



# Aboriginal Sobriety Group

INDIGENOUS CORPORATION  
ICN 8376

## ANNUAL REPORT 2022/23



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## DIRECTORS - 30 JUNE 2023

(Reflects Directors during the 2022 to 2023 period)

- Polly Sumner-Dodd – Chairperson
- Mac Hayes – Director
- Jonathon Louth – Director
- Major Sumner – Director
- Timothy Agius – Director
- Rodney Welsh – Director
- Basil Sumner – Director

## ACKNOWLEDGEMENTS

ASG acknowledges and thanks its sponsors and funding bodies for their ongoing support:

- National Indigenous Australians Agency (NIAA)
- Drug and Alcohol Services South Australia (DASSA)
- Padninthi Kumangka Wardlii Alliance North Agreement (SA Homelessness Alliance - SAHA)
- PHN Country SA
- Riverland Mallee Coorong Local Health Network
- Department for Correctional Services (DCS)
- Nunkuwarrin Yunti

## ASG MEMBERS

ASG also acknowledges its membership base who continue to support ASG and members of South Australia's Aboriginal and Torres Strait Islander communities.

## WESTERN ADELAIDE ABORIGINAL SPECIFIC HOMELESSNESS SERVICE 2022-2023

Western Adelaide Aboriginal Specific Homelessness Service is a crisis service for Aboriginal and Torres Strait Islanders who are experiencing homelessness, at risk or in crisis.

The service offers supported and transitional accommodation and other related services including information, advocacy and referral to individuals who are homeless, at risk of being homeless, need long term housing access and supported accommodation.

Our homelessness program is part of the North Western Housing Alliance, together we have been able to work collaboratively to support Aboriginal people within the community who are experiencing homelessness.

ASG's homelessness program has two crisis accommodation properties which are in Woodville Gardens. Cyril Lindsay House for our single men over the age of 18 and Loretta Sumner House for our single women over the age of 18. Our crisis accommodation properties are supported 24/7 by employees who provide case management and after-hours support.

The support workers that we have on staff support and empower our clients with living skills development, employment opportunities and training to support them to become independent while promoting a sober lifestyle.

The Western Adelaide Aboriginal Specific Homelessness service also supports clients in the community that are living in supported housing properties throughout the Western areas of Adelaide. We have a Case Worker that supports these clients with their tenancies and sometimes complex case management.

ASG has recently joined forces and sits on a Panel for Supported housing properties and Temporary housing properties that go up for nomination within the housing alliance. This is a process where clients from a variety of organisations within the alliance are nominated and the panel then takes the information and makes an informed decision about who shall be successful. Through this process we have recently had success with

one of our long-term clients who has been trying to find suitable housing for some time. Our client has been with us here at Cyril Lindsay House for approximately 15 months and recently was a successful nomination and is now looking to move into his own property very soon. ASG will continue to case manage and provide this client with outreach support to ensure that he is successful in his tenancy.

**We would like to thank our stakeholders who have also supported our clients:**

- Aboriginal courts
- Baptist care
- Centacare
- Cornerstone housing
- Elders and community
- Housing choices
- Junction housing
- KWW
- Nunkuwarrin Yunti
- RAW group
- SAHA
- Salvation Army
- Uniting communities
- Unity housing
- Westside housing
- Aspire program

*Regards, Dani Fisher*

**Team Leader Homelessness Program  
Western Adelaide Aboriginal Specific  
Homelessness Service**

## MOBILE ASSISTANCE PATROL (MAP) 22/23

Mobile Assistance Patrol has yet again had another productive year both in Adelaide and Murray Bridge.

### MAP ADELAIDE

Throughout the year MAP has played a key role with the introduction of a DHS initiative of (A SAFER PLACE TO GATHER) Edward's Park. The Edward's Park site was opened during July of 2023 & is still currently active, this proposed site provides a safe place to gather for all different cliental from all different cultural backgrounds & those who are under the influence of alcohol & drugs. With 24-hour security monitoring the site. Clients are also provided tents, firewood and daytime outreach services. MAP provides transportation for all that require. We do regular patrols of the park and also respond to phone calls in a timely manner. MAP also provides cultural safety through trusted relationships which allows us to deescalate many situations and stay true to our goal of lock up prevention. We have had positive feedback from all stakeholders regarding our service and MAP is the main success for Edwards Park running smoothly.

