
Youth legal service.

Annual Report 2018



Justice for children and young people



The Youth Legal Service Inc. acknowledges the traditional owners of country throughout Australia, and their continuing connection to land, sea and community. We pay our respects to them and their cultures, and to elders both past and present.



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About Us

Our vision

Justice for children and young people.

Our mission

Promoting access to justice for children and young people through representation, education, support and advocacy.

Our values

Justice We endeavour to be fair, accessible and equitable.

Integrity We strive to be professional.

Respect We undertake to be considerate of the needs of children and young people.

Empathy We seek to fully comprehend a client's situation.

Our strategic focus areas

Advocacy

Understanding and advocating for the legal needs of children and young people.

Key result areas

- Developing new ways of providing legal advocacy service to children and young people.
- Recognising the special needs of children and young people who intersect with the law.
- Providing exceptional legal service delivery.

Education

Playing an active role in the development of an awareness of legal rights and responsibilities for children and young people.

Key result areas

- Conducting exceptional education workshops that address youth legal issues.
- Exploring innovative practices for youth legal education delivery.
- Providing leadership in best practice for legal service delivery to children and young people.
- Disseminating credible commentary on youth legal issues.

Sustainability

Integrating economic and environmental factors, and, social opportunity to pursue our mission.

Key result areas

- Delivering our mission and vision using effective governance.
- Administering our mission and vision through effective management of our resources.

Clients

Youth Legal Service focuses service delivery on meeting the legal needs of young people (up to 25 years of age), families and carers of young people in need of legal assistance, and those working directly with children and youth who are important to the needs of young people. Our service exists to prevent young people from entering the justice system, to assist and represent those who find themselves in legal difficulty, and to inform and support our youth to make better choices. We advocate for young people in policy debates and work with our community to improve the youth justice system. **We believe in young people.**

Acknowledgements

Youth Legal Service depends on the support of our funders and sponsors to ensure that we can achieve our strategic intentions of providing legal services, community legal education and law and policy reform for the young people of Western Australia.

Our special thanks go to our long term and valued sponsor Anglicare WA

We acknowledge the support of the 2017/18 funders:

Commonwealth Community Legal Service Program - Commonwealth of Australia,
Department of the Attorney-General

State Community Legal Service Program and Criminal Property Confiscation -
Department of the Attorney-General, Western Australia

Office Hours

Monday – Friday 9-00am to 5-00pm

State Wide Legal Advice Line

Monday – Friday 9-00am to 4-00pm

1800 199 006

Board Members during 1 July 2017 – 30 June 2018



Robert Marando Chairperson (appointed 17 May 2018, previously Deputy Chairperson)

BES LLB

Rob holds degrees in law and Environmental Studies. He worked at the Legal firm Jackson McDonald, including several years as a Partner, before setting up his own practice, Momentum Legal, in 2013. Rob joined the Board of Youth Legal Service in 2011.



Kate O'Brien Deputy Chairperson (appointed 17 May 2018, previously Chairperson)

B Juris (Hons) LLB

Kate was admitted to legal practice in 1977. She held senior positions as a lawyer and a barrister before her appointment as a Judge of the District Court of WA in 1999. She served as president of the Children's Court from 2002 to 2004. She retired from the District Court in 2010. Kate joined the Youth Legal Service Board in 2012.



Eileen Newby Treasurer

CA CPA MAICD

Eileen is a Certified Practising Accountant and currently works as an Account Director at Michael Lurie and Associates. She joined the Youth Legal Service Board in 2013.



Linda Savage Board Member

BA (hons) LLB, MA, GAICD Cert Bioethics

Linda is a lawyer and also hold a degree in Political Science. Prior to a term as a member of the WA State Parliament, she the Director of the Social Security Appeals Tribunal and a member of the Administrative Appeals Tribunal. She is currently convenor of the Valuing Children Initiative. Linda joined the Youth Legal Service Board in 2014.



Yannick Spencer Board Member

BA (hons) M Pub Pol.

Yannick is a Business Analyst and consultant with Azure Consulting Australia. He has previously held the position of Director of Finance and Supply relations, and was the State Director of Left Right Think Tank. Yannick joined the Youth Legal Service Board in 2016.

Andrew Kazim Board Member

Andrew is the Youth Practice Consultant for Anglicare WA, drawing on his extensive professional experience working with young people to guide the establishment and provision of services to young people. He is an experienced facilitator and educator who has been providing training to community services professionals since 2010, and is passionately involved in a number of advisory roles within the youth sector. Andrew joined the Youth Legal Service Board in 2017.

