

BRADAAG
BARKLY REGION ALCOHOL & DRUG ABUSE ADVISORY GROUP

Annual Report

For the year ended 30 June 2023





Barkly Region Alcohol and Drug Abuse Advisory
Group (BRADAAG)

ABN: 29 812 936 529

ICN: 8618

General Purpose Financial Report
For the year ended 30 June 2023

Barkly Region Alcohol and Drug Abuse Advisory
Group (BRADAAG) - AC was established in
August 1984.

We are a non-profit Community-Based agency
incorporated under the Office of the Registrar of
Indigenous Corporations (ORIC), funded through
a combination of Territory and Commonwealth
Government funded arrangements.

Acknowledgement:

We pay respect to the Traditional Owners and
Custodians of the lands that we live and work
on and we acknowledge their deep, ongoing
connection to and care for country.

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Tennant Creek NT 0860

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Letter from the Chairperson



Elliott McAdam
Chairperson

In the year 2022 – 2023

BRADAAG undertook an independent review of our service... The report identified key recommendations ... to strengthen our service, and improve outcomes for the clients we work with.

The 2022- 2023 year has been one of consolidation and progression for BRADAAG.

I assumed the Chairperson role in February of this year. I thank Ms Narelle Bremner for her leadership and stewardship as Chairperson of BRADAAG since July 2022, during a period of significant change.

Mr Dean Gooda, CEO of BRADAAG resigned in February 2023. On behalf of the Directors, I thank Mr Gooda for his contribution and commitment.

In February 2023 BRADAAG and Anglicare-NT embarked on a partnership that includes provision of management support. Ms Nicola Mackenzie, Anglicare-NT was appointed as Acting General Manager in February, initially working in a part time capacity, and from July, full time.

I would like to thank Directors Frank, Morton, Sutton, Green, Lewis and Bremner and more recently appointed Directors Burgen, Plummer, Mayers and Natrass for their resolve and hard work. Equally I acknowledge Professor Dennis Gary who was appointed to the Board as a Special Advisor in the field of Alcohol and other Drugs, for his ongoing contribution to BRADAAG.

Special thanks to Brian Woods, DFK Kiddsons, BRADAAG Financial Controller and key Kiddson's staff who work closely with BRADAAG, Lowry's, Auditing Accountants and Anglicare-NT who continue to provide management and recruitment support.

To the Staff of BRADAAG I pay tribute to your commitment and thank you for the important work you do every day to support clients, families, and each other.

I acknowledge the funding authorities including Department of Health (DoH), the DoH Alcohol Harm Minimisation Unit, National Indigenous Australians Authority (NIAA) and NT Public Health Network (PHN) that together fund key BRADAAG services and programs. These Funding bodies and several other key stakeholders sit as members on the BRADAAG Change Management Committee chaired by the Department of Chief Minister and Cabinet, regional Executive Director. This committee continues to work hard to provide sound advice to the BRADAAG Board and Management. I acknowledge the contribution this committee is having as we strive to achieve best practice for BRADAAG.

The BRADAAG Board is committed to openness and transparency and has actively engaged in investigations to ensure a safe, open, transparent workplace. BRADAAG has been committed to working with Worksafe NT to progress an investigation into Mr Makita's suicide and as a result of self-reporting has worked with the FairWork Ombudsman to resolve back-pay for staff, dating back 6 years. Further, through KPMG, BRADAAG conducted a Forensic Audit into misappropriation of resources and finances.

...a central report recommendation has resulted in the development of a Therapeutic Model of Care and a suite of Operational Manuals to guide a more integrated, culturally responsive service response.

In the year 2022 – 2023 BRADAAG undertook an independent review of our service, led by Professor Dennis Gray, Professor Steve Alsop and Mr Dean Gooda. The report identified key recommendations, endorsed by the BRADAAG Board, to strengthen our service, and improve outcomes for the clients we work with. The development of a Strategic Pathways Vision is driving the Board's response to the report recommendations. Flowing from this a key recommendation that BRADAAG is progressing is the implementation of a workforce development strategy. This has resulted in a partnership with RN Employment to implement a Workforce Program. The program is providing real jobs within our organisation for local Indigenous people in the community.

In addition, a central report recommendation has resulted in the development of a Therapeutic Model of Care and a suite of Operational Manuals to guide a more integrated, culturally responsive service response.

BRADAAG retained Sand Palm Consulting, through Anglicare-NT to undertake the development of the Model of Care and Manuals. This important work has provided a strong start and will evolve over time and in consultation with stakeholders and communities within our region.

With the appointment of Mr Kevin Cummins as our Treatment Well-being Manager BRADAAG will move to a fully functional integrated therapeutic treatment and rehabilitation service. However, the

ongoing delays to progress the establishment of a purpose-built Rehabilitation facility, agreed to in 2018, is limiting BRADAAG's capacity to achieve this goal. This matter must be resolved if we are to achieve our vision of individuals, families and communities in the Barkly Region living to their full potential, free from the impacts of Alcohol and Other Drug misuse, violence, homelessness and other factors that undermine their well-being.

On behalf of the Directors and all staff we look forward to working with all in a collaborative, professional way in the interests of supporting the Well-being Pathways of clients, their families, and communities.

Elliott McAdam
Chairperson



Letter from the General Manager



Nicola Mackenzie
Acting General Manager

Determined to move forward with strength and confidence, the Board developed the BRADAAG Pathways Vision to guide our commitment to integrated service delivery that focuses on the individual client's Well-being Pathway.

I joined BRADAAG as Acting General Manager in early February following the development of a Partnership between the BRADAAG Board and the Anglicare-NT Partnership Support Service. BRADAAG is committed to working in partnership to ensure the Well-being Pathway for clients and their families is supported. The opportunity for me to walk this Pathway with BRADAAG is a privilege.

At the time of writing, I have been in this role for four months and the third person in the role in the last 12 months. It is therefore important to acknowledge those I have followed. Between July 2022 and November 2022, Ms Barb Shaw undertook an Acting CEO role at BRADAAG. Her leadership sustained the organisation through a period of change including the release of the Independent Review of BRADAAG services lead by Professor Dennis Gary, Adjunct Professor at Curtin University. In November 2022 Mr Dean Gooda, who was a co-author of the review report accepted and undertook the CEO role until early February 2023. BRADAAG benefited from the experience and commitment of these two dedicated leaders.

I applaud the team here at BRADAAG who maintained their commitment to providing safe supported care to Clients while also supporting each other during times of change and transition.

The last 12 months has been pivotal for the organisation. The independent Organisational Review identified a range of recommendations endorsed by the board. Determined to move forward with strength and confidence, the Board

developed the BRADAAG Pathways Vision to guide our commitment to integrated service delivery that focuses on the individual client's Well-being Pathway.

A key recommendation in the review report and central to the Pathways Vision is the development of an Integrated Therapeutic AOD Model of Care for BRADAAG. This is progressing well and due to be released in October 2023. Through the BRADAAG Anglicare-NT partnership an Acting Treatment Well-being Manager was appointed in March 2023 to progress the development of the Model of Care developed through Sand Palm Consulting. In addition, this role provided leadership to the BRADAAG client facing staff to progress the implementation of best practice approaches within our Sobering Up, Residential Rehab, Outreach and Ongoing Care services. The BRADAAG team have embraced this new direction. There is a vibrancy developing in BRADAAG, with staff engaging in new ways of working.