### MAP MURRAY BRIDGE

MAP Murray Bridge has been in service since April of 2023. MAP has been very well accepted by the community during its first year and has taken many positive steps to ensure the intoxicated, drug affected and vulnerable people of Murray Bridge all have a service they can rely on when they require transport to a nominated place of safety. Though the transportations are short the MAP Murray Bridge team is well established and helps out a high number of clients on a nightly basis. The MAP Murray Bridge model is based on the MAP Adelaide service which provides high priority to assist with lock up prevention. MAP Murray Bridge also assists with SAPOL and Hospital jobs. As Murray Bridge is a smaller community this means the relationships with clients is very close, therefore there is a level of personal care for our clients.

Our team of 3 in Murray Bridge are all local community members. Georgie Trevorrow has been a great support to the myself (Ben Stace) as

As well as Edwards Park MAP still maintains a full service to the CBD. There has been a major influx of visitors over the festive season. This has meant large numbers of clients have been gathering at Princess Park (south terrace), Whitmore Square, Hindmarsh Square, North terrace and West terrace.

The MAP team has regular meetings with SAPOL and DHS. Our voice is being heard and our cultural knowledge is being utilised by these services regarding our clients.

Overall the MAP team remains strong, we have an amazing team with years of experience and who have built great relationships with our clients over these years. The numbers of client transportations are high and less seasonal; therefore, we are seeing large numbers of local clients and visitors all year round. We are a trusted unique Aboriginal service which we all take pride in.

the manager, by providing support to the Murray Bridge staff and oversees the running of every aspect of the Murray Bridge service. Her local knowledge and respect from the community has played a major part in the success of MAP Murray Bridge. I confer with Georgie a regular basis to ensure that MAP Murray Bridge is maintained at the highest level.

Once again MAP would like to thank all associated support services. We would also like to thank DASSA and RMCLHN for funding the MAP services in Adelaide and Murray Mallee region respectively. We look forward to working with you all in the future.



# RIVERLAND ANNUAL REPORT 2023-2024

Aboriginal Sobriety Group Indigenous Corporation Riverland is based in Berri and provides a range of services that aim to promote a culturally responsive approach to Social & Emotional Wellbeing and Alcohol and other Drugs support for our community.

The last financial year saw the Riverland office navigate many changes to service delivery within the Riverland region. Throughout these times the staff continued to provide high quality services to our Riverland community. With the continued support and collaboration from other stakeholders our Riverland mob still received to fully access ASG services. We are in a unique position in the Riverland as we are able to deliver a wraparound service for our community.

## OUR PROGRAMS

- AOD Youth Work
- Psychology Service
- Traditional Healing
- Social and Emotional Well-being support
- Aboriginal Mental Health Support & Counselling

## THE ABORIGINAL MENTAL HEALTH PROGRAM

supported by Country SA PHN continues to work from an integrated stepped care model of mental health that provides culturally appropriate person-centred care to Aboriginal and Torre Strait Islander people. The Aboriginal Mental Health program continues to address the cultural factors that impact on Aboriginal and Torres Strait Islander mental health and promote a strength base approach. This program continues to assist our Riverland community to access culturally appropriate mental health assessments, mental health interventions, community mental health education.

## THE ABORIGINAL YOUTH AOD PROGRAM

works from a community-based model that promotes and deliver services that are inclusive of but not limited to culturally appropriate early intervention education, harm minimisation/reduction model, case management and treatment, community education and information sharing on AOD related topics or issues. The Aboriginal Youth AOD program delivered cultural community education sessions to Glossop Primary, Berri Primary, Barmera Primary and Renmark High School.

**PSYCHOLOGY SERVICE** – Kym Schellen is a Registered Psychologist who continued to consult with individuals, families and children from the ages 8 and up. Kym practices out of the Riverland site on a fortnightly basis and bulk bills assuring no cost to the community members.

The Traditional Healing Clinic was run in partnership with a local elder and provided a traditional healing clinic. It involved Uncle Barney working one on one with community using traditional healing methods such as smoking and the use of the digeridoo and drums. The clinic was accessed was community 1 x day per month.

