

LETIZIA  
PALMER

CHARTERED ACCOUNTANTS

**SOUTH AUSTRALIAN NETWORK OF  
DRUG & ALCOHOL SERVICES INC**

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**ABN: 88 963 018 438**

**Financial Statements  
For the year ended  
30 June 2023**

# **SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC**

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**ABN: 88 963 018 438**

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**For the year ended 30 June 2023**

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# **SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC**

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**ABN: 88 963 018 438**

## **Committee's Report For the year ended 30 June 2023**

Your committee members submit the financial report of SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC for the financial year ended 30 June 2023.

### **Committee members**

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

Chris Chalubek (Chair)  
Alex Ingleton (Secretary/Deputy Chair)  
Ashleigh Hosking (Treasurer)  
Sophie Bourchier  
Damien Chalmers  
Michelle Edmondson  
Vicki Holmes  
Stephen Lymb  
Margie Randle  
Matthew Seals  
Sally Underdown

### **Principal activities**

The principal activity of the association during the financial year is:

To enhance community wellbeing and reduce the harms associated with alcohol and drug use. As the peak body, we provide independent, state-wide representation, advocacy and support for non-government member organisations working in the alcohol and other drug sector, through networking, workforce development and policy development.

### **Operating result**

The profit of the association for the financial year after providing for income tax amounted to \$24,195.

### **Significant changes in state of affairs**

There have been no significant changes in the state of affairs of the association during the year.

### **Events after the reporting date**

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the association, the results of those operations or the state of affairs of the association in future financial years.

# SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC

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ABN: 88 963 018 438

## Committee's Report For the year ended 30 June 2023

### Environmental issues

The association's operations are not regulated by any significant environmental regulations under a law of the commonwealth or of a state or territory of Australia.

### Auditor's independence declaration

The auditor's independence declaration in accordance with section 307C of the Corporations Act 2001, for the year ended 30 June 2023 has been received and can be found on page 3 of the financial report.

Signed in accordance with a resolution of the members of the committee:



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Chris Chalubek (Chair)

Dated 13/09/23



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Alex Ingleton (Secretary/Deputy Chair)

Dated 27/9/2023

# **SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC**

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**ABN: 88 963 018 438**

## **Auditor's independence declaration under Section 307C of the Corporations Act 2001 to the trustee of SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC**

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

- (i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

**Name of Firm:** Letizia Palmer Chartered Accountants



**Name of Director:** Simon Esler

**Address:** 544, Beaufort Street, Mt Lawley WA 6050

**Dated this 4th day of September 2023**

# SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC

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ABN: 88 963 018 438

## Income Statement For the year ended 30 June 2023

	2023	2022
	\$	\$
<b>Income</b>		
Consultancy Services Fees	11,399	-
Grants	430,142	434,156
Interest Received	9,801	884
Members Contributions	9,596	9,442
Sundry Income	67	9,119
Workshops and Forums	12,741	12,995
	<b>473,745</b>	<b>466,596</b>
<b>Expenses</b>		
Accounting Fees	2,753	8,789
Accrual Leave Provisions	(8,797)	651
Audit Fees	3,000	4,786
Board & Governance	1,097	2,813
Cleaning	1,008	1,459
Computer Expenses	6,739	10,943
Depreciation	542	1,257
Employee Benefits Expenses	12,451	4,042
Insurance	5,777	5,822
Printing & Stationery	1,440	1,900
Quality & Safety	-	500
Rates & Taxes	801	1,601
Rent	19,244	18,810
Repairs & Maintenance	973	280
Salaries & Wages Expenses	359,051	336,933
Service Delivery Costs	34,871	34,406
Subscriptions	3,286	2,093
Telephone	3,611	3,755
Utilities	1,705	1,684
	<b>449,551</b>	<b>442,523</b>

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

# SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC

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ABN: 88 963 018 438

## Income Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
<b>Net profit</b>	<b>24,195</b>	<b>24,073</b>
Retained earnings at the beginning of the financial year	357,461	354,703
<b>Retained earnings at the end of the financial year</b>	<b>381,656</b>	<b>378,776</b>

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

# SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC

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ABN: 88 963 018 438

## Balance Sheet

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>Current assets</b>			
Cash and cash equivalents	3	439,959	448,896
Trade and other receivables	4	2,280	7,089
Other current assets	5	3,220	3,115
<b>Total current assets</b>		<b>445,459</b>	<b>459,099</b>
<b>Non-current assets</b>			
Property, plant and equipment	6	2,072	1,066
<b>Total non-current assets</b>		<b>2,072</b>	<b>1,066</b>
<b>Total assets</b>		<b>447,531</b>	<b>460,166</b>
<b>Current liabilities</b>			
Trade and other payables	7	207	15,455
Provisions	8	65,668	87,249
<b>Total current liabilities</b>		<b>65,875</b>	<b>102,704</b>
<b>Total liabilities</b>		<b>65,875</b>	<b>102,704</b>
<b>Net assets</b>		<b>381,656</b>	<b>357,461</b>
<b>Members' funds</b>			
Adjustment to Retained Earnings		-	(21,315)
Retained earnings		381,656	378,776
<b>Total members' funds</b>		<b>381,656</b>	<b>357,461</b>

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The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of Letizia Palmer.



# SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC

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ABN: 88 963 018 438

## Statement of changes in equity For the year ended 30 June 2023

	2023	2022
	\$	\$
Adjustment to Retained Earnings	-	(21,315)
<b>Retained earnings</b>		
Opening retained earnings	357,461	354,703
Net profit	24,195	24,073
	<b>381,656</b>	<b>378,776</b>
<b>Total equity</b>		
Balance as at 01 July 2022	357,461	354,703
Profit	24,195	24,073
	<b>381,656</b>	<b>357,461</b>

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

# SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC

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ABN: 88 963 018 438

## Statement of Cash Flows

	2023 \$	2022 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from sales of goods/Grants	463,944	457,745
Payments to suppliers and employees	(481,134)	(458,070)
Interest received	9,801	884
Net cash provided by/(used in) operating activities	<b>(7,389)</b>	<b>559</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of property, plant and equipment	44	-
Payment for property, plant and equipment	(1,592)	-
Net cash used in investing activities	<b>(1,548)</b>	-
Net increase/(decrease) in cash held	(8,937)	559
Cash and cash equivalents at beginning of financial year	448,896	448,337
Cash and cash equivalents at end of financial year	<b>439,959</b>	<b>448,896</b>

The accompanying notes form part of these financial statements.

### Reconciliation of cash flows from operating activities with net current year surplus

Net current year surplus	24,195	24,073
Adjustments for:		
- Depreciation expense	542	1,257
- Retained Earnings Adjustment	-	(21,315)
Movements in working capital:		
(Increase)/decrease in accounts receivable and other debtors	4,809	3,379
Increase/(decrease) in accounts payable and other payables	(15,248)	(7,351)
(Increase)/decrease in other current assets	(105)	(135)
Increase/(decrease) in employee provisions	(21,582)	650
	<b>(7,389)</b>	<b>559</b>

# **SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC**

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**ABN: 88 963 018 438**

## **Notes to the financial statements For the year ended 30 June 2023**

The financial statements cover SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC as an individual entity. SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC is a not-for-profit association incorporated in South Australia under the Associations Incorporation Act 1985 ('the Act').

The principal activity of the association for the year ended 30 June 2023 is:

To enhance community wellbeing and reduce the harms associated with alcohol and drug use. As the peak body, we provide independent, state-wide representation, advocacy and support for non-government member organisations working in the alcohol and other drug sector, through networking, workforce development and policy development.

Comparatives are consistent with prior years, unless otherwise stated.

### **1 Basis of preparation**

The financial statements are a special purpose report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 2015. The committee has determined that the association is not a reporting entity.

In the opinion of the Committee of Management, the association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Act.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors and AASB 1054 Australian Additional Disclosures.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

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

# SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC

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ABN: 88 963 018 438

## Notes to the financial statements For the year ended 30 June 2023

### 2 Summary of significant accounting policies

#### Income tax

The association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

#### Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

#### Interest revenue

Interest is recognised using the effective interest method.

#### Rendering of services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

Revenue from training services is generally recognised once the training has been delivered.

#### 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 GST.

# **SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC**

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**ABN: 88 963 018 438**

## **Notes to the financial statements For the year ended 30 June 2023**

### **Cash and cash equivalents**

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

### **Property, plant and equipment**

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Plant and equipment is depreciated on a straight-line basis over the assets useful life to the association, commencing when the asset is ready for use.

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

### **Employee benefits**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cash flows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cash flows. Changes in the measurement of the liability are recognised in profit or loss.

# **SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC**

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**ABN: 88 963 018 438**

## **Notes to the financial statements For the year ended 30 June 2023**

### **Impairment of non-financial assets**

At the end of each reporting period, the association determines whether there is an evidence of an impairment indicator for non-financial assets.

Where this indicator exists and regardless for goodwill, indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the assets is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss, except for goodwill.

# SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC

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ABN: 88 963 018 438

## Notes to the financial statements For the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>3 Cash and cash equivalents</b>			
Petty Cash Imprest		185	185
Cash at Bank - CUSA Daily Access		10,332	4,595
Cash at Bank - CUSA Net Saver		125,050	439,829
Cash at Bank - CUSA Debit Card		4,392	4,287
Cash at Bank - CUSA Term Deposit		300,000	-
		<b>439,959</b>	<b>448,896</b>
<b>4 Trade and other receivables</b>			
<b>Current</b>			
Trade Debtors		2,280	2,353
GST Paid		-	4,736
		<b>2,280</b>	<b>7,089</b>
<b>5 Other assets</b>			
<b>Current</b>			
Prepayments		3,220	3,115
		<b>3,220</b>	<b>3,115</b>

