

Central Australian Aboriginal Alcohol Programmes Unit 2021 - 2022 Annual Report



CAAAPU acknowledges the traditional owners of the land on which we live and work, the Arrernte people of Central Australia and we pay our respects to their elders' past, present and emerging.

CAAAPU would like to acknowledge the organisations in which we work closely with. Their ongoing support means we are able to provide a high-quality residential rehabilitation service to the Aboriginal community of Central Australia and we thank them for the pivotal role they play in our treatment program.

- Central Australian Aboriginal Congress Aboriginal Corporation
- Association of Alcohol and other Drug Agencies NT
- National Australian Aboriginal Justice Agency
- Drug and Alcohol Services Australia Limited
- Central Australian Women's Legal Service
- Aboriginal Medical Services Alliance NT
- Alice Springs Community Corrections
- Desert Knowledge Australia
- Holyoake Alice Springs Inc.
- STEPS Group Australia

We would also like to take this opportunity to thank our funding providers.

- Northern Territory Government, Department of Health
- Australian Government, National Indigenous Australians Agency



Chairperson's Report

The 2021/2022 financial year has been another strong year for CAAAPU and it gives me great pleasure to report to the members on the state of the organisation.

I would like to firstly acknowledge and thank my fellow board members for their ongoing commitment and support of CAAAPU. Without your strong support, knowledge, commitment and time to contribute as Directors we would not have a clear direction and understanding of alcohol abuse and the negative effects caused towards Aboriginal families. This current board has provided effective and stable governance. CAAAPU continues to lead the way in delivering a quality Alcohol and Other Drug (AOD) treatment service to the Aboriginal community of Central Australia.

Places like CAAAPU are under enormous pressure to deliver quality AOD rehabilitation services to a large client group that are not only dealing with addiction problems but many other social issues such as, lack of employment, education, suitable housing and health infrastructure. This has a flow on effect to our client's mental health which as we know directly increases the risk of AOD misuse. Sadly, the troubles associated with AOD misuse have a damaging impact on our community and these impacts are unfortunately an increasing and spiralling trend that brings about bad behaviour.

Therefore, the focus on quality treatment programs is essential and organisations such as CAAAPU play a crucial role in providing a safe space for people wanting to change their habits and learn how to make better choices in their lives, whilst equipping them with social support such as training, employment pathways, suitable housing and access to quality health care.

CAAAPU has a long-term role to play in helping to create opportunities and pathways away from the misuse of alcohol and drugs and we are constantly searching for ways to improve our service delivery so we can stamp our authority as the gold star residential rehabilitation service for Aboriginal people in Central Australia.

Michael Liddle
Chairperson



Chief Executive Officer Report

I would like to start this report by acknowledging the leadership of the board and thanking them for their support and guidance. There have been several significant changes and challenges to manage over this period and I am happy to report that the organisation is in a stable position moving forward.

Commencing work in January was challenging in a new town and a new position however the support of the previous CEO, Patrick Cooper was extremely helpful and I wish to thank him for all his hard work at CAAAPU over the past four years.

Early in the 2022 Ross Carter resigned as our Treatment Manager and returned to his home in South Australia. I would like to acknowledge the work and effort that he brought to the position during his time with us. We were fortunate enough to recruit Chrissie Koeff to the position of Treatment Manager in July 2022 and we welcome her broad and extensive clinical AOD knowledge and experience to the role.

We have also had significant changes in the organisations corporate area with our Business Manager, Marah Prior leaving us to start a new position at Congress. Marah has been an incredible support to both the management team and the staff at CAAAPU and it will be extremely hard to fill her role with someone so dedicated and with a great work ethic.

I would also like to thank the management team and the many dedicated staff who collectively enable CAAAPU to run a complex 24 hours a day / 7 days a week service that never closes. Many of our staff spend special days such as Easter and Christmas away from their families to ensure CAAAPU remains open for business and our clients are supported.

I would also like to congratulate our staff who have done a wonderful job this financial year given the impacts of COVID-19. Staff have kept CAAAPU open and operating and therefore proving crucial care and support to our clients during the pandemic.

CAAAPU continues to maintain our Internal Standards of Organisation (ISO) 9001:2015 Accreditation. This independent accreditation provides a thorough review of our Quality Management System and is an important factor in maintaining our Government funding.

CAAAPU continues to hold a very strong financial position with our grants secured through to the end of 30 June 2023. We will begin renegotiations with our funders in early 2023 and I am confident that CAAAPU will continue to be funded by the Northern Territory and Australian Governments.