Staff Members during 1 July 2017 – 30 June 2018

Cheryl Cassidy-Vernon	Director (until November 2017)
Sally Dechow	Principal Solicitor (continuing)
Tim Hampson	Junior Solicitor (left April 2018)
Krysten Leopardi	Administrative Assistant (Casual)

Grant Income 2017/18

Children and Youth Lawyer Initiative	\$20,022
Commonwealth CLC Funding	\$80,089
State CLC Funding (Legal Operations)	\$252,819
Commonwealth SACS	\$12,219
Criminal Property Confiscation	\$71,000

Chairperson's Report

Youth Legal Service (YLS) is a specialist not for profit legal service providing legal advice and representation to, and legal education in respect of, Western Australian children and youth.

For some years, YLS has taken measures to increase its financial sustainability. In the 2017-2018 financial year, such measures have included a change of premises, restructuring YLS's human resources and terminating YLS's Employment Agreement (2006).

Further, YLS is engaging in a sustainability project with other specialist community legal centres. Its goal being to increase future efficiency and sustainability. Doing so will enable YLS to continue providing legal services to and for WA's children and youth.

YLS welcomes Dee McCulloch (Director), Deborah Donovan (Solicitor) and Julie Bain (Administrative Assistant). Dee replaced Cheryl Cassidy-Vernon who delivered 19 years of service as YLS Director.

YLS is grateful to Jackson McDonald whom has provided significant pro-bono legal assistance to YLS throughout the year and Anglicare for its sponsorship.

YLS acknowledges Sally Dechow whom has held YLS's Acting Director position and remains YLS's longstanding Principal Solicitor.

I thank YLS's Board for their commitment and service, in particular Kate O'Brien, who served as YLS's Chairperson in this financial period.

Robert Marando

Acting Director's Report

This year YLS has downsized substantially having moved to a smaller premises. At the start of the financial year, Cheryl Cassidy-Vernon, Director, and I as Principal Solicitor remained as staff. Cheryl left in November 2017. Cheryl had worked tirelessly at the Youth Legal Service as the Director for eighteen years and we wish her well in her future ventures and thank Cheryl for her commitment to YLS.

Krysten Leopardi, our Administrator who had left in 2016, returned as a casual until the end of the financial year and we wish her well with her new career. Timothy Hampson commenced here as a restricted practitioner and worked for 5 months. We wish him well for his future career.

We would like to thank Mr David Garnsworthy, Barrister, who has provided us with pro bono legal advice and representation for our young people. Also Mr James Woodford, Solicitor, for his continuous pro bono support and assistance as needed for our young people. We would also like to thank Guy Stubbs, Barrister and Helen Prince, Barrister, for their assistance throughout the year.

We would like to thank our Volunteer, Lauren Rose, who comes here weekly to assist, despite having a paid job, running her own business and full-time law studies. We also thank Tom Boyle who volunteered here for several months before returning to full time law studies.

To adapt to the changes experienced at the Youth Legal Service due to the reduction in resources, we have focused on quality rather than quantity, ensuring that we assist and do all that we can for less young people rather than cater superficially for all. The need for representation in the Magistrates Court is overwhelming and such need can't possibly be met by us. We have therefore reluctantly suspended court representation for the 18 – 24 year olds to focus on children in the Children's Court. We have increased our community legal education for young people, with lawyers attending the Drug and Alcohol Youth Service weekly, conducting individual legal advice if required for the residents afterwards. We have also re-activated the Law Education Program for young people referred by Juvenile Justice Teams which we do on a monthly basis. We have attended High Schools and conducted the Law Education Programs to 216 students and teachers.

To the Board of the Youth Legal Service, I extend our gratitude for the hard work and commitment you have to the Youth Legal Service. Kate O'Brien stood down as Chairperson in May this year Robert Marando became the new Chairperson.

We approach the new financial year with great optimism and enthusiasm looking towards increasing our legal assistance to young people.

Sally Dechow

Providing Legal Services to Young People in Western Australia

Youth Legal Service (YLS) provides free legal advice to young people, up to 25 years of age residing in Western Australia, with the intention that the assistance we provide improves the capacity of our legal clients to manage their futures.

Young people living in rural, regional and remote areas can access legal advice via our state- wide legal advice line – 1800 199 006 for the cost of a local telephone call, during office hours. The state-wide legal advice line is funded by the State Community Legal Service Program.

