



The Western Region Alcohol & Drug Centre Inc.

# 2020/2021 Annual Report





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## ACKNOWLEDGMENT

We acknowledge the traditional custodians of the land on which we meet, the Peek Whurrong People of the Maar Nation. We pay our respects to the world's oldest continuing culture, and to Elders past, present and emerging.

THE WESTERN REGION  
ALCOHOL & DRUG CENTRE INC

## ANNUAL REPORT 2020/21

172 Merri Street,  
Warrnambool, Vic 3280

1300 009723 / 55 645777

wrad.org.au  
thelookoutrehab.com.au

The Western Region Alcohol and Drug Centre Inc (WRAD) is funded by the Victorian Government Department of Health and the Western Victoria Primary Health Network. Other sources of funding include fee-for-services through Medical Services, and various fund-raising activities.

## THE ARTWORK ON THE FRONT COVER AND THROUGHOUT THE ANNUAL REPORT:

The front cover features a mural painted for WRAD's mural wall:  
**Jimmi Buscombe – Black cockatoo mural**

On this page and featured throughout the Annual Report is a mural painted for WRAD's mural wall:  
**Fiona Clarke – Indigenous Mural**

The back cover features a mural painted for WRAD's mural wall:  
**Ricky Schembri – Recovery Mural**

# INTRODUCTION

**The Western Region Alcohol and Drug Centre Inc (WRAD) is funded by the Victorian Government Department of Health and the Western Victoria Primary Health Network. Other sources of funding include fee-for-services through Medical Services and various fund-raising activities.**

WRAD began as a community steering group more than 37 years ago, determined to provide better services for people with alcohol and drug (AOD) problems in south-west Victoria. Since the centre opened 34 years ago, WRAD has broadened its base to provide diverse services to meet the multiple needs of people with AOD problems and has expanded to become part of the Handbury Medical Suites which now offers a full range of general bulk billing medical services that are available to everyone.

The WRAD Centre is a not-for-profit organisation that operates within a community-based management model. An elected Committee of Management is responsible for providing services in accordance with relevant legislation, service guidelines and funding agreements. The philosophy of harm minimisation underpins the delivery of all programs offered by WRAD. People and their problems are viewed holistically, and WRAD staff work collaboratively with other health-related professionals and organisations to best meet the needs of clients and their families.



**COMMITTED** to  
providing specialist  
services to individuals  
and families across  
south-west Victoria.



**ATTENDING** to  
the diverse needs and  
problems created by  
alcohol and drug use.



Welcome...

# SUPPORT

WRAD acknowledges the significant support from the local community, the Department of Health Victoria, the Western Victoria Primary Health Network and many individuals who have contributed generously to WRAD and the Lookout Residential Rehabilitation Centre appeal.

thelookoutrehab.com.au



## COMMITTEE OF MANAGEMENT

Helen Taylor	Chairperson, Assistant-Principal Brauer College (retired)
Robert Coffey	Secretary and Public Officer, Abalone Diver (retired)
Scott Dickie	Treasurer, Partner Sinclair Wilson Chartered Accountants
Shane Keogh	Senior Sergeant, Victoria Police, Warrnambool
Tracey Kol	Sales Manager, Ace Radio
Carolyn Monaghan	Pharmacist (retired)
Glenys Phillpot	Warrnambool City Councillor (retired)
Luke Taylor	Principal, Taits Legal

## WRAD STAFF

Geoff Soma	Director
Mark Powell	Operations Manager
Alistair Ross	Finance Manager
Angela Alexander	Sliding Doors Non-Residential Day Program Co-ordinator
Dawn Bermingham	PA to Director (started January 12, 2021)
Renee Bermingham	Assertive Youth Outreach Clinician (finished January 28, 2021)
Rick Bayne	Media Consultant/Project Worker
Alana Beasley	Assertive Youth Outreach Clinician (finished October 23, 2020)
Jon Benson	Sliding Doors Non-Residential Day Program Facilitator, Peer Group Worker - High Risk Overdose Project (finished January 14, 2021)
Ebony Butcher	Administration Trainee (started January 4, 2021)
Michelle Cameron	Finance Assistant/Receptionist
Ebony Curran	Practice Nurse (started April 26, 2021)
Hayley Elliott	AOD Clinician/Rough Sleepers Program AOD Clinician
Kevin Fitzgerald	AOD and Supported Accommodation Clinician
Dr Yunfei Han	Medical Practitioner
Dr Sylvia Gjerde	GPT2 Registrar (placement August 3, 2020 to January 31, 2021)
Chris Kendall	Senior Clinical Co-ordinator
Rob Kenna	Practice Nurse
Virginia Ludeman	Sliding Doors Non-Residential Day Program Facilitator (started March 15, 2021)
Debbie Maguire	Finance Officer
Carol Main	Medical Administrator
Dr Clare Mooney	Medical Practitioner
Leanne Nicholson	Sliding Door Non-Residential Day Program Facilitator
Karen O'Donnell	Receptionist/Medical Administration
Anna Pike	AOD Clinician
Dr Bibha Pradhan	GPT2 Registrar (placement August 3, 2020 to January 31, 2021)
Dr Dev Ramu	GPT3/4 Registrar (placement February 1, 2021)
Dr Sue Richardson	Medical Practitioner
Harriett Rose	Assertive Youth Outreach Clinician (started March 15, 2021)
Margaret Skene	Project Worker
Felicity Sloane	Consumer Advocate/High Risk Overdose worker (finished October 4, 2020)
Rebecca Smith	Dual Diagnosis Clinician (started December 2020)
Kerry-Leigh Walmsley-Sims	Specialist Domestic Violence Advisor/Brief Intervention Clinician
Julie Wallis	AOD Clinician & COVID Initiative AOD Outreach Worker
June Williams	Family Reunification Worker (finished July 2020)

## WRAD PATRONS

Paul Jennings AM	Author
Archie Roach AM	Singer/Songwriter

## WRAD AGENCY REPORT

**The Chairperson and the Director are pleased to present the 2021 WRAD Annual Report. It has been a challenging year, from a COVID 19 pandemic perspective, with the growing needs of our clients and the stresses and strains within our community. Our staff team has been outstanding and worked well together to support our clients and our tailored suite of programs. They have worked tirelessly to assist clients and their families to address alcohol and other drug issues that seem to have been under greater stress due to COVID 19 related factors.**

Our Committee of Management has continued to meet throughout the pandemic. Sometimes, when allowed, the meetings were in person, and at other times by Zoom. The Committee has remained dedicated and positive. We are a diverse group of community volunteers who each bring a range of expertise, experience and enthusiasm to the board table.