A further key report recommendation was the establishment of a Workforce Development function within BRADAAG to ensure staff are supported in their work journey and we grow the number of Indigenous staff in our services. BRADAAG is also piloting a CDP program that has supported 6 community members to engage in work over the last 5 months. While this pilot is concluding the lessons learned are supporting planning for the next phase of the program.



The year ahead looks bright as we progress the development of the BRADAAG AOD Model of Care ... the implementation of a bespoke Workforce program ... and more active connection and consultation with the community beginning.

BRADAAG undertook Community Consultation to ensure the voice of community, clients and service providers will inform the development of a functional design brief for a purpose-built Therapeutic Rehabilitation facility to be built in Tennant Creek. While the consultation focus was on the functional design, environment and outdoor amenity we received additional and valuable insights, informed by lived experience and knowledge of what is required to support the well-being pathways of those seeking the services of BRADAAG. As we move forward into the next year this will support our service delivery planning, the development of our Model of Care and the design of this critically important facility.

The year ahead looks bright as we progress the development of the BRADAAG AOD Model of Care and accompanying Operational Manuals, the implementation of a bespoke Workforce program being planned to support and scaffold Workers seeking a career in BRADAAG and more active connection and consultation with the community beginning.

BRADAAG's work would not be possible without the continued and ongoing support of funding bodies including the Department of Health, National Indigenous Australia Agency (NIAA), RN Employment, NT Public Health Network (NTPHN) and the valuable collaborative relationships established with community services and agencies in Tennant Creek and the Barkly region.

I wish to praise the BRADAAG Board and the Staff team for their commitment and I look forward to the year ahead with optimism.

Nicola Mackenzie
Acting General Manager

What we do

BRADAAG is a non-profit community-based agency incorporated under the Office of the Registrar of Indigenous Corporations (ORIC) and governed by a local Board of Directors.

We are funded through a combination of Territory and Commonwealth funding arrangements to deliver culturally appropriate rehabilitation for Substance Use Disorders (SUD) for Alcohol and Other Drugs (AOD). This involves a range of treatment programs and services to assist people in the Barkly region.

Our vision:

- Individuals, their families and communities in the Barkly Region live to their full potential, free from the impacts of AOD, violence, homelessness and other factors that undermine their well-being.
- BRADAAG has a model of evidence-based good practice in supporting its clients' well-being and is a leader in creating a service sector that operates at the highest level for the benefit of people in the Barkly Region.

Our Principles:

- Individual wellbeing is at the centre
- Culture and cultural identity are valued, respected and critically considered
- Accessibility, equity and responsiveness
- Focus on long term social and cultural change
- Shared responsibility, partnerships, and local responses
- Evidence based
- Outcomes focused
- Challenging systematic racism and inequality

What we do

The size and location of this region creates challenges in the provision of comprehensive health care. BRADAAG has responded to these challenges by establishing a range of programs to provide a continuum of care for our clients so they can receive the necessary, appropriate and ongoing support to address their needs in their local area.

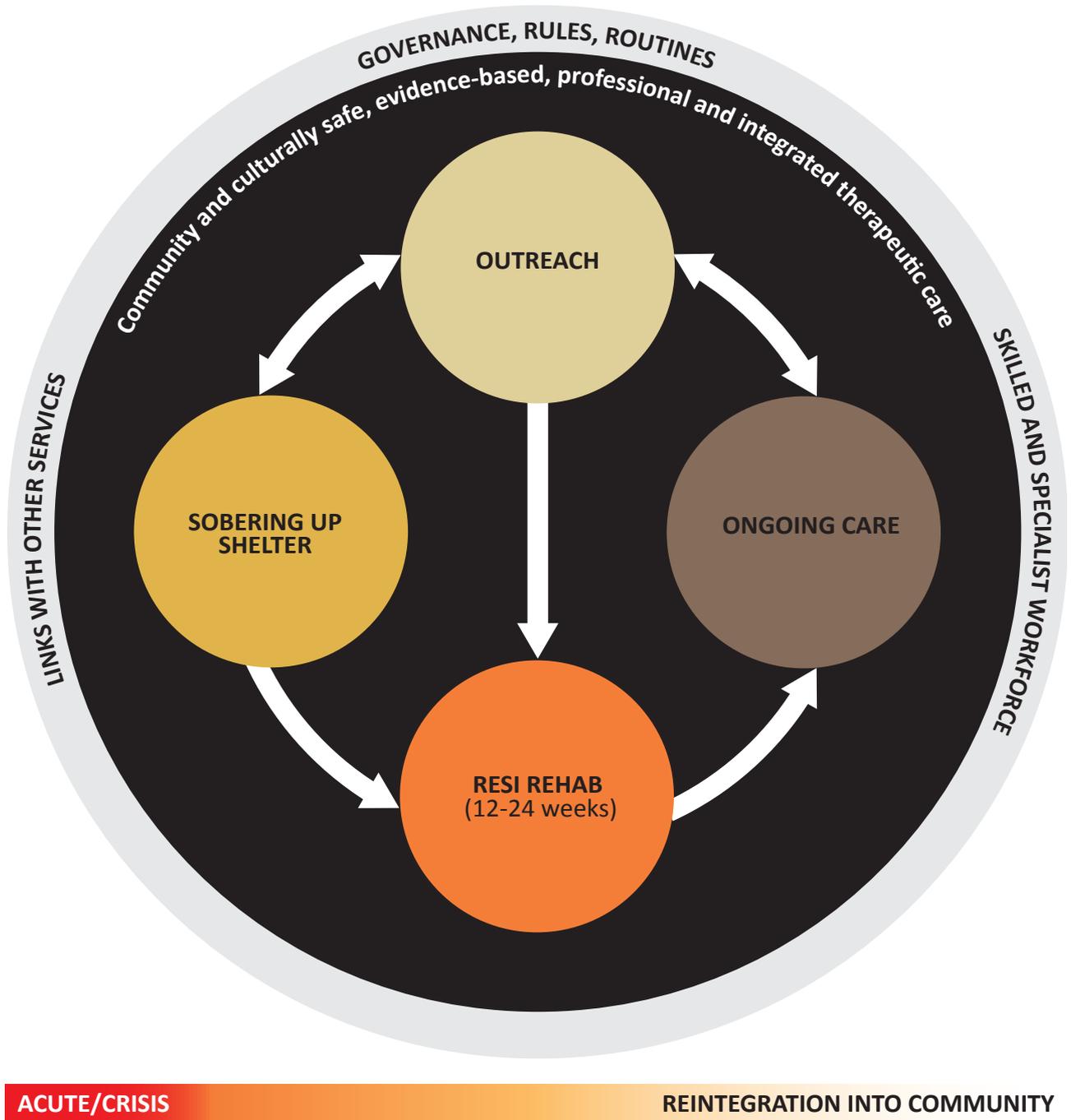
BRADAAG provides a client centred therapeutic approach that encompasses the client's overall wellbeing, whilst providing each client and their family/ kinship networks with the coping skills to deal with AOD triggers to support their Wellbeing Pathway to lead a healthy, active and productive life.