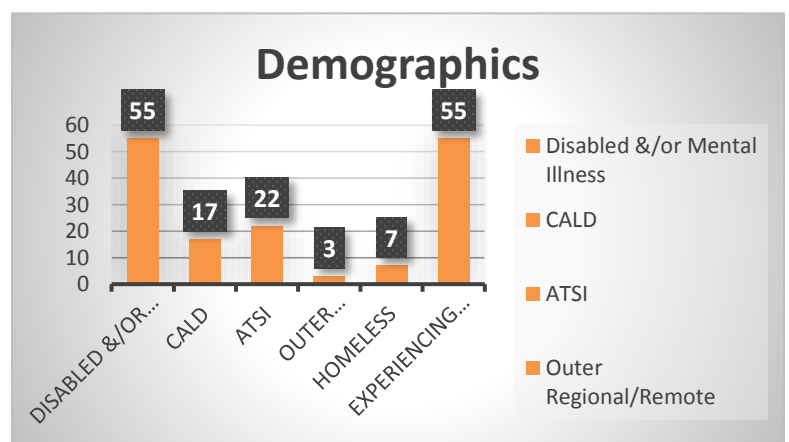
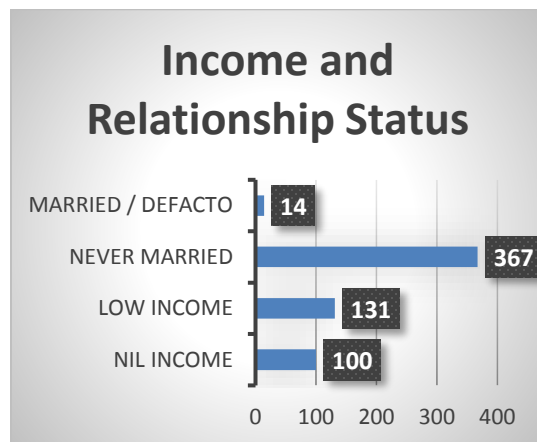
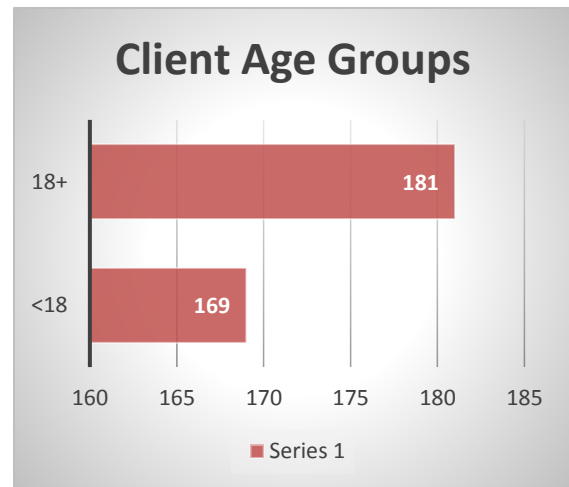
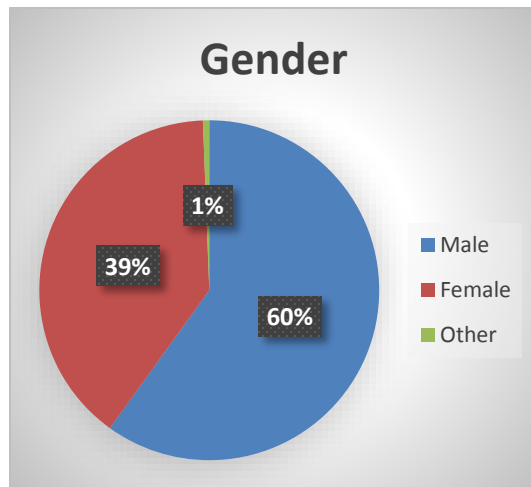
Youth Legal Service provides a legal advice and casework service to young people living in the Perth Metropolitan Area funded via the Commonwealth and State Community Legal Service Programs.

Youth Legal Service provides advice and casework as follows:

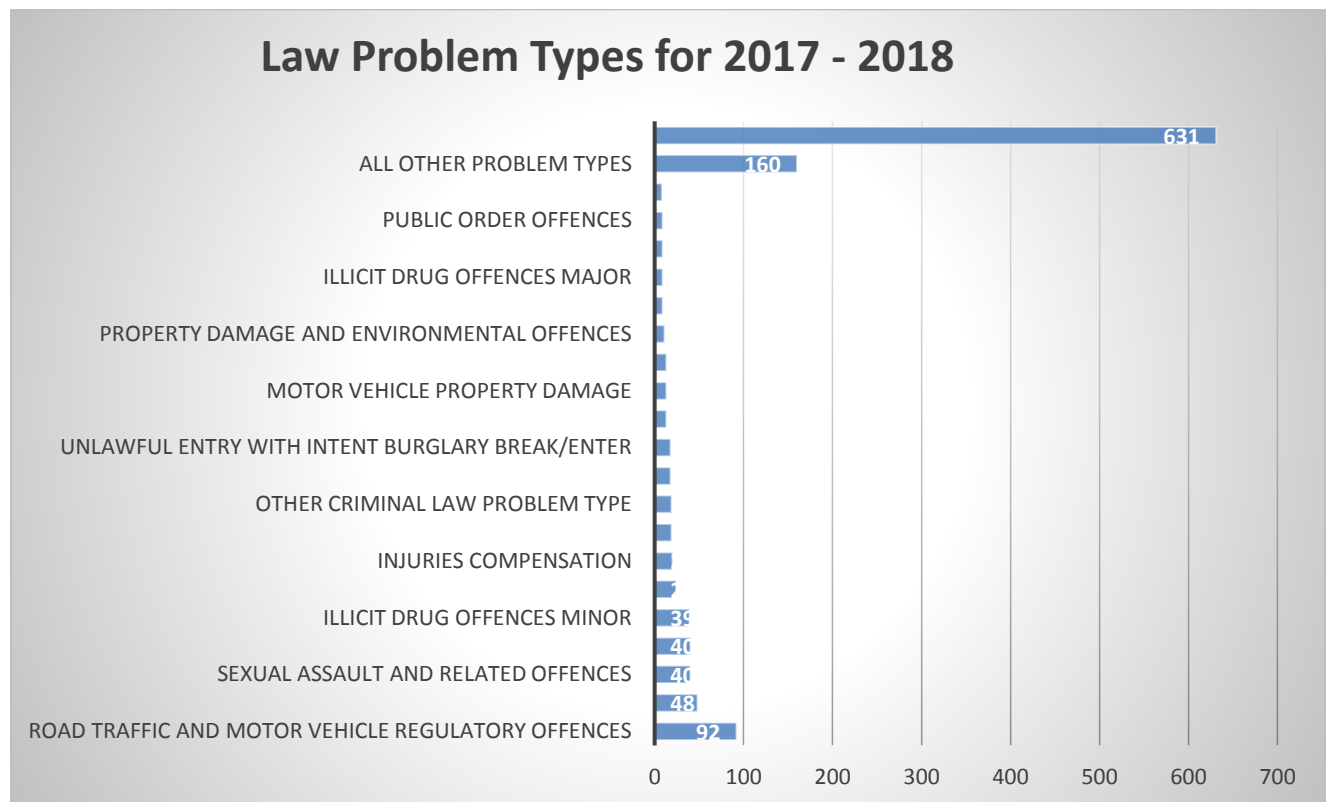
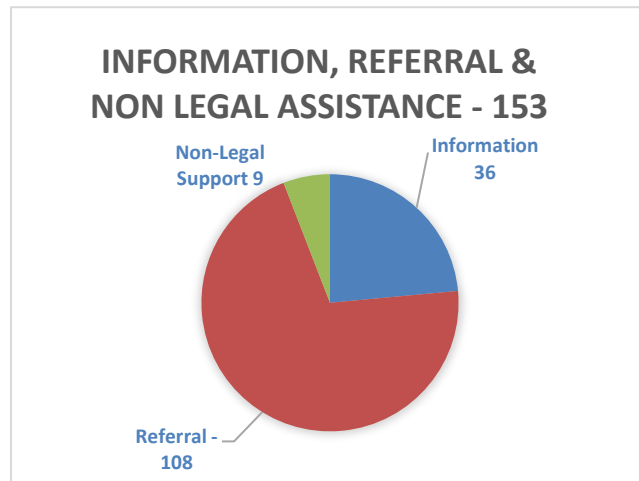
- Criminal Matters
- Credit, Debt Matters
- Civil Law Matters
- Motor Vehicle Accidents (property damage)
- Contract Law
- Criminal Injuries Compensation
- Violence and Misconduct Restraining Orders
- Leaving Home and related legal issues

LEGAL CLIENT CASEWORK DEMOGRAPHICS

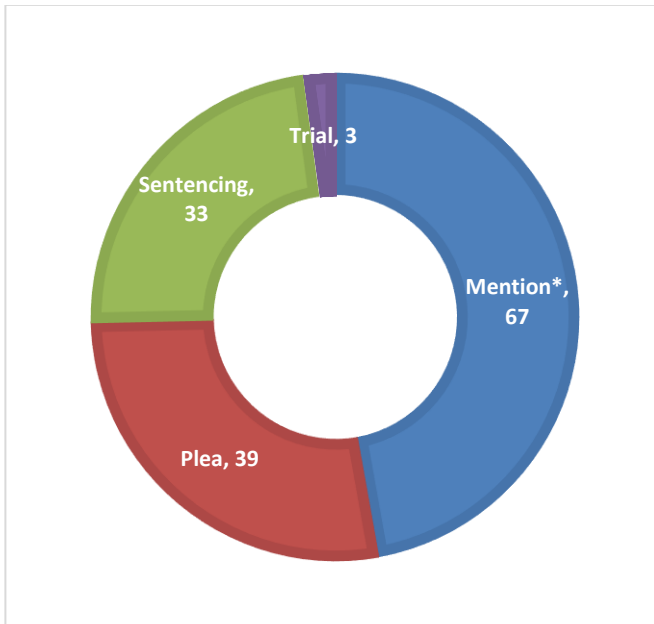
Total Number of clients for which casework was undertaken: 353