## NETWORKING AND STAKEHOLDER ENGAGEMENT

One of our strengths within our Riverland Community is our ability to collaborate with other organisations to achieve better outcomes for our community. organisations such as AC Care, Mission Australia, RASA, Riverland Community Mental Health, Aboriginal Health, DASSA, Berri Correctional Services, Carers SA, Rhythmic Drumming Riverland, FURCS, Riverland Domestic Violence Service, OARS, Headspace, Focus One, Berri/Barmera Council, Uniting Communities, Aboriginal Community Connect, AFSS, Relationships Australia, ACCARE and Riverland Aboriginal Health are among some of many local stakeholders that the Riverland ASG works collaboratively with to increase quality outcomes for our Riverland mob.

*Regards, Jackie Vincent*

**Team Leader / Mental Health Worker**

## COMMUNITY EVENTS & CLIENT PROGRAMS



# ANNUAL REPORT 2022/23

## FINANCIAL STATEMENTS

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## ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION ABN : 72 493 704 912

### DIRECTORS' REPORT

The directors present their report, together with the financial statements, on the corporation for the year ended 30 June 2023.

#### Directors

The names of the directors in office at any time during or since the end of the year are:

Polly Sumner- Dodd	Chairperson	
Mac Hayes	Director	(appointed 25/11/22)
Jonathon Louth	Director	(appointed 25/11/22)
Major Sumner	Director	(appointed 25/11/22)
Timothy Agius	Director	(appointed 26/5/23)
Rodney Welch	Director	(resigned 26/5/23)
Basil Sumner	Director	(resigned 20/1/23)

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

#### Principal Activities

The principal activities of the corporation during the financial year are to support the journey towards sobriety, cultural connections, health, wellbeing, safety and security for our clients and community.

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

#### Significant Changes in the State of Affairs

There was no significant change in the state of affairs of the corporation during the year.

#### Operating results

The corporation incurred an operating deficit for the year of \$62,054 (2022: \$18,852 Surplus).

#### Subsequent events

There has not been any matter or circumstance occurring subsequent to the end of the financial year and not disclosed in the financial statements that has significantly affected, or may significantly affect, the operations of the corporation, the results of those operations, or the state of affairs of the corporation in future financial years.

#### Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2023 has been received and can be found on page 16 of the financial report.

Signed in accordance with a resolution of the Board

  
Director

  
Director

Dated this 20 day of OCTOBER 2023

ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION  
ABN : 72 493 704 912

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

	Note	2023 \$	2022 \$
Revenue and other income	2	4,582,216	5,080,428
Employee benefits expenses		(3,624,022)	(3,957,851)
Amortisation expenses	7	(78,201)	(100,220)
Depreciation expense	6	(91,322)	(76,455)
Finance costs		(5,961)	(8,659)
Insurance expense		(90,279)	(93,256)
Loss on disposal of non current assets		(54,181)	-
Motor vehicle expenses		(116,854)	(112,533)
Occupancy Expenses		(97,151)	(101,245)
Program & Client expenses		(135,528)	(200,766)
Repairs and Maintenance expense		(62,829)	(76,188)
Staff training expenses		(38,481)	(55,180)
Other expenses		(249,461)	(279,223)
<b>Current year surplus (deficit) before income tax</b>		<b>(62,054)</b>	<b>18,852</b>
Income tax expense		-	-
<b>Net Current year surplus (deficit)</b>		<b>(62,054)</b>	<b>18,852</b>
<b>Other comprehensive income</b>			
<b>Items that will not be classified subsequently to profit or loss</b>			
Fair value gains on land and buildings at fair value through other comprehensive income, net of tax		183,855	-
<b>Total other comprehensive income (losses) for the year</b>		<b>183,855</b>	<b>-</b>
<b>Total comprehensive income attributable to members of the entity</b>		<b>121,801</b>	<b>18,852</b>

