



Annual Report 2017.

Youth legal service.

Justice for children and young people



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About us

Youth Legal 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.**

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 are fair, accessible and equitable.
- Integrity** We are professional.
- Respect** We are considerate of the needs of young people.
- Empathy** We strive to comprehend each client's unique situation.

What we do

The primary focus of Youth Legal Service is to provide free legal advice and representation to young Western Australians under 25 years of age and their families. We also provide free legal education and proactively engage in policy and law reform debates around youth legal issues.

Our strategic focus areas

Advocacy	Education	Sustainability
Understanding and advocating for the legal needs of children and young people.	Playing an active role in the development of an awareness of legal rights and responsibilities for children and young people.	Integrating economic and environmental factors, and social opportunity to pursue our mission.

Office hours

Monday to Friday, 9am to 5pm.

State-wide legal advice line

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 phone call, during office hours.

Our board

Board members as at 30 June 2017:



Kate O'Brien Chair

B Juris (Hons), LLB

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



Robert Marando Deputy Chair

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.



Eileen Newby Treasurer

CA, CPA, MAICD

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



Karen Barker Board member

MSc, Grad Dip (FDR), BSocSc, Dip (Mgmt), M ChildYouthStud

Karen has held a number of management positions in the community sector. She is currently General Manager of Service Development and Compliance at Anglicare WA. Karen joined the Youth Legal Service Board in 2016.



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 Supplier Relations, and was State Director of Left Right Think Tank. Yannick joined the Board in 2016.



Linda Savage Board member

BA (Hons), LLB, MA, GAICD, Cert Bioethics

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

Chairperson's Report



I begin by reiterating how important it is for children and young people caught up in the justice system to have professional advice and representation. It's trite to say that the rule of law is a hallmark of any civilized society. But its protection of rights may not reach its full potential if a child has no or no professional, independent voice in the system. Since 1985, Youth Legal Service has been a proud service defending the rights of children and young people.

Despite this, the Board was constrained to cancel the incorporation of YLS. There was the prospect that there would be no or significantly reduced funding for the following year. The uncertainty of funding and the Board's awareness that it would be unlawful to trade while insolvent necessitated this drastic action.

Fortunately at the last moment, the Commonwealth revoked the foreshadowed 30% reduction in funding to community legal centres and the State Government guaranteed its previous level of funding to YLS. But this was not before the Board reluctantly made several staff positions redundant including the position of Senior Criminal Lawyer leaving only the Director and one solicitor remaining.

Weeks were spent dealing with the practicalities of closing the office with huge disruption to the core business of YLS. Several private practitioners agreed to take on client files pro bono yet the transfer of representation caused inevitable anxiety for our young clients.

Once the Board was sure of funding for the next 12 months, we had to find alternative office space. YLS could not renew current office lease because it could no longer afford the rent. Again that distracted the Director and Board members who had to inspect alternative space and then organize and manage the move. It was costly and there was inevitable down time on client services.

The point of this sorry **sage** is to illustrate the inefficiency of short term funding. I hope I'm not being too pessimistic by observing that specialist community legal centres will not be sustainable unless there is realistic and certain funding. A minimum of three years funding would allow YLS to recruit staff, plan its projects and deliver innovative services to assist young people.

Some might ask why legal services to children can't be mainstreamed, that is, incorporated into a larger organization with lawyers acting for adults as well as children. Children, by virtue of age alone, are our community's most vulnerable people. Their vulnerability in the justice system is very often exacerbated by social deprivation - poor parenting; little or no education; drug and alcohol addiction; mental health issues; physical and sexual abuse - to name some of the more common factors. How we treat our children inevitably impacts on how they behave as adults.

Take a moment to reflect on the time-consuming and meticulous nature of child representation. Often lawyers must deal with both the young people and their carers whilst preserving the confidentiality of their clients. Explanations must be simplified; correspondence must be in plain, simple language, great care must be taken to ensure the child understands the advice, the court procedure and the consequences of court appearances. Lawyers representing children must have a working knowledge of social services available for children. Representation of children is a specialized area of legal practice.

The fact that there is a Children's Court with particular procedures and principles recognising the special needs of children marks the importance society places on the need to treat children differently from adults. The complementary and indispensable part of the equation is for specialist legal services for children. Otherwise the justice system is at risk of not achieving its full potential.

I thank Board members for their support during this difficult year. Special thanks go to the Director, Cheryl Cassidy-Vernon and the 2IC/Principal Solicitor, Sally Dechow, who maintained YLS services despite reduced staff and the move to cheaper premises. Again, thanks go to Jackson MacDonald for their pro bono and timely advice on important governance matters and to those lawyers in the private profession who provided pro bono assistance to YLS clients. Thanks also go to Anglicare which has remained our loyal sponsor and supporter.