DISCRETE ASSISTANCE

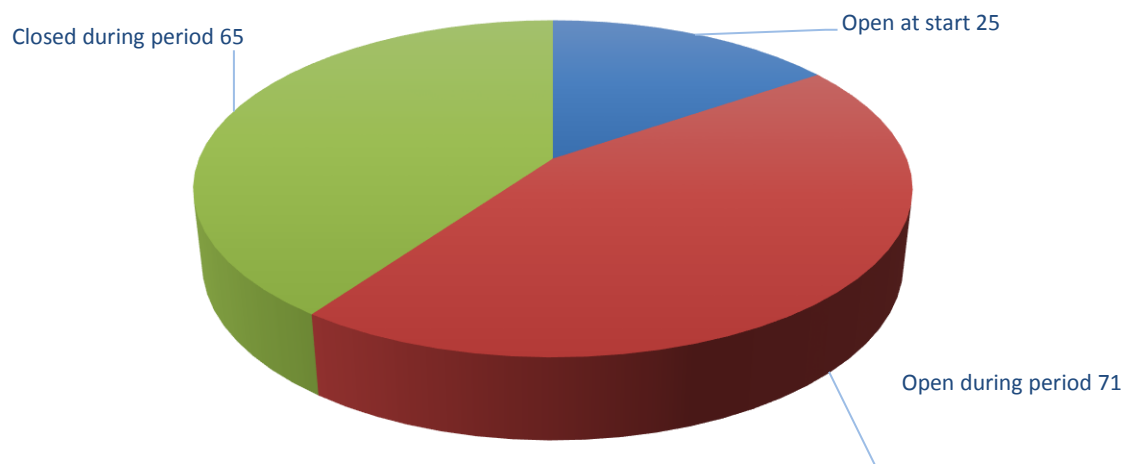


Court Appearances



*Mention includes adjournment for legal advice, plea negotiation, disclosure application, jurisdictional argument, drug court attendances, status conference, objection mention date (Restraining Orders).

Legal Casework files



CASE STUDY 1

Every year, our lawyers represent young people who have committed offences where their “addiction to substances” can be seen as a contributing factor to their offending.



Not real name or photo

Isabelle, was aged 12 when she began smoking cannabis. While cannabis is not generally considered to be a “hard drug” and there is a general perception in the community that it is not “addictive”, a heavy “mull” user generally means a young person’s life will not progress through to adulthood in a positive way.

Isabelle’s attendance at school became sporadic, she would wake up in the morning and have a few bongs and would not be able to face school. She stopped being involved with her chosen sport as after a few bongs, her motivation to do anything constructive disappeared. To support her cannabis use, she had to find the money from somewhere so became involved with other drug users and selling and supplying and partying.

At the age of 16, she was using cannabis heavily and ecstasy on the weekends. She had dropped out of school, was not working or engaged in any activities that could be seen as positive and pro-social and doing nothing to safeguard her future. Isabelle was caught by police with a very large quantity of prohibited drugs while heading to a party.

Isabelle recognised her substance use was problematic and indicated that she would give the Drug Court Program a try. The Drug Court program is not a soft option. The young person must attend urinalysis every 2 days, attend court every 2 weeks, attend counselling and other programs required by the Court Assessment & Treatment Service and comply with strict bail conditions, of which there is a curfew between the hours of 7pm to 7am.

The odds seemed against Isabelle completing the program. Isabelle’s mother was of the opinion at the outset that she would never be able to successfully complete

the program and her YLS lawyer was sceptical about her success. Isabelle herself felt she could not function without cannabis. All Isabelle's social contacts were heavy drug users as was her partner which would make it very difficult to abstain. However, we were proved wrong.

Over the period of 6 months Isabelle experienced a lot of difficulties but she got to the stage after 3 months where she had "clean" results and remained clean. During this time, she enrolled at TAFE and joined a gym and began playing netball again. Her partner also stopped using. She was supported by her Grandmother who brought her to court every fortnight. She was supported by her Outcare mentor through the Links program at court who took her out and helped her get into programs. She was supported by her Youth Justice Officer with CATS and the Magistrate at the fortnightly meetings. She was also supported by her YLS lawyer who attended every fortnight, went through her report with her and got updates from her about how she was doing. When Isabelle graduated successfully and given the odds, it was a real cause for celebration.

It would be unrealistic to suggest that the young people will not relapse after completion of the Program, but in doing the program, the young person has developed strategies they did not have before:

1. Know they have the ability to abstain when they put their mind to it
2. Know where to go for help if they relapse

Isabelle did relapse soon after graduating but immediately checked herself into the Drug and Alcohol Youth Substance Youth Service for 2 weeks and has remained clean to date.

This year, we are pleased to report that we have had 3 clients successfully graduate from the Drug Court at the Children's Court.



CASE STUDY 2

In years previously, we have had a case study about a victim of crime and their journey to get compensation. The Youth Legal Service also assists Respondents (those convicted of the crime against the victim) to Applications for Criminal Injuries Compensation.



