 views
 - Women's drug and alcohol service directory: 5,866 views
 - Supplements guide: 4,514 views
 - Busted – What happens when you get caught with drugs at a festival in NSW?: 4,161 views.
- *Insider's News 6 & 7*
 - *Insider's News* continues to be well received by people in custodial settings. IN6 focused on HCV and the roll-out of depot bupe in custodial settings.
 - IN7 was a bumper 'COVID-19' edition that went out to people in prison via the 'buy-up' with 12,000 copies distributed.
- The magazine is published in partnership with the Justice Health and Forensic Mental Health Network and Corrective Services NSW with this edition involving a lot of close collaboration between agencies.
- The feedback from people in custodial settings has been overwhelming with many people writing to us with stories, artwork and requests for assistance.
- *Consumers' Guide to the Opiate Treatment Program (OTP)*
 - The *Consumers' Guide to the OTP* was published in the 2019–2020 financial year. The publication has been well received by both services and the community.
 - As the publication was quite a bit bigger than first anticipated, with a primary resource and eight stand-alone booklets on specialty topics, the printing was subsidised by three untied grants from pharmaceutical companies.
 - One very successful resource from this set was the one-page guide to depot buprenorphine and the longer depot buprenorphine booklet. This information, which was also translated for *Insider's News*, supported the implementation of this treatment option across the state, particularly during COVID-19 restrictions and has assisted with the expansion of this treatment in custodial settings. ■

Drug Alerts



In late 2019, NUAА started to partner with NSW Health on the SPaToR committee to produce drug alerts. The alerts are largely based on data from NSW Police and Emergency departments. The Committee is a multi-disciplinary group made up primarily of clinicians with the input of NUAА. Feedback from community on the posts has largely been incredibly positive with a definite demand for this type of information.

The statistics below are representative of the engagement on the DanceWize NSW page (posts were generally shared on both the DanceWize NSW and NUAА NSW pages, with lower engagement on the NUAА NSW Page). A fentanyl alert in February/March around Mardi Gras led to an intense amount of activity with NUAА facilitating communication with the Alcohol and Other Drugs (AOD) branch and other community organisations, particularly the Sex Workers Outreach Project (SWOP) as well as ACON and Positive Life. Mary, Charles and Thomas participated in the committee and liaised with the Ministry, with a variety of staff members providing support on posts. ■

High dose MDMA – 12 Dec 2019

Post reach: 100,866 – Post Impressions 102,033 – Engaged users 25,511

High dose MDMA – 28 Dec 2019

Post reach: 45,670 – Post Impressions 54,683 – Engaged users 10,424

Etizolam/Alprazolam – 18 Feb 2020

Post reach: 4,684 – Post Impressions 4,719 – Engaged users 595

Fentanyl mixed in cocaine – 26 Feb 2020

Post reach: 24,420 – Post Impressions 26,084 – Engaged users 3,099

DanceWize NSW

What a hard year for our festival community, with events cancelled from early March 2020! DanceWize NSW delivered their three service platforms — care, education and roving — at 11 festivals and developed increasingly close partnerships with the Ministry, NSW Police, the Australian Festivals Association and a myriad of other partners that work in this dynamic space. We did not meet our Key Performance Indicators (KPIs) of attending 20 festivals, with ten cancellations due to bushfires and at least a further seven festivals that we attended the previous year were not booked because of COVID-19.

In spite of these challenges, many of our incredible DanceWize volunteer team have remained engaged and brought their amazing skills to other aspects of our work. Highlights are:

- The *User's News* Festival edition was incredibly popular with one piece written by volunteer Liam F viewed more than 5,400 times
- DanceWize launched an innovative series of peer-based livestreams. They have been



DanceWize volunteers have been active in spite of festival cancellations

watched over 50,000 times, on topics such as: Safer Seshing & C-19, Drugs, C-19 & Mental Health and: Darts, Booze & Legal Drugs: Harm Reduction

- Georgina and Adam S have done incredible work with Andy to bring NUAA training online
- The Communications team has been energised by new members who came to NUAA via the DanceWize NSW volunteer group including, Thomas, Erica and Hela Caward
- We are now working with the Australian Festivals Association to bring harm reduction training to festival staff. ■