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Our programs

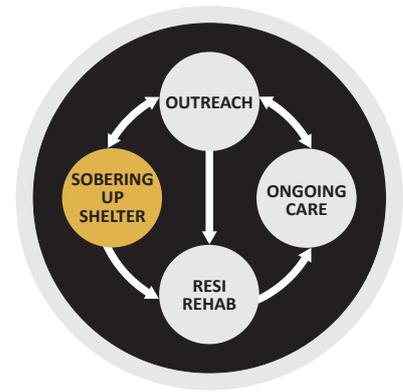
Our recently developed Pathways Model delivers a participatory, holistic, flexible and client-centred services across four service areas.

- Outreach Sobering Up Shelter (SUS)
- Resi Rehab Ongoing Care



Sobering Up Shelter (SUS)

The BRADAAG SUS is a place where people can come and receive care and support when they have immediate or crisis needs – offering individuals with a clean, safe place to rest whilst they sober up.



BRADAAGs SUS is open seven days a week from 4:00pm – 7:45am with capacity to support up to 8 men and 8 women.

Tennant Creek Police and Julalikari Night Patrol services support clients to attend SUS and their support is crucial. However the majority of clients seek out and attend the service independently.

The SUS can act as an entry point into BRADAAGs extended services. In this last year the BRADAAG SUS team has been enhancing referral methods and interventions for clients when they wake the next day from the shelter.

2,410

Admissions
2022–2023

6.6

Average
admissions
per night

68.4%

Male

31.6%

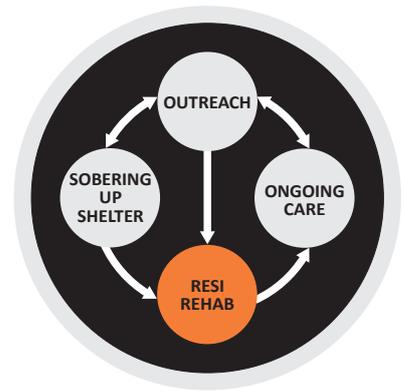
Female

Referrals to:	Female	Male	Total
BRADAAG Outreach Program (verbal)	700	1,552	2,225
BRADAAG Residential AOD Program	14	11	25
Tennant Creek Hospital	6	3	9
St Johns' Ambulance	1	1	2



Residential AOD Program

BRADAAG’s eight-week Residential AOD Program has had a busy year offering a comprehensive program that address’ individuals overall social and emotional wellbeing.



Within this year we have increasingly supported whole family units and worked collaboratively with local based service providers. If, and when consented by the client we have started to involve supportive family members within assessments, case planning and reviewing process’.

Our dedicated days to cultural outings for men and women have seen a marked uplift in engagement. This has attributed to the inclusion of fishing, visiting culturally significant sites, collecting bush medicines and bush foods.

Our Residential AOD Program offers a client centred, integrated approach that works alongside each indivual client to support their needs and wants.

Yearly statistics for the Resi Program:

288

People were assessed prior to entry to the program

96.53%

Identified as Aboriginal and or Torres Strait Islander

190

People either self referred or where supported to seek assessment through services including health, legal and community services

98

People were referred through NT Corrections

188

Clients entered and participated in the program with a

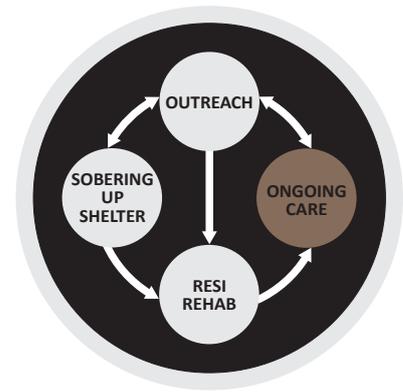
79%

completion rate

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Ongoing Care

BRADAAGs Ongoing Care Program supports clients through their treatment journey from early in the Residential AOD Program to the completion of the Ongoing Care Program.



The Ongoing Program is preceded by the BRADAAG Residential Programs, or in some instances an external AOD Residential Program. The Ongoing Care Program can be completed in either BRADAAGs TAC units or the clients normal place of residence and is 12 weeks in length.

Since early 2023 the appointment of a Well-being Pathways Facilitator is greatly enhancing the continuity of care for BRADAAGs clients, and includes After Care Planning, referrals, Relapse Prevention Planning, follow up support, client contact and follow-up assessment and brief interventions.

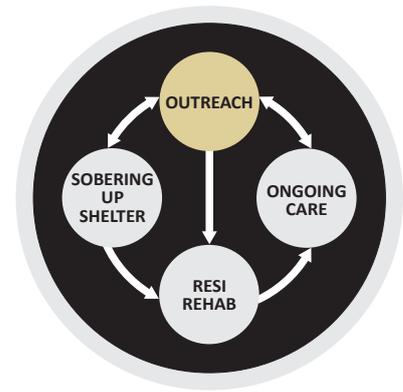
Number of clients supported	Female	Male	Partners of clients	Total
To complete the Ongoing Care Program in the Transitional After Care Units (TAC)	21	47	25	93

Number of completed plans	Total including ongoing updating
Relapse Prevention Plans	43
After Care Plans	42



Outreach program

Within the last year the BRADAAG Outreach Program has been supporting clients that are residing in the BRADAAG Transitional After Care Units with daily breathalysing, bi-weekly unit inspections and offering outreach AOD support to anyone that is residing in Tennant Creek.



This has included offering check ins and ongoing support to clients if they have exited from either of BRADAAG residential programs early. Within the year the Outreach team has been growing capacity to start to deliver BRADAAG/ health promotion, AOD workshops, assessments and brief interventions to sites around the Barkly region. These sites include remote communities, outstations, schools and community events.

Throughout the whole Barkly region the new Outreach team will deliver:

- community education and action as part of efforts to prevent problem drinking and its associated harms
- initial assessment and referral of individuals and families to other BRADAAG areas and to external specialist services
- screenings and brief interventions
- clinical treatment
- follow-up support
- co-ordination and integration of other agencies services.



Collaborations

BRADAAG collaborates with a range of agencies in implementing our services and programs. We acknowledge and value the collaborations with the following services:

Anyinginyi Public Health

Anyinginyi: Tackling Indigenous Smoking

Anyinginyi Congress

Saltbush

Catholic Care NT

TC Women's Refuge

CAWLS

NT Legal Aid Commission (NTLAC)

Country Women's Association (CWA)

Central Australian Aboriginal Congress

Services Australia (Centrelink)

ADSCA

Literacy For Life



Board of Directors

Currently serving 2022–2023

Chairperson

Elliot McAdam

Directors

Narelle Bremner

Patricia Frank

Dennis Gray

Nungarayi Shirley Lewis

Kade Green

Christine Morton

Steve Sutton



Elliot McAdam

Chairperson



Dennis Gray

I am an Adjunct Professor at the National Drug Research Institute, Curtin University. I have conducted research into the reduction of alcohol and other drug related harm among Aboriginal people for over 30 years and in 2022 led a team that conducted a review of BRADAAG.

I joined the BRADAAG as expert advisor in 2023. My role is to provide the Board with evidence-based advice on the development and implementation of the Wellbeing Pathway.