Our staff at WRAD have also recorded some impressive years of service milestones. While all our staff are highly valued and appreciated for their expertise, hard work and team building, it is also great to note these particular achievements:

- **Geoff Soma:**  
20 Years as Director of WRAD,
- **Rob Kenna:**  
15 years as Practice Nurse
- **Dr. Sue Richardson:**  
15 years as a doctor (in both drug and alcohol treatment and G.P. practice).

It has been a busy and very productive year as the WRAD organisation committed to a cultural sensitivity and awareness process. This will result in important understanding and consideration of issues facing Aboriginal and Torres Strait Islander clients.

The Rainbow Tick Accreditation process across the organisation saw policies and procedures developed and valuable

training provided for WRAD staff around LGBTQ practice.

Quality Assurance and Risk was embraced within the service through the introduction of PROMPT policy and procedure database.

**The WRAD organisation addressed goals identified in the 2020/22 Strategic Plan and good progress was made in the following areas during the reporting period:**

- 1 Client service improvement
- 2 Public profile and community awareness
- 3 Partnership development
- 4 Financial compliance and budget control.

Clinical and Medical Services were busy throughout the reporting period and clients benefitted from diverse and effective health programs that led to successful outcomes on a number of levels.

These services were promoted successfully through an upgrade of the WRAD website, targeted social media campaigns and regular print and radio stories highlighting alcohol and drug, mental health and health related issues.

There was a large investment in a number

of projects including the WRAD mural wall featuring local artists and promoting the recovery process. This art concept resulted from considerable discussion by the WRAD Committee of Management and was developed over time.

The WRAD short stories competition was launched and clients, families and the general community contributed rich and powerful examples of the struggles experienced through alcohol and other drug related issues. There was a strong message of hope and achievement and this project helped break down some of the stigma experienced by our clients in recovery.

WRAD, as the lead agency of the Great South Coast Alcohol and other Drug Treatment Consortium, provided services including counselling, non-residential withdrawal, care and recovery, assessment and youth early intervention. These programs were funded by the Department of Health and we maintained an effective relationship with this government Department throughout the 2020/21 period.

We are grateful to our partners South West Healthcare, Portland District Health, Brophy Family and Youth Services and Western Victoria Primary Health Network (WVPHN) for their contribution to the Consortium.

The WVPHN funded three specialist services separate to Department of Health funded programs. They also invested heavily in a specialist pharmacotherapy clinic based at Portland District Health and operated by WRAD Medical Services.

The year in review has been very satisfying and we are proud of the achievements of our organisation and the services provided to the local community.

There are still some challenges ahead as we continue to push for the Lookout residential rehabilitation program but we remain optimistic. The Lookout concept has been significantly developed over the past four years and has generated overwhelming financial, moral and community support. This important treatment option is needed to assist clients by providing a local dedicated treatment centre. The need for a residential rehabilitation centre in South West Victoria was recognised in the Victorian 30-year infrastructure plan.

We continue to have dialogue in regards to the Lookout with the Department of Health and acknowledge their support to date.

We have been assisted with our important work through many local Strategic Partnerships and acknowledge WDEA Works and their ongoing support.

The WRAD Committee of Management and staff have taken on many challenges throughout the year and our clients have benefited from their efforts. Staff and clients are to be commended for adapting to the ever-changing COVID environment.

In closing we wish to acknowledge the appointment of our two Patrons Archie Roach and Paul Jennings. We are delighted to have them as our ambassadors to support and promote the services that so ably assist our clients in recovery.



**GEOFF SOMA**  
Director



**HELEN TAYLOR**  
Chairperson,  
WRAD Committee  
of Management

## OPERATIONS MANAGER'S REPORT

**This has been my first full year in the role of operations manager. It certainly has been a challenging time for all of us through COVID, yet it has been a pleasure to work with such dedicated staff who have adapted and gone beyond the call of duty to deliver a high-quality service for our community. I take this opportunity to thank everyone within the WRAD staff but also our peer participation committee and the clients and families of the people we serve who have also had to make major adjustments to access help.**

WRAD continues to be a busy organisation striving to maintain high quality services in a climate of change. We have had to introduce telehealth services and telephone support to our clients and move our group work both within Sliding Doors and WARP (WRAD Active Recovery Program) online. In conjunction with SMART recovery, we also provide mutual aid groups for families and friends and people struggling with addiction. These are also online. Family Drug Help has offered online "in focus" groups for our region and continues to offer a five-session brief intervention model for the region via telephone.

Our partnership with the WestVic Primary Health Network has continued to allow us to provide specialist dual diagnosis support, assertive youth outreach and brief intervention programs to our region. Support from Dr Harry Hill, an addiction psychiatrist, provides invaluable clinical support and supervision and training for our staff and doctors.

WRAD continues to provide leadership to the Great South Coast Consortium. As a group, the Consortium has been able to take on some major challenges for our region.

WRAD has worked to strengthen partnerships with a range of local agencies such as Department of Justice and Community Safety, Child Protection, Gunditjmara Health Services, Brophy Youth and Family Services, Rough Sleepers

program, Salvation Army Housing, Family Violence Network, ACSO and South West Healthcare mental health and AOD services and the list could go on. Our work continues to be tested by the COVID situation but credit goes to all staff, consortium partners and allied agencies for their continued commitment to this region and to meeting consumer needs. WRAD has participated in the community municipal planning for both Warrnambool City and Corangamite Shire and has been involved in Primary Health Network co-design workshops and state government departmental discussions.