The forthcoming year will see YLS calling on the legal profession and volunteers to work with YLS to help ensure YLS can continue its important work in helping children involved in the legal system.

Kate O'Brien

Chairperson

Acknowledgements

Youth Legal Service depends on the support of our funders and sponsors to ensure that we can achieve our strategic intentions in the areas of advocacy, education and sustainability.

Our special thanks to our long term and values sponsor – Anglicare WA

We acknowledge the support of 2016/17 funders:

Commonwealth Community Legal Service Program	Attorney-General's Department
State Community Legal Service Program	Department of the Attorney-General (WA)
Criminal Property Confiscation Grant	Government of Western Australia
State Graffiti Fund	Western Australia Police

Director's Report



We survived another year but the path ahead is still rocky and will remain uncertain until core funding under the National Partnership three year service agreements is re-established. Nonetheless, we are extremely grateful to our State Attorney-General, John Quigley for his assistance in securing ongoing funding for 2017/18.

We began the 2016/17 financial year with the news that there were no funds available for distribution from the Legal Contribution Trust, a situation that was likely to pan out over two financial years. The loss of this funding source was likely to impact on young people. Thankfully, the Attorney-General and Mark Hainsworth of the Department of the Attorney-General were able to source alternative funding for the 2016/17 and 2017/18 financial years. This funding is extremely important given that Western Australia has a significantly higher youth population than other states and a high rate of incarceration of indigenous young people. Indeed 33% of Western Australia's population are under 25 years of age (ABS Census Data 2011 & 2016) and cuts to the funding of Aboriginal Legal Service has created an even greater demand for our services.

To ensure that we use our scarce resources to maximum advantage, we made some tough decisions in relation to staffing and priority service delivery. Our primary focus will be on criminal law matters as this is essential to reducing the incarceration rates and our quest to enhance the futures of young Western Australians.

We have also spent time analysing the costs associated with delivering particular types of legal cases and how we can utilise pro bono service delivery and volunteers to meet the needs of our clients. I acknowledge Tom Percy QC, Helen Prince and James Woodford, all of whom provided pro-bono services to our clients during the year.

We have been able to ascertain that over the past two years 41% of our cases are for young people residing on the North East Corridor of the Perth suburbs and 41% are for the South East Corridor with 18% from everywhere else, with an increasing demand for service delivery in the Rockingham/Kwinana area possibly attributable to the dearth of legal assistance available to young people in this region.

We viewed our data through the lens of -where to allocate future resources-being mindful that legal problems do not occur in isolation but usually occur hand in hand with non-legal problems which reinforce economic disadvantage. Accordingly, it remains important for us to work hand in hand with youth support services so as to ensure that young people presenting with complex needs can be assisted.

We have taken into consideration that 80% of the Western Australian population is concentrated in the greater Perth area, yet the remaining 20% are scattered across a land mass equal to one third the size of Australia, this means that the most economic service delivery remains our telephone advice service which enables clients to access us from anywhere in the state for the cost of a local telephone call. We are also aware of the role of local clinics and education workshops in increasing our profile, however such initiatives must remain on hold in the absence of specific funding for these activities.

We successfully implemented two projects during the year – the Graffiti Diversion Project and Violence Violates. We farewelled our longest serving staff member (24 years of service), Sharon Newman during the year and we wish her a very happy retirement. We also farewelled a number of staff whose positions were made redundant due to funding constraints. The reduction of the Service to a skeleton staff has created enormous pressures especially during our recent office relocation.

Our focus for 2017/18 will be on developing and implementing new ways of delivering legal services, in addition to providing legal information sessions for specific areas of law. The current funding environment compels us to consider these tasks as priorities and to respond to the chronic under funding of legal assistance by developing new ways of delivering legal assistance. Collaboration with the private legal sector could be an important tool to improve the access to justice for children and young people, and, there is scope for better utilising volunteers in service delivery and administration activities. We have launched a para legal volunteer program with the first batch of trainees to be inducted in December 2017.

Finally, I acknowledge our Board who have been confronted with many challenges this year. In particular I thank Kate O'Brien, our outgoing Chairperson for her wise counsel and hard work.

Cheryl Cassidy-Vernon

Director

Advocacy

Youth Legal Service focuses its advocacy activities on understanding and advocating for the legal needs of children and young people with key result areas:

Developing new ways of providing legal advocacy services to children and young people

Providing exceptional service delivery

Criminal Law

Provision of legal advice on criminal matters and traffic offences up to 25 years of age (with priority for those under 18 years of age).

Legal representation for criminal matters with priority for those under 18 years of age.

Civil Law

Legal advice for motor vehicle accidents and contracts hinged on caseload pressures and we will not be taking on civil law case work matters in the next financial year except for those matters still to be resolved.

Family Violence Matters

Issues relating to family violence and conflict remain an important service delivery area. Legal remedies falling into this catchment include legal advice on leaving home, violence restraining orders and criminal injuries compensation applications.