Narelle Bremner

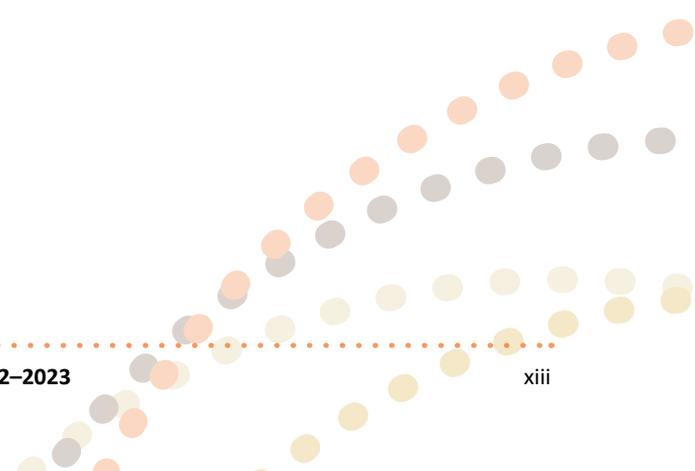
I Joined the BRADAAG Board in March 2022 and during part of 2022 was the interim Board Chair. I am committed to working to implement the recommendations of the 2022 BRADAAG Review so as an organisation we can move forward in providing the best Culturally appropriate healing services for clients and their families.

It is my vision that BRADAAG becomes a national Leader in Aboriginal Alcohol Rehabilitation, setting best practice standards.



Nungarayi Shirley Lewis

I am a local Warumungu Women with connections throughout the Barkly through my old women. I have a passion for this land of ours and for all of us living on it. I am aware of the social issues of this beautiful town, and as a Director of the BRADAAG board I push to generate positive change.





General Purpose Financial Report

BARKLY REGION ALCOHOL AND DRUG ABUSE ADVISORY GROUP ABORIGINAL CORPORATION

ABN: 29 812 936 529

ICN: 8618

GENERAL PURPOSE FINANCIAL REPORT

For the Year Ended 30 June 2023

BARKLY REGION ALCOHOL AND DRUG ABUSE ADVISORY GROUP ABORIGINAL CORPORATION

ABN: 29 812 936 529

GENERAL PURPOSE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2023

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BARKLY REGIONAL ALCOHOL AND DRUG ABUSE ADVISORY GROUP ABORIGINAL CORPORATION

ABN 29 812 936 529

DIRECTORS' REPORT

The Directors present their report together with the general purpose financial statements of Barkly Region Alcohol and Drug Abuse Advisory Group Aboriginal Corporation (the Corporation) for the financial year ended 30 June 2023 and the auditor's report thereon.

OPERATING AND FINANCIAL REVIEW

The surplus from ordinary activities of the Corporation amounted to \$490,627. 2022: deficit \$(132,590). \$559,621 was transferred to an unexpended grants reserve to hold committed funds that have been reported as revenue under AASB 1058, but are to be expended in a future period.

PRINCIPAL ACTIVITIES

The principal activities of the Corporation are primarily aimed at providing Alcohol and other Drug Services for the Barkly Region. Our Vision is to improve the lives of individuals, families and community of the Barkly Region through the reduction of harm caused by the misuse of alcohol and other drugs. Our children are our future and supporting them and their families to overcome the damages caused by intergenerational disadvantage and poverty and its symptoms of alcohol and drug abuse and Violence is vitally important to the health and wellbeing of our Community. Our programs include: Rehabilitation Program Sobering Up Shelter Outreach and aftercare Youth Treatment Service.

There were no significant changes in the nature of the activities of the Corporation during the year.

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 matter or circumstance that has significantly affected or may significantly affect the operations of the Corporation, the results of those operations, or the state of affairs of the Corporation, in future financial years.

LIKELY DEVELOPMENTS

The Corporation will continue to focus on increasing services available to the Barkly Region.

ENVIRONMENTAL REGULATION

The Corporation's operations are not subject to any significant environmental regulations under either Commonwealth or Territory legislation. However, the Directors believe that the Corporation has adequate systems in place for the management of its environmental requirements and is not aware of any breach of those environmental requirements as they apply to the Corporation.

DISTRIBUTIONS

The Corporation's rule book precludes it from distributing any surpluses to members. Accordingly, no distributions were paid, recommended or declared by the Corporation during the year.

DIRECTORS

The Directors of the Corporation at any time during or since the end of the financial year are:

Name	Position	Name	Position
Elliot Mc Adam	Director/Chair	Melanie Brodie	Director (Resigned 29/11/2022)
Shirley Lewis	Director	Steve Sutton	Director (Appointed 29/11/2022)
Patricia Frank	Director	Georgina Bracken	Director (Resigned 9/12/2022)
Wayne Walsh	Director (Resigned 29/11/2022)	Alan Murn	Director (Resigned 9/12/2022)
Narelle Bremner	Chair	Ray Wallis	Director (Resigned 9/12/2022)
Josephine Bond	Director (Resigned 4/11/2022)	Barry Natrass	Director (Resigned 9/12/2022)
Christine Morton	Director	Denis Gray	Special Advisor
Kade Green	Director		

DIRECTORS' REPORT (continued)

DIRECTORS' MEETINGS

The number of directors' meetings and the number of meetings attended by each of the directors of the Corporation during the financial year are:

Director	No of meetings held	No of meetings attended
Elliot Mc Adam	13	13
Shirley Lewis	13	8
Patricia Frank	13	5
Wayne Walsh	13	6
Narelle Bremner	13	13
Josephine Bond	13	3
Christine Morton	13	5
Kade Green	13	4
Melanie Brodie	13	2
Steve Sutton	13	5
Georgina Bracken	13	1
Alan Murn	13	1
Ray Wallis	13	1
Barry Nattrass	13	1
Denis Gray	13	3

AUDITOR'S INDEPENDENCE DECLARATION

At no time during the financial year ended 30 June 2023 was an officer of the Corporation the auditor, a partner in the audit firm, or a director of the audit company that undertook the audit of the Corporation for that financial year.

The lead auditor's independence declaration forms part of the directors' report for the financial year ended 30 June 2023.

PROCEEDINGS ON BEHALF OF THE CORPORATION

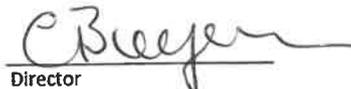
During the year, no person has made application for leave in respect of the Corporation under section 169-5 of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (the Act).

During the year, no person has brought or intervened in proceedings on behalf of the Corporation with leave under section 169-5 of the Act.

