



# Annual Report 2014.

**Youth** legal service.

Defending young people's rights



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# About us

Youth Legal Service is a not-for-profit organisation providing accessible and free legal and financial counselling services for young people across Western Australia.

Youth Legal Service is recognised across Australia as an authority on youth law reform. The organisation has developed key partnerships with organisations across the globe and uses international best practice to provide recommendations and solutions for politicians, government departments and key legal decision makers.

Youth Legal Service is also a 'go to' organisation for youth legal issues with the media, providing regular proactive public comment.

## Our vision

We envisage every young person in Western Australia being able to exercise their legal rights and responsibilities.

## Our mission

We aim to inspire a greater desire and improved capacity in our legal service clients to manage their future. Through our legal and financial education programs, as well as our financial counselling services, our goal is for our clients to be informed and supported to make better choices.

## Our values

- **Dignity:** respecting and valuing the uniqueness and rights of every young person.
- **Compassion:** caring, serving and empathising.
- **Integrity:** being professional and true to our principles.
- **Justice:** being represented and heard.

## Our clients

Youth Legal Service focuses service delivery on meeting the legal needs of young people under 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.

## Strategic intentions

Youth Legal Service seeks to fulfil its vision, service charter and strategic direction by offering:

- Legal services to all young people in Western Australia;
- Financial counselling services to young people in metropolitan Western Australia;
- Community legal education on youth issues; and
- Policy and law reform activities.

## 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.

## 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, financial counselling, community legal education, and policy and law reform for the young people of Western Australia.

Our special thanks go to our valued sponsors: Anglicare WA and YMCA Perth.

We also gratefully acknowledge the support of our funders: the WA Department of the Attorney-General; the WA Department for Child Protection and Family Support; the Federal Department of the Attorney-General; the Public Purposes Trust; Lotterywest; the Legal Contribution Trust; and the Criminal Property Confiscation Grant.

## Grant income

Our grant income for the 2013/14 financial year is as follows:

Funding body	2013/14
Recurrent Commonwealth Community Legal Centre funding (Legal operations)	\$90,087.00
Recurrent State Community Legal Centre funding (Legal operations)	\$237,563.00
Recurrent Department of Child Protection and Family Support funding (Financial counselling)	\$199,497.61
Legal Contribution Trust (Education operations)	\$71,000.00
Public Purposes Trust (Outreach operations)	\$180,000.00
Criminal Property Confiscation Grant	\$32,925.25
<b>Total funding and grants</b>	<b>\$811,072.86</b>

# Our board

Board members as at 30 June 2014:



**Kate O'Brien**  
Chairperson  
B Juris (Hons), LLB,  
CELTA



**Robert Marando**  
Deputy Chairperson  
BES, LLB



**Eileen Newby**  
Treasurer  
CA (New Zealand),  
CPA, MAICD



**Philippa Boldy**  
Board member  
BSW, Grad Dip SW,  
Dip Mgt



**Jennie Burns**  
Board member  
Dip Bus Mgt, Cert  
IV Training &  
Assessment, Cert  
Children's Services



**Lorraine Francis**  
Board member



**Keshan Sureshan**  
Board member  
B Economics &  
Commerce, CA

# Our staff

Staff members as at 30 June 2014:

**Cheryl Cassidy-Vernon** Director  
B Soc Sc, MSA

Cheryl joined Youth Legal Service in 1999. Previously, she was Director of the Social Justice Centre at the University of Notre Dame and has many years experience in the delivery of social services to young people and managing social welfare programs. Cheryl is a past Chair of the Youth Affairs Council of WA and is currently on the Board of the Western Australian Council of Social Services. She is completing a PhD.



**Sally Dechow** 2IC/Principal Solicitor  
LLB, LLM, Grad Dip Forensic Science

Sally completed her law degree in 1990. She worked in private practice for 5 years before joining Youth Legal Service. She then worked at the Mental Health Law Centre for three years before returning to Youth Legal Service in 2012. Sally was appointed to the 2IC role of Principal Solicitor in 2013.

**Phillip Kelly** Senior Criminal Solicitor  
BA, LLB

Phillip was admitted to practice in 1991 after serving his articles at Cocks Macnish. From 1992 to 1996 he was Principal of his own firm. Since then he has worked as a Senior Associate in several private law firms, including Ahern & Associates, Godfrey Virtue & Co and Metaxas & Vernon and, more recently, as Senior Solicitor and Counsel at the Mental Health Law Centre. Phillip joined Youth Legal Service in 2013.

**Shirley Vine** Senior Civil Solicitor  
LLB, Grad Dip Leg Prac, LLM

Shirley began her legal career at the Queensland Working Women's Service and Young Worker's Advisory Service. She then worked in various commercial law environments: as a Solicitor in private law firms, as in-house Counsel and as Practice Director. Shirley joined Youth Legal Service in 2013 and is currently completing an Executive MBA.

**James Woodford** Solicitor  
BA, LLB

James worked in various fields of law before entering private practice. He currently runs his own legal practice while also working as a Solicitor for Youth Legal Service on a contract basis.

**Adam Hammond** Solicitor  
BA, LLB

Adam commenced articles with the Office of the Director of Public Prosecutions (WA) in 2011 and was admitted to practice in the Supreme Court of Western Australia and High Court of Australia in 2012. Adam joined Youth Legal Service in 2013. In his spare time, he judges trial advocacy and mooting competitions at Murdoch University.

**Helen Corker** Communications Officer  
BA Comm Stud (Hons), Grad Dip Design

Helen worked as a Project Officer at the University of Western Australia Multimedia Centre and then in various capacities at the IT Services Centre at Edith Cowan University. More recently, she worked as a Graphic Designer at Nature Play WA and Sustainable Energy Now. Helen joined Youth Legal Service in 2013.

**Hadassah Crossley** Financial Counsellor  
Dip Comm Services (Financial Counselling), Dip Bus Mgt

Hadassah is an accredited Financial Counsellor. She previously worked in administration. She joined Youth Legal Service in 2011. Hadassah is also very active as a volunteer in the not-for-profit sector, undertaking welfare work and regularly volunteering as a First Aid Officer for St John Ambulance.

**Sharon Newman** Senior Administration Officer  
Cert III Business (Legal Administration), Cert IV Legal Studies

Sharon joined Youth Legal Service in 1992 as the Administration Assistant. She was promoted to the position of Administration Officer in 1999 and to the position of Senior Administration Officer in 2007. Additionally, Sharon assists the Financial Counsellor as the Financial Counselling Case Support Officer.

**June Singh** Accountant  
B Acc Sci (Hons)

June has worked as an Accountant in the not-for-profit sector since 2000. She has extensive experience in the provision of accounting services, having worked at Ernst & Young and as a member of an external audit team for a high tier accounting firm in South Africa. June joined Youth Legal Service in 2014.

# Report from our Chairperson

This was the first year Youth Legal Service has operated under the rules passed at the Annual General Meeting in 2013. Under the 2013 rules, the Board now constitutes up to four elected members, up to two members co-opted by the Board and each sponsor is entitled to appoint one Board member after consultation with Youth Legal Service concerning the skill set, experience and expertise which the Board requires. Two of our enduring sponsors, Anglicare and the YMCA, each appointed a Board member. It is a tribute to our sponsors that they continue to support Youth Legal Service not only with funds but also with competent and professional Board members and with on-going advice and moral support for our small organization. I thank Anglicare and YMCA for their ongoing support.