The average Aboriginal employment rate for the reporting period was 60% and this has become an established feature of CAAAPUs make up and something we should be very proud of. I will continue to try and build on this figure so that we can have a strong and resilient Aboriginal workforce.

CAAAPU continues to have a strong focus on the training and development of our staff with three staff currently enrolled through Charles Darwin University to undertake the Certificate IV in Alcohol and Other Drugs, Certificate IV in Mental Health and Certificate IV in Community Services.

Finally, our key partners continue to provide excellent services to our clients and I would like to take this opportunity to thank them:

- Central Australian Aboriginal Congress provide a twice weekly GP service and twice weekly group and one on one psychology sessions.
- Holyoke Alice Springs Inc. deliver weekly Alcohol and Other Drug (AOD) Counselling.
- STEPS Group who provide our clients with language, literacy and numeracy training in additional to employability skills training.
- Desert Knowledge Australia for their Codes 4 Life Program which is an Aboriginal Men's program that assists our clients in addressing unlawful behaviour resulting from AOD misuse and encourages men to embrace their culture and their obligation to family, community, country and law.

Richard Michell
Chief Executive Officer



Residential Rehabilitation Episodes of Care

	Male Clients	Female Clients	Total
0-18 years	6	0	6
Aboriginal & Torres Strait Islander			
Non-Indigenous	0	0	0
Indigenous status unknown	1	0	1
19-35 years	61	15	76
Aboriginal & Torres Strait Islander			
Non-Indigenous	0	0	0
Indigenous status unknown	8	1	9
36 years and over	43	34	77
Aboriginal & Torres Strait Islander			
Non-Indigenous	0	0	0
Indigenous status unknown	8	0	8
TOTAL	127	50	177

Distinct Individual Length of Stay

	Male Clients	Female Clients	Unspecified Clients	Total
Less than 2 weeks	11	9	1	21
2 – 8 weeks	43	17	1	61
9 – 16 weeks	53	10	0	63
17 – 24 weeks	6	3	0	9
More than 24 weeks	2	7	0	9
TOTAL	115	46	2	163



The CAAAPU farm grows a wide variety of fruit and vegetable which are delivered to town camps and Aboriginal community services. Thanks to the National Indigenous Australians Agency, CAAAPU was able to build a shed to pack and store the produce and a refrigerated vehicle to deliver the produce. Pictured here is our Maintenance Officer, Dan Kelly, delivering delicious watermelons to the Larapinta Valley Yarrenyty Learning Centre.



HONESTY LEADS
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MALONEY KAN
ACCOUNTANTS

CENTRAL AUSTRALIAN ABORIGINAL ALCOHOL PROGRAMMES UNIT

ICN 1743

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2022

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chris@maloneykan.com.au

Alice Springs Business Centre
First Floor 8 Gregory Terrace
Alice Springs NT

PO Box 2684
Alice Springs NT 0871

Maloney Kan Accountants Pty Ltd
ABN: 90 606 152 756

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DIRECTORS' REPORT

Central Australian Aboriginal Alcohol Programmes Unit For the year ended 30 June 2022

Review of Operations

The corporation has continued to seek and obtain funding to provide services to its members.

Changes in State Of Affairs

There were no significant changes in the corporation's state of affairs during the year.

Principal activities

The corporation's principal activities during the year were the operation of an alcohol rehabilitation and treatment centre.

There were no significant changes in the nature of those activities during the year;

Subsequent Events

There is no matter or circumstance that has arisen since the end of the year that has significantly affected, or may significantly affect:

- (i) The corporation's operations in future financial years; or
- (ii) The results of those operations in future financial years; or
- (iii) The corporation's state of affairs in future financial years.

Future Developments

Subject to government funding, it is the intention of the board to develop the services provided by the organization. There are no future developments known or planned, which require specific disclosure.

Environmental regulations

The corporation's operations are not subject to any particular and significant environmental regulation.

Distributions

There were no distributions paid to members during the year.

There were no distributions recommended or declared for payment to members, but not paid, during the year.

Directors and Directors' Meetings

Name of Directors	Period of Tenure	Position	Meetings Attended
Mr Michael Liddle	01/07/2021 – 30/06/2022	Chairperson	5
Mr Joe Clarke	01/07/2021 – 30/06/2022	Director	4
Ms Dawn Ross	01/07/2021 – 18/11/2021 22/01/2022 – 30/06/2022	Director Casual Director	4
Mr Steven Satour	01/07/2021 – 30/06/2022	Director	5
Dr Jeff Brownscombe	01/07/2021 – 30/06/2022	Independent Non-Member Director	5
Ms Quinton Kenny	01/04/2022 – 30/06/2022	Casual Director	1
Ms Tracey Brand	01/07/2021 – 18/11/2021	Director	1
Mr Patrick Cooper	01/07/2021 – 18/01/2022	Contact Person	N/A
Mr Richard Michell	18/01/2022 – 30/06/2022	Contact Person	N/A

There were 6 meetings of the board of directors held during the year.