This report is made in accordance with a resolution of the Directors and is signed for and on behalf of the Board of Directors by:



Director
Dated: 14 September 2023



Director
Dated: 14 September 2023

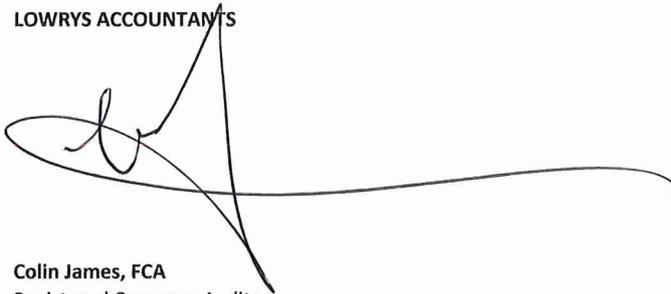
The Directors
Barkly Region Alcohol and Drug Abuse Advisory Group Aboriginal Corporation
21 Thompson Street
Tennant Creek NT 0860

Auditor's Independence Declaration

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

- (i) no contraventions of the auditor independence requirements as set out in the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and the *Australian Charities and Not-for-profits Commission Act 2012*, in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

LOWRYS ACCOUNTANTS



Colin James, FCA
Registered Company Auditor

Dated: 14 September 2023
Darwin

DIRECTORS' DECLARATION

In accordance with a resolution of the Directors of Barkly Region Alcohol and Drug Abuse Advisory Group Aboriginal Corporation, the Directors declare that:

1. The financial statements and notes, as set out on pages 5-25, are in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - a. comply with Australian Accounting Standards; and
 - b. give a true and fair view of the financial position of the Corporation as at 30 June 2023 and of its performance for the year ended on that date.
2. In the Directors' opinion there are reasonable grounds to believe that the Corporation will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Directors and is signed for and on behalf of the Board of Directors by:



Director
Dated: 14 September 2023



Director
Dated: 14 September 2023

BARKLY REGION ALCOHOL AND DRUG ABUSE ADVISORY GROUP ABORIGINAL CORPORATION

ABN: 29 812 936 529

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

	Note	2023	2022
		\$	\$
Income			
Revenue from grants and contributions	2A	3,594,816	2,860,687
Other revenue	2B	<u>420,003</u>	<u>275,408</u>
Total income		<u>4,014,819</u>	<u>3,136,095</u>
Expenses			
Employee benefits expense	3A	1,866,649	2,080,416
Depreciation and amortisation	3B	95,059	148,837
Loss on disposal of property, plant and equipment	3C	1,714	-
Impairment of property, plant and equipment	7	215,331	-
Finance charges - leases	8	2,552	3,419
Other expenses	3D	<u>1,342,887</u>	<u>1,036,013</u>
Total Expenses		<u>3,524,192</u>	<u>3,268,685</u>
Surplus (Deficit) from operations		490,627	(132,590)
Other Comprehensive Income			
Transfer to establish unexpended grant reserve	19	<u>(559,621)</u>	<u>-</u>
Total comprehensive (loss) for the year		<u>(68,994)</u>	<u>(132,590)</u>

The Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.

BARKLY REGION ALCOHOL AND DRUG ABUSE ADVISORY GROUP ABORIGINAL CORPORATION

ABN: 29 812 936 529

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

	Note	2023 \$	2022 \$
ASSETS			
Current assets			
Cash and cash equivalents	4	1,226,868	537,539
Accounts receivable and other debtors	5	133,650	-
Other current assets	6	-	73,578
Total current assets		<u>1,360,518</u>	<u>611,117</u>
Non-current assets			
Property, plant and equipment	7	381,984	657,868
Right-of-use assets	8	46,891	19,730
Total non-current assets		<u>428,875</u>	<u>677,598</u>
Total Assets		<u>1,789,393</u>	<u>1,288,715</u>
LIABILITIES			
Current liabilities			
Accounts payable and other payables	9	210,951	226,732
Lease liabilities	10	28,035	20,827
Provisions	11	50,350	53,161
Total current liabilities		<u>289,336</u>	<u>300,720</u>
Non-current liabilities			
Lease liabilities	10	20,141	-
Provisions	11	2,728	1,434
Total non-current liabilities		<u>22,869</u>	<u>1,434</u>
Total Liabilities		<u>312,205</u>	<u>302,154</u>
Net Assets		<u>1,477,188</u>	<u>986,561</u>
Accumulated Funds			
Retained earnings		844,091	907,934
Long service leave reserve		73,476	78,627
Unexpended grant reserve	19	559,621	-
Total Accumulated Funds		<u>1,477,188</u>	<u>986,561</u>

The Statement of Financial Position should be read in conjunction with the accompanying notes.

BARKLY REGION ALCOHOL AND DRUG ABUSE ADVISORY GROUP ABORIGINAL CORPORATION

ABN: 29 812 936 529

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	Retained Earnings	Unexpended Grants Reserve	Long Service Leave Reserve	Total Equity
	\$	\$	\$	\$
ACCUMULATED FUNDS				
Balance at 1 July 2021	1,006,197	-	112,954	1,119,151
Deficit from operations	(132,590)	-	-	(132,590)
Transfer from long service leave reserve	34,327	-	(34,327)	-
Closing Balance at 30 June 2022	<u>907,934</u>	<u>-</u>	<u>78,627</u>	<u>986,561</u>
Balance at 1 July 2022	907,934	-	78,627	986,561
Surplus from operations	490,627	-	-	490,627
Transfer to unexpended grants reserve	(559,621)	559,621	-	-
Transfer from long service leave reserve	5,151	-	(5,151)	-
Closing Balance at 30 June 2023	<u><u>844,091</u></u>	<u><u>559,621</u></u>	<u><u>73,476</u></u>	<u><u>1,477,188</u></u>

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

BARKLY REGION ALCOHOL AND DRUG ABUSE ADVISORY GROUP ABORIGINAL CORPORATION

ABN: 29 812 936 529

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

	Note	2023	2022
		\$	\$
Cash flows from operating activities			
Receipts from customers		286,353	277,908
Grants and contributions received		3,594,816	2,860,687
Surplus grant funds repaid to funding bodies		-	(4,603,148)
Payments to suppliers and employees		(3,153,256)	(3,114,168)
Finance charges		(2,552)	(3,419)
Net cash flows from operating activities	14	<u>725,361</u>	<u>(4,582,140)</u>
Cash flows used in investing activities			
Acquisition of property, plant and equipment	7	<u>(8,259)</u>	<u>(5,276)</u>
Net cash flows used in investing activities		(8,259)	(5,276)
Cash flows used in financing activities			
Repayment of lease		<u>(27,773)</u>	<u>(71,419)</u>
Net cash flows used in financing activities		(27,773)	(71,419)
Net increase/(decrease) in cash and cash equivalents		<u>689,329</u>	<u>(4,658,835)</u>
Cash and cash equivalents at the beginning of the period		<u>537,539</u>	<u>5,196,374</u>
Cash and cash equivalents at the end of the period	4	<u><u>1,226,868</u></u>	<u><u>537,539</u></u>

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

BARKLY REGION ALCOHOL AND DRUG ABUSE ADVISORY GROUP ABORIGINAL CORPORATION

ABN: 29 812 936 529

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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BARKLY REGION ALCOHOL AND DRUG ABUSE ADVISORY GROUP ABORIGINAL CORPORATION

ABN: 29 812 936 529

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Barkly Region Alcohol and Drug Abuse Advisory Group Aboriginal Corporation (the Corporation) is an Aboriginal Corporation incorporated under the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and the Australian Charities and Not-for-profits Commission Act 2012 (the Acts), domiciled in Australia. The Corporation's principal activity is to provide community services, health care and health promotion in the Barkly Region.