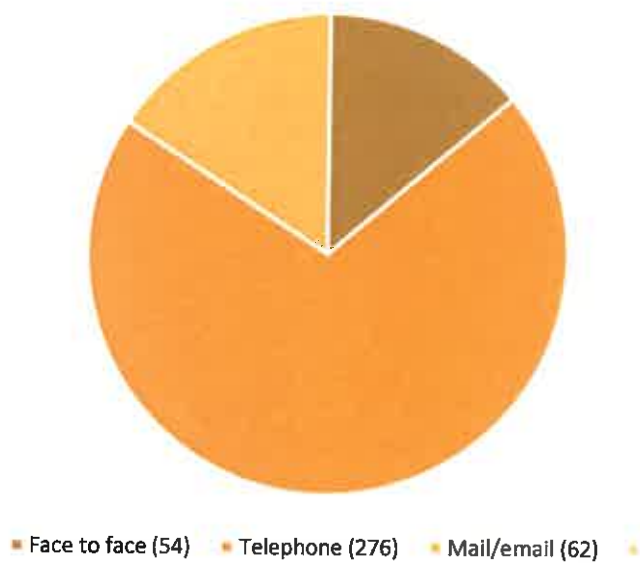
We built up this area of service delivery via two Criminal Property Confiscation Grants. The first grant created an awareness amongst those working with victims of crime which resulted in us being inundated with requests for criminal injuries compensation assistance from the Victim Support Service, Department of Child Protection and Family Support, Princess Margaret Hospital, Sexual Assault Referral Centre and the Child Witness Service.

This financial year we were able to meet some of these requests with another Criminal Property Confiscation Grant which provided funds to provide brokerage support services as well as legal assistance. Of primary importance is the legal assistance, as many of the referees have received support services from the aforementioned agencies. The need to continue to provide this service is born out through the legal needs research undertaken on our behalf by Curtin University and also through the legal mapping that has been occurring as part of the National Partnership Agreement. However, in the absence of specific funding for this we will be unable to provide this service in the next financial year.

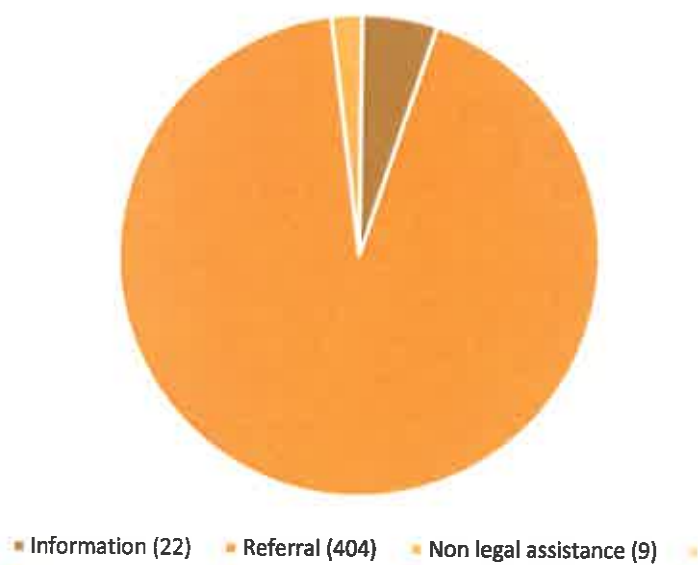
Advocacy or legal assistance services form the core of the services provided and are divided into discrete assistance and representation services. Discrete assistance includes Information, Referral, Legal Advice, and Non Legal Support, whereas representation services are classified as those matters when Youth Legal Service takes carriage of a matter in an ongoing representative capacity- such as a facilitated resolution process, a court case or a dispute resolution service. We classify these matters as legal casework clients.

Discrete Assistance

Number of legal advice sessions (392)