Secretary

The corporation secretary is Richard Michell.

Auditor independence

No officers of the corporation at any time during the year held any position with the audit firm. The auditor's independence declaration is included on the following page.

Proceedings on behalf of corporation

There were no applications for leave to bring proceedings made during the year under section 169-5.

Signed in accordance with a resolution of the directors made on the date of signature below. On behalf of the Director

Director:

Michael Michell

Date this 21 day of 10

Director:

[Signature]

Date this 21 day of 10

DIRECTORS' DECLARATION

Central Australian Aboriginal Alcohol Programmes Unit For the year ended 30 June 2022

The directors of the company declare that:

1. The financial statements and notes are in accordance with the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and:
 - comply with Accounting Standards and the Corporations Act; and
 - give a true and fair view of the company's financial position as at 30 June 2022 and of its performance for the year ended on that date;
2. In the directors' opinion, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Director:

Michael Kiddle

Date this 21 day of 10

Director:

Ryan

Date this 21 day of 10

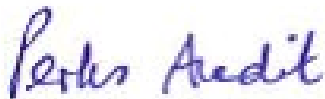
Central Australian Aboriginal Alcohol Programmes Unit

Auditors Independence Declaration under the Corporations (Aboriginal and Torres Strait Islander) Act 2006 to the Directors of Central Australian Aboriginal Alcohol Programmes Unit

Address
Suite 7, 4/8 Gregory Terrace
Alice Springs NT 0870
Telephone
(08) 8273 9300
info@perks.com.au
perks.com.au

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Corporations (Aboriginal and Torres Strait Islanders) Act 2006* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



Perks Audit Pty Ltd
Suite 7, 4/8 Gregory Terrace
Alice Springs NT 0871



Peter Hill
Director
Registered Company Auditor

Dated this 21st day of October 2022

Chartered Accountants
Perks & Associates Pty Ltd
ACN 008 053 576 / ABN 50 507 079 554
Liability limited by a scheme approved under Professional Standards Legislation.

Audit
Perks Audit Pty Ltd
ACN 109 602 100 / ABN 20 173 474 661
Liability limited by a scheme approved under Professional Standards Legislation.

Private Wealth
Perks Private Wealth Pty Ltd
ACN 086 643 058 / ABN 88 086 643 058
Australian Financial Services
Licence No. 236 551

Finance
Perks Finance Pty Ltd
ACN 101 919 537 / ABN 76 533 199 660
Australian Credit Licence No. 378241

Central Australian Aboriginal Alcohol Programmes Unit

Independent Audit Report to the members of Central Australian Aboriginal Alcohol Programmes Unit

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Central Australian Aboriginal Alcohol Programmes Unit (the Corporation), which comprises the statement of financial position as at 30 June 2022, the statement of profit and loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of the Corporation is in accordance with the Corporations (Aboriginal and Torres Strait Islanders) Act 2006, including:

- giving a true and fair view of the Corporation's financial position as at 30 June 2022 and of its performance for the year ended on that date; and
- the Governing Committee and the Corporation have complied with the obligations imposed by the Act and the regulations and the rules of the Corporation;
- the statement of profit or loss and statement of financial position are based on proper accounts and records and are in agreement with those accounts and records;
- the financial report is in accordance with the Corporations (Aboriginal and Torres Strait Islanders) Act 2006;
- all information, explanations and assistance necessary to conduct the audit have been given,; and,
- the Corporation has kept financial records and registers as required by the Corporations (Aboriginal and Torres Strait Islanders) Act 2006.

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 auditor independence requirements of the Corporations (Aboriginal and Torres Strait Islanders) Act 2006 and 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 confirm that the independence declaration required by the Corporations (Aboriginal and Torres Strait Islanders) Act 2006, which has been given to the directors of the Corporation, would be in the same terms if given to the directors as at the time of this auditor's report.

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

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Responsibilities of 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 Australian Accounting Standards and the Corporations (Aboriginal and Torres Strait Islanders) Act 2006 and for such internal control as the directors determine is 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 operations, or have no realistic alternative but to do so.

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.