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

ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION  
ABN : 72 493 704 912

STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	1,233,911	1,516,777
Accounts receivable and other debtors	4	21,826	75,587
Other current assets	5	55,632	15,838
<b>TOTAL CURRENT ASSETS</b>		<b>1,311,369</b>	<b>1,608,202</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	1,088,700	1,049,760
Right of use assets	7	48,319	182,952
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,137,019</b>	<b>1,232,712</b>
<b>TOTAL ASSETS</b>		<b>2,448,388</b>	<b>2,840,914</b>
<b>CURRENT LIABILITIES</b>			
Accounts payable and other payables	8	177,098	302,355
Contract liabilities	9	83,992	215,982
Lease liabilities	11	52,328	86,827
Employee benefits	10	191,764	307,519
<b>TOTAL CURRENT LIABILITIES</b>		<b>505,182</b>	<b>912,683</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	11	14,323	97,613
Employee benefits	10	51,420	74,956
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>65,743</b>	<b>172,569</b>
<b>TOTAL LIABILITIES</b>		<b>570,925</b>	<b>1,085,252</b>
<b>NET ASSETS</b>		<b>1,877,463</b>	<b>1,755,662</b>
<b>EQUITY</b>			
Retained surplus		1,629,336	1,710,140
Asset revaluation reserve	12	183,855	-
Asset replacement reserve	12	64,272	45,522
<b>TOTAL EQUITY</b>		<b>1,877,463</b>	<b>1,755,662</b>

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

ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION  
ABN : 72 493 704 912

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

	Retained Surplus	Asset Replacement Reserve	Asset Revaluation Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2021	1,659,288	77,522	-	1,736,810
Comprehensive income				
Net surplus (deficit) for the year	18,852	-	-	18,852
Total comprehensive income for the year	18,852	-	-	18,852
Transfer from Reserve	32,000	(32,000)	-	-
Balance at 30 June 2022	1,710,140	45,522	-	1,755,662
Balance at 1 July 2022	1,710,140	45,522	-	1,755,662
Comprehensive income				
Net surplus (deficit) for the year	(62,054)	-	-	(62,054)
Other comprehensive income for the year				
Fair value gains on land and buildings at fair value through other comprehensive income, net of tax	-	-	183,855	183,855
Total comprehensive income for the year	(62,054)	-	183,855	121,801
Transfer to Reserve	(18,750)	18,750	-	-
Balance at 30 June 2023	1,629,336	64,272	183,855	1,877,463

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

ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION  
ABN : 72 493 704 912

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from funding bodies and customers		5,081,297	5,537,242
Payments to suppliers and employees		(5,280,399)	(5,413,993)
Interest received		10,032	222
Interest paid		(5,961)	(8,659)
<b>Net cash provided by (used in) operating activities</b>		(195,031)	114,812
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of property, plant & equipment		42,909	-
Payments for property, plant and equipment		(12,955)	(69,875)
<b>Net cash used in investing activities</b>		29,954	(69,875)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of lease liabilities		(117,789)	(98,468)
<b>Net cash provided by (used in) financing activities</b>		(117,789)	(98,468)
<b>NET INCREASE (DECREASE) IN CASH HELD</b>		(282,866)	(53,531)
Cash at the beginning of the financial year		1,516,777	1,570,308
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR</b>	3	1,233,911	1,516,777

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

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The financial statements cover Aboriginal Sobriety Group Indigenous Corporation ("the corporation") as an individual entity. Aboriginal Sobriety Group Indigenous Corporation is an corporation incorporated in South Australia and operating pursuant to the Corporations (Aboriginal and Torres Strait Islander) Act 2006.

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**New or amended Accounting Standards and Interpretations adopted**

The corporation has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ("AASB") that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

**Basis of Preparation**

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosure issued by the Australian Accounting Standards committee (AASB) and the Corporations (Aboriginal and Torres Strait Islander) Act 2006. The corporation is a not-for-profit corporation for financial reporting purposes under Australian Accounting Standards.

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

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

**Critical Accounting Estimates**

The preparation of the financial statements requires the use of certain critical accounting estimates. It also required management to exercise its judgement in the process of applying the corporation's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant, are disclosed in note 1(q).

**Accounting Policies**

(a) **Income Tax**

The corporation is not subject to income tax and therefore no income tax expense or income tax payable is shown in the financial statements.