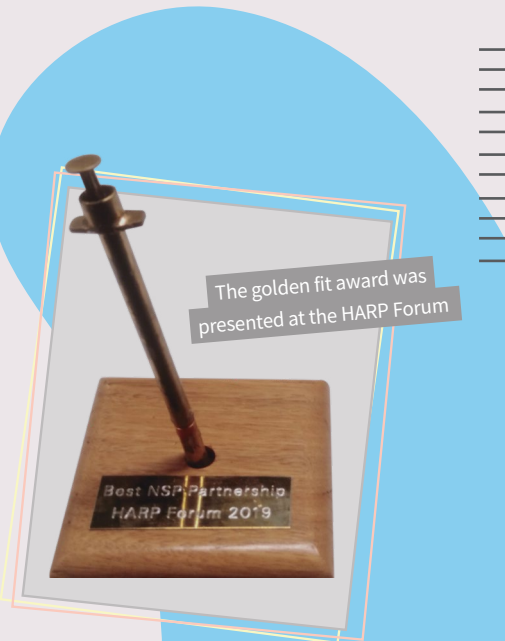
DANCEWIZE:
NSW

LHD-based Peer Support Workers

Working with the NBMLHD, Jade Christian has done outstanding work supporting Aboriginal people in and around Penrith with HCV treatment. In her role, Jade assists with accessing treatment and then supports people on treatment through the process. This partnership project was honoured with a coveted golden fit award at the 2019 HARP Forum.

During COVID-19, Jade took on other work with the Aboriginal community around Penrith. She has written up a number of case studies and some of her achievements include getting members of the local community into HCV treatment, housing, treatment programs (detox, OTP, SMART Recovery) and providing general emotional and structural support.

Hope Everingham continues to be a NUAA stalwart bringing HCV peer education and harm reduction to people across the Hunter New England (HNE) LHD. ■



Corporate Services/ Administration

Finance and corporate services has done an incredible job this year, particularly during COVID-19. Lisa Andreyeva transitioned to leading NUAA's finances after Tom Dickson retired with a very short handover period. Lisa, ably supported by Stuart Munckton, has worked hard on improving our financial reporting and systems, a very welcome development for the organisation. We have strengthened our relationship with Purpose Accounting who have increased their role in end-of-month and Board reporting. Lisa, supported by Alex Cowell from Purpose Accounting, performed very well at her first audit in 2020 (report attached here) with the organisation's financial position continuing to strengthen each year.

NUAA also presented members with a new Strategic Plan for 2020–2024 at the 2019 AGM. Our new strategic plan has held us well during COVID-19 and will support our work into the future. ■



Lisa Andreyeva, Organizational Services Lead, improved our financial reporting and systems this year

Financial **Statements**

NSW USERS & AIDS ASSOCIATION INC

A.B.N. 99 709 346 020

**GENERAL PURPOSE TIER 2 FINANCIAL REPORT
(Reduced Disclosure Requirements)**

For the year ended 30 June 2020

Contents

Committee's Report
Income and Expenditure Statement
Assets and Liabilities Statement
Statement of Changes in Members Funds
Cash Flow Statement
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 2020.

COMMITTEE MEMBERS

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

Current Members

President – Fiona Poeder (app 21/11/19)
 Vice President – Richard Sulovsky (app 21/11/19)
 Secretary – Daniel Burns (app 21/11/19)
 Treasurer – Larry Pierce
 Member – Jude Byrne
 Member – Brian Doyle
 Member – Nicholas Lintzeris
 Member – Jennifer Debenham
 Member – Carolyn Stublely (app 21/11/19)
 Member – Rob Page (21/11/19)
 Ex Officio Member – Dr Mary Harrod

Ceased Members

Diego Rivera (ceased 21/11/19)
 Vanessa Delandre (ceased 21/11/19)
 Annie Bleeker (ceased 21/11/19)

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.

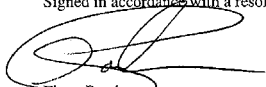
OPERATING RESULT

The surplus from ordinary activities amounted to \$103,978 (2019 surplus: \$68,722).