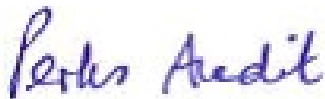
As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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 Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 Corporation'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 Corporation 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 the directors 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.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the directors, we determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Perks Audit Pty Ltd
Suite 7, 4/8 Gregory Terrace
Alice Springs NT 0871



Peter Hill
Director
Registered Company Auditor

Dated this 14th day of November 2022

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Central Australian Aboriginal Alcohol Programmes Unit For the year ended 30 June 2022

	NOTES	2022	2021
COMPREHENSIVE INCOME			
Income			
Grant Income	7	2,770,573	2,969,950
Interest Received		5,072	12,068
Client Fees		147,344	166,240
Other Revenue		2,218	201,789
Total Income		2,925,207	3,350,046
Expense			
Employee Benefits Expense		1,849,679	1,801,509
Depreciation and Amortization Expenses		263,146	292,834
Overheads		277,541	241,430
Repair and Maintenance		82,867	320,490
Other Expenses		554,109	588,313
Total Expense		3,027,341	3,244,576
Total comprehensive income for the year		(102,134)	105,470

STATEMENT OF FINANCIAL POSITION

Central Australian Aboriginal Alcohol Programmes Unit As at 30 June 2022

	NOTES	30 JUN 2022	30 JUN 2021
Assets			
Current Assets			
Cash and Cash Equivalents	3	2,095,467	2,747,770
Trade and Other Receivables	4	-	37,719
Total Current Assets		2,095,467	2,785,489
Non-Current Assets			
Fixed Assets		3,468,500	3,631,716
Total Non-Current Assets		3,468,500	3,631,716
Total Assets		5,563,968	6,417,206
Liabilities			
Current Liabilities			
Trade and Other Payables	5	159,394	38,252
Financial liabilities	6	232,166	1,084,822
Short-Term Provisions	8	155,932	127,672
Other Liabilities	9	85,392	133,244
Total Current Liabilities		632,885	1,383,989
Total Liabilities		632,885	1,383,989
Net Assets		4,931,083	5,033,217
Equity			
Asset Revaluation Reserve		455,000	455,000
Accumulated surpluses		4,466,660	4,568,794
Reserves		9,423	9,423
Total Equity		4,931,083	5,033,217

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

STATEMENT OF CHANGES IN EQUITY

Central Australian Aboriginal Alcohol Programmes Unit For the year ended 30 June 2022

	2022	2021
Equity		
Balances at Beginning of The Year	5,033,217	4,927,747
Increases		
Comprehensive Income (Loss) for The Year	(102,134)	105,470
Total Increases	(102,134)	105,470
Total Equity	4,931,083	5,033,217

STATEMENT OF CASH FLOWS

Central Australian Aboriginal Alcohol Programmes Unit For the year ended 30 June 2022

	2022	2021
Operating Activities		
Receipts from grants	2,179,040	4,323,368
Receipts from customers	149,698	383,110
Payments to suppliers	(1,190,624)	(1,471,722)
Payments to Employees	(1,790,944)	(1,828,037)
Interest received	5,072	12,068
Net Cash Flows from Operating Activities	(647,758)	1,418,787
Investing Activities		
Payment for property, plant and equipment	(4,545)	(170,857)
Net Cash Flows from Investing Activities	(4,545)	(170,857)
Net Cash Flows	(652,303)	1,247,930
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	2,747,770	1,499,840
Net change in cash for period	(652,303)	1,247,930
Cash and cash equivalents at end of period	2,095,467	2,747,770

PROPERTY, PLANT AND EQUIPMENT

Central Australian Aboriginal Alcohol Programmes Unit

For the year ended 30 June 2022

COST ACCOUNT	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Buildings	6,076,374	2,602,625	-	-	158,557	2,444,068
Bus, Vans & Motor Vehicles	297,173	155,550	-	-	31,110	124,440
Land Freehold	650,000	650,000	-	-	-	650,000
Plant & Equipment	1,426,098	223,541	99,930	-	73,479	249,992
Total	8,449,645	3,631,716	99,930	-	263,146	3,468,500

NOTES TO THE FINANCIAL STATEMENTS

Central Australian Aboriginal Alcohol Programmes Unit For the year ended 30 June 2022

1. GENERAL INFORMATION

The organisation is an Aboriginal Corporation, incorporated and operating as a not for profit organisation in Australia.

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

These "general purpose financial statements" have been prepared to satisfy the director's reporting requirements under the Corporations (Aboriginal and Torres Strait Islander) Act.

Statement of Compliance

These financial statements are general purpose financial statements which have been prepared in accordance with the Corporations (Aboriginal and Torres Strait Islander) Act and Australian Accounting Standards - Reduced Disclosure Requirements and comply with other requirements of the law.