The Board congratulates Director Cheryl Cassidy-Vernon and all staff at Youth Legal Service for achieving accreditation under the National Accreditation Scheme. This scheme was developed by the National Association of Community Legal Centres to provide an industry based certification process for community legal services that will support and give recognition to good practice. The accreditation process was time-consuming for a small organisation such as Youth Legal Service but one that was enthusiastically embraced by all staff.

Our 2009-2014 Strategic Plan became due for renewal this year. The Board decided to ‘rollover’ that plan for another year. Primarily, this was because Youth Legal Service has briefed Curtin University to conduct a legal needs analysis for young people to explore the demand for services and delivery options. The findings are due in mid 2015 and they will provide Youth Legal Service with essential data that will help frame the 2015 Strategic Plan. Further, at the time of writing, there is still uncertainty about some proposed Commonwealth budget measures which, if enacted, could impact on the nature and number of services presently offered by Youth Legal Service. For example, if young people have a waiting period of six months before being eligible for Newstart, we foresee a potential increased need for financial counselling.

The Board is concerned to ensure that the operational policies and procedures continue to meet the challenges and changing environment in which Youth Legal Service operates. Each Board meeting examines a particular set of policies and the Board reviews the financial accounts on a quarterly basis. Led by our Treasurer, Eileen Newby, the Board’s Finance Committee, meeting monthly, has worked hard to ensure conformity with accounting practices and transparent and practical reports to the Board. The Board recognises that rigorous oversight of finances is essential for financial sustainability.

The Governance Committee reviewed the Governance and Compliance Risk Register (which covers operational and strategic risks) and it was duly considered and approved by the Board.

It is important to appreciate that statistics which reveal and track the delivery of legal services don’t expose the adverse consequences of legal problems such as stress-related illness, physical ill-health, relationship breakdown, having to move home, loss of income and financial strain.<sup>1</sup>

<sup>1</sup> “Youth and the law: the impact of legal problems on young people”, Deborah Macourt, Updating Justice, Published by the Law and Justice Foundation of NSW, No.38, February 2014.

While these consequences may also afflict older people, they are exacerbated in those young people who are disadvantaged because of lack of education or parental support, drug or alcohol problems, language and cultural difficulties and who often have undeveloped social and coping skills. Youth Legal Service offers specialised services to young people. Youth Legal Service staff treat every young person with respect and dignity and take the time needed to understand not only the core legal or financial issue facing the young person but also the complex needs of their clients, which may impact on the delivery of the service and the outcome of legal proceedings. In doing this, Youth Legal Service is committed to assisting young people to understand and exercise their legal rights and responsibilities, with the end result, hopefully, of giving young people faith in our system of justice as they move through life facing the inevitable challenges of adulthood.

I thank Board members, past and present over the last year, and the staff of Youth Legal Service, all of whom have served with dedication and professionalism, as well as those people and organisations who have offered their time and expertise to help Youth Legal Service in the past year.

Kate O'Brien



# Report from our Director



As the not for profit sector grapples with significant changes at both federal and state levels, I am enormously proud of the extraordinary effort that the Youth Legal Service team has put in for the 2013/14 financial year. It is never easy to give 100% in an atmosphere of uncertainty when attention is so easily diverted into worrying about how reining in government expenditure is going to impact on personal circumstances. Yet, give 100% they did. I am privileged to work with this strong team who are fully committed to assisting young people to understand and exercise their legal rights and responsibilities.

We have noticed some changes in our legal service provision whereby we are servicing a much higher percentage of clients over 18 years of age than was previously the case. Providing legal services across a number of jurisdictions is challenging our legal staff and they are thriving on the challenge, however, we must look to our future requirements as it is not sustainable for us to be taking on so much casework with the limited administration resources we have available. This will be a priority issue for 2014/15.

Our financial counselling service continues to expand and we have experienced a significant increase in the uptake of Hardship Utilities Grants. Of concern in this area is that we have too much casework which inhibits our capacity to provide much needed financial education to young people, to prevent them falling into debt in the first instance. We have applied for additional funding to increase our education offerings and wait anxiously for the outcome.

We recently passed our accreditation with the National Association of Community Legal Centres which is a rigorous quality assurance process for service delivery and governance. The accreditation lasts for 3 years, when we will be re-assessed to see whether we meet the grade. We are conscious of the need for continuous improvement in our procedures so that we can provide our services at the level that fulfils our accreditation obligations. Additionally, we have bedded down our risk management framework and completed a full register of risks, which will need to be regularly reviewed for updating and compliance.

The strategically important Youth Legal Needs Analysis research project has commenced and we look forward to reviewing the findings as we move into our next strategic planning phase. Furthermore, a report on pro bono options for our future has been tabled with the Board for consideration as it sets our future direction.

We successfully completed our re-branding project this year and in keeping with our new look, the Board approved funds for re-carpeting and painting of our premises, which has greatly improved our working conditions. Lotterywest has funded a complete upgrade of our information technology, so with our new look and new computers we are itching to get moving on the challenges that will be presented to us in the coming year.

I thank our dedicated Board for its sound governance. Its stewardship and guidance is vital for the development of Youth Legal Service.

Our staff continue to provide a quality experience for our clients and I thank them for their hard work.

Cheryl Cassidy-Vernon



## Our services

### **Legal services**

Statewide legal information and legal advice, advocacy and legal representation within metropolitan courts for young people under 25 years of age.

### **Financial counselling services**

Free and confidential services to young people under 25 years of age who are experiencing financial hardship and reside within the Perth metropolitan area.

### **Community legal education**

A quality community legal education program that increases awareness amongst young people, and those that work with young people, of their rights and responsibilities.

### **Policy and law reform**

Participation in public policy discussion on youth legal issues and access to justice for young people in Western Australia.

### **Program administration and management**

Infrastructure to enable administration and management of service delivery, including planning for new programs, management of financial, human and office resources.

# Legal services

Youth Legal Service provides free legal advice to young people under 25 years of age residing in Western Australia.

Legal services are funded through service agreements with the Commonwealth Community Legal Service Program, State Community Legal Service Program and Public Purposes Trust.

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.

Youth Legal Service provides a legal advice and casework service to young people living in the Perth metropolitan area.

Youth Legal Service provides advice and casework as follows:

- Criminal matters
- Credit and debt matters
- Civil law matters (minor claims only, up to \$10,000)
- Motor vehicle accidents
- Contract law
- Criminal injuries compensation
- Violence and misconduct restraining orders
- Leaving home
- Spent convictions
- Appealing criminal convictions

## Criminal matters

Youth Legal Service provides legal advice on all criminal matters and traffic offences for young people under 25 years of age for offences within Western Australia.

Legal representation in courts within the Perth metropolitan area is limited by our capacity and current funding contracts. Youth Legal Service's first priority will be to provide legal representation to those appearing in the Children's Court, and then as resources permit those over 18 will be granted representation at the discretion of the Director.

## Credit and debt matters

Includes loan contracts, mobile telephone contracts, gym memberships, credit cards, and bank and insurance matters. Additionally, Youth Legal Service offers a financial counselling program for young people with over-commitment and other debt issues.

## Motor vehicle accidents

Youth Legal Service provides legal advice and casework to establish liability and to negotiate with insurers, but not court representation.

## **Contract law**

Youth Legal Service provides legal advice on non-commercial contracts such as personal credit matters, gym memberships and telephone contracts, including establishing the capacity to contract, contractual obligations and unconscionable contracts.