WRAD has worked closely with the Gunditjmara cultural safety officer to develop a cultural safety plan that has led to WRAD developing a reconciliation action plan. WRAD has also worked with other agencies in the region towards becoming a Rainbow Tick accredited organisation. On behalf of all the staff, we are learning so much about diversity and inclusion and creating a safe place for all people within our community.

We have worked hard in the clinical area to reach our targets for nearly all of our programs and again thanks to the staff for making this happen. Our marketing strategy has certainly increased our profile within the community and provides us with lots of positive feedback and more importantly more people engaging with our services.



As with any service there are always some movement of staff and we welcome Rebecca Smith (dual diagnosis clinician), Harriet Rose (assertive youth outreach) and Virginia Ludeman (Sliding Doors group facilitator) who bring great experience, knowledge and enthusiasm to the WRAD team. Jon Benson and Felicity Sloane who both held peer roles within the organisation were significant losses and we continue to lobby for specific funding as these roles are so important in the way we deliver our services.

During the year with the help of Felicity we embarked on the major task of trying to contact all the clients who had received services in the preceding year for feedback. We are proud to say that the response highlighted an overwhelming positive experience of their time with the service. Some of the suggestions for improvement have been taken on board and we will continue to encourage service feedback so

we can work to make everyone's time with our organisation a productive and positive experience.

We continue to remain hopeful for the establishment of a residential rehabilitation program as the demand for longer stay programs has grown considerably and our community deserves to have access to the full range of services within their own region.

The year ahead looks to be just as busy and rewarding as the year that has passed. We thank everyone for their contributions to the service and the community and welcome the challenges the new financial year brings and will continue to work hard for our community.



**MARK POWELL**  
Operations Manager

PICTURED: Winners of the WRAD short story competition with director Geoff Soma and judge Paul Jennings



# FINANCE MANAGER'S REPORT

**WRAD and the Handbury Medical Suites have continued to provide valuable services as we transitioned in and out of 'lockdown', with varying workplace and general restriction of movement, as a result of the pandemic. As we have done since early 2020, we provided teleconferencing or telephone consulting from both our medical and clinical teams.**

We significantly upgraded hardware to enhance our internet capacity and improve our phone service. In addition, device acquisition ensured the capacity for remote working by our AOD clinician team. This assisted us to meet our workplace staff limits, maintain client and patient services, and strengthen our COVID-safe protocols.

It is pleasing to have experienced the resilience and persistence of our staff members, clinicians and medical practitioners during this time. In finance and medical administration, I would particularly like to thank Debbie, Carol, Michelle, Karen and Ebony for their efforts.

Medical Services during the year were enhanced with the addition of two GP Registrars and broadened pharmacotherapy services. Special thanks go to our doctors, and to practice nurses Rob and Ebony who have been instrumental in shouldering this extra workload.

We look forward to a less challenging, yet fulfilling 2021-22.



**ALISTAIR ROSS**  
Finance Manager



# SLIDING DOORS

**In the past 12 months, the Sliding Doors Therapeutic Day Rehabilitation Program has continued to deliver services throughout times of COVID restrictions and lockdowns.**

Group program delivery has been primarily online utilising video conferencing platforms LifeSize and Zoom. When restrictions have eased sufficiently to enable small face-to-face sessions in the group room at WRAD, Zoom options remain available at all times.

Clients and staff have become very proficient using the online environment to explore the program topics for therapeutic purposes; taking part efficiently in discussions, activities and workshops. The sessions were also enriched with guest speakers, YouTube videos and journaling homework.

Despite the upheavals, uncertainty and changes during these times, it has been encouraging to see our participants respond positively to the program sessions and achieve excellent outcomes.

Sliding Doors has finished the year achieving well above required targets. Attendance and engagement has been excellent throughout the time period. Clients have been supported and encouraged to remain for two or more complete program blocks. After completion, part-time relapse prevention engagement is offered and uptake of this option is high.

Anecdotal reports from participants have consistently indicated that engagement with Sliding Doors has provided benefits beyond managing issues around alcohol and other drugs and remaining in recovery from problematic substance use. The ongoing support and connection of the

regular and consistent daily group sessions has enabled people to feel less isolated during lockdowns and times of restrictions.

Positive results have included improved relationships with family, reunification with children or increased regular access visits, beginning studies, starting full-time or part-time work and taking up healthy hobbies and pastimes.

Participants have been provided with various practical supports, petrol vouchers, Coles vouchers, food hampers from FoodShare and in some circumstances, data to assist with accessing internet.

Sliding Doors will continue to offer flexible program delivery. Flexible delivery allows many barriers to attendance to be overcome; such as illness, child care needs, weather, finances or lack of transport as well as enabling people in outlying areas to engage in the program.

Online Zoom meeting options will be available to all clients whether we are exclusively online during lockdown, able to offer small groups when restrictions ease, or return to larger face-to-face groups.



**ANGELA ALEXANDER**  
Sliding Doors Coordinator

# SPECIALIST FAMILY VIOLENCE ADVISOR PROGRAM

## Brief Interventions

The Brief Intervention Program, funded through the Primary Health Network in partnership with WRAD, is now very well established and operating smoothly in two Warrnambool medical clinics, Cambourne Clinic and Jamieson Medical Clinic. Referrals come exclusively from General Practitioners (GPs).

Secondary consults occur with GPs on a needs basis and focus on client management, referrals, treatments, resources and progress as well as collaboration about treatment on occasion.

The majority of clients attended five counselling sessions. A number of clients have been referred to WRAD for dual diagnosis, youth outreach and general counselling as they were needing longer support to achieve their desired outcomes.

In some cases, Brief Interventions has had clients for longer dependant on circumstances or bridging while waiting alternative service availability.

Clients usually have a combination of mental health and Alcohol or Other Drug (AOD) use and can be complex in presentation. There has also been an increase in referrals involving family violence and referrals for concerned partners or family members seeking support to help their loved ones and also cope themselves. COVID has made both these situations more complex for families as they are often living with the affected person and this can be very stressful for the family as a whole.

Brief Interventions uses a range of evidenced-based therapeutic techniques to assist clients in making change around their use of substances.