Adoption of New and Revised Accounting Standards

In the current year, the entity has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to its operations and effective for the current annual reporting period. The adoption of these new and revised Standards and Interpretations has not resulted in any material changes to the amounts reported for the current or prior years.

Accounting Standards and Interpretations Issued But Not Yet Effective

It is anticipated that the adoption, in future periods, of standards and interpretations issued but not yet effective, will have no material financial impact on the financial statements.

The financial statements have been prepared on the basis of historical cost, except for the revaluation of certain non-current assets. Cost is based on the fair values of consideration given in exchange for assets.

Going Concern

The financial statements have been prepared on the going concern basis, which assumes continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

At balance date, the entity has net current assets of \$ 2,095,467.

The ability of the entity to continue as a going concern is dependent upon the successful implementation of a plan to minimise expenses and maximise non-grant revenue to generate an unfunded surplus.

The directors are confident of the entity's ability to continue as a going concern.

The financial statements do not include adjustments relating to the recoverability and classification of recorded asset amounts or to the amounts and classification of liabilities that might be necessary should the entity not continue as a going concern.

Significant Accounting Policies

Accounting policies are selected and applied in a manner which ensures that the resultant financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions and other events is reported. The following significant accounting policies have been adopted in the preparation and presentation of the financial statements.

Cash and Cash Equivalents

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Critical Accounting Judgements and Key Sources of Estimation Uncertainty

In the application of accounting policies, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Economic Dependency

A significant volume of the organisation's revenue is from Government grants.

Employee Benefits

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities recognised in respect of employee benefits expected to be settled within 12 months, are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Contributions to defined contribution superannuation plans are expensed when incurred.

Financial Instruments

Debt and equity instruments are classified as either liabilities or as equity in accordance with the substance of the contractual arrangement.

Trade receivables, loans, trade payables and other financial liabilities are measured at cost. Financial assets are assessed for indicators of impairment at each balance sheet date. Financial assets are impaired where there is objective evidence that as a result of one or more events that the estimated future cash flows of the investment have been impacted. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables where the carrying amount is reduced through the use of an allowance account.

Loans and Receivables

Trade receivables, loans, and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method less impairment.

Goods & Services Tax

Revenues, expenses and assets are recognised net of the amount of GST. Receivables and payables are recognised inclusive of GST. The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

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

Government Grants

Grants are recognised as revenue in accordance with the year to which they relate. Grants receivable for the current year but not received are accrued as a receivable, grants for future years, received in the current year are treated as a liability.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting dates, the amounts pertaining to those undischarged conditions are disclosed in these notes.

Unexpended grants at year end which are refundable to the funding body are transferred to current liabilities.

Income Tax

The organisation is not subject to income tax.

Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation.

Depreciation is provided on property, plant and equipment, including freehold buildings but excluding land. Depreciation is calculated on a diminishing value basis so as to write off the net cost of each asset over its expected useful life. The following rates are used:

Buildings	4% to 20%
Plant and equipment	10% to 25%
Leased assets	20%

Provisions

Provisions are recognised when the entity has a present obligation (legal or constructive) as a result of a past event, it is probably that the entity will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when the entity has transferred to the buyer the significant risks and rewards of ownership and the amount of revenue can be measured reliably and it is probable that the related economic benefits associated will flow to the entity.

Revenue from a contract to provide services is recognised by reference to the stage of completion of the contract. Revenue from time and material contracts is recognised at the contractual rates as labour hours are delivered and direct expenses are incurred.

	NOTES	2022	2021
3. CASH AND CASH EQUIVALENTS			
Cash at Bank		2,095,467	2,747,770
Total CASH AND CASH EQUIVALENTS		2,095,467	2,747,770

	NOTES	2022	2021
4. TRADE AND OTHER RECEIVABLES (CURRENT)			
Prepayments		-	37,719
Total TRADE AND OTHER RECEIVABLES (CURRENT)		-	37,719

	NOTES	2022	2021
5. TRADE AND OTHER PAYABLES (CURRENT)			
Trade Payables		159,394	38,252
Total TRADE AND OTHER PAYABLES (CURRENT)		159,394	38,252

	NOTES	2022	2021
6. FINANCIAL LIABILITIES			
Unexpended Grants		232,166	391,518
Grants in Advance		-	693,305
Total FINANCIAL LIABILITIES		232,166	1,084,822

	NOTES	2022	2021
7. GRANT INCOME			
Grant Received		2,611,222	3,300,057
Add: Unexpended Grants Brought Forward		391,518	61,410
Less: Unexpended Grants Carried Forward		(232,166)	(391,518)
Total GRANT INCOME		2,770,573	2,969,950