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: 14 October 2020

NSW USERS & AIDS ASSOCIATION INC.

INCOME AND EXPENDITURE STATEMENT FOR THE
YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
INCOME		
Government grants	1,734,300	1,643,100
Project fees	620,589	615,660
Donations	82,475	108,841
Interest received	4,194	6,743
Sundry income	192,574	155,222
	<u>2,634,132</u>	<u>2,529,566</u>
EXPENDITURE		
Accounting, Audit & Legal	43,342	39,476
Advertising	22,838	18,776
Bank fees	2,173	2,091
Board expenses	10,180	20,242
Catering	20,006	26,272
Consultancy expense	25,388	118,039
Depreciation	74,604	26,537
Design	6,890	57,464
Equipment & consumables	218,939	185,433
Insurance	38,670	41,535
Motor vehicle expenses	31,042	18,361
Peer payments	50,236	59,289
Printing, postage & stationary	93,384	64,507
Provision for employee entitlements	24,454	30,160
Rent	51,523	64,551
Repairs & maintenance	11,236	10,805
Staff training & conferences	34,991	41,552
Staff amenities & support services	44,017	19,006
Salaries & wages	1,488,964	1,389,037
Superannuation expense	137,442	127,318
Sundry expenses	12,497	6,607
Telephone, Computer & IT	57,637	41,722
Travelling expenses	29,699	52,064
	<u>2,530,154</u>	<u>2,460,844</u>
Surplus / (Deficit) from ordinary activities	<u>103,978</u>	<u>68,722</u>
Retained Surplus at the beginning of the year	<u>268,287</u>	<u>199,565</u>
Retained Surplus at the end of the year	<u>372,265</u>	<u>268,287</u>

The accompanying notes form part of this financial report.

NSW USERS & AIDS ASSOCIATION INC.

ASSETS AND LIABILITIES STATEMENT
AS AT 30 JUNE 2020

	Note	2020 \$	2019 \$
CURRENT ASSETS			
Cash and cash equivalents	3	621,258	566,709
Trade and other receivables	4	35,392	29,838
Other assets	5	34,474	8,979
TOTAL CURRENT ASSETS		<u>691,124</u>	<u>605,526</u>
NON-CURRENT ASSETS			
Property, plant and equipment	6	202,905	59,255
TOTAL NON-CURRENT ASSETS		<u>202,905</u>	<u>59,255</u>
TOTAL ASSETS		<u>894,029</u>	<u>664,781</u>
CURRENT LIABILITIES			
Trade and other payables	7	147,269	182,633
Grants in advance	8	95,235	31,613
Employee entitlements	9	190,169	161,892
Interest bearing liabilities	10	32,056	-
TOTAL CURRENT LIABILITIES		<u>464,729</u>	<u>376,138</u>
NON-CURRENT LIABILITIES			
Employee entitlements	9	16,533	20,356
Interest bearing liabilities	10	40,502	-
TOTAL NON-CURRENT LIABILITIES		<u>57,035</u>	<u>20,356</u>
TOTAL LIABILITIES		<u>521,764</u>	<u>396,494</u>
NET ASSETS		<u>372,265</u>	<u>268,287</u>
MEMBERS' FUNDS			
Retained surplus		372,265	268,287
TOTAL MEMBERS' FUNDS		<u>372,265</u>	<u>268,287</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 2020

	Retained Surplus \$	Total \$
Opening Balance at 1 July 2018	199,565	199,565
Surplus for the year	68,722	68,722
Closing Balance at 30 June 2019	268,722	268,722
Surplus for the year	103,978	103,978
Closing Balance at 30 June 2020	372,265	372,265

The accompanying notes form part of this financial report.

NSW USERS & AIDS ASSOCIATION INC.