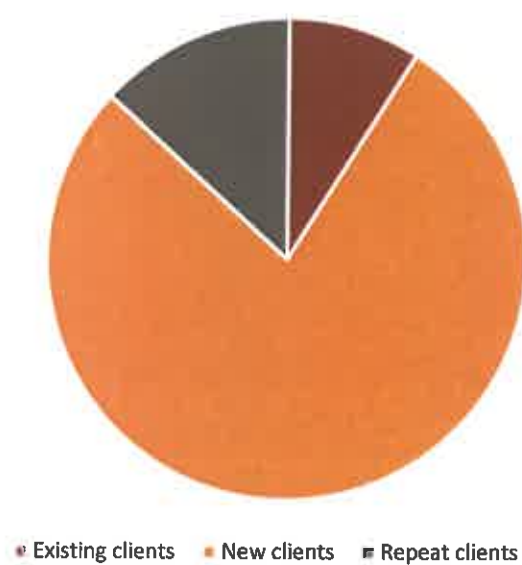


Information & Referral Services

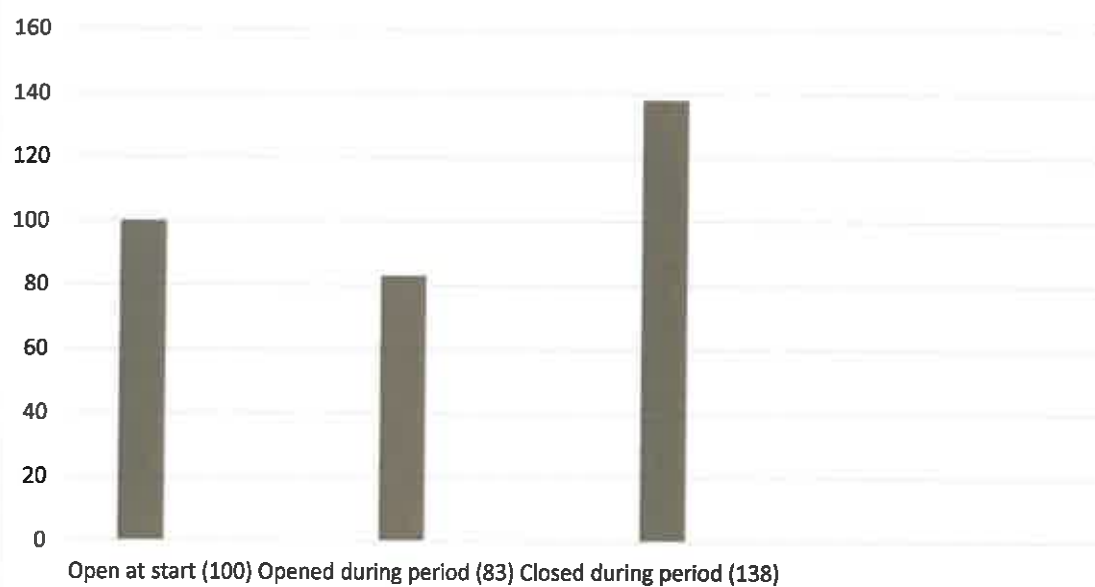


Representation Services

Number of legal casework clients (325)



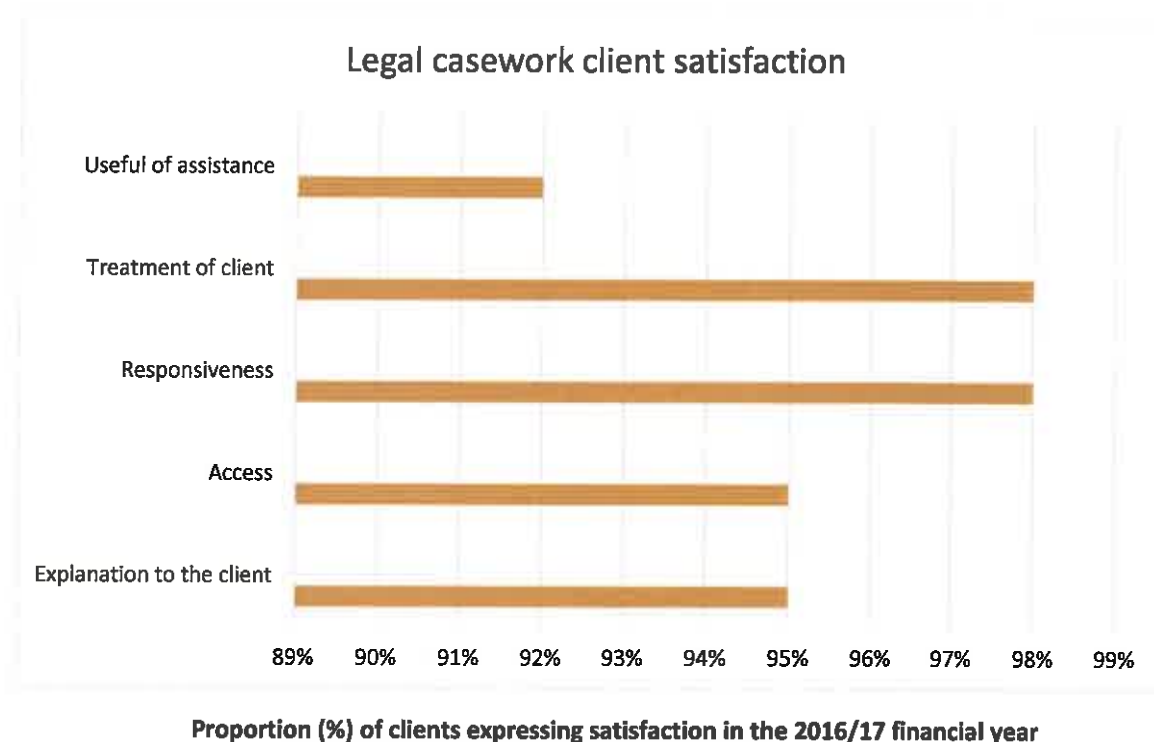
Legal Casework Outputs



Providing exceptional service delivery

Our legal advice line remains an important part of our service provision. Contractions in the service delivery by Legal Aid (due to funding issues) put enormous pressure on this area of service delivery, at various times throughout the year we have had no choice but suspend new intakes to enable us to clear the backlog. This remains an area of concern as we have are often at full capacity and the options of referring elsewhere are simply non-existent, hence our commitment to pro-bono and volunteer activities. The legal advice services are funded through the Commonwealth and State Community Legal Service Programs.