	NOTES	2022	2021
8. PROVISIONS			
Employee Entitlements - Annual Leave		128,908	112,834

Employee Entitlements - Long Service Leave	27,024	14,838
Total PROVISIONS	155,932	127,672

NOTES 2022 2021

9. OTHER LIABILITIES

Payroll Liabilities	271	-
Tax Payable	73,121	121,244
Accrued Charges	12,000	12,000
Total OTHER LIABILITIES	85,392	133,244

10. PROPERTY, PLANT AND EQUIPMENT

	Buildings	Bus, Vans & Motor Vehicles	Land Freehold	Plant & Equipment
Cost	6,076,374	297,173	650,000	1,426,098
Less: Accumulated Depreciation	(3,632,306)	(172,733)	-	(1,176,106)
Net Value	2,444,068	124,440	650,000	249,992

11. NOTES TO THE CASH FLOW STATEMENT

NOTES 2022 2021

Reconciliation of profit for the year to net cash flows by indirect method

Profit / (Loss) for the year	(102,134)	105,470
Depreciation	263,146	292,834

Changes in assets and liabilities net of effects of purchase and disposals of controlled entities:

(Increase) decrease in debtors	-	-
(Increase) decrease in others debtors	4	37,719
Increase (decrease) in trade creditors & accruals	5	121,143
(Increase) decrease in trade creditors for assets purchased		(95,384)
Increase (decrease) in others creditors		-
Increase (decrease) in credit card		-
Increase (decrease) in Unexpended Grant Funds	6	(159,351)
Increase (decrease) in Grant in Advance	6	(693,305)
Increase (decrease) in other liabilities	9	(47,851)
Increase (decrease) in provisions	8	28,260
Total Reconciliation of profit for the year to net cash flows by indirect method	(647,758)	1,418,787

NOTES 2022 2021

12. AUDITORS' REMUNERATION

Remuneration of the auditor Perks Audit Pty Ltd - auditing or reviewing the financial statements	12,000	12,000
Total	12,000	12,000

13. KEY MANAGEMENT PERSONAL REMUNERATION

	NOTES	2022	2021
Directors Remuneration			
Short-Term Benefits		5,080	2,280
Total Directors Remuneration		5,080	2,280

- The above Directors' fee calculation includes 7 members including the Chair of the Board in 2021-22.

	NOTES	2022	2021
Executive Remuneration			
Short-Term Benefits		211,279	189,926
Post-Employment Benefits		-	-
Termination Benefits		15,760	-
Total Executive Remuneration		227,039	189,926

- Executive include Chief Executive Officer and Chief Executive Officer (Interim)
- Short-Term Benefits include wages, salaries and employer superannuation contributions, paid annual leave and paid sick leave and bonuses
- Termination Benefits include unused annual leave payment

	NOTES	2022	2021
External Management Party Remuneration			
Remuneration of the accountants Maloney Kan Accountants Pty Ltd - Accounting & Bookkeeping Service		95,862	89,775
Total External Management Party Remuneration		95,862	89,775

14. RELATED PARTY DISCLOSURES

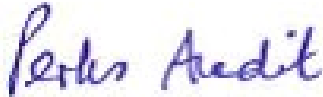
There are no related party disclosure transactions for 2021-22 (Nil in 2020-21)

Central Australian Aboriginal Alcohol Programmes Unit

Independent Audit Report to the members of Central Australian Aboriginal Alcohol Programmes Unit

Disclaimer

The additional financial data presented on pages 23-31 is in accordance with the books and records of the Corporation which have been subjected to the auditing procedures applied in our statutory audit of the Corporation for the year ended 30 June 2022. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Central Australian Aboriginal Alcohol Programmes Unit) in respect of such data, including any errors of omissions therein however caused.



Perks Audit Pty Ltd
Suite 7, 4/8 Gregory Terrace
Alice Springs NT 0871



Peter Hill
Director
Registered Company Auditor

Dated this 14th day of November 2022

INCOME AND EXPENDITURE STATEMENT

Central Australian Aboriginal Alcohol Programmes Unit For the year ended 30 June 2022