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
CASHFLOW FROM OPERATING ACTIVITIES			
Cash receipts from operating activities		2,859,409	2,659,526
Donation income received		82,475	8,841
Interest income received		4,194	6,743
Interest paid		(2,439)	-
Payments to suppliers and employees		<u>(2,747,664)</u>	<u>(2,743,818)</u>
	12(b)	<u>195,975</u>	<u>(68,708)</u>
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of assets		(152,818)	(43,983)
Receipt from sale of assets		<u>36,363</u>	<u>13,000</u>
		<u>(116,455)</u>	<u>(30,983)</u>
CASHFLOW FROM FINANCING ACTIVITIES			
Lease principal repayments		<u>(24,971)</u>	-
		<u>(24,971)</u>	-
Net increase (decrease) in cash		54,549	(99,691)
Opening cash at beginning of year		<u>566,709</u>	<u>666,400</u>
CLOSING CASH AT END OF YEAR	12 (a)	<u>621,258</u>	<u>566,709</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 2020

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial statements are Tier 2 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 the Australian Accounting Standards – Reduced Disclosure Requirements (AASBs). 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 2020

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 2020

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 2020

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(g) Economic Dependence & Going Concern

NUAA is dependent on the NSW Ministry of Health for majority of its revenue used to operate the business. On 19 November 2019, a 3year funding agreement for the period 1 July 2019 to 30 June 2022 was executed.

Based upon this secured funding agreement, 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 2020****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 2020

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 2020

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(1) 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 2020

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(m) Changes in Significant Accounting Policies

The association has initially applied AASB 16 Leases from 1 July 2019.

The association has applied AASB 16 using the full retrospective approach. Accordingly, the comparative information presented for 2019 is restated if applicable.

The association does not have any finance leases. Previously all operating leases were treated as operating leases under AASB 17 Leases, whereby the payments were recognised in the income and expenditure statements at the time of payment.

On transition to the new AASB 16

- lease liabilities were measured at the present value of the remaining lease payment, discounted at the association's incremental borrowing rate.
- right of use assets were measured at an amount equal to the lease liability.

Subsequent to transition to the new AASB 16

- right-of-use assets are amortised on a straight-line basis over the term of the lease;
- lease payments are allocated between the reduction of the lease liability and lease interest expense for the period.

The association has tested its right-of-use assets for impairment and has concluded that there is no indication of impairment.

The association has applied a number of practical expedients when applying AASB 16 to leases previously classified as operating leases under AASB 17. In particular:

- did not recognise right-of-use assets and liabilities for leases for which the lease term ends within 12 months of the date of initial application;
- did not recognise right-of-use assets and liabilities for leases of low value assets (eg IT equipment); and
- used hindsight when determining the lease term.

NSW USERS & AIDS ASSOCIATION INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 2: AUDITORS' REMUNERATION		
Auditing or reviewing the financial report & acquittal	12,000	12,500
Other services	-	-
	<u>12,000</u>	<u>12,500</u>
NOTE 3: CASH AND CASH EQUIVALENTS		
Cash at bank	357,478	307,519
Cash on deposit	263,133	258,636
Cash on hand	647	554
	<u>621,258</u>	<u>566,709</u>
NOTE 4: TRADE AND OTHER RECEIVABLES		
Trade Receivable	8,494	28,099
Security Deposit	1,895	400
Other Receivables	25,003	1,339
	<u>35,392</u>	<u>29,838</u>
NOTE 5: OTHER ASSETS		
Prepayments	34,474	8,979
	<u>34,474</u>	<u>8,979</u>
NOTE 6: PLANT & EQUIPMENT		
Office Equipment	109,545	97,186
Motor Vehicles	93,699	53,669
Computer & IT	121,033	108,773
Leasehold Improvements	37,709	3,209
Right of Use – property lease	97,529	-
Less accumulated depreciation & amortisation	(256,610)	(203,582)
	<u>202,905</u>	<u>59,255</u>
Movements in Carrying Amounts		
Balance at the beginning of the year	59,255	54,931
Additions	250,347	43,983
Disposals – net of writeback	(32,093)	(13,122)
Depreciation & amortisation	(74,604)	(26,537)
Carrying amount at the end of the year	<u>202,905</u>	<u>59,255</u>