We measure our success in providing exceptional legal service delivery by sourcing feedback to determine satisfaction levels. Our benchmark is set at more 65% of clients being extremely satisfied.



Case Study 1

The importance of legal representation for vulnerable young people can never be overstated

Robert, a 20 year old young man presented at the Service for legal assistance arising from serious drug offences. He was facing 2 x possession of prohibited drug plus 1 x possession of prohibited drug with intent to sell or supply. The quantity of drugs applicable to the sell and supply charge was such that the matter was referred to the District Court. Robert was in all likelihood facing an immediate custodial sentence of 12 months in prison, a prospect that was terrifying him and was causing him to have suicidal thoughts.



Robert has no defence to the charges and readily admitted that he was carrying the drugs for others, as he had racked up a considerable debt with his supplier and being in bad space at the time of the offence, with no money to support his drug habit, he had become easy prey for the role of 'drug mule'.

In working through his case with our lawyer it quickly became evident that there were a range of factors that had contributed to Robert's offending behaviour. He had a history of academic failure in his schooling due to unresolved learning difficulties, and regularly experienced emotions of shame, guilt and confusion as in his view he had never accomplished anything. His lack of success resulted in him feeling inadequate and inferior to others and he fell into regular drug use to numb his negative feelings about himself. He believed that drugs helped him to hide his learning disabilities and to gain acceptance with his peer group. Robert's family had sought numerous interventions to address his disabilities to no avail and provided a range of documents to support his learning difficulties.

Our lawyer was very concerned as to whether Robert possessed the reasoning power to understand the consequences of his offending, and was instrumental in encouraging Robert to undergo a psychological assessment with a clinical and forensic psychologist to determine whether he has any

underlying pathological infirmity of mind, whether any mental impairment deprived him of the capacity to understand what he was doing and if any impairments may have contributed to his offending.

The Assessment indicated that Robert required psychiatric assistance for depression and anxiety. Additionally there were other deficits that may have played a role in offending including emotional immaturity, low intellectual functioning, attention deficit disorder and odd world perceptions, all when combined with regular drug use made for a young man that was easily manipulated, vulnerable to peer pressure and possessed impaired decision making processes.

The perseverance of our lawyer in getting together supporting documentation and outlining the mitigating factors to the court were critical to the achievement of a positive outcome for Robert by way of a fine for the lesser drug charges and a 10 month imprisonment order suspended for 12 months. Whilst the suspended imprisonment order imposed a duty to stay out of trouble on Robert, it was much preferable to an immediate custodial sentence for a young man grappling with a range of issues. Robert has since completed a pre-apprenticeship program and remains engaged with drug support services and psychiatric support, and is developing a positive future outlook.

Case Study 2

The therapeutic nature of our legal services

Our client Felicity presented at the Service as a 19 year woman that had been sexually abused by her step-father between the ages of 8 and 15 years. The abuse was substantiated in court with a guilty verdict against the step-father on 9 counts of sexual penetration. The judge remarked that the level of offending suggested ongoing and systematic abuse with elements of grooming by the offender. Our lawyer assisted Felicity to gather the supporting evidence of mental and nervous shock including medical reports, court documents, school reports, statements from extended family members and psychological assessments. Her assessment indicated that she was exhibiting active trauma symptoms and that her identity has been deeply affected, and that she suffers from moderately severe Post-Traumatic Stress Disorder and anxiety.

Our lawyer assisted Felicity to successfully lodge a Criminal Injuries Compensation claim including compensation for injuries, loss of earning capacity, provision for future treatment expenses, and reimbursement of travel expenses incurred for treatment received. We have been recently notified that she will get the maximum award of \$150,000.00. Whilst the effects of the sexual abuse still haunt Felicity, the therapeutic value of having the sexual assaults acknowledged and provision made for her future, has done wonders for her self-confidence and has enabled her to engage in a university course thereby setting her on a positive future trajectory.



Developing new ways of providing legal advocacy services to children and young people
 Contractions in funding and staffing during 2016/17 inhibited the capacity of the Service in its advocacy tasks of developing and implementing new ways of delivering legal services, and providing legal information sessions for specific areas of law. However, the current funding environment compels us to consider these tasks as priorities in order to respond to the chronic under funding of legal assistance. To this end we have established a volunteer para-legal program for third year law students, the first group of who will commence service delivery in December 2017, and will provide the Service with increased administrative capacity.