Principal place of business

21 Thompson Street
Tennant Creek NT 0860

Registered Office

21 Thompson Street
Tennant Creek NT 0860

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

The financial statements are required by the Acts and are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures of the Australian Accounting Standards Board (AASB) and the *Australian Charities and Not-for-profits Commission Act 2012*. The Corporation is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an 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

(a) Revenue

Operating Grants, Donations and Bequests

When the entity receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Corporation:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (continued)

(a) Revenue (continued)

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Corporation:

- recognises the asset received in accordance with the recognition requirements of AASB1058;
- recognises related amounts (being contributions, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount under AASB 1058.

If a contract liability is recognised as a related amount above, the Corporation recognises income in profit or loss when or as it satisfies its obligations under the contract.

Capital Grant

When the Corporation receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The Corporation recognises income in profit or loss when or as the Corporation satisfies its obligations under terms of the grant.

Interest Income

Interest income is recognised using the effective interest method.

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

(b) Fair Value of Assets and Liabilities

The Corporation measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

Fair value is the price the Corporation would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market value may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

(c) Property, Plant and Equipment

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (continued)

(c) Property, Plant and Equipment (continued)

Buildings and improvements, plant and equipment, furniture and fixtures, computers and motor vehicles

Buildings and improvements are valued at fair value. Plant and equipment, furniture and fixtures, computers and motor vehicles are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of property, plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Corporation and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss in the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets, including buildings and improvements, plant and equipment, IT equipment, motor vehicles and furniture and fittings, but excluding freehold land and work in progress, is depreciated on a straight-line basis over the asset's useful life to the Corporation commencing from the time the asset is available for use.

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

Buildings	3%
Motor vehicles	19%
Computers	30%
Furniture and fixtures	25%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount. These gains and losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

(d) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Corporation becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Corporation commits itself to either purchase or sell the asset.

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs except where the instrument is classified 'at fair value through profit and loss' in which case transaction costs are recognised as expenses in profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method, or cost.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (Continued)

(d) Financial Instruments (continued)

Amortised cost is calculated as the amount at which the financial asset or liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transactions costs and other premiums or discounts) over 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 amount with a consequential recognition of income or expense in profit or loss.

Impairment

A financial asset (or a group of financial assets) is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a 'loss event') having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered to constitute a loss event. Impairment losses are recognised in profit or loss immediately. Also any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

With the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the Corporation recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

Derecognition

Financial assets are derecognised where the contractual right to receipt of cash flows expires or the asset is transferred to another party, whereby the Corporation 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 have expired. The difference between the carrying amount of the financial liability 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.

(e) Impairment of Non Financial Assets

At the end of each reporting period, the Corporation reviews the carrying amounts 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 of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (Continued)

(e) Impairment of Non Financial Assets (continued)

Where the assets are not held primarily for their ability to generate net cash inflows the recoverable amounts are expected to be materially the same as fair value.

Where it is not possible to estimate the recoverable amount of an individual asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

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

(f) Employee Provisions

Short-term employee provisions

Provision is made for the Corporation's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and annual leave. Short-term employee benefits are measured at the nominal amounts expected to be paid when the obligation is settled.

Other long-term employee provisions

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Long-term employee benefits are measured at the nominal amounts expected to be paid when the obligation is settled.

The Corporation's obligations for long-term employee benefits are presented as non-current employee provisions in its statement of financial position, except where the Corporation does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. The Corporation did not have an overdraft during the year.

(h) Trade and Other Receivables

Trade and other receivables include amounts receivable from clients for accommodation and food provided in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(d) for further discussion of impairment of financial assets.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (Continued)

(i) Goods and Services Tax

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are included in the cash flow statement on a net basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(j) Income Tax

The Corporation is a public benevolent institution and is endorsed by the Australian Taxation Office to access income tax exemption under Subdivision 50-A of the Income Tax Assessment Act 1997.

(k) Fringe Benefits Tax

The Corporation, as a Public Benevolent Institution, is also endorsed by the Australian Taxation Office to access the FBT exemption.

(l) Provisions

Provisions are recognised when the Corporation has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(m) Comparative Figures

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

(n) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Corporation during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (Continued)

(o) Critical Accounting Estimates and Judgements

The Directors evaluate estimates and judgements incorporated into the financial statements 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 Corporation.

Key estimates

Impairment

Impairment of property, plant and equipment

The Corporation assesses impairment of property, plant and equipment at each reporting date by evaluating conditions specific to the Corporation and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs to sell or value-in-use calculations, which incorporate a number of key estimates and assumptions. There was a provision for impairment of land and buildings of \$215,331 at 30 June 2023 (2022: \$ Nil). Refer to Note 7.

Key judgements

Employee benefits

For the purpose of measurement, AASB 119: *Employee benefits* (September 2011) defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related services. The Corporation expects most employees will take their annual leave entitlements within 24 months of the reporting period in which they were earned, but this will not have a material impact on the amounts recognised in respect of obligations for employees' leave entitlements.

(p) Economic Dependency

The continued operation of the Barkly Region Alcohol and Drug Abuse Advisory Group Aboriginal Corporation is dependent on funding from Government. At the date of this report, the Board of Directors has no reason to believe that this support will not continue.

BARKLY REGION ALCOHOL AND DRUG ABUSE ADVISORY GROUP ABORIGINAL CORPORATION

ABN: 29 812 936 529

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$	\$
Note 2: Revenue and Other Income		
Note 2A Revenue from grants and contributions		
<i>Northern Territory Government</i>		
Department of Health	2,025,450	2,020,437
RISE-N Program	500,000	-
	<u>2,525,450</u>	<u>2,020,437</u>
<i>Commonwealth Government</i>		
National Indigenous Australian's Agency	910,916	775,600
Primary Health Network	158,450	64,650
	<u>1,069,366</u>	<u>840,250</u>
Total revenue from grants and contributions	<u><u>3,594,816</u></u>	<u><u>2,860,687</u></u>
Note 2B Other revenue		
Client fees	162,226	199,489
Recoveries	248,729	35,469
Other income	9,048	40,450
Total other revenue	<u><u>420,003</u></u>	<u><u>275,408</u></u>
Note 3: Expenses		
Note 3A Employee benefits expense		
Salaries and wages	1,708,404	1,897,018
Superannuation	158,245	183,398
Total employee benefits expense	<u><u>1,866,649</u></u>	<u><u>2,080,416</u></u>
Note 3B Depreciation and amortisation		
Depreciation of property, plant and equipment	67,098	80,208
Depreciation of right-of-use assets	27,961	68,629
Total depreciation and amortisation	<u><u>95,059</u></u>	<u><u>148,837</u></u>