	2022	2021
INCOME AND EXPENDITURE STATEMENT		
Incomes		
Subsidies & Grants	2,770,573	2,969,950
Client Fees	147,344	166,240
Interest income	5,072	12,068
Other Income	2,218	201,789
Total Incomes	2,925,207	3,350,046
Expenses		
Accountancy	98,133	90,567
Advertising	4,055	2,907
Audit Fees	12,000	12,000
Bank charges	135	272
Cleaning and Pest Control	31,500	31,821
Computer Expense IT Support	77,375	75,933
Consultancy Fees	25,462	13,444
Depreciation Expense	263,146	292,834
Equipment Rental	230	-
Food - Client	194,854	250,989
General Expense	6,677	3,520
Insurance expenses	128,611	100,605
Interest expense	5	-
Office Supplies	15,396	11,689
Memberships	6,171	277
Motor vehicle expenses	31,467	27,551
Postage & freight	234	273
Publications and Information	765	138
Rates	1,890	1,852
Repairs and maintenance	82,867	320,490
Salaries & Wages	1,691,366	1,657,703
Superannuation	158,313	144,603
Staff amenities	5,789	7,025
Staff Training	24,513	9,221
Telephone & internet expenses	29,456	33,811
Tools and Equipment	22,296	47,841
Travel and Accommodation	6,383	3,756
Utilities Power and Water	100,485	96,507
ISO Accreditation	7,769	6,947
Total Expenses	3,027,341	3,244,576
Profit/Loss from Ordinary Activities	(102,134)	105,470

NIAA (10 Male) Financial Acquittal Statement

Central Australian Aboriginal Alcohol Programmes Unit For the year ended 30 June 2022

Funding is NIAA (Male) (10 BEDS).

2022

Income

Subsidies & Grants	1,002,844
Total Income	1,002,844

Total Income

1,002,844

Expenses

6-0010 - Accountancy	22,909
6-0050 - Audit Fees	4,498
6-0070 - Bank charges	38
6-0100 - Cleaning and Pest Control	10,525
6-0110 - Client Support Costs	6,939
6-0210 - Client Support Consumables	63,037
6-0220 - Computer Expense IT Support	23,960
6-0230 - Consultancy Fees	578
6-0320 - Tools and Equipment	7,911
6-0400 - Insurance expenses	61,876
6-0470 - Administration Fee	126,343
6-0480 - Meeting Expenses	69
6-0490 - Memberships	1,135
6-0500 - Motor Vehicle	10,677
6-0510 - Postage & freight	82
6-0520 - Office Supplies	3,261
6-0550 - Rates	661
6-0590 - Repairs and maintenance	35,145
6-0611 - Wages Salary & Allowances	519,308
6-0613 - Superannuation	49,954
6-0660 - Staff amenities	911
6-0680 - Telephone & internet expenses	9,276
6-0700 - Staff Training	6,442
6-0710 - Travel and Accommodation	897
6-0720 - Utilities Power and Water	35,170
6-9999 - ISO Accreditation	1,244
Total Expenses	1,002,844

Net Earnings

-

NIAA (5 Female) Financial Acquittal Statement

Central Australian Aboriginal Alcohol Programmes Unit For the year ended 30 June 2022

Funding is NIAA (Female) (5 BEDS).

2022

Income

Subsidies & Grants	538,049
Total Income	538,049

Total Income

538,049

Expenses

6-0011 - Accounting	2,486
6-0012 - Bookkeeping	9,231
6-0020 - Advertising	547
6-0050 - Audit Fees	1,800
6-0070 - Bank charges	22
6-0100 - Cleaning and Pest Control	7,056
6-0110 - Client Support Costs	8,526
6-0210 - Client Support Consumables	30,239
6-0220 - Computer Expense IT Support	4,794
6-0230 - Consultancy Fees	297
6-0320 - Tools and Equipment	4,089
6-0400 - Insurance expenses	30,000
6-0470 - Administration Fee	60,000
6-0480 - Meeting Expenses	35
6-0490 - Memberships	584
6-0500 - Motor Vehicle	5,399
6-0510 - Postage & freight	42
6-0520 - Office Supplies	1,893
6-0550 - Rates	340
6-0590 - Repairs and maintenance	10,137
6-0611 - Wages Salary & Allowances	165,344
6-0613 - Superannuation	15,702
6-0660 - Staff amenities	1,270
6-0680 - Telephone & internet expenses	4,770
6-0700 - Staff Training	7,623
6-0710 - Travel and Accommodation	461
6-0720 - Utilities Power and Water	18,087
6-9999 - ISO Accreditation	640
Total Expenses	391,415

Other Expense

5-1004 - Unexpended Grant Trf from/to B/S	146,634
Total Other Expense	146,634

2022

Net Earnings

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NTG (10 Male) Financial Acquittal Statement

Central Australian Aboriginal Alcohol Programmes Unit For the year ended 30 June 2022

Funding is NTG (Male) (10 BEDS).