## **Criminal injuries compensation**

### **Victims**

Youth Legal Service assists young people with making an application for criminal injuries compensation. Please note, Youth Legal Service has no capacity to meet the costs of medical reports and the fees associated with Freedom of Information requests.

### **Respondents**

Youth Legal Service acts for and assists respondents and provides representation and negotiation in Reimbursement Order hearings.

## **Violence and misconduct restraining orders**

Youth Legal Service provides court representation and information about court processes for respondents to violence and misconduct restraining orders.

Youth Legal Service provides defended hearings for respondents to orders.

## **Leaving home**

Youth Legal Service provides advice to young people as to their legal rights and responsibilities and accessing personal effects and personal papers.

## **Spent convictions**

Youth Legal Service assists young people to make an application for a spent conviction, including court representation.

## **Appealing criminal convictions**

Youth Legal Service initiates appeals in the Court of Appeal on a merits basis with priority given to harsh sentencing. Within the Children's Court, Youth Legal Service may initiate a review of sentence as per Section 40 of the Children's Court Act 1988.

## **Tenancy**

Youth Legal Service assists young people to access specialist tenancy legal services, to issue letters of demand for the recovery of personal effects and monies owed, and provides legal advice in respect to shared housing situations.

## **Employment**

Youth Legal Service provides initial information and referral to specialist employment lawyers for matters ranging from unfair, unlawful and constructive dismissal, work place bullying, work place discrimination and underpayment of wages.

## **Power of attorney**

Youth Legal Service provides advice and information for a young person wishing to authorise someone to make financial and legal decisions on his/her behalf.

## **Non-provision of legal advice**

Youth Legal Service does not provide legal advice for:

- Family law matters (such as divorce, custody, child support, property settlement)
- Care and protection matters (Department of Child Protection)
- Immigration matters
- Personal injury matters and/or workers compensation
- Copyright matters
- Defamation matters
- Taxation matters
- Property matters
- Social security matters
- Commercial law matters
- Conveyancing
- Neighbourhood/fencing disputes
- Medical negligence
- Wills

At 16 years old, Justin\* had never been in trouble with the police until one evening he and a few other young men broke into a building in a Perth suburb. The boys had been drinking and were looking for something to do. Justin's friend Taylor\* smashed a door and the group proceeded to trash the room. They also broke into a shed on the property and stole some sports equipment before going back to Taylor's house. Later that night, Justin, Taylor and one of the other boys, Steven,\* returned to the scene. Taylor broke into another room. They entered, trashed the room and Steven stole \$20 in cash. Taylor set fire to some papers he had piled on the carpet. They ran to the sports shed and broke in again to steal more equipment. Taylor yelled out 'Security!' and they all ran. Justin saw a plume of smoke coming from the shed and realised that Taylor must have lit a second fire.

Justin was devastated by what he had done, especially the destruction of sports equipment bought through local fundraising efforts. After the incident he became severely depressed and was eventually unable to work. He sought advice and representation from Youth Legal Service.

The charges against Justin were very serious, including three counts of aggravated burglary and two counts of damage by fire. Justin was candid about his involvement in the offences, but his friend Taylor and the other boys involved told Police and the Court that Justin had lit the fires in the building and the shed. Our Solicitor painstakingly compared the various accounts of all four youths and identified a number of inconsistencies as well as 'lapses of memory' at critical points. Justin also had evidence of threats made against him by Taylor and Steven.



Justin pleaded guilty to all the charges against him but, since the co-offenders who were called as witnesses claimed that Justin lit the fires, the matter proceeded to a 'trial of issues', where our Solicitor argued that he did not light the fires and the evidence given by the other three youths was unreliable. He also noted that Justin was making an effort to improve himself, finding a new circle of friends and engaging with employment services.

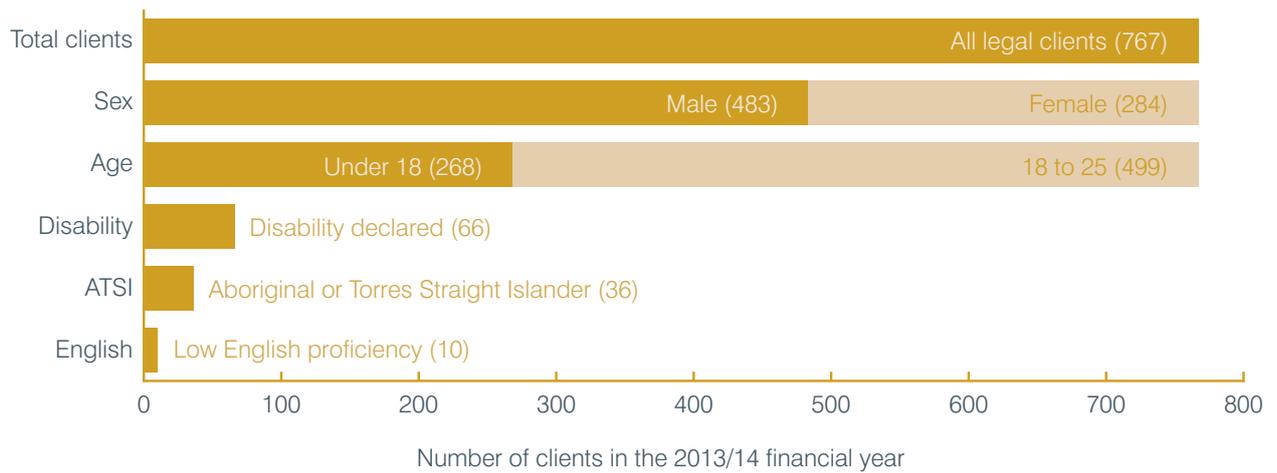
Justin was found to be a credible and honest witness and the Court could not be satisfied beyond reasonable doubt that he was the one who lit the fires. The Magistrate found it was more likely that the other boys had colluded to protect Taylor, by placing all the blame for the fires on Justin. As a result, Justin's sentence was effectively suspended – he received a 'youth conditional release order' lasting five months.

Justin has commenced an apprenticeship in the construction industry and is doing well.

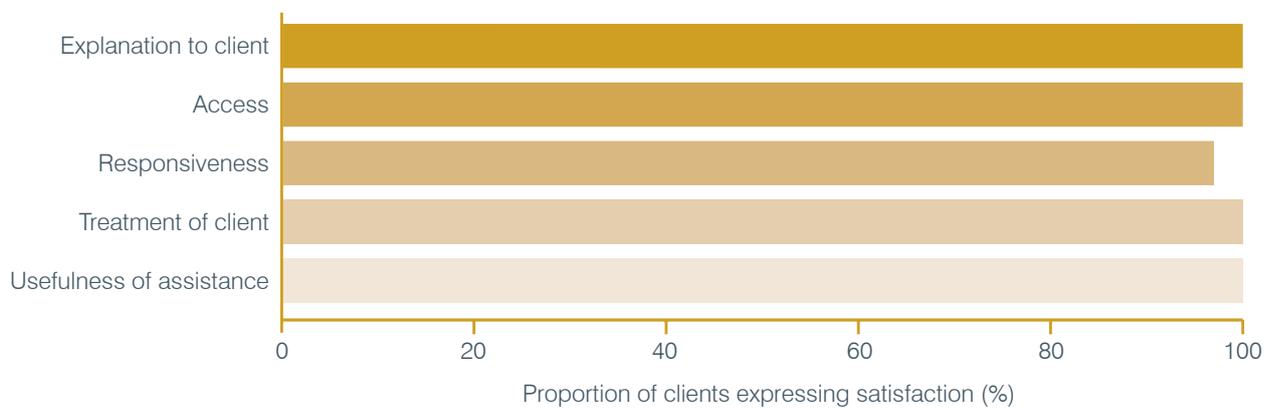
\*not his real name or image



## Legal service client demographics



## Legal service client satisfaction



Leanne\* was 19 and had never been in trouble with the police when she was suddenly sacked from her job in retail and charged with two counts of stealing as a servant. The store manager had shown her the CCTV footage that supposedly revealed her putting cash in her pocket, but it clearly showed nothing of the sort! She couldn't believe that she was being accused of stealing. Stealing as a servant is one of the most serious dishonesty offences. It can be very difficult to get a job with a conviction for stealing from your previous employer. Leanne contacted Youth Legal Service for help. Our Solicitor reviewed the CCTV footage and, just as Leanne claimed, it did not show her pocketing cash at all.