The majority of clients seen this past year report alcohol as the number one drug of concern with more people finding an increase of use in alcohol due to COVID-19 and the stressors of business, lowered mood, anxiety, relationship stress, home-schooling, unemployment and lack of affordable housing being some key elements.

## Specialist Family Violence Advisor (SFVA) for Alcohol and Other Drugs

The family violence role has been a very busy one for the 2020/21 year. The role is diverse, including provision of secondary consultations regarding specific clients experiencing family violence and clarifying relevant issues while providing advice about a client's ongoing management. The SFVA attends risk management meetings with the clinical team, providing a good platform and opportunity for clinicians to bring these cases to the forefront.

The SFVA works with WRAD management to embed the MARAM framework into the service system, capacity building and policy alignment and keeping them up to date with new developments, tools and clinical guides.

The SFVA supports joint work between AOD and family violence agencies for added support for victim survivors and keeping perpetrators of family violence in view.

The SFVA role participates in both local and state-wide meetings, keeping a lens on rural and remote trends and barrier.

At state level there was the development of new clinical guides for use with all AOD clinicians under DHHS.

The Orange Door Inreach agreement will see the SFVA working in a collaborative and consultation role weekly at the facility. This is a fantastic opportunity to create new networks, enhancing service collaboration and referral pathways between AOD and the other organisations that can bring about increased health and safety of our clients and our community as a whole.



**KAYLEIGH WALMSLEY-SIMS**  
Specialist Domestic Violence  
Advisor/Brief Intervention Clinician



# WRAD OPERATIONAL PLAN 21/22



# WRAD VALUES

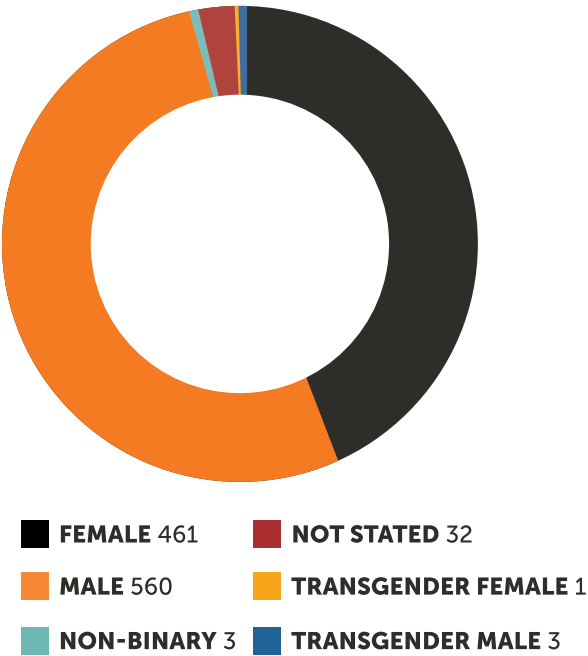




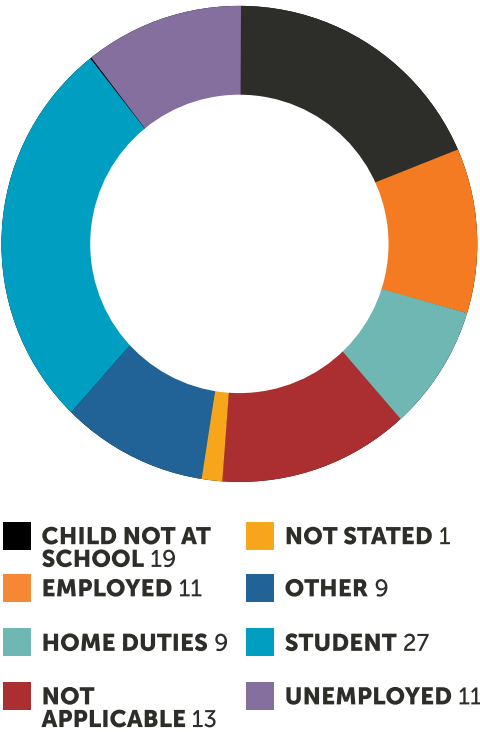
# WRAD STATISTICS

Department of Health data by contacts for 2020/21 reporting period.