We were able to negotiate a number of pro bono services in the year:

A barrister (Helen Prince) taking on some of 3 ongoing sexual assault court matters

A private lawyer (James Woodford) taking on 14 ongoing criminal cases for us, and

Tom Percy QC taking on a criminal appeal matter.

Collaboration with the private legal sector will be an important tool to improve the access to justice for children and young people, and will be a development priority for 2017/18 financial year.

We view the development of College of Law students as a social responsibility and have facilitated placements for students on a regular basis. Our last placement was admitted to practice law in February 2017.

We trialled to innovative programs during the year

1. Graffiti Diversion Project
2. Violence Violates

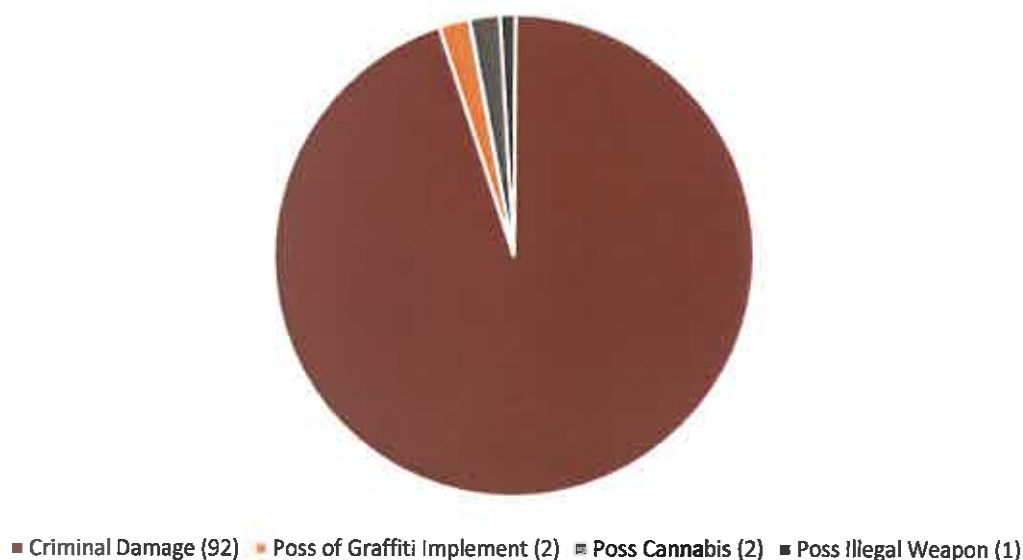
Graffiti Diversion Project

The project was a multipronged approach to the management of graffiti offenders funded by the State Graffiti Funds. We accepted referrals to the program from the courts and youth justice services.

- Offenders undertook a short term counselling intervention for the purpose of developing a graffiti action plan.
- The action plan sought to identify risk factors that had lead to graffiti offending and also to develop strategies to ameliorate these risk factors. None of the graffiti offenders who participated in the project, re-offended during the term of the project.
- Action plans were filed with the court and Youth Justice Services for the purpose of demonstrating the actions that the young person had agreed to, to prevent further graffiti offending.
- Each participant was required to attend a graffiti education session, which was a two hour interactive workshop.

We provided 7.5 hours per week of specialist child advocacy. That is, 390 hours over the course of the project.

Matters referred to the Graffiti Diversion Program



Demographics

Total Charges	Gender		Age	
	Male	Female	Under 18	Over 18 but under 25
98	98		4	94

Service Provision

Legal Advice Sessions	Court Appearances	Short Terms Counselling Sessions	Education Workshop
51	12	65	4

Violence Violates

The project sought to address the co-occurrence of child abuse and domestic violence exposure, and its consequences through the provision of legal supports such as access to a dedicated family violence lawyer, legal casework for compensation claims, and, short term counselling support specifically designed to facilitate referrals to appropriate services.

Provision of legal support and casework assistance to children and young people exposed to family violence and child abuse.

Total Number of clients serviced by the project during the period 15 Aug 2016 to 14 August 2017

40 Clients

Facilitating referrals to relevant support services

31 referrals

Timely dissemination of relevant legal education resources.