(b) **Fair Value measurement**

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either, in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

(c) **Property, Plant and Equipment**

**Property**

Land and buildings are shown at fair value, based on periodic, at least every 3 years, valuations by external independent valuers, less subsequent depreciation and impairment for buildings. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. Increases in the carrying amounts arising on revaluation of land and buildings are credited in other comprehensive income through to the revaluation surplus reserve in equity. Any revaluation decrements are initially taken in other comprehensive income through to the revaluation surplus reserve to the extent of any previous revaluation surplus of the same asset. Thereafter the decrements are taken to profit or loss.

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

**Plant and equipment**

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(d) for details of impairment).

The cost of fixed assets constructed within the corporation includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

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

**Depreciation**

The depreciable amount of all fixed assets, including buildings and capitalised lease assets but excluding freehold land, is depreciated on a straight-line or diminishing value basis over the asset's useful life commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

Buildings	2.5%
Motor Vehicles	18.75%
Plant & Equipment	10%-20%
Leasehold Improvements	10%

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

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the corporation. Gains and losses on disposals are determined by comparing net proceeds with the carrying amount. These gains and losses are recognised in profit or loss in the period in which they occur. When revalued assets are sold, amounts included in the revaluation relating to that asset are transferred to retained surplus.

(d) **Impairment of Assets**

At the end of each reporting period, the corporation reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

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

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

(e) **Right-of-use assets**

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the corporation expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The corporation has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

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

(f) **Employee Provisions**

*Short-term employee benefits*

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

The corporation's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

*Long-term employee benefits*

Provision is made for employees' annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements of obligations for other long-term employee benefits for changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

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

(g) **Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

(h) **Accounts Receivable and Other Debtors**

Accounts receivable and other debtors include amounts due from customers in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

(i) **Revenue recognition**

The corporation recognises revenue as follows:

*Revenue from contracts with customers*

Revenue is recognised at an amount that reflects the consideration to which the corporation is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the corporation: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

*Donations*

Donations are recognised at the time the pledge is made.

*Grants*

Grant revenue is recognised in profit or loss when the corporation satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the corporation is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

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

*Capital grants*

When the corporation receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions 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 corporation recognises income in profit or loss when or as the corporation satisfies its obligations under the terms of the grant.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the corporation.

*Rental income*

Rental income is recognised on an accruals basis when the Corporation is entitled to it.

*Interest Income*

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

*Other revenue*

Other revenue is recognised on an accruals basis when the Corporation is entitled to it.

(j) **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 (ATO).

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(k) **Comparative Figures**

When required by Accounting Standards or for improved presentation of the financial report, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(l) **Accounts Payable and Other Payables**

Accounts payable and other payables represent the liabilities outstanding at the end of the reporting period for goods and services received by the corporation 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.

(m) **Provisions**

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

(n) **Contract Liabilities**

Contract liabilities represent the corporation's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the corporation recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the corporation has transferred the goods or services to the customer.

(o) **Lease liabilities**

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the corporation's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

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

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

(p) **Current and non-current classification**

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the corporation's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the corporation's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

(q) **Critical accounting judgements, estimates and assumptions**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

(i) *Useful lives of property, plant & equipment*

The corporation determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

(ii) *Employee benefits provision*

As described in note 1(f), the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

For the purpose 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 corporation 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 corporation 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.

(iii) *Accruals*

The Accruals at reporting date have been reviewed to determine whether there is any objective evidence that any of the accruals are payable. Accruals are based on the best information at the reporting date.

(iv) *Performance obligations under AASB15*

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 related to the goods or services promised

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

(v) *Lease term and Option to Extend under AASB16*

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the corporation will make. The corporation determines the likelihood to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the corporation.

(r) **Economic Dependence**

The corporation is dependent on Federal and State Government Departments ("Departments") for the majority of its revenue used to operate the business. At the date of this report, the committee has no reason to believe the Departments will not continue to support the corporation.