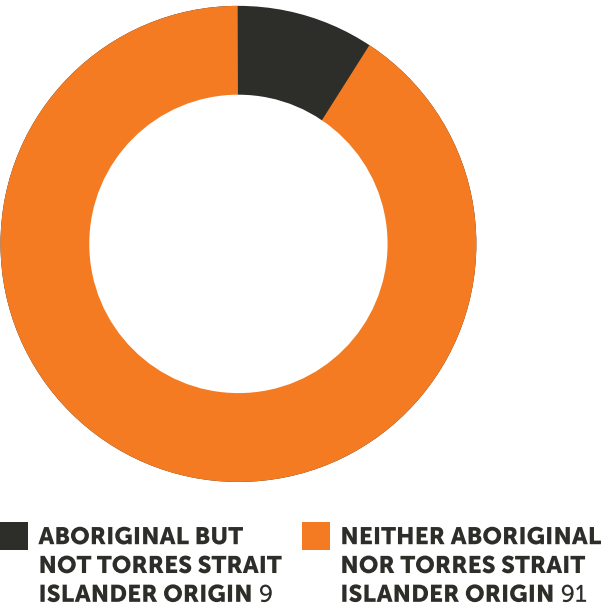
## CLIENT GENDER



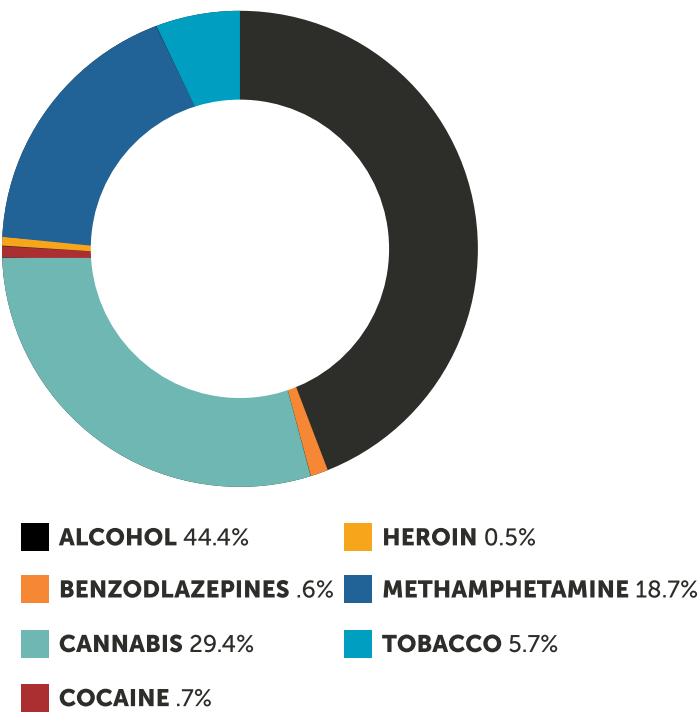
## EMPLOYMENT STATUS



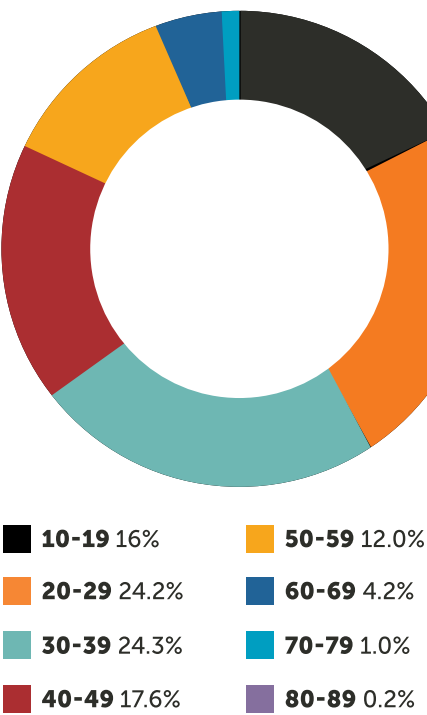
## INDIGENOUS STATUS



## PRINCIPAL DRUG OF CONCERN



## AGE GROUPS



## ABOUT WRAD

### OUR VISION



The WRAD Centre's vision is to advance the health and wellbeing of those in the south western region of Victoria affected by addictive behaviors and to promote optimal quality of life.

### OUR MISSION



The WRAD Centre seeks to provide comprehensive support and treatment for those affected by addictive behaviors

### OUR AIM



To reduce the harm that results from addictive behaviors

### OUR PHILOSOPHY



The philosophy of harm minimisation underpins the delivery of all programs offered by WRAD. WRAD operates on a social model of health.



# FINANCES

WESTERN REGION ALCOHOL AND DRUG CENTRE INC.

## COMMITTEE'S REPORT

Your Committee members submit the Financial Report of Western Region Alcohol and Drug Centre Inc. for the financial year ended 30 June, 2021.

### Committee Members

The names of Committee members throughout the year and at the date of this Report are:

- Helen Taylor [Chairperson]
- Scott Dickie [Treasurer]
- Robert Coffey [Secretary & Public Officer]
- Glenys Phillpot
- Luke Taylor
- Carolyn Monaghan
- Tracey Kol
- Shane Keogh

### Principal Activities

The principal activities of the Association during the financial year were to advance the health and wellbeing of those in the South Western Region of Victoria affected by addictive behaviours and to promote optimal enjoyment of life.

### Significant Changes

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

### Operational Result

The operating deficit for the year amounted to \$6,148 (2020 \$70,857 deficit).

  
Helen Taylor, Chairperson

Dated this 8th day of October, 2021.

# TREASURER'S REPORT

**For the year to 30 June 2021, WRAD recorded a deficit of \$6,148. This was a good result after budgeting for a deficit of about \$190,000.**

The realised amount is an improvement on the deficit of \$70,857 from the previous year, which reflected the significant capital works and other abnormal expenditure undertaken in that period.

Total income increased by \$295,413, whilst total expenditure increased by \$230,704.

Increases from the prior year were seen in most income categories; Funding & Grants increasing by \$112,737, Donations and Gifts by \$10,285, Fee for Service income increasing by \$168,445 and Reimbursements, Recoveries and Sundries by \$4,529. Minor drops were seen in interest income and sundry income. Government funding income was generally provided in accordance with contract arrangements.

The total increase in expenditure was mainly reflected in increases in Employee Expenses, Depreciation, Project Expenditure and GSC Consortium (Sub-Contracting Expenses). These increases were a reflection of expansions in programs and projects provided, which were primarily funded. Drops in expenditure were mainly in Office Expenses (reflecting minimal costs incurred relating to the Lookout project) and Property Expenses.

Increased funding and grants reflect the continued hard work undertaken by the WRAD team in its renewal of existing submissions, tendering and new submissions on projects and contracts. This has been achieved whilst the team worked through restrictions brought on by COVID-19. Projects and services continuing from prior years have been the Great South Coast consortium-led Sliding Doors non-residential program, Dare Early Intervention Service, and the Assertive Youth Outreach and Dual Diagnosis projects.

Donations and Gifts to WRAD increased slightly from the prior year and as always, we extend our thanks to all supporters who have given to WRAD both financially or with their time and services provided at minimal, little or no cost.

Fee-for-service income from our Medical Services practice showed an increase from the previous year, attributable to more consultations through the clinic. Again, this is a pleasing result considering the impact of COVID-19, forcing the clinic to utilise non-face-to-face consultation methods. This demonstrated the continued high service level provided to patients and our community throughout the year. Thank you to all our doctors and staff.

The preparation of a monthly detailed budget is undertaken by WRAD's finance staff. This provides the ability to monitor WRAD's finances through the year and to appropriately manage outgoings as required.

The WRAD balance sheet continues to remain strong with net assets valued at \$3,372,735, down from \$3,378,884. This strong financial position continues to support WRAD in providing its services and programs, providing a strong asset backing for future projects including the development of the Lookout residential rehabilitation centre.