BARKLY REGION ALCOHOL AND DRUG ABUSE ADVISORY GROUP ABORIGINAL CORPORATION

ABN: 29 812 936 529

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$	\$
Note 3: Expenses (continued)		
Note 3C Loss on disposal of property, plant and equipment		
<i>Motor vehicles</i>		
Written down value	1,714	-
Proceeds received	-	-
Total loss on disposal of property, plant and equipment	<u>1,714</u>	<u>-</u>
Note 3D Other expenses		
Accounting fees	69,250	66,000
Audit fees	12,000	13,200
Cleaning	8,876	8,089
Client support and consumables	37,691	37,476
Client fees expenses	162,323	187,988
Consultant fees	274,688	21,451
Fees, memberships and accreditation fees	11,499	9,715
Information technology expenses	73,094	66,379
Insurance expense	126,218	90,089
Legal costs	172,592	157,390
Meeting expenses	1,630	1,188
Motor vehicle expenses	33,130	49,371
Printing, postage and stationery	10,656	10,546
Program expenses	-	2,200
Publications	3,502	1,562
Rent	156,945	61,800
Repairs and maintenance	37,666	50,913
Security services	3,154	1,400
Staff recruitment	-	30,818
Staff training and welfare	18,789	47,750
Telephone	45,229	43,802
Tools and equipment	5,871	-
Travel and accommodation	17,072	14,568
Utilities	58,887	60,828
Other expenses	2,125	1,490
Total other expenses	<u>1,342,887</u>	<u>1,036,013</u>
Note 4: Cash and Cash Equivalents		
Cash at bank	<u>1,226,868</u>	<u>537,539</u>

BARKLY REGION ALCOHOL AND DRUG ABUSE ADVISORY GROUP ABORIGINAL CORPORATION

ABN: 29 812 936 529

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$	\$
Note 5: Accounts Receivable and Other Debtors		
Trade receivables	133,650	-
Allowance for impairment of trade receivables	-	-
Total accounts receivable and other debtors	<u>133,650</u>	<u>-</u>
No interest is charged on outstanding debtor balances.		
The Corporation does not hold any financial assets whose terms have been renegotiated, but which would otherwise be past due or impaired.		
No collateral has been pledged for any of the current or non-current trade and other receivable balances.		
a. Financial assets at amortised cost classified as accounts receivable and other debtors		
Accounts receivable and other debtors:		
- total current	133,650	-
- total non current	-	-
	<u>133,650</u>	<u>-</u>
Less GST receivable	-	-
Financial assets as accounts receivable and other debtors	<u>133,650</u>	<u>-</u>
Note 6: Other Current Assets		
Prepayments	<u>-</u>	<u>73,578</u>
Note 7: Property, Plant and Equipment		
Land and buildings, at fair value	125,000	343,364
Accumulated depreciation	-	(1,999)
	<u>125,000</u>	<u>341,365</u>
Motor vehicles, at cost	568,761	590,016
Accumulated depreciation	(370,985)	(345,035)
	<u>197,776</u>	<u>244,981</u>
Computer equipment, at cost	91,011	82,752
Accumulated depreciation	(65,236)	(55,804)
	<u>25,775</u>	<u>26,948</u>
Furniture and fixtures, at cost	94,042	94,042
Accumulated depreciation	(60,609)	(49,468)
	<u>33,433</u>	<u>44,574</u>
Total property, plant and equipment	<u>381,984</u>	<u>657,868</u>

The land and buildings were valued by Herron Todd White (Northern Territory) Pty Ltd, an independent valuer, on 29 November 2022. The independent valuer determined that the fair value of the land and buildings to be \$125,000 compared to the net book value of \$340,331 as at the valuation date. Accordingly, an impairment amounting to \$215,331 was recognised during the year.

BARKLY REGION ALCOHOL AND DRUG ABUSE ADVISORY GROUP ABORIGINAL CORPORATION

ABN: 29 812 936 529

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023****Note 7: Property, Plant and Equipment (continued)**

	Land and Buildings at fair value \$	Motor vehicles at cost \$	Computers at cost \$	Furniture and fixtures at cost \$	Total \$
Opening balance at 1 July 2022	341,365	244,981	26,948	44,574	657,868
Additions	-	-	8,259	-	8,259
Depreciation	(1,034)	(45,491)	(9,432)	(11,141)	(67,098)
Impairment loss	(215,331)	-	-	-	(215,331)
Disposals	-	(1,714)	-	-	(1,714)
Net book value 30 June 2023	125,000	197,776	25,775	33,433	381,984
Net book value as of 30 June 2023 represented by:					
Gross book value	125,000	568,761	91,011	94,042	878,814
Accumulated depreciation	-	(370,985)	(65,236)	(60,609)	(496,830)
Net book value 30 June 2023	125,000	197,776	25,775	33,433	381,984

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
Note 8: Right-of-Use Assets		
The Corporation leases property.		
i) AASB 16 related amounts recognised in the balance sheet		
Right-of-use assets		
Leased property	541,228	486,106
Accumulated amortisation	(494,337)	(466,376)
Total right-of-use asset	<u>46,891</u>	<u>19,730</u>
Movement in carrying amounts:		
<i>Leased property:</i>		
Balance at beginning of year	19,730	88,359
Addition to right-of-use asset	55,122	-
Amortisation expense	(27,961)	(68,629)
Net carrying amount	<u>46,891</u>	<u>19,730</u>
ii) AASB 16 related amounts recognised in the statement of profit or loss		
Amortisation charge related to right of use assets	27,961	68,629
Interest expense on lease liabilities	2,552	3,419

Note 9: Accounts Payable and Other Payables

Trade payables	24,044	130,231
GST payable	58,362	18,404
Sundry creditors and accruals	128,545	78,097
Total accounts payable and other payables	<u>210,951</u>	<u>226,732</u>

Settlement of trade creditors is generally net 30 days.

The Corporation does not hold any financial liabilities whose terms have been renegotiated, but which would otherwise be past due or impaired.

No collateral has been pledged for any of the current or non-current trade and other payable balances.

a. Financial liabilities at amortised cost classified as accounts payable and other payables

Accounts payable and other payables:		
- total current	210,951	226,732
- total non-current	-	-
	<u>210,951</u>	<u>226,732</u>
Less GST payable	(58,362)	(18,404)
Less Deferred income	-	-
Financial liabilities as accounts payable and other payables	<u>152,589</u>	<u>208,328</u>

No interest is payable on outstanding payables.

BARKLY REGION ALCOHOL AND DRUG ABUSE ADVISORY GROUP ABORIGINAL CORPORATION

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$	2022 \$
Note 10: Lease Liabilities		
Lease Liabilities		
Current	28,035	20,827
Non-current	20,141	-
	<u>48,176</u>	<u>20,827</u>
Note 11: Provisions		
<i>Current</i>		
Employee benefits - annual leave	50,350	53,161
Total current provisions	<u>50,350</u>	<u>53,161</u>
<i>Non-Current</i>		
Employee benefits - long service leave	2,728	1,434
Total non-current provisions	<u>2,728</u>	<u>1,434</u>
Total provisions	<u>53,078</u>	<u>54,595</u>
Note 12: Commitments for Expenditure		
(a) There were no capital commitments at 30 June 2023 (2022: \$Nil).		
(b) There were no loans at 30 June 2023 (2022: \$Nil).		
(c) There were no operating leases at 30 June 2023 (2022: \$Nil).		
Note 13: Events After the Reporting Period		
The Directors are not aware of any significant events that have occurred since the end of the reporting period which would have an effect on the presentation or require disclosure to the financial statements.		
Note 14: Cash Flow Information		
Reconciliation of Cash Flow from Operating Activities with Current Year Surplus		
Surplus for the year	490,627	(132,590)
<i>Non cash transactions</i>		
Depreciation and amortisation	95,059	148,837
Loss on disposal of property, plant and equipment	1,714	-
Impairment loss	215,331	-
<i>Changes in net assets and liabilities:</i>		
<i>(Increase) / Decrease in assets:</i>		
Accounts receivable and other debtors	(133,650)	2,500
Other current assets	73,578	(32,597)
<i>Increase/(decrease) in liabilities:</i>		
Accounts payable and other payables	(15,781)	(4,521,026)
Provisions	(1,517)	(47,264)
Net cash flows from operating activities	<u>725,361</u>	<u>(4,582,140)</u>