The store procedure for moving excess cash from the register to a secure location is for both the duty manager and checkout operator to count the cash and sign a receipt. The cash is transported by placing it in a pneumatic tube at the register or the manager delivering it to the secure location by hand. Sometimes staff place the cash in a drawer beneath the register so they can serve waiting customers, placing it in the pneumatic tube at a more convenient time. This was not procedurally correct but commonly practiced.



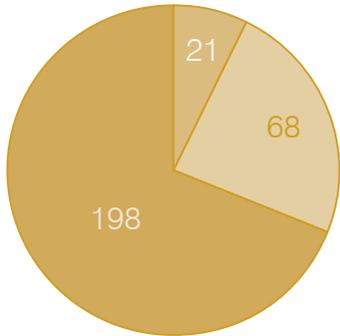
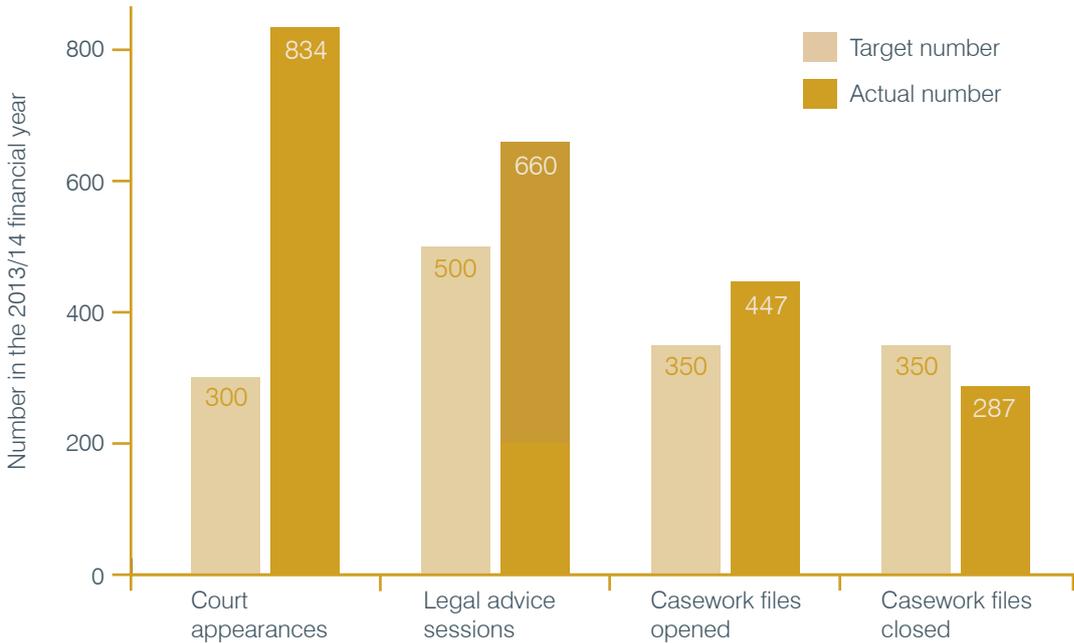
The footage from the first incident shows Leanne and the duty manager following store procedure, both signing for a sum of cash. It was alleged that Leanne placed the money in the drawer below the register and five minutes later pocketed the cash. The only evidence for this allegation was the CCTV footage. However, the footage actually shows the manager walking away with a white slip in one hand and a handful of orange and yellow slips in the other, consistent with a receipt and a wad of twenty and fifty dollar notes.

CCTV footage from a few days later again shows a manager and Leanne following store procedure, signing for \$1,300 cash. Leanne places the money in the drawer below the register. It was alleged that two minutes later Leanne removed the money from the drawer and put it in her pocket. Again, the only evidence for the allegation was the CCTV footage, which actually shows Leanne putting her mobile phone in her pocket. You can see the screen light up! The last time the drawer is opened during the segment of CCTV footage supplied as evidence, the cash is still visible in the drawer.

Our Solicitor made a submission to the Investigating Officer, providing a frame-by-frame description of what the CCTV footage revealed. The Investigating Officer did not want to drop the charges. Eventually the prosecution applied to have the charges withdrawn – despite the Investigating Officer's objections – and the Court dismissed the charges. It is concerning that neither the store manager, the Loss Prevention Officer employed by the retailer, nor the police responsible for the investigation caught the mistake when viewing the CCTV footage. Leanne is looking into making a claim for wrongful dismissal.

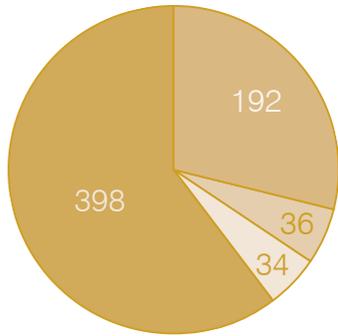
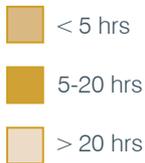
\*not her real name or image

# Legal services delivered



## Casework duration

By number of closed files



## Legal advice type

By number of advice sessions



# Compliance report

Youth Legal Service is required to include the following report for the 2013/14 financial year, measuring the Service against mandatory performance indicators, for compliance with state and Commonwealth community legal service programs.

	Target number	Actual number
<b>Information</b>		
Provided one-off information	55	150
<b>Legal advice</b>		
Provided one-off legal advice in person	150	192
Provide one-off legal advice by telephone	250	398
<b>Casework</b>		
Clients with cases opened	400	333
Clients with cases closed	400	287
Cases involving court appearances	100 to 150	122
Professional standards: compliance with professional indemnity insurance requirements	Satisfactory completion of annual cross check	
<b>Non-casework</b>		
Community legal education workshops	47	28
Law reform campaign projects	2	1

Rachel,\* a 19 year old Perth woman, was having a bad night. She went clubbing with her boyfriend and drank way too much, her mobile phone had been stolen and when they got back to the car, they found a parking fine under the wiper. To make matters worse, on their way home they were stopped by police and her boyfriend gave a positive breath test. Rachel heard someone yell 'Get out of the car, you black Arab' and she reacted badly.



Rachel got out of the car and started yelling abuse at the police officers. She became aggressive and, when one police officer attempted to move her out the way, she punched and pushed him. Shortly after, when police officers attempted to handcuff her boyfriend, she tried to intervene by hitting and pushing their backs.