WRAD's continued good performance has resulted from the high standard of work undertaken by our WRAD team and partners. Thank you to all our team and consortium partners for their continued dedicated work and endeavours.

I thank the administration and finance team for its dedication and continued high level of support provided to WRAD, its committee and its partners.



**SCOTT DICKIE**  
Treasurer



WESTERN REGION ALCOHOL AND DRUG CENTRE INC.

COMPREHENSIVE INCOME STATEMENT  
FOR THE YEAR ENDED 30TH JUNE, 2021

	2021 \$	2020 \$
<b>Income</b>		
Funding and Grants	3,000,820	2,888,083
Interest	1,015	1,028
Donations and Gifts	33,685	23,400
Fee for Service Income	1,066,353	891,908
Grants from General Government Budget Sector - within Portfolio	6,607	2,960
Net Gain on Disposal of Non-Financial Assets	-	9,847
Reimbursements, Recoveries and Sundries	105,510	100,981
Rental Income	44,365	44,593
Sundry Income	25	168
<b>Total Income</b>	<b>4,258,381</b>	<b>3,962,968</b>
<b>Expenditure</b>		
Bad Debts	-	-
Depreciation	101,801	85,284
Bank Fees	714	787
Medical Expenses	13,286	15,441
Motor Vehicle Expenses	29,351	25,621
Office Expenses	175,774	220,092
Employee Expenses	2,503,851	2,373,648
Professional and Consultancy Expenses	12,553	8,273
Project Expenditure	273,907	202,976
Property Expenses	56,970	104,162
Public Relations/Marketing	469	570
Purchase of Services - Intra Government	6,607	2,960
GSC Consortium (Sub-Contracting Expenses)	1,073,354	976,464
Utilities	15,892	17,547
<b>Total Expenditure</b>	<b>4,264,529</b>	<b>4,033,825</b>
<b>NET RESULT FOR THE YEAR</b>	<b>(6,148)</b>	<b>(70,857)</b>
<b>OTHER COMPREHENSIVE INCOME</b>		
Revaluation of Land & Buildings	-	-
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<b>(6,148)</b>	<b>(70,857)</b>

WESTERN REGION ALCOHOL AND DRUG CENTRE INC.

STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE, 2021

	Notes	2021 \$	2020 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	2	1,269,653.81	1,230,913
Receivables	3	199,725.26	169,087
<b>TOTAL CURRENT ASSETS</b>		<b>1,469,379.07</b>	<b>1,400,000</b>
<b>NON CURRENT ASSETS</b>			
Property, Plant and Equipment	4	2,793,885.36	2,834,164
<b>TOTAL NON CURRENT ASSETS</b>		<b>2,793,885.36</b>	<b>2,834,164</b>
<b>TOTAL ASSETS</b>		<b>4,263,264.43</b>	<b>4,234,164</b>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	5	404,107.83	290,354
Borrowings	6	15,764.83	14,982
Provisions	7	395,115.68	473,008
<b>TOTAL CURRENT LIABILITIES</b>		<b>814,988.34</b>	<b>778,344</b>
<b>NON CURRENT LIABILITIES</b>			
Borrowings	6	49,376.24	65,141
Provisions	7	26,164.00	11,795
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>75,540.24</b>	<b>76,936</b>
<b>TOTAL LIABILITIES</b>		<b>890,528.58</b>	<b>855,280</b>
<b>NET ASSETS</b>		<b>3,372,735.85</b>	<b>3,378,884</b>
<b>EQUITY</b>			
Asset Revaluation Reserve		537,558.40	537,558
Retained Earnings		2,835,177.50	2,841,326
<b>TOTAL EQUITY</b>		<b>3,372,735.90</b>	<b>3,378,884</b>



WESTERN REGION ALCOHOL AND DRUG CENTRE INC.

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30TH JUNE, 2021

	Retained Earnings \$	Asset Revaluation Reserve \$	Total \$
<b>Balance at 30 June 2019</b>	<b>2,912,183</b>	<b>537,558</b>	<b>3,449,741</b>
Net Result for the Year	(70,857)	-	(70,857)
Other Comprehensive Income for the Year	-	-	0
<b>Balance 30 June 2020</b>	<b>2,841,326</b>	<b>537,558</b>	<b>3,378,884</b>
Net Result for the Year	(6,148)	-	(6,148)
Other Comprehensive Income for the Year	-	-	-
<b>Balance 30 June 2021</b>	<b>2,835,178</b>	<b>537,558</b>	<b>3,372,736</b>

WESTERN REGION ALCOHOL AND DRUG CENTRE INC.

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE, 2021

	Notes	2021 \$	2020 \$
<b>OPERATING ACTIVITIES</b>			
Receipts from Government Funding		2,952,828	2,899,506
Other Receipts		1,274,915	1,057,755
Interest Expense		(3,707)	(2,322)
Net GST Received / (Paid)		(1,356)	5,601
Payments for Operating Activities		(4,107,435)	(3,780,584)
<b>Net Cash Flow from/(used in) Operating Activities</b>	<b>8</b>	<b>115,245</b>	<b>179,956</b>
<b>INVESTING ACTIVITIES</b>			
Payments for Property, Plant and Equipment		(61,523)	(188,637)
Proceeds from Sale of Non-Financial Assets		0	18,182
<b>Net Cash Flow used in Investing Activities</b>		<b>(61,523)</b>	<b>(170,455)</b>
<b>FINANCING ACTIVITIES</b>			
Proceeds from Borrowings		(15,765)	81,033
Repayment of Borrowings		783	(35,240)
<b>Net Cash Flows from Financing Activities</b>		<b>(14,982)</b>	<b>45,793</b>
Net Increase/(Decrease) in Cash and Cash Equivalents		38,740	55,294
Cash and Cash Equivalents at Start of Year		1,230,914	1,175,620
<b>Cash and Cash Equivalents at End of Year</b>	<b>2</b>	<b>1,269,654</b>	<b>1,230,914</b>



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE, 2021.