NSW USERS & AIDS ASSOCIATION INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 7: TRADE AND OTHER PAYABLES		
Trade and Sundry Creditors	70,002	109,665
Staff Advances	40	11,879
Credit Card	1,037	912
Superannuation Accrual	38,386	15,313
Goods and Services Tax - net	(6,466)	4,679
PAYG Withholding Accrual	44,270	40,185
	<u>147,269</u>	<u>182,633</u>
NOTE 8: GRANTS IN ADVANCE		
CES PHN	-	5,643
Kirby Institute - Ethos	2,393	23,470
PAC	-	2,500
Kirby Institute - Tempo	6,780	-
MOH - DanceWize	86,062	-
	<u>95,235</u>	<u>31,613</u>
NOTE 9: EMPLOYEE ENTITLEMENTS		
CURRENT		
Provision for Annual Leave	108,450	74,866
Provision for Long Service Leave	74,776	72,499
Provision for RDO & TIL	6,943	14,527
	<u>190,169</u>	<u>161,892</u>
NON-CURRENT		
Provision for Long Service Leave	16,533	20,356
	<u>16,533</u>	<u>20,356</u>
NOTE 10: INTEREST BEARING LIABILITIES		
CURRENT		
Right of use – property lease	32,056	-
	<u>32,056</u>	-
NON-CURRENT		
Right of use – property lease	40,502	-
	<u>40,502</u>	-

NSW USERS & AIDS ASSOCIATION INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 JUNE 2020

2020	2019
\$	\$

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	76,131	70,902
— later than 1 year but not later than 5 years	157,610	194,067
— later than 5 years	-	-
	<u>233,741</u>	<u>264,969</u>

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.

Edinburgh Road Marrickville storage lease included expires 22 October 2020.

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

NOTE 12: CASH FLOW INFORMATION**(a) Reconciliation of cash**

Cash on hand	647	554
Cash on deposit	263,133	258,636
Cash at bank	<u>357,478</u>	<u>307,519</u>
	<u>621,258</u>	<u>566,709</u>

(b) Reconciliation of cash flow from operating activities

Surplus for the year	103,978	68,722
Adjustments for:		
Depreciation and amortisation	74,604	26,537
Loss (profit) on disposal of assets	(4,270)	122
Changes in assets and liabilities:		
Changes in trade and other receivables	(5,554)	(6,881)
Changes in prepayments	(25,496)	(7,060)
Changes in trade and other payables	(35,365)	10,174
Changes in employee benefits	24,454	30,161
Changes in grant income in advance	<u>63,622</u>	<u>(190,483)</u>
	<u>195,975</u>	<u>(68,708)</u>

16

NSW USERS & AIDS ASSOCIATION INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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 2020:

- The association paid \$1,200 (2019: \$30,620) to Mr Ivan Albert Rule. Mr Rule provided design services as a contractor.
- The association paid \$12,593 (2019: \$18,798) 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 \$317,259 (2019: \$316,942).

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.

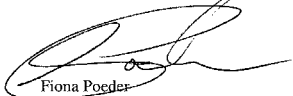
NSW USERS & AIDS ASSOCIATION INC.**STATEMENT BY MEMBERS OF THE COMMITTEE**

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 Income and Expenditure Statement, Assets and Liabilities Statement 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 2020 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: 14 October 2020



ASHBY & Co.
CHARTERED
ACCOUNTANTS

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 assets and liabilities statement as at 30 June 2020, the income and expenditure statement for the year then ended, statement of changes in members funds, cash flow statement, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report of 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 2020 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.

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 2020, 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.

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.

19

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CHARTERED ACCOUNTANTS
AUSTRALIAN ASSOCIATION



ASHBY & Co.
CHARTERED
ACCOUNTANTS

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

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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

20

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ACCOUNTANTS

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

- 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

Anthony Ashby
Partner
Registered Company Auditor # 287837

Sydney, NSW
27th October 2020

21

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CHARTERED ACCOUNTANTS
AUSTRALIAN ASSOCIATION



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 2020, I declare that, to the best of my knowledge and belief, during the period ended 30 June 2020 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

Anthony Ashby
Partner
Registered Auditor # 287837

Sydney, NSW
27th October 2020

22

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