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These notes should be read in conjunction with the attached compilation report of Letizia Palmer,

# SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC

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ABN: 88 963 018 438

## Notes to the financial statements For the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>6 Property, plant and equipment</b>			
<b>Office furniture and equipment</b>			
Office Furniture & Equipment		11,186	9,654
Less: Accumulated Depreciation		(9,114)	(8,588)
		<b>2,072</b>	<b>1,066</b>
		<b>2,072</b>	<b>1,066</b>
<b>7 Trade and other payables</b>			
<b>Current</b>			
Memberships Paid in Advance		-	36
Trade Creditors		-	6,869
PAYG Withholding Payable		-	3,512
GST Collected		207	4,755
GST Adjustments		-	283
		<b>207</b>	<b>15,455</b>
<b>8 Provisions</b>			
<b>Current</b>			
Provision for Annual Leave		26,847	36,433
Provision for Long Service Leave		27,079	39,864
Provision for Accrued Wages		11,742	10,953
		<b>65,668</b>	<b>87,249</b>

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These notes should be read in conjunction with the attached compilation report of Letizia Palmer.



# SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC

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ABN: 88 963 018 438

## Notes to the financial statements For the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>9 Retained earnings</b>			
Retained earnings at the beginning of the financial year		357,461	354,703
Net profit		24,195	24,073
		<b>381,656</b>	<b>378,776</b>

### 10 Events occurring after the reporting date

No matter or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the association, the results of those operations or the state of affairs of the association in future financial years.

### 11 Statutory information

The registered office and principal place of business of the association is:

SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC  
204 WRIGHT STREET, ADELAIDE SA 5000

# SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC

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ABN: 88 963 018 438

## Statement by Members of Committee

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

In the opinion of the committee the financial report:

1. Presents fairly the financial position of SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC as at 30 June 2023 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC will be able to pay its debts as and when they fall due.

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



Chris Chalubek (Chair)



Alex Ingleton (Secretary/Deputy Chair)

Dated 27/9/2023

# **SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC**

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**ABN: 88 963 018 438**

## **Independent Audit Report to the members of association, SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC**

### **Report on the audit of the financial report**

#### **Opinion**

We have audited the accompanying financial report, being a special purpose financial report, of SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC (the association), which comprises the balance sheet as at 30 June 2023, the income statement, and notes to the financial statements, including a summary of significant accounting policies and management's assertion statement.

In our opinion, the accompanying financial report of the association for the year ended 30 June 2023 is prepared, in all material respects, in accordance with Associations Incorporation Act 2015.

#### **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 association in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the code.

We confirm that the independence declaration required by Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to committee members, would be in the same terms if given as at the time of this auditor's report.

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

#### **Responsibility of management and those charged with governance**

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Associations Incorporation Act 1985, and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the association'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 intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

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

# **SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC**

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**ABN: 88 963 018 438**

## **Independent Audit Report to the members of association, SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC**

### **Auditor's responsibilities for the audit of the financial report**

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

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 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 committee members 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.

# **SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC**

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**ABN: 88 963 018 438**

## **Independent Audit Report to the members of association, SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC**

We also provide the committee members 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.

In our opinion, subject to the effects of such adjustments, if any, as might have been determined to be necessary had limitation discussed above not existed, the financial report of SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC presents fairly the assets and liabilities as at 30 June 2023 and the income and expenditure of the association for the year then ended in accordance with the basis of accounting described in Note 1 to the financial statements.

**Name of Firm:** Letizia Palmer Chartered Accountants



**Name of Director:** Simon Esler

**Address:** 544, Beaufort Street, Mt Lawley WA 6050

**Dated this 4th day of September 2023**

# SOUTH AUSTRALIAN NETWORK OF DRUG & ALCOHOL SERVICES INC

ABN: 88 963 018 438

## Taxation Schedule of Property, Plant and Equipment For the year ended 30 June 2023

Asset Description	Acquisition Date	Private Use%	Original Cost	Opening Adjusted Value	Disposal Date	Termination Value	Assessable	Deductible	Effective Life or %	Depreciation Amount	Closing Adjusted Value	Disposals		
												Decline in value		
<b>Office Furniture &amp; Equipment</b>														
Laptop	30/11/2021	-	1,179	1,007	-	-	-	-	25.00 DV	252	755			
Photocopier (residual payment)	31/05/2022	-	60	59	30/06/2023	44	-	-	25.00 DV	15	-			
Surface Pro Laptop	22/10/2022	-	1,592	-	-	-	-	-	25.00 DV	275	1,317			
			<b>2,831</b>	<b>1,066</b>						<b>542</b>	<b>2,072</b>			
Less Disposals			60	-						-	-			
			<b>2,771</b>	<b>1,066</b>						-	-		<b>2,072</b>	
<b>Grand Total</b>			<b>2,771</b>	<b>1,066</b>						<b>542</b>	<b>2,072</b>			

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