Rachel pleaded guilty to one count of disorderly behaviour and one count of assaulting a police officer and was fined a total of \$1250 as a result. In explaining his decision not to make a spent conviction order, the Magistrate commented: “[P]eople want to be able to go out and get drunk, assault a copper and then come along to the court and ask for a spent conviction because the consequences of a conviction may be damaging. What people have got to start doing is thinking about that consequence before they go out...”

Rachel contacted Youth Legal Service for assistance to appeal the decision in the Supreme Court. She was not disputing the fines, but rather the Magistrate’s decision to refuse her request for a spent conviction.

The principal point of consideration in Rachel’s appeal was the rehabilitative effect on the offender and the community of removing the conviction. His Honour stated: “The magistrate’s intervention failed to focus on one aspect of consideration, namely the extent to which the appellant’s rehabilitation might be hastened by the making of a spent conviction. This is not as a favour to this appellant [Rachel] or any other appellant. It reflects the strong public interest that where possible people who have committed offences go on to live productive law abiding lives. Rehabilitation comes in many forms and one recognised form is an order under the *Spent Convictions Act*.”

Rachel’s appeal was successful and spent conviction orders were made for both charges.

This decision is important in legal terms as it lays out the factors that should be taken into consideration when determining whether to make a spent conviction order. It also highlights the rehabilitative potential of giving a young offender a second chance.

\*not her real name or image.

# Financial counselling services

Youth Legal Service provides a complete financial counselling service to young people under 25 years of age whereby individuals and families are better informed and resourced with personal skills that avert the risk of financial crisis, or, are supported to recover from financial crisis and resourced to enable them to better manage their future financial situations.

Youth Legal Service works with clients to achieve:

- Improved knowledge and skills to manage current financial situation.
- Reduction in creditor pressure.
- Access to all financial entitlements.
- Avoidance of eviction and or homelessness.
- Referrals to appropriate social support services.
- Continuation of essential services (utilities etc).
- Retention of personal goods.
- Avoidance of legal action.
- Improved knowledge and skills to better manage future financial situations.

Our financial counselling services are funded by the Western Australian Department for Child Protection and Family Support.

Youth Legal Service employs the following strategies to deliver its financial counselling service:

- Assessment of financial situations.
- Accessing all relevant financial entitlements.
- Advocacy and negotiation.
- Case management, preferably on a face to face basis.
- Financial/budgeting management plans
- Information.
- Networking.
- Participation in the Hardship Utilities Grant Scheme.
- No interest loans.
- Referral and linking clients with utility providers and other services.
- Community education and development (offered in group settings), as resources permit.

Our regular reviews of our financial counselling service provision highlight the fact that the uptake of our services has increased significantly to the point where we have no capacity to provide financial education to young people. We view financial education as an important preventative strategy, whereby young people learn about debt traps, contractual obligations, fines enforcement measures and other practices that lead them to our service in search of financial counselling. Accordingly, we have sought further funding from the Commonwealth to develop a complementary financial literacy/competency program for young people. If this strategy is funded it will commence in January 2015.

Alice,\* a 21 year old Perth woman, made an appointment to see our financial counsellor after receiving a notice from a creditor threatening to repossess her car. The car had been affordable when she bought it, but then Alice had a mental breakdown, was unable to work for several months and fell behind with her repayments. Alice was experiencing significant stress at the prospect of losing her car.



Our financial counsellor assisted Alice to prepare a budget and determine what she could afford on her social security payment. She explained the options, having calculated that, if Alice were to surrender her car, the car sale would not cover the cost of the loan and she would remain in significant debt. Alice had become very dependent on her car for her mental health recovery – for attending medical appointments and her sense of independence – so she wanted to keep her car at all costs. Alice suggested selling a few valuables to contribute towards reducing her debt.

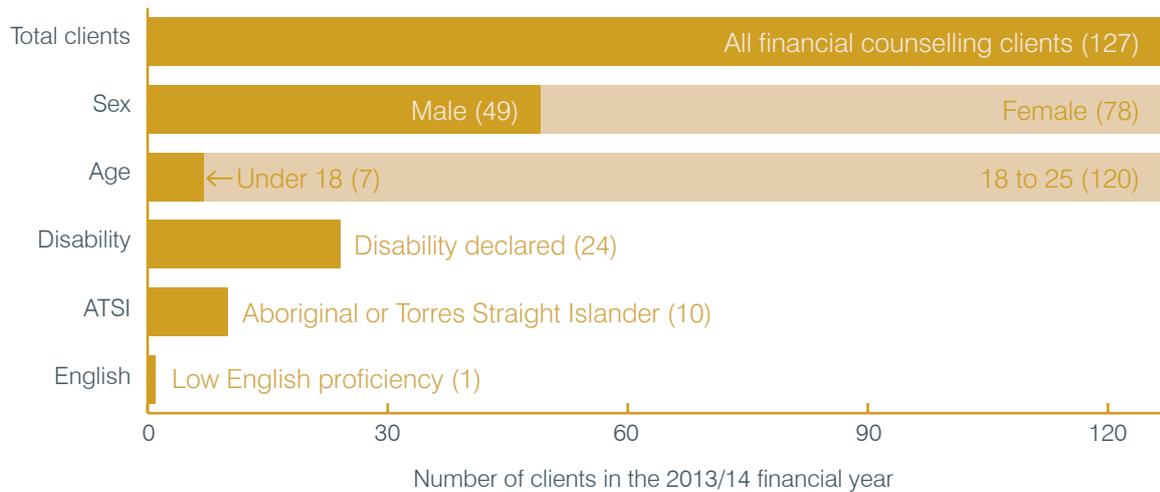
Our financial counsellor immediately obtained a one-week hold on collection from the creditor. She then submitted an application for a hardship variation, which was declined by the creditor on the basis that Alice would not be able to repay her arrears as she was unlikely to get a job within the three-month term of the proposed variation. Our financial counsellor disagreed. Alice's job prospects were very positive. Her health had improved substantially, she had begun actively seeking work and she had an excellent work history prior to her breakdown.

Our financial counsellor requested a review of the creditor's decision and, after the application was rejected for a second time, she lodged a complaint with the Financial Ombudsman Service. Shortly after, the creditor granted a three-month hardship variation. During this period, Alice found a job and was able to make a lump sum payment to reduce the arrears owing on her car loan. Our financial counsellor then negotiated a payment plan, whereby Alice's loan repayments were slightly increased for a six-month period in order to pay the arrears owing on her loan.

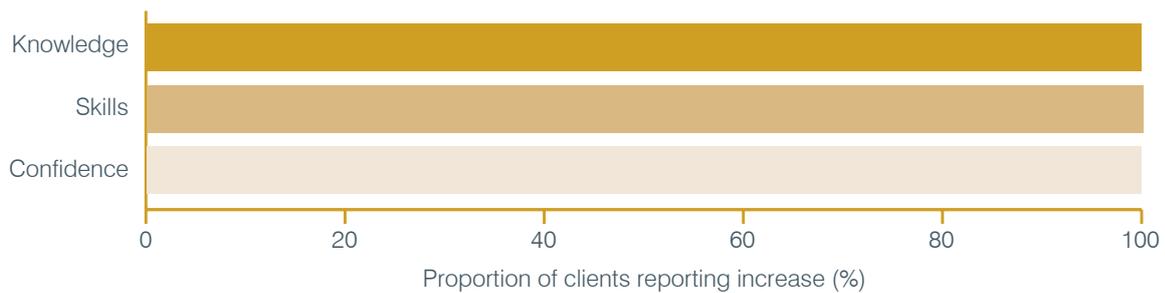
Alice is halfway through her six-month payment plan and doing well. She feels in control of her finances and is happy to be back on track.