**Note 1. Statement of Accounting Policies**

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the "Associations Incorporation Reform Act 2012" and the "Australian Charities and Not-for-profits Commission Act 2012". The Committee has determined that the Association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historical costs and do not take into account changing money values or, except where specifically stated, current valuations of non current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

**Note 1. Statement of Accounting Policies****a) Buildings, Plant and Equipment**

Plant, Equipment, Furniture and Motor Vehicles are included at cost, less where applicable any accumulated depreciation. Depreciation is calculated based on the expected useful life of the asset.

Land and Buildings are carried at independent market valuation. The Committee revalued the organisations' properties as at 30 June, 2019 on the basis of an external independent valuation by Roger Cussen, Registered Valuer, with the treatment of the revaluation being in accordance with AASB 116 Property, Plant and Equipment. Depreciation on revalued buildings is calculated based on the expected useful life of the asset.

The carrying amount of property, plant and equipment is reviewed annually by the Committee to ensure it is not in excess of the recoverable amount of those assets.

**b) Cash and Cash Equivalents**

For the purpose of the Cash Flow Statement, cash includes cash on hand, at banks and on deposit.

**c) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

**d) 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 entity:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards;
- recognises relates amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from contract with customer)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE, 2021.

**Note 1 Statement of Accounting Policies (cont.)****d) Revenue (cont.)**

*Capital Grants*

When the entity 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 by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The entity recognises income in profit or loss when or as the entity satisfies its obligations under the terms

*Interest Income*

Interest Income is recognised using the effective interest method.

**e) Income Tax**

The Association's Committee has determined that the Association is exempt from income tax under Section 50-10 of the Income Tax Assessment Act.

**f) Leases**

At inception of a contract, the entity assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and corresponding lease liability are recognised by the entity where the entity is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the entity uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentive;
- variable lease payments that depend on an index or rate, initially measured using the index or the rate at the commencement date;
- the amount expected to be payable by the lessee under the residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term of useful life of the underlying asset, whichever is the shortest. Where lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.



WESTERN REGION ALCOHOL AND DRUG CENTRE INC.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE, 2021.

g) **Employee Benefits**

Provision is made for the entity's liability for employee benefits arising from services rendered by employees to the entity. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on costs. Employee 'benefits payable later than one year have been measured at the present value of the estimated cash outflows to be made for these benefits.

**Long service leave portability**

Employees entitled to the long service leave portability scheme will have their long service leave entitlement held by the scheme from the 1st of July 2019. If the employee is entitled to a higher benefit of longer service leave or is not entitled to the scheme, their benefit will be calculated per the short-term or other long-term employee benefits.

h) **Accounts Receivable and Other Debtors**

Accounts receivable and other debtors include amounts due from customers for goods sold 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 rate method, less any provision for impairment.

i) **Accounts payable and other payables**

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

j) **Critical Accounting Estimates and Judgements**

The committee evaluates 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 association.

**Key estimates - Impairment**

The association assesses impairment at the end of each reporting period by evaluating the conditions and events specific to the association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

**Employee Benefits**

For the purposes of measurement, AASB 119: Employee Benefits 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 service. As the association expects that all of its employees would use all of their annual leave entitlements earned during a reporting period before 12 months after the end of the reporting period, the association believes that obligations for annual leave entitlements satisfy the definition of short-term employee benefits and, therefore, can be measured at the (undiscounted) amounts expected to be paid to employees when the obligations are settled.

**Performance obligations under AASB 15**

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/type, cost/value, quantity and the period of transfer to the goods or services promised.

WESTERN REGION ALCOHOL AND DRUG CENTRE INC.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE, 2021.

k) **New Accounting Standards for Application in Future Periods**

Accounting Standards issued by the AASB that are not yet mandatorily applicable to the association, together with an assessment of the potential impact of such pronouncements on the association when adopted in future periods, are discussed below:

As at 30 June 2021, the following standards and interpretations had been issued by the AASB but were not yet effective, They become effective for the first financial statements for the reporting periods commencing after the stated operative dates as detailed in the table below. WRAD has not and does not intend to adopt these standards early.

Standard / Interpretation	Summary	Applicable for reporting periods beginning on	Impact on the Annual Statements
AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current	This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. A liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.	1 January 2022. However, ED 301 has been issued with the intention to defer application to 1 January 2023.	The standard is not expected to have a significant impact on the entity.



WESTERN REGION ALCOHOL AND DRUG CENTRE INC.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE, 2021

	2021 \$	2020 \$
<b>Note 2. Cash and Cash Equivalents</b>		
Main Account	911,539	905,340
WRAMSAP Account	-	-
Commonwealth Project	38,292	38,272
Lookout Appeal	319,760	287,237
Online Savers	64	64
	<b>1,269,654</b>	<b>1,230,913</b>
<b>Note 3. Receivables</b>		
Grants receivable	-	14,900
Trade Debtors	199,725	154,187
	<b>199,725</b>	<b>169,087</b>
<b>Note 4. Property, Plant and Equipment per Valuation</b>		
Land - at fair value	1,052,450	1,052,450
Buildings - at fair value	1,571,100	1,571,100
Less: Accumulated Depreciation	(78,555)	(39,277)
	<b>2,544,995</b>	<b>2,584,273</b>
Plant and Equipment at fair value	293,843	259,123
Less: Accumulated Depreciation	(204,089)	(170,750)
	<b>89,754</b>	<b>88,372</b>
Motor Vehicles at fair value - owned	188,590	161,788
Motor Vehicles at fair value - leased	80,662	80,662
Less: Accumulated Depreciation	(110,116)	(80,932)
	<b>159,136</b>	<b>161,519</b>
	<b>2,793,885</b>	<b>2,834,164</b>