Not real name or photo

Only Respondents who have been convicted of an offence against the victim become liable to repay an Award paid to the victim if ordered by the Assessor.

We believe that it is important the Respondent is able to properly address the issues raised in the Application for Criminal Injuries Compensation and be given an opportunity to be heard both in respect of the Award and repayment of the Award.

Hannah has been a client of YLS previously. On this occasion she came to us as she had received a notice from the Assessor of Criminal Injuries Compensation that they were going to recover an amount of \$15,000 from her, awarded to a victim of an offence she had committed. Hannah admitted that when she had originally received notice that the victim had made a claim and did she want to respond, she ignored it.

Hannah was a single mother with 2 young children. She receives parenting payment single of \$1,244 per fortnight. From this Hannah was paying Fines Enforcement Registry, Bank Loans for car, WA Nils loan for fridge, bus fares to take her kids to and from school, rent, electricity/gas, petrol. After taking out money for food and clothing, Hannah had \$25 left over at the end of the fortnight. Hannah was trying to save up to have desperately needed dental treatment which included fillings and extractions.

Hannah's children had wanted to play footy this season but she was not able to afford the \$200 each for fees. Hannah's Local Council was a Council that did not cover sports fees for children from parents on low income.

Hannah was desperate as she did not know how the victim could have received these injuries and did not know how she was going to repay the debt on the income she had.

Hannah explained that she had been charged with obstructing police. She had not got legal advice but had pleaded guilty to the charge. She was confused as to how the Police Officer had been injured.

The YLS lawyer wrote to the Assessor and asked for reasons for the decision.

The reasons referred to the Police Officer as standing over Hannah when she was on the floor having been arrested, he was attempting to handcuff her when she pushed herself up from a prone position, turned and pushed her body into the Police Officer's leg causing it to buckle and push sideways causing injury (undisplaced fracture to the lateral aspect of the proximal tibia and soft tissue together with pain and stress associated with recovery). After deducting \$6,898.61 workers compensation paid by the WA Police, the Police Officer was awarded \$15,000.

The YLS lawyer then arranged for a compensation reimbursement hearing at the Office of Criminal Injuries Compensation so that we could attend with Hannah in the hope of reducing the amount she was required to repay.

Mr David Garnsworthy, Barrister, kindly agreed to represent Hannah at the Reimbursement Hearing during the course of offering his services pro bono to YLS. Mr Garnsworthy was concerned when he attended the hearing that there were other Respondents all needing legal advice about their matters before being called in and said there was a real need for legal representation in this area.

After hearing about Hannah's circumstances, the Assessor ordered that she pay a total of \$1,000 at \$10 a fortnight commencing in 3 months. This would allow Hannah time to save up to get her teeth fixed.

The result for Hannah could not have been better.

COMMUNITY LEGAL EDUCATION

Community legal education (CLE) is an integral component of our service delivery premised on our belief that by educating our clients, they are informed and supported to make better choices.

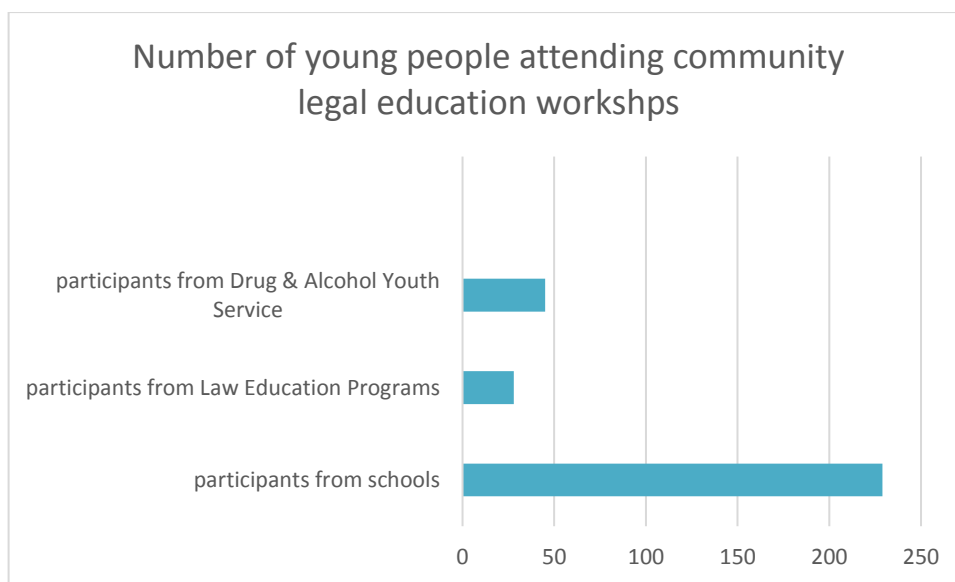
Our goal is to provide and produce clear, accurate and practical community legal education resources and workshops to help young people to understand and exercise their legal rights.