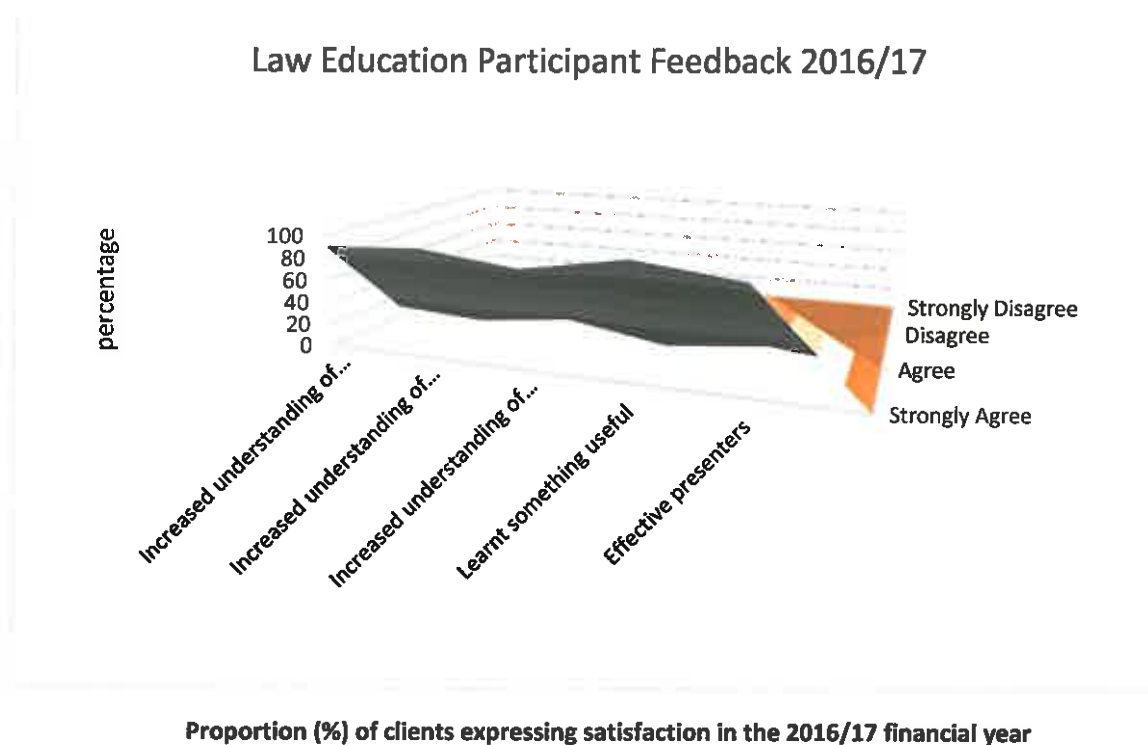
Submission prepared for the Cabinet Sub Committee on Civil Litigation for child sexual abuse.

Education

Youth Legal Service seeks to play an active role in the development of an awareness of legal rights and responsibilities for children and young people with 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 legal service delivery to children and young people.
- Disseminating credible commentary on youth legal issues.

Youth Legal Service conducted 15 community legal education workshop in the 2016/17 financial year.



Law Education Program

Our Law Education Program was well patronised and valued by Youth Justice Services and the Children's Court, however, due to funding constraints we suspended the program to allow for relocation. The program will recommence in the near future. The program is conducted on a once per month basis with referrals coming direct from Youth Justice Services and the Children's Court. The format of this program is well established and has been regularly reviewed to the point where we believe that no changes to the format are required, save for any legislative changes or police practices that may change the content of questions addressed by the program. The client overall satisfaction rating with the Law Education Program indicates that 100% of participants learnt something useful by engaging with the program.

eLearning

In respect to other education activities we have endeavoured to be smarter in respect to resourcing these and in most cases we can no longer spare staff to go to schools and the like. Rather we have prepared resources such as the Schools Law Information Program so that teachers and youth workers can deliver legal information programs.

We have developed an innovative two year project to create web based resources that will act as preventative community legal education and that can be accessed by individuals in addition to youth agencies and schools. Our challenge is to have this program funded in the near future.

The web based resources will-

- Provide children and young people with a better understanding of their legal rights and responsibilities, the available legal protections and the criminal laws that are most likely to impact on them.
- Better equip children and young people to deal with risky situations by introducing notions of consequential thinking, accountability and criminal responsibility.
- Prevent or reduce future criminal behaviour with the ultimate aim of decreasing the need to provide more intensive legal assistance services later down the track.
- Provide clear referral pathways for children and young people in need of legal help.
- Provide well designed and ready to use educational training materials for teachers, lawyers and other front-line service providers working directly with children and young people.
- Specifically target key components towards Indigenous youth in culturally accessible ways.

Sustainability

Youth Legal Service integrates economic and environmental factors, and, social opportunity to pursue its mission with key result areas:

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

Building on 2016/17 outcomes Youth Legal Service has set a busy agenda for 2017/18 in respect to the reduction of expenditure and utilising volunteers to assist with administrative tasks, namely:

Reducing rental costs by disposal of assets surplus to requirements

Reducing rental costs by implementing e-storage for closed legal matters and finalised funding agreements

Reducing travel operating expenses by implementing a public transport initiative for legal representation

Reducing subscription and membership costs by only renewing essential memberships

Implementing a volunteer program to reduce administration salary expenses- assessment and induction outline

Disseminating volunteer program materials to law schools

Treasurer's Report



It has been a financially challenging year for Youth Legal Service and we have been required to use our accumulated funds to support the organisation. The accumulated funds are nearly exhausted and we must now rely on external funding to finance the Service.