\*not her real name or image

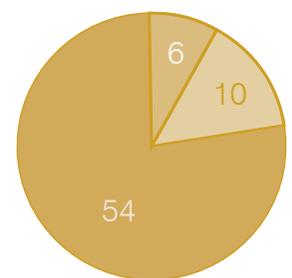
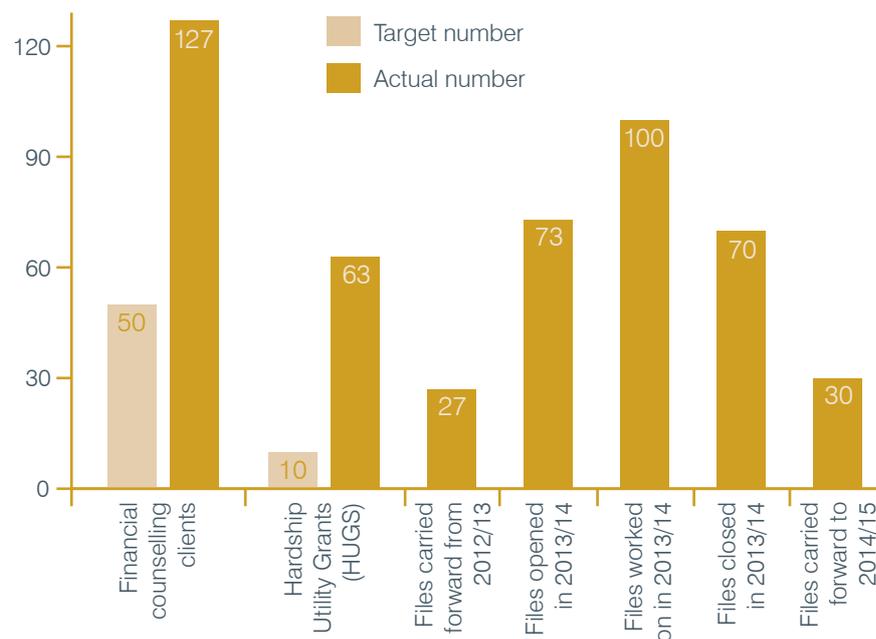
## Financial counselling client demographics



## Financial counselling clients: knowledge and skills improvement

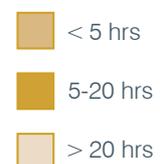


## Financial counselling services delivered



### Casework duration

By number of closed files



# Community legal education

## Works in progress

Our next major education campaign will be *Don't Sign Anything* which will focus on warning young people about the pitfalls associated with signing loan contracts for cars, telecommunication plans, gym contracts and other consumer purchases that are legally binding contracts.

We have also commenced work on a new youth sector workshop focusing on Duty of Care which will roll out in 2015.

Cyber laws continue to be scrutinised and we will be developing new resources for schools focusing on this area, provided we receive a continuation of funding from the Legal Contribution Trust.

Lastly, fines enforcement processes are not widely understood in the community and we will be providing workshops outlining these processes in 2015.

## Results for 2013/14

We completed 36 education workshops against a target of 35 workshops, which is a sound result given the large number of casework files that have been in operation over the year.

Our primary focus for 2013/14 was to review all existing education materials and to construct new factsheets. Education materials have been steadily reviewed throughout the year. Factsheets are in progress and will be progressively loaded to the website on an ongoing basis. Specific factsheets focusing on young people as victims of crime were developed with funding from the Criminal Property Confiscation Grant fund, this project finished as at 30 June 2014.

No regional legal clinics or workshops were completed as we are developing a sponsorship proposal for these to be funded by the resources sector. We have no specific funding for regional work other than the telephone legal advice line.

Our pro bono communications partner Groves and Groves has been working with us to develop our bi-yearly roadshow concept. We have been doing this sort of thing on a small scale whenever we can scrounge some extra funding. Our marketing plan developed in 2012 proposes that we roll this out as a primary marketing and business activity, in order to:

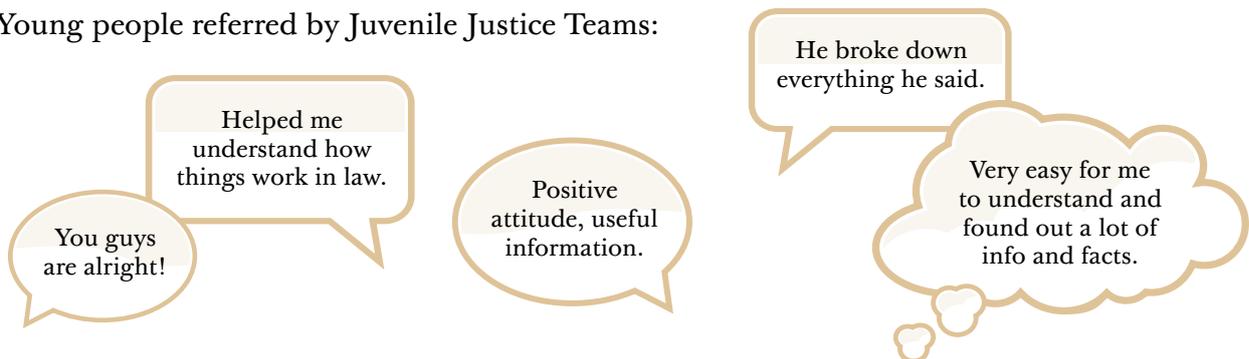
- effectively reach young people in regional Western Australia;
- promote the services of YLS state wide;
- give a 'face' to the service;
- provide face to face advice at the time; and
- disseminate the latest educational materials to partnering youth agencies and student services coordinators for delivery.

Groves and Groves are assisting us to develop a funding proposal for resource companies to sponsor/fund our roadshows, with a view to being able to execute the project in November or December 2014.