# Land and buildings were revalued to fair value by Roger Cussen, independent registered valuer as at 30th June, 2019.

WESTERN REGION ALCOHOL AND DRUG CENTRE INC.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE, 2021

	2021 \$	2020 \$
<b>Note 5. Trade and Other payables</b>		
Trade Payables	107,319	93,694
Accrued Expenses	49,549	105,908
GST / PAYG Liabilities	60,898	49,063
Income in Advance	186,342	41,689
	<b>404,108</b>	<b>290,354</b>
<b>Note 6. Borrowings</b>		
<b>(a) Current</b>		
Lease Liability	<b>15,765</b>	<b>14,982</b>
<b>(b) Non Current</b>		
Lease Liability	<b>49,376</b>	<b>65,141</b>
<b>Note 7. Provisions</b>		
<b>(a) Current</b>		
Annual Leave	217,024	231,871
Long Service Leave	178,092	213,637
Other Employee Entitlements	-	27,500
	<b>395,116</b>	<b>473,008</b>
<b>(b) Non Current</b>		
Long Service Leave	<b>26,164</b>	<b>11,795</b>
<b>Note 8. Cash Flow Information</b>		
<b>Reconciliation of Cash Flow from Operations with Net Result</b>		
Net Result for the Year	(6,148)	(70,857)
Add back Non-Cash Flows in Operating Profit:		
Depreciation	101,801	85,284
Profit on Sale of Non-Financial Assets	-	(9,847)
<b>Movement in Assets and Liabilities</b>		
Increase/(Decrease) in Trade and Other Payables	113,754	65,738
Increase/(Decrease) in Employee Provisions	(63,524)	115,345
(Increase)/Decrease in Receivables	(30,638)	(5,707)
<b>Cash Flows from Operations</b>	<b>115,245</b>	<b>179,956</b>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE, 2021

**Note 9. Contingent Assets**

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

Since 2017 WRAD have been actively fundraising for donations to contribute towards the construction of the Lookout Facility. Management have also received pledges which amount to \$334,000 as at 30 June 2021, which would become receivable to WRAD upon the Department of Health and Human Services confirming their grant towards operational funding to enable the project to commence. As a result these pledges have been recognised as a contingent asset.

**Contingent Liabilities**

Contingent liabilities are possible obligations that arise from past events,

- whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- present obligations that arise from past events but are not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligations; or the amount of the obligations cannot be measured with sufficient reliability.

As at 30 June 2021, WRAD had received donations towards the establishment of the Lookout Facility amounting to \$320,090 which have been recognised as income during the past five years. The Board have appropriate controls in place to manage these donations. These donations will be utilised upon the Department of Health and Human Services confirming their grant towards operational funding to enable the project to commence.

Western Region Alcohol and Drug Centre Inc. has submitted an expression of interest to purchase a property, for the purpose of establishing the Lookout Rehabilitation Centre which has been accepted by the vendor. The EOI is subject to the satisfactory outcome of two conditions. As at balance date these conditions have not been met, however if achieved WRAD would be liable to purchase the property.

Western Region Alcohol and Drug Centre Inc. has lodged titles for property held in Warrnambool with the Australia and New Zealand Banking Group Limited, who in turn have provided an overdraft facility (undrawn as at 30 June 2021).

Security against specific chattels is held for interest bearing liabilities.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE, 2021

	2021 \$	2020 \$
<b>Note 10. Leasing Commitments</b>		
Motor vehicle lease obligations are secured over the asset.		
<b>Minimum lease payments due:</b>		
Within 1 year	18,135	19,171
1 to 5 years	49,376	67,235
After 5 years	-	-
<b>Total</b>	<b>67,512</b>	<b>86,406</b>


**Note 11. EVENTS AFTER THE BALANCE SHEET DATE**

The Committee is not aware of any events which have occurred subsequent to balance date which would materially affect the financial statements as at 30 June 2021.

In the opinion of the Committee the Financial Report comprising the Comprehensive Income Statement, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows and Notes to the Financial Report:

1. the Incorporated Association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-Profits Commission Act 2012 and the Associations Incorporation Reform Act 2012 (Vic).
2. the attached financial statements and notes thereto comply with Accounting Standards as described in note 1 to the financial statements;
3. the attached financial statements and notes give true and fair value of the Incorporated Association's financial position as at 30 June 2021 and its performance for the financial year ended or that date; and
4. there are reasonable grounds to believe that the Incorporated Association will be able to pay its debts as and when they become due and payable.

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

  
Chairperson: Helen Taylor

  
Treasurer: Scott Dickie

Dated this 8th day of October, 2021.



**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF WESTERN REGION ALCOHOL AND DRUG CENTRE INC.**

**Opinion**

We have audited the financial report of Western Region Alcohol and Drug Centre Inc., which comprises the statement of financial position as at 30 June 2021, comprehensive income statement, statement of changes in equity, and the statement cash flows for year then ended, and notes to the financial statements, including a summary of significant accounting policies and statement by the members of the committee.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Western Region Alcohol and Drug Centre Inc. as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with the financial reporting requirements of the *Associations Incorporation Reform Act (VIC) 2012* and the *Australian Charities and Not-For-Profits Commission Act 2012*.

**Basis of 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 Western Region Alcohol and Drug Centre Inc. 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, and we have 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.

**Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report is prepared to assist Western Region Alcohol and Drug Centre Inc. in complying with the to meet the requirements of the *Associations Incorporation Reform Act (Vic) 2012* and the *Australian Charities and Not-For-Profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

**Responsibilities of Management and Those Charged with Governance for the Financial Report**

Management is responsible for the preparation of the financial report in accordance with the requirements of the *Associations Incorporation Reform Act (Vic) 2012* and the *Australian Charities and Not-For-Profits Commission Act 2012* and for such internal control as management determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Western Region Alcohol and Drug Centre Inc.'s ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Western Region Alcohol and Drug Centre Inc. or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Western Region Alcohol and Drug Centre Inc.'s financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to 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 Western Region Alcohol and Drug Centre Inc.'s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Western Region Alcohol and Drug Centre Inc.'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 Western Region Alcohol and Drug Centre Inc. to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

**Independence**

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

*McLaren Hunt*

**McLAREN HUNT**  
**AUDIT AND ASSURANCE**

*N.L. McLEAN*

**N.L. McLEAN**  
**PARTNER**

Dated at Warrnambool, 11 October 2021

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THE WESTERN REGION ALCOHOL & DRUG CENTRE INC

# Annual Report 2021/2021

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