**NOTE 2: REVENUE AND OTHER INCOME**

	2023 \$	2022 \$
Revenue from contracts with customers:		
Grant income	4,280,883	4,802,317
Rental income	204,849	252,840
	<u>4,485,732</u>	<u>5,055,157</u>
Non-contract income:		
Interest received	10,032	222
Other	86,452	25,049
	<u>96,484</u>	<u>25,271</u>
<b>Total revenue and other income</b>	<u>4,582,216</u>	<u>5,080,428</u>

**NOTE 3 - CASH AND CASH EQUIVALENT ASSETS**

	2023 \$	2022 \$
Cash at bank	1,233,409	1,516,275
Cash on hand	502	502
	<u>1,233,911</u>	<u>1,516,777</u>

**Reconciliation of cash**

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

Cash and cash equivalents	<u>1,233,911</u>	<u>1,516,777</u>
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**NOTE 4 - ACCOUNTS RECEIVABLE AND OTHER DEBTORS**

	2023 \$	2022 \$
Current		
Accounts receivable	21,826	75,587
Total current accounts receivable and other debtors	<u>21,826</u>	<u>75,587</u>

**NOTE 5 - OTHER CURRENT ASSETS**

	2023 \$	2022 \$
Prepayments	15,088	15,838
Accrued Income	40,544	-
Total other current accounts	<u>55,632</u>	<u>15,838</u>

**NOTE 6 - PROPERTY, PLANT AND EQUIPMENT**

	2023 \$	2022 \$
Freehold land and buildings		
At fair value	750,000	610,000
Less: Accumulated Depreciation	-	(54,569)
	<u>750,000</u>	<u>555,431</u>

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

<b>Freehold buildings</b>		
At cost	41,598	64,864
Less: Accumulated Depreciation	(13,531)	(14,054)
	28,067	50,810
Total land & buildings	778,067	606,241
<b>Plant and equipment</b>		
At cost	284,764	284,764
Less: Accumulated Depreciation	(275,146)	(263,769)
Total plant & equipment	9,618	20,995
<b>Motor vehicles</b>		
At cost	356,718	470,952
Less: Accumulated Depreciation	(310,534)	(336,538)
Total motor vehicles	46,184	134,414
<b>Leasehold improvements</b>		
At cost	484,803	484,803
Less: Accumulated Depreciation	(229,972)	(196,693)
Total leasehold improvements	254,831	288,110
<b>Total Property, plant &amp; equipment</b>	<b>1,088,700</b>	<b>1,049,760</b>

On 20 February 2023 the freehold land and building held by the corporation was valued by an independent valuer, Herron Todd White. The fair value of the freehold land and building was determined to be \$750,000. The net revaluation increment of \$183,855 was credited directly to the revaluation surplus.

At 30 June 2023 the board members reviewed the key assumptions made by the valuers at 20 February 2023. They have concluded that these assumptions remain materially unchanged, and are satisfied that the carrying amount does not exceed the recoverable amount of land and buildings at 30 June 2023.

**Movements in carrying amounts**

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Land & Buildings \$	Plant & equipment \$	Motor vehicles \$	Leasehold Improvements \$	Total \$
Balance at 1 July 2022	606,241	20,995	134,414	288,110	1,049,760
Revaluation	183,855	-	-	-	183,855
Additions	-	-	13,636	-	13,636
Adjustments	(782,00)	12	90	-	(680)
Disposals at book value	-	-	(66,549)	-	(66,549)
Depreciation expense	(11,247)	(11,389)	(35,407)	(33,279)	(91,322)
<b>Carrying Amount at 30 June 2023</b>	<b>778,067</b>	<b>9,618</b>	<b>46,184</b>	<b>254,831</b>	<b>1,088,700</b>

**NOTE 7 - RIGHT OF USE ASSETS**

2023  
\$

2022  
\$

The corporation's lease portfolio includes equipment, motor vehicles and buildings.

i) AASB 16 related amounts recognised in the balance sheet

Leased Motor vehicles	118,951	331,504
Less: Accumulated Depreciation	(70,632)	(148,552)
<b>Total Right of Use Assets</b>	<b>48,319</b>	<b>182,952</b>

**Movements in carrying amounts**

Movement in the carrying amounts for each class of right to use asset between the beginning and the end of the current financial year:

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

	Leased Vehicles \$	Total \$
Balance at 1 July 2022	182,952	182,952
Disposals at book value	(56,432)	(56,432)
Depreciation expense	(78,201)	(78,201)
<b>Carrying Amount at 30 June 2023</b>	<b>48,319</b>	<b>48,319</b>

	2023 \$	2022 \$
ii) AASB 16 related amounts recognised in the statement of profit or loss		
Depreciation charge related to right-of-use assets	78,201	100,220
Interest expense on lease liabilities	5,961	8,659

**NOTE 8 - ACCOUNTS PAYABLE AND OTHER PAYABLES**

	2023 \$	2022 \$
<b>Current</b>		
Trade payables	49,851	126,069
Sundry payables and accrued expenses	127,247	176,286
	177,098	302,355

**Collateral Pledged**

No collateral has been pledged for any of the accounts payable and other payable balances.