The Youth Legal Service conducts a monthly Law Education Program for young people who have been referred to the Juvenile Justice Team by the court or police. The young person is given an action plan which may involve attending one of our Law Education sessions.

This year, the Youth Legal Service has conducted a weekly law education program and legal clinic at the Drug & Alcohol Youth Service for young people in detoxification and rehabilitation.

The Youth Legal Service has attended 1 school this year and conducted law education programs to 229 students.

The Youth Legal Service conducted 25 community legal education workshops to young people under the age of 25 in the 2017/18 financial year.



PARTICIPANT FEEDBACK FROM LAW EDUCATION PROGRAM 2017/18

	Strongly Agree	Agree	Disagree	Strongly Disagree
The Workshop Helped you to learn about how crime affects other people	11	10	1	0
The workshop helped you to understand how crime affects our society	9	11	2	0
You Learnt about your legal rights and responsibilities	10	10	2	0
The workshop increased your understanding of the juvenile justice system	8	13	1	0
You learnt something useful from your contact with Youth Legal Service	8	13	1	0
The Presenters were effective	10	11	1	0

Total Participants: 32 Responses received: 22

AN OVERVIEW OF COOPERATIVE/COLLABORATIVE ACTIVITIES WITH OTHER LOCAL SERVICE PROVIDERS

YLS has continued to develop collaborative partnerships with agencies with which it has on going relationships, other community legal centres, youth agencies, the government youth sector including Local Government.

Accreditation As A Community Legal Centre

Following the successful Phase 1 Accreditation Process in 2015, YLS is now entering Phase 2 of the Accreditation Process. Accreditation is gained by having our policies and procedures assessed against standards developed by the National Association of Community Legal Centres (NACLC) as well as checking for compliance with the NACLC Risk Management Guide. We hope to have this completed by March 2019.



Treasurer's Report

Although the year ended 30 June 2018 was a difficult year for Youth Legal Service Inc, the organisation has achieved a surplus for the financial year of \$98,289 (last year a loss of \$52,080).

Confirmation of our funding was received just prior to the commencement of the financial year creating some uncertainty about our ability to meet our financial obligations. To ensure financial viability, expenditure commitments were kept to a minimum and as we are a service organisation, this principally involved keeping staff costs to a minimum.

Volunteer staff were recruited to assist with answering telephones and the principal solicitor combined her normal duties with the role of acting director for the organisation. Part time administration staff were employed to assist with the office duties. A portion of the staff termination costs were funded by our insurance provided and this is one of the major reasons that our financial results have returned to surplus.

The return to surplus has provided the organisation with sufficient working capital to trade during the 2018/19 financial year and recruit a part time director. This will enable our principal solicitor to concentrate on the provision of our “front line” services.

The cost of increased compliance requirements makes it difficult for smaller not for profit organisations to operate. In the longer term, organisation such as ours will need to look to pairing with other similar organisations or at least sharing some back-of office functions.

Eileen Newby

Financial Statements for the year ended 30 June 2018

INCOME STATEMENT

FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
REVENUE		
Funding and grants	422,672	526,559
Other Income	20,891	5,074
Interest earned	1,477	1,112
	445,040	532,745
 EXPENDITURE		
Accounting & Audit	7,762	3,989
Bank charges	497	767
Consultancy	60	6,995
Depreciation	17,569	22,537
Disbursements	30	562
Fine	840	
Minor Equipment	625	56
Insurance	8,382	9,540
Library & Memberships	10,844	11,796
Loss on disposal of assets	1,874	
Office Overhead	13,473	26,917
Rent & Other Premises Costs	46,313	69,886
Repairs and Maintenance	-	777
Salaries & Staff Costs	230,079	406,172
Telephone	7,647	9,020
Training	-	3,705
Travel and Accommodation	756	12,106
TOTAL EXPENDITURE	346,751	584,825
NET SURPLUS/(DEFICIT) FOR THE YEAR	98,289	(52,080)

BALANCE SHEET AS AT 30 JUNE 2018

	2018	2017
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	219,795	121,601
Debtors	-	2,745
Security deposits	5,000	
Prepayments	2,772	9,697
TOTAL CURRENT ASSETS	<u>227,567</u>	<u>134,043</u>
NON-CURRENT ASSETS		
Property, plant and equipment	4,142	23,531
TOTAL NON-CURRENT ASSETS	<u>4,142</u>	<u>23,531</u>
TOTAL ASSETS	<u>231,709</u>	<u>157,574</u>
LIABILITIES		
CURRENT LIABILITIES		
Trade and other payables	14,514	25,837
Provision for annual leave	2 7,159	6,554
Provision for long service leave	2 -	24,488
TOTAL CURRENT LIABILITIES	<u>21,673</u>	<u>56,879</u>
NON-CURRENT LIABILITIES		
Provision for long service leave	2 11,516	464
TOTAL NON-CURRENT LIABILITIES	<u>11,516</u>	<u>464</u>
TOTAL LIABILITIES	<u>33,189</u>	<u>57,343</u>
NET ASSETS	<u>198,520</u>	<u>100,231</u>
EQUITY		
Retained earnings	100,231	152,311
Surplus/(Deficit) for the year	98,289	(52,080)
TOTAL EQUITY	<u>198,520</u>	<u>100,231</u>