The current system of allocating grants to organisations on an annual basis impacts on the Service's ability to develop long term sustainable strategies. The 2017/2018 priority is to deliver our contractual obligations in the most economical and effective manner.

Special Purpose Financial Statements

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Income statement for the year ended 30 June 2017		2017	2016
		\$	\$
Revenue			
9.5		526559	700474
Other income		5074	42635
Capital grant for IT equipment			0
Interest earned		1112	2410
Total revenue		532745	745519
Expenditure			
Audit		3989	3110
Bank charges		767	611
Consultancy		6995	82203
Depreciation		22537	23209
Disbursements		562	243
Equipment		56	479
Insurance		9540	9019
Library and memberships		11796	24098
Office overhead		26917	35194
Rent		69886	71892
Repairs and maintenance		777	583
Salaries		406172	574106
Telephone		9020	8097
Training		3705	10424
Travel and accommodation		12106	45543
Loss on disposal of assets			0
Lotterywest expenditure			0
Total expenditure		584825	897311
Net (deficit) / surplus for the year			
		(52080)	(151792)

Balance sheet as at 30 June 2017

		2017	2016
	Note	\$	\$
Current assets			
Cash and cash equivalents		121601	187662
Debtors		2745	0
Prepayments		9697	2708
Total current assets		134043	190370
Non-current assets			
Property, plant and equipment		23531	46422
Total non-current assets		23531	46422
Total assets		157574	236792
Current liabilities			
Trade and other payables		25837	20624
Grant in advance		0	16666
Provision for annual leave	2	6554	13738
Provision for long service leave	2	24488	20684
Total current liabilities		56879	71712
Non-current liabilities			
Provision for long service leave	2	464	12769
Total non-current liabilities		464	12769
Total liabilities		57343	84481
Net assets		100231	152311

Statement of cash flow	2017	2016
for the year ended 30 June 2017	\$	\$
Cash flows from operating activities		
Receipts from grants and funding agreements	530176	743109
Payments to suppliers and employees	(597703)	(840662)
Net cash flows (used in) / provided by operating activities	(67527)	97553
Cash flows from investing activities		
Interest received	1112	2410
Acquisition of property, plant and equipment	354	0
Net cash flows (used in) / provided by investing activities	1466	2410
Net (decrease) / increase in cash and cash equivalents	(66061)	(95143)
Cash and cash equivalents at beginning of financial year	187662	282805
Cash and cash equivalents at end of financial year	121601	187662
Reconciliation to cash flows from operations		
Operating surplus / (deficit)	(52080)	(151792)
Non-operating cash flows in net profit (loss)		
Depreciation	22537	23209
Interest received	(1112)	(2410)
Change in assets and liabilities		
(Increase) / decrease in prepayments	(6989)	(246)
(Increase) / decrease in debtors	(2745)	21084
Increase / (decrease) in provisions	(15685)	(9801)
Increase / (decrease) in payables	(11453)	22403
Net cash provided by operating activities	(67527)	(97553)

Statement of changes in equity

for the year ended 30 June 2017

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2015	304103	304103
Total comprehensive income 2016 Year	(151792)	(151792)
Balance as at 30 June 2016	152311	152311
Total comprehensive income 2017 Year	(52080)	(52080)
Balance at 30 June 2017	100231	100231

YOUTH LEGAL SERVICE INC.
ABN: 70 81 386 304

Notes to and forming part of the Financial Statements
For the year ended 30 June 2017

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 Associations Incorporation Act 2015 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.

YOUTH LEGAL SERVICE INC.
ABN: 70 81 386 304

Notes to and forming part of the Financial Statements (Continue)
For the year ended 30 June 2017

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.

YOUTH LEGAL SERVICE INC.
ABN: 70 81 386 304

Notes to and forming part of the Financial Statements (Continue)
For the year ended 30 June 2017

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.

	2017	2016
	\$	\$
Funding /Grants in Advance	NIL	16,666

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 2017 are as follows:

Provision for annual leave	\$6,554
Provision for long service leave	\$24,488

The amounts provided for as a non-current liability at 30 June 2017 are as follows:

Provision for long service leave	\$464
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The amount owing for sick leave at 30 June 2017, which is not accrued in the accounts is \$12,788.

Note 3 - Related Party Transactions

Salary was paid to Mr Zachari Vernon of \$5939 for the year ended 30 June 2017, plus superannuation of \$455. Mr Vernon is the son of the Director, Cheryl Cassidy-Vernon.



Youth legal service.

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