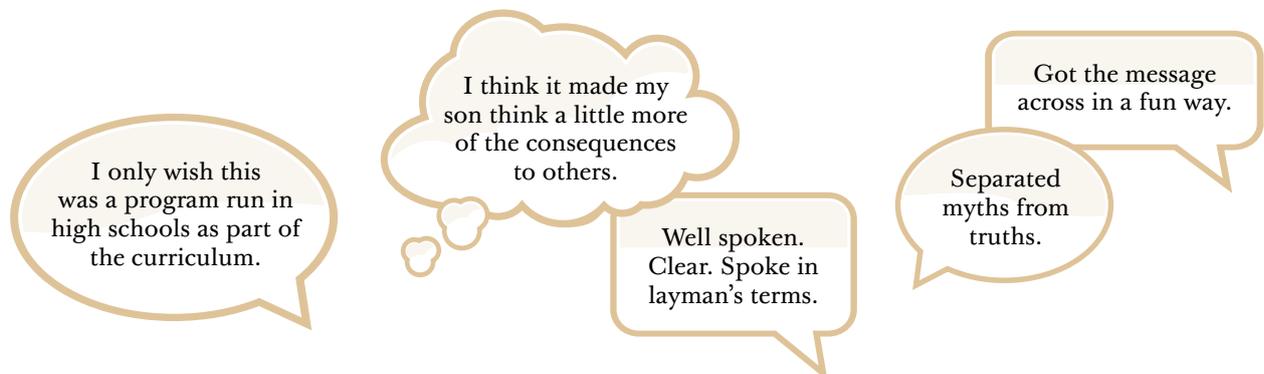


## Law Education Program: comments for 2013/14 financial year

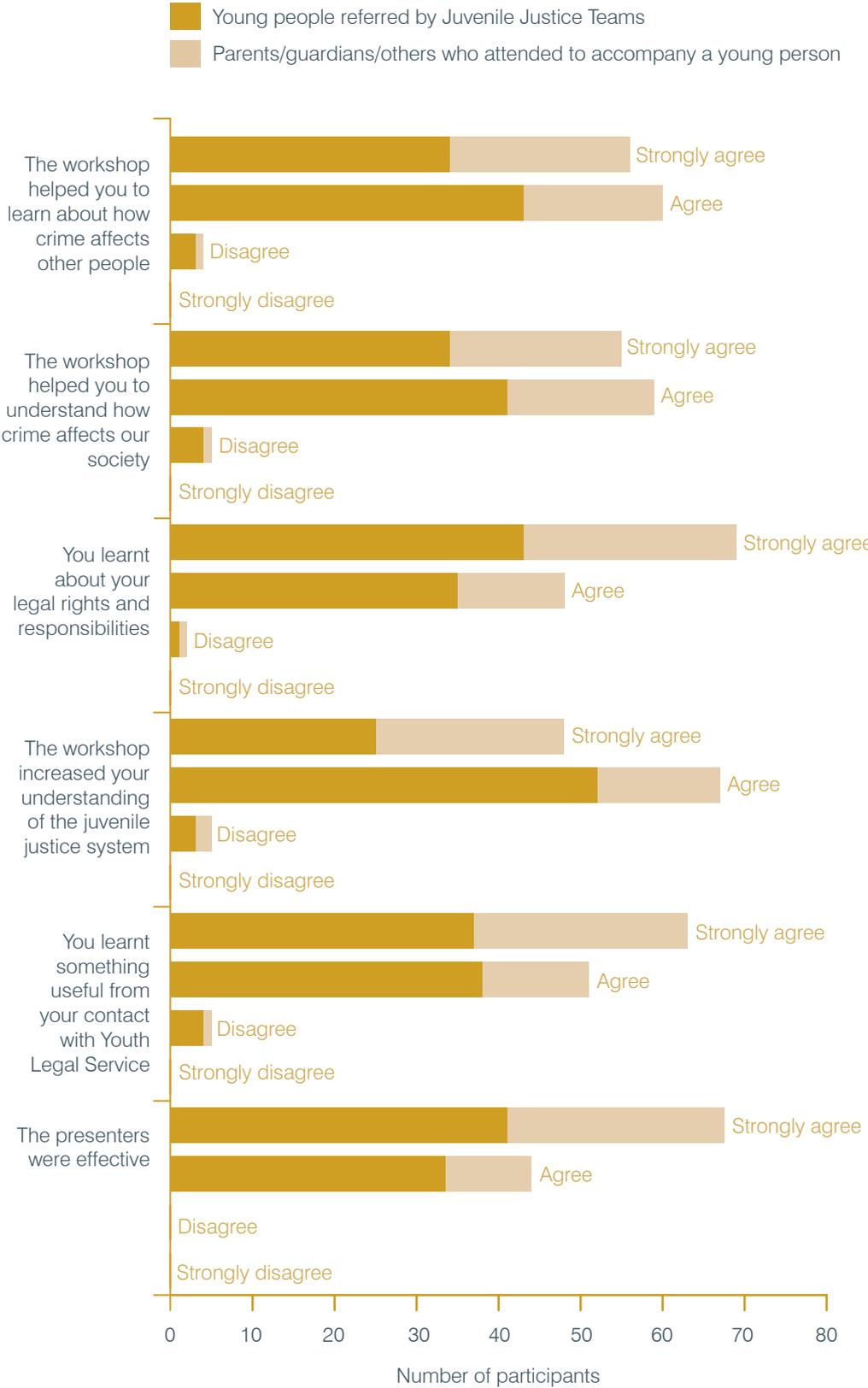
Young people referred by Juvenile Justice Teams:



Parents/guardians/others who attended to accompany a young person:



# Law Education Program: evaluations for 2013/14 financial year



# Projects

Two substantive projects were undertaken during the year to assist Youth Legal Service to plan for its future.

## Pro bono report

A report on pro bono options was tabled to the board in July 2013. This report will provide guidance for our forthcoming strategic planning and is a critical issue that needs to be considered with the trend towards tighter funding. Commonwealth funding for legal assistance has declined significantly since 1996, the number of people presenting for legal assistance at community legal centres (such as Youth Legal Service) has risen, thus creating a chronically underfunded legal assistance sector which struggles to fulfil an enormous unmet need for legal services. Community legal centres have experienced years of underfunding and have largely been unable to secure a funding boost from general government revenue.

Like most community legal centres, Youth Legal Service has a long tradition of working collaboratively with lawyers from the private profession, however, in order to grow the future of Youth Legal Service, we must reconsider how we collaborate with the private profession in respect to pro bono services.

Whilst recognising that lawyers within the private professions are willing to assist, there are barriers to engaging them in our work:

- i. Most have no experience or knowledge of the Children's Court jurisdiction.
- ii. We need to provide core training to get them familiar with the jurisdiction.
- iii. Additionally, we need to provide induction on dealing with challenging clients, referral options, cultural awareness training and working with young people who have experienced trauma and/or mental illness.
- iv. We need to guard against the loss of Youth Legal Service intellectual property.

The pro bono report examines a number of options for Youth Legal Service to consider.

## Needs analysis research

The needs analysis research project – “Access to Justice for Young People in Western Australia: Identifying legal needs, pathways and factors that enable or disable young people to exercise their legal rights and responsibilities” – got underway. This substantive project is being funded by Lotterywest and the research is being completed by Dr Dot Goulding of Curtin University.

The following progress has been made:

- An ongoing literature review has commenced.
- 34 face to face interviews with young people (aged 18-24 years) have been completed, including a number of yarning sessions with indigenous young people in the Pilbara.
- Curtin University has now granted ethics approval for interviews with young people aged 14-17 years.

## **Rationale for undertaking needs analysis research**

There is growing anecdotal evidence that young people living in Western Australia experience barriers with regard to accessing their justice needs to effectively participate in the legal system. These barriers are often compounded by social disadvantages experienced by many Indigenous Australian young people and young people from refugee and migrant backgrounds. However, the issue of access to justice for young people living in Western Australia has not been empirically investigated. In addition, the ways in which new legislative measures that have been introduced in Western Australia (Parental Responsibility Orders, Prohibited Behaviour Orders, stop and search powers and significant changes to family law and child protection state-wide) have affected the ability of young people to access their justice needs is not known. Such information is essential to better inform government and non-government agencies about the specific legal needs of young people.

This research project intends to investigate the particular needs of young people exercising their legal rights and responsibilities in Western Australia. The research intends to identify the ability of young people in Western Australia to:

- Obtain legal assistance (legal information, basic legal advice, initial legal assistance, legal representation);
- Participate effectively in the legal system (including courts and tribunals);
- Obtain assistance from non legal advocacy and support (including non-legal early intervention); and
- Participate effectively in law reform processes.

It also aims to identify:

- Legal problems encountered by youth;
- Services and processes at play to deal with these problems;
- Barriers that obstruct access;
- Gaps in services and processes; and
- Useful services and processes that could fill these gaps.

The findings of this study will provide information to government agencies, legal services and funding bodies to help better manage the justice system and better inform policy and practice in meeting the legal needs of young people in Western Australia.