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Note 15: Financial Risk Management

	Note		
Categories of financial instruments			
Financial assets			
Loans and receivables:			
Cash and cash equivalents	4	1,226,868	537,539
Trade receivables	5a	<u>133,650</u>	<u>-</u>
Carrying amount of financial assets		<u><u>1,360,518</u></u>	<u><u>537,539</u></u>
Financial Liabilities			
Other financial liabilities:			
Trade and other payables	9a	152,589	208,328
Lease liabilities	10	<u>48,176</u>	<u>20,827</u>
Carrying amount of financial liabilities		<u><u>200,765</u></u>	<u><u>229,155</u></u>

Financial Risk Management Policies

The overall risk management strategy seeks to ensure that the Corporation meets its financial targets, while minimising potential adverse effects of cash flow shortfalls.

Special Financial Risk Exposures and Management

The main risks the Corporation is exposed to through its financial instruments are credit risk, liquidity risk and market risk relating to interest rate risk. There has been no substantive change in the types of risk the Corporation is exposed to, how these risks arise, management's objectives, policies and procedures for managing or measuring risks from the previous period.

a. Credit risk

Exposure to credit risk relating to financial assets arises from the potential non-performance by counterparties of contract obligations that could lead to a financial loss for the Corporation.

The Corporation does not have any material credit risk exposures as its major source of revenue is the receipt of grants.

Credit risk exposures

The maximum exposure to credit risk by class of recognised financial assets at the end of the reporting period is equivalent to the carrying amount and classification of those financial assets (net of any provisions) as presented in the statement of financial position.

Accounts receivable and other debtors that are neither past due nor impaired are considered to be of high credit quality. Aggregates of such amounts are detailed in Note 5.

The Corporation has no significant concentrations of credit risk exposure to any single counterparty or group of counterparties. Details with respect to credit risk of accounts receivable and other debtors are provided in Note 5.

b. Liquidity risk

Liquidity risk arises from the possibility that the Corporation might encounter difficulty in settling its debts or otherwise meeting its obligations in relation to financial liabilities. The Corporation manages this risk through the following mechanisms:

- preparing forward-looking cash flow analysis in relation to its operational, investing and financing activities; and
- only investing surplus cash with major financial institutions.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Note 15: Financial Risk Management (continued)

c. **Market risk**

Interest rate risk

Exposure to interest rate risk arises on financial assets and financial liabilities recognised at the end of the reporting period whereby a future change in interest rates will affect future cash flows or the fair value of fixed rate financial instruments. The Corporation is also exposed to earnings volatility on floating rate instruments.

The financial instruments that expose the Corporation to interest rate risk are limited to cash and cash equivalents.

The Corporation also manages interest rate risk by ensuring that, whenever possible, payables are paid within any pre-agreed credit terms.

Fair values

Unless otherwise stated, the Directors consider the financial assets and financial liability carrying amount to also be its fair value.

Note 16: Capital Management

The Corporation manages its capital to ensure that it will be able to continue as a going concern. The Corporation's overall strategy remained unchanged throughout the year.

The capital structure of the Corporation consists of accumulated funds comprised of retained earnings.

The Corporation is not subject to any externally imposed capital requirements.

Note 17: Related Parties

Key Management Remuneration

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Corporation, directly or indirectly, including any committee member (whether executive or otherwise) is considered key management personnel (KMP).

	2023	2022
	\$	\$
KMP compensation	<u>156,274</u>	<u>206,558</u>

Other Related Party Disclosure

No remuneration or benefits were paid to the Directors during the year (2022: \$Nil).

There were no loans to Directors either this year or last year nor was there any outstanding balances from prior years.

Note 18: Auditor's Remuneration

	2023	2022
	\$	\$
- Audit of financial statements	10,500	5,300
- Audit of acquittal statements	1,500	5,100
- Other accounting services	3,250	2,800
Total auditor's remuneration	<u><u>15,250</u></u>	<u><u>13,200</u></u>

BARKLY REGION ALCOHOL AND DRUG ABUSE ADVISORY GROUP ABORIGINAL CORPORATION

ABN: 29 812 936 529

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 19: Unexpended Grant Reserve

	2023	2022
	\$	\$
Movement in unexpended grant reserve		
Balance at beginning of reporting period	-	-
Transfer to establish reserve	<u>559,621</u>	<u>-</u>
Balance at end of the reporting period	<u><u>559,621</u></u>	<u><u>-</u></u>

The unexpended grants reserve has been established to hold committed funds that have been reported as revenue under AASB 1058, but are to be expended in a future period.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BARKLY REGION ALCOHOL AND DRUG ABUSE ADVISORY GROUP ABORIGINAL CORPORATION

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Barkly Region Alcohol and Drug Abuse Advisory Group Aboriginal Corporation (the Corporation), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended, the notes to the financial statements including a summary of significant accounting policies, the Directors' Report and the Directors' Declaration.

In our opinion the accompanying financial report of the Barkly Region Alcohol and Drug Abuse Advisory Group Aboriginal Corporation has been prepared in accordance with the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and the Australian Charities and Not-for-profits Commission Act 2012, including:

- (i) giving a true and fair view of the Corporation's financial position as at 30 June 2023 and of its financial performance for the period then ended;
- (ii) complying with Australian Accounting Standards, the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and the *Australian Charities and Not-for-profits Commission Regulations 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Corporation 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 ethical 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.

Responsibilities of the Directors for the Financial Report

The Directors of the Corporation are responsible for the preparation of the financial report that gives a true and fair view in accordance with the Australian Accounting Standards, the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and the Australian Charities and Not-for-profits Commission Act 2012 and for such internal controls as the Directors determine are necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the Corporation'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 the Directors either intend to liquidate the Corporation or to cease operation, or have no realistic alternative but to do so.

Directors are also responsible for overseeing the Corporation's financial reporting process.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BARKLY REGION ALCOHOL AND DRUG ABUSE ADVISORY GROUP ABORIGINAL CORPORATION

Report on the Audit of the Financial Report (continued)

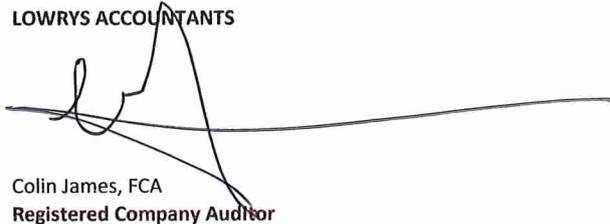
Auditor's Responsibilities for the Audit of the Financial Report

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 the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

This description forms part of our auditor's report.

LOWRYS ACCOUNTANTS

A handwritten signature in black ink, appearing to read "Colin James", written over a horizontal line.

Colin James, FCA
Registered Company Auditor

Darwin
Dated: 14 September 2023



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