	2023 \$	2022 \$
<b>NOTE 9 - CONTRACT LIABILITIES</b>		
<b>Current</b>		
Contract liabilities	83,992	215,982
	83,992	215,982

**NOTE 10 - EMPLOYEE PROVISIONS**

	2023 \$	2022 \$
<b>Current</b>		
Provision for annual leave entitlements	89,352	153,598
Provision for long service leave entitlements	102,412	153,921
	191,764	307,519
<b>Non- Current</b>		
Provision for long service leave entitlements	51,420	74,956
	51,420	74,956

**Analysis of total employee provisions**

Opening balance at 1 July 2022	382,475	344,147
Additional provisions	28,959	197,427
Amounts used	(168,250)	(159,099)
<b>Balance at 30 June 2023</b>	<b>243,184</b>	<b>382,475</b>

**Employee provisions**

Provision for employee benefits represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the entity does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the entity does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 1(g).

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

NOTE 11 - LEASE LIABILITIES	2023	2022
	\$	\$
Secured liabilities		
Current	52,328	86,827
Non-current	14,323	97,613
	<u>66,651</u>	<u>184,440</u>

NOTE 12 - RESERVES

Asset revaluation reserve

The revaluation surplus records revaluations of non-current assets at fair value and independent valuation.

Asset replacement reserve

The asset replacement reserve represents funds set aside for future replacement of motor vehicles.

NOTE 13 - RELATED PARTY DISCLOSURES

	2023	2022
	\$	\$

Board of Management

No member of the committee received remuneration, other than noted in this financial report, from the corporation in their capacity as member. No other corporation that the above members are associated with has received funds other than through dealings with the corporation in the ordinary course of business and on normal commercial terms and conditions.

Sitting Fees paid for the year	6,500	9,980
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Key Management Personnel Compensation

The totals of remuneration paid to key management personnel (KMP) of the corporation during the year are as follows:

Short Term Benefit	239,276	154,976
Post Employment Benefit	22,824	8,758
Total Compensation	<u>262,100</u>	<u>163,734</u>

Other related parties

Transactions between related parties are on normal commercial terms and under conditions no more favourable than those available to other parties unless otherwise stated.

NOTE 14: AUDITOR REMUNERATION

	2023	2022
	\$	\$

During the financial year the following fees were paid or payable for services provided by Basso Newman Audit Pty Ltd, the auditor of the corporation and related firms

Audit of financial statements	13,688	14,591
Tax compliance services	491	480
Consulting and bookkeeping services	1,480	5,188
Total services provided by Basso Newman	<u>15,659</u>	<u>20,259</u>

NOTE 15 - CONTINGENT LIABILITIES

There are no contingent liabilities as at 30 June 2023.

NOTE 16 - CAPITAL COMMITMENTS

There are no capital commitments as at 30 June 2023.

NOTE 17 - EVENTS AFTER THE REPORTING PERIOD

No matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect the corporation's operations, the results of those operations, or the corporation's state of affairs in future financial years.

NOTE 18 - CORPORATION DETAILS

The registered office and principal place of business of the corporation is  
Aboriginal Sobriety Group Indigenous Corporation  
182-190 Wakefield Street  
Adelaide SA 5000

ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION

STATEMENT BY MEMBERS OF THE BOARD

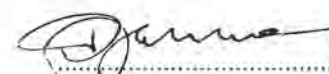
The members of the board declare that, in the board's opinion:

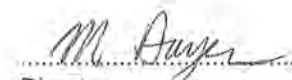
1. The financial statements and notes, as set out on pages 1 to 14, are in accordance with the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and:

- comply with Accounting Standards – General Purpose Financial Statements – Simplified Disclosures and the Corporations (Aboriginal and Torres Strait Islander) Regulation 2017 (CATSI Regulations); and
- give a true and fair view of the financial position of the Aboriginal Sobriety Group Indigenous Corporation as at 30 June 2023 and of its performance for the year ended on that date.