2022

Income

Subsidies & Grants	900,918
5-2000 - Client Fees	50,808
Total Income	951,726

Total Income

951,726

Expenses

6-0011 - Accounting	6,973
6-0012 - Bookkeeping	20,550
6-0020 - Advertising	785
6-0050 - Audit Fees	4,500
6-0070 - Bank charges	46
6-0100 - Cleaning and Pest Control	10,311
6-0110 - Client Support Costs	9,450
6-0210 - Client Support Consumables	58,932
6-0220 - Computer Expense IT Support	26,817
6-0230 - Consultancy Fees	578
6-0320 - Tools and Equipment	39,576
6-0400 - Insurance expenses	22,562
6-0470 - Administration Fee	115,730
6-0480 - Meeting Expenses	69
6-0490 - Memberships	1,135
6-0500 - Motor Vehicle	6,400
6-0510 - Postage & freight	82
6-0520 - Office Supplies	3,002
6-0550 - Rates	661
6-0590 - Repairs and maintenance	39,947
6-0611 - Wages Salary & Allowances	473,729
6-0613 - Superannuation	44,923
6-0660 - Staff amenities	775
6-0680 - Telephone & internet expenses	9,275
6-0700 - Staff Training	2,232
6-0710 - Travel and Accommodation	897
6-0720 - Utilities Power and Water	35,289
6-9999 - ISO Accreditation	1,244
Total Expenses	936,469

Other Expense

2022

5-1004 - Unexpended Grant Trf from/to B/S	15,257
Total Other Expense	15,257

Net Earnings -

NTG (4 Female) Financial Acquittal Statement

Central Australian Aboriginal Alcohol Programmes Unit For the year ended 30 June 2022

Funding is NTG (Female) (4 BEDS).

2022

Income

Subsidies & Grants	380,225
5-2000 - Client Fees	20,323
Total Income	400,549

Total Income

400,549

Expenses

6-0011 - Accounting	1,745
6-0012 - Bookkeeping	6,977
6-0020 - Advertising	199
6-0050 - Audit Fees	600
6-0070 - Bank charges	7
6-0100 - Cleaning and Pest Control	1,256
6-0110 - Client Support Costs	6,010
6-0210 - Client Support Consumables	16,265
6-0220 - Computer Expense IT Support	6,965
6-0230 - Consultancy Fees	99
6-0320 - Tools and Equipment	33,940
6-0400 - Insurance expenses	9,396
6-0470 - Administration Fee	49,000
6-0480 - Meeting Expenses	12
6-0490 - Memberships	195
6-0500 - Motor Vehicle	6,005
6-0510 - Postage & freight	14
6-0520 - Office Supplies	833
6-0550 - Rates	113
6-0590 - Repairs and maintenance	12,976
6-0611 - Wages Salary & Allowances	165,344
6-0613 - Superannuation	15,702
6-0660 - Staff amenities	357
6-0680 - Telephone & internet expenses	1,590
6-0700 - Staff Training	294
6-0710 - Travel and Accomodation	154
6-0720 - Utilities Power and Water	5,910
6-9999 - ISO Accreditation	213
Total Expenses	342,174

Other Expense

2022

5-1004 - Unexpended Grant Trf from/to B/S	58,375
Total Other Expense	58,375

Net Earnings -

OUTREACH FINANCIAL ACQUITTAL STATEMENT

Central Australian Aboriginal Alcohol Programmes Unit For the year ended 30 June 2022

Funding is Outreach.

2022

Income

Subsidies & Grants	177,953
Total Income	177,953

Total Income

177,953

Expenses

6-0010 Accountancy	8,723
6-0470 - Administration Fee	18,985
6-0020 - Advertising	379
6-0050 - Audit Fees	602
6-0070 - Bank charges	7
6-0100 - Cleaning and Pest Control	1,568
6-0220 - Computer Expense IT Support	6,319
6-0230 - Consultancy Fees	99
6-0400 - Insurance expenses	4,777
6-0480 - Meeting Expenses	735
6-0490 - Memberships	395
6-0500 - Motor Vehicle	2,241
6-0520 - Office Supplies	2,986
6-0510 - Postage & freight	14
6-0550 - Rates	113
6-0660 - Staff amenities	362
6-0700 - Staff Training	562
6-0590 - Repair and Maintenance	7,284
6-0610 - Salaries and Wages	99,890
6-0680 - Telephone & internet expenses	1,649
6-0320 - Tools and Equipment	1,966
6-0710 - Travel and Accommodation	154
6-0720 - Utilities Power and Water	6,029
6-9999 - ISO Accreditation	213
Total Expenses	166,052

Other Expenses

5-1004 - Unexpended Grant Trf from/to B/S	11,901
Total Other Expenses	11,901

Net Earnings

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