The accompanying notes form part of these financial statement

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

	Retained earnings	Total
	\$	\$
	<hr/>	
Balance at 1 July 2016	<u>152,311</u>	<u>152,311</u>
Total comprehensive loss for the 2017 year	(52,080)	(52,080)
Balance at 30 June 2017	<u>100,231</u>	<u>100,231</u>
	<hr/>	
Total comprehensive income for the 2018 year	98,289	98,289
Balance at 30 June 2018	<u>198,520</u>	<u>198,520</u>
	<hr/>	

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
Cash flows from operating activities		
Receipts from grants and funding agreements	443,563	530,176
Payments to suppliers and employees	<u>(347,176)</u>	<u>(597,703)</u>
Net cash flows (used in) / provided by operating activities	96,387	(67,527)
Cash flows from investing activities		
Interest received	1,477	1,112
Sale of property, plant and equipment	<u>330</u>	<u>354</u>
Net cash flows provided by investing activities	1,807	1,466
Net (decrease) / Increase in cash and cash equivalents	<u>98,194</u>	<u>(66,061)</u>
Cash and cash Equivalents at the end of the financial year	121,601	187,662
	<u>219,795</u>	<u>121,601</u>

Reconciliation to cash flows from operations

Operating Surplus / (Deficit)	98,289	(52,080)
Non-operating cash flows in net profit {loss}		
Depreciation	17,569	22,537
Asset written-off	1,460	
Interest Received	(1,477)	(1,112)
Change in Assets and Liabilities		
(Increase) / Decrease in debtors	(2,225)	(2,745)
(Increase)/ Decrease in prepayments	6,925	(6,989)
Increase/ (Decrease) in provisions	(12,831)	(15,685)
Increase / (Decrease) in payables	<u>(11,323)</u>	<u>(11,453)</u>
Net cash provided by operating activities	96,387	(67,527)

Notes to and forming part of the Financial Statements For the year ended 30 June 2018**Note 1 - Statement of Significant Accounting Policies**

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Association Incorporation Act 2015 (WA)* and the *Australian Charities and Not-for-profits Commission Act 2012*. The Board of Management has determined that the association is not a reporting entity.

The financial statements have been prepared in accordance with the following mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not for Profits Commission Act 2012 and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

AASB 101 - Presentation of Financial Statements AASB 107 - Cash Flow Statements

AASB 108 - Accounting Policies, Changes in Accounting Estimates and Errors
AASB 1031 - Materiality

AASB 1048 - Interpretation of Standards

AASB 1054 - Australian Additional Disclosures

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

Income Tax

The Association is exempt from income tax under the provisions of Section 50-5 of the Income Tax Assessment Act 1997.

Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values 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 to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised in the income and expenditure statement.

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 have been measured at the amounts expected to be paid when the liability is settled.

Provisions

Provisions are recognised when the association 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 are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Cash and Cash Equivalents

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

Revenue and Other Income

Grant revenue is recognised in the statement of comprehensive income when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised as it accrues using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

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

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.

Funding/Grants in Advance

All grants are brought to account as income when received, unless they relate to future years in which case they are recognised as income in the year expended.

They appear in the Balance Sheet as a liability - Funding/Grants in Advance.

Note 2 - Employee Entitlements

The amounts expected to be paid to employees for their pro-rata entitlement to annual leave and long service leave are accrued annually at current pay rates, having regard to period of service. The amounts provided for as a current liability at 30 June 2018 are as follows:

Provision for annual leave \$7,159

The amounts provided for as a non-current liability at 30 June 2018

are as follows: Provision for long service leave \$11,576

The amount owing for sick leave at 30 June 2018, which is not accrued in the accounts is \$12,797.

Note 3 - Related Party Transactions

Salaries were paid to the following related parties of the former Director, Cheryl Cassidy Vernon, for the year ended 30 June 2018:

Mr Zachari Vernon (the son of Cheryl Cassidy Vernon) \$7,525, plus superannuation of \$698;

Mr Marcus Vernon (the husband of Cheryl Cassidy Vernon) \$2,400, plus superannuation of \$228; Mr Kaleb Cassidy (the nephew of Cheryl Cassidy Vernon) \$712.50, plus superannuation of \$68.



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