2. There are reasonable grounds to believe that Aboriginal Sobriety Group Indigenous Corporation will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with subs 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013 and by resolution of the board:

  
Director

  
Director

Dated this 20 day of OCTOBER 2023

ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION

AUDITORS INDEPENDENCE DECLARATION UNDER SECTION 60-40 AUSTRALIAN  
CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012 AND THE  
CORPORATIONS (ABORIGINAL AND TORRES STRAIT ISLANDER) ACT 2006  
(CATSI ACT)

To the board of Aboriginal Sobriety Group Indigenous Corporation

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023,  
there have been no contraventions of any applicable code of professional conduct in relation  
to the audit.



T A Basso - Director  
Basso Newman Audit Pty Ltd  
Chartered Accountants  
286 Flinders Street, Adelaide  
Dated this 20<sup>th</sup> day of October 2023

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION

Opinion

We have audited the financial report of Aboriginal Sobriety Group Indigenous Corporation ("the entity") which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the board.

In our opinion, the accompanying financial report of the Aboriginal Sobriety Group Indigenous Corporation is in accordance with Div 60 of the Australian Charities and Not-for-profits Commission Act 2012 and the Corporations (Aboriginal and Torres Strait Islander) Act 2006 including:

- a) giving a true and fair view of the entity's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards—Simplified Disclosures and the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the entity in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* ("the Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

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

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Australian Accounting Standards—Simplified Disclosures, the Corporations (Aboriginal and Torres Strait Islander) Act 2006 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 the 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 entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

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newman  
audit  
chartered  
accountants

Basso Newman Audit Pty Ltd  
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Adelaide, South Australia  
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION

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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide the those charged with governance 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.



Trevor Basso - Director  
Basso Newman Audit Pty Ltd  
Chartered Accountants  
286 Flinders Street, Adelaide  
Dated this 20<sup>th</sup> day of October 2023

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audit  
chartered  
accountants

# thankyou!

## A SPECIAL THANK YOU TO:

- ABORIGINAL COMMUNITY OF SOUTH AUSTRALIA
- ABORIGINAL FAMILY SUPPORT SERVICES
- ABORIGINAL HEALTH COUNCIL OF SOUTH AUSTRALIA
- ABORIGINAL LEGAL RIGHTS MOVEMENT SOUTH AUSTRALIA
- AC CARE
- ADELAIDE CITY COUNCIL
- CENTRECARE
- CENTRELINK
- COUNTRY HEALTH SA PRIMARY HEALTH NETWORK
- DEPARTMENT OF CORRECTIONAL SERVICES
- DEPARTMENT OF HUMAN SERVICES
- NATIONAL INDIGENOUS AUSTRALIANS AGENCY
- DRUG AND ALCOHOL SERVICES SA
- HOUSING SA
- LIFE WITHOUT BARRIERS
- MOORUNDI
- MURRAY MALLEE MENTAL HEALTH
- NARCOTICS ANONYMOUS
- NUNKUWARRIN YUNTI INC.
- PUBLIC HOSPITALS IN SOUTH AUSTRALIA
- RELATIONSHIPS AUSTRALIA
- RIVERLAND ABORIGINAL MENS SUPPORT GROUP
- SOUTH AUSTRALIAN POLICE
- SA HEALTH
- TAFE SA
- VOLUNTEERS

THANK YOU FOR ALL YOUR CONTINUED SUPPORT TO ASG.



# Aboriginal Sobriety Group

INDIGENOUS CORPORATION  
ICN 8376

## WE WELCOME MEMBERSHIPS

PHONE (08) 8223 4204    EMAIL [reception@asg.org.au](mailto:reception@asg.org.au)

OR VISIT OUR WEBSITE TO DOWNLOAD OUR  
MEMBERSHIP FORM AND TO READ OUR RULE BOOK

[asg.org.au/memberships](http://asg.org.au/memberships)



# Aboriginal Sobriety Group

INDIGENOUS CORPORATION  
ICN 8376

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Adelaide SA 5000  
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[www.asg.org.au](http://www.asg.org.au)