# Policy and law reform

Youth Legal Service seeks to stimulate and contribute to public policy discussions about the legal and financial issues of young people. Given our limited resources we need to find creative and inexpensive ways to draw attention to emerging youth issues, hence we rely on the media to assist us to get key messages to our target group. Additionally, policy and law reform activities are directed at participation in the activities of relevant committees and networks to further the objectives of Youth Legal Service.

Furthermore, Youth Legal Service aspires to be known for its cooperative and collaborative approaches to addressing community legal needs. The essence of this is that, the Service responds to community needs. In responding to community needs, Youth Legal Service takes on the persona of community builder. Inherent in the role of community builder is a commitment to action. Such action is by nature political and depends on participation not just representation. That is, Youth Legal Service seeks not only to represent the young people it serves but also to ensure that young people are actively involved in policy and law reform activities.



Inevitably, Youth Legal Service will be drawn into addressing youth legal needs and endeavours to use its scarce resources to address the symptoms and the causes underlying such needs. Accordingly, Youth Legal Service undertakes community action by campaigning for change and improved access to justice for young people. Furthermore, it serves the community by acting as a broker. That is, providing a pathway for young people to negotiate complex, bureaucratic processes in order to get their needs met.

## Policy and law reform monitoring activities

In fulfilling its policy and law reform aims, Youth Legal Service undertakes the following activities:

- Monitoring trends and issues emerging from the Service's advice, casework and community education activities.
- Consulting with and monitoring the views and experience of representatives of other youth and justice organisations.
- Monitoring the general media.
- Noting and responding to proposals for projects, campaigns and other activities initiated by other organisations and peak bodies.
- Noting and responding to government and community initiated processes for developing or reviewing legislation that is relevant to young people.

As a result of our monitoring activities we contributed the following during 2013/14:

## Media activities

Date	Topic	Journalist and publication
01/07/13	Cyber-bullying article	Cheryl Cassidy-Vernon in Brief, the journal of the Law Society of WA
15/08/13	Youth Legal Service – defending young people’s rights in WA	Kate O’Brien in Brief, the journal of the Law Society of WA
12/09/13	Out of control gatherings legislation	Stephen Stockwell on Triple J (ABC Radio)
03/10/13	Increased referrals for hardship grants for utilities	Kaitlyn Offer in the Sunday Times
20/10/13	The state of youth justice, a response to the Children’s Commissioner’s address at the Youth Legal Service 2013 AGM	Anne Gartner in the Guardian Express, Community Newspapers Group
25/11/13	General discussion on youth justice issues	Kaitlyn Offer in the Sunday Times
23/04/14	Issues for incarcerated young people when they returned to remote communities	Karma Barndon in The West Australian

## Networking

Area of law	Activities
Inspectorate of Custodial Services	The Director is a serving member of the Community Advisory Group
Corrective Services	The Director is a serving member of the Corrective Services Consultative Group
DCP Partnership & Leadership Forum	The Director participated in the forum on October 31, 2013
Homelessness Connect	The Service was a participant in the Homelessness Connect Project 2013
Defence for Children International UN Convention on the Rights of the Child	The Director is the WA representative to the Australian chapter and the Australian President
Western Australian Council of Social Services (WACOSS)	The Director was elected to the Board of WACOSS for a two year term commencing November 2013
Enhancing family and domestic violence laws	The Service made a submission to the Law Reform Commission of WA in February 2014

# Program administration and management

Ensuring the ongoing viability, influence and profile of Youth Legal Service has been challenging in 2013/14 as we executed a number of strategies.

## Governance review

The culmination of an extensive review of the Service's governance model resulted in significant changes to our rules, creating a multi-tiered membership structure, as the Board agreed that the previous membership structure was becoming irrelevant as the Service progressed from its inception to a fully functioning organisation.

Issues of concern include the ongoing involvement of sponsor organisations, broadening the membership base with the view to identify new talent, increasing community ownership of Youth Legal Service, remaining relevant, assessing membership fees, and strengthening affiliations.

The changes were aimed at broadening the membership structure of Youth Legal Service for a range of purposes, including but not limited to:

- the capacity to collect membership fees and attract partnership funds;
- increasing the pool of talent to draw upon for Board membership;
- increasing knowledge of youth justice issues;
- increasing the prominence of Youth Legal Service;
- increasing the capacity of Youth Legal Service to effect reform via the increased awareness of youth justice issues;
- exploring the potential for Youth Legal Service to partner in initiatives with members.

## Recruit, develop and retain high quality staff

An important goal for the 2013/14 financial year has been to attract and retain top talent, then to work with them to develop the competencies that align with our strategic intentions, with the ultimate achievement of one team equalling one dream.

We had a 100% staff retention rate for the 2013/14 financial year.

## Risk management

A priority for 2013/14 has been to effectively manage risk and, to this end, we have completed our accreditation with the National Association of Community Legal Centres and remain accredited until 5 August 2017. There were some minimal suggestions for improvement, however, and since the accreditation testing we have been rigorously bedding down the Risk Management Guide procedures and completed our Risk Register, implementing very strict controls on file management and a high level of compliance with internal policy and procedures. This has been a time intensive exercise and has inhibited the development of policy and law reform activities this year, however, we look forward to beefing up our media and law reform contributions in 2014/15.

## Funding submissions

We are always on the lookout for additional resources and have submitted a number of funding submissions during the year as well as pursuing the resources/roadshow proposal with Groves and Groves.

Purpose	Funding body	Amount	Result
Provision of tenancy advice and education services	Department of Commerce Department for Child Protection and Family Support	\$121,220	Neither Department has capacity to fund us at this time.
IT upgrade; replacement of broken chairs and worn carpet	Lotterywest	\$100,078 requested \$69,772 approved	IT upgrade and chairs approved. Carpet declined.
Implementing mediation within the youth detention system	Met with the Minister for Corrective Services' Policy Advisors to discuss.	\$153,292	The submission has been forwarded to the Attorney General for consideration.
Attending to the early signs of offending	National Crime Prevention Fund Federal Attorney General's Department	\$284,584 for two years	Not progressed.
Cyber-bullying education program	Youth Development and Support Program Federal Department of Education, Employment and Workplace Relations	\$38,737	The Federal Government decided not to proceed with this or future rounds of the program.
Financial counselling	Financial Counselling and Financial Capability Federal Department of Social Services	2014/15 – \$49,610 2015/16 – \$99,221 2016/17 – \$101,205 2017/18 – \$101,205 2018/19 – \$101,205	Lodged July 2014.

## Rebranding

A major accomplishment this year has been the implementation and completion of our rebranding and website projects. Our task was to develop a new youth-friendly brand for the organisation. The visual representation of the brand needed to encapsulate and reflect the brand identity outlined in the marketing plan developed in June 2012.

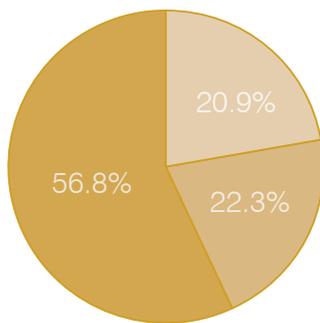
Primarily the brand had to be attractive to the youth market, but also attractive to our other stakeholders and be able to sit comfortably and respectfully alongside major corporate brands and potential sponsors.

We have updated the following branded collateral:

- Website
- Signage at our premises
- Pull-up banners for events and logo wallpaper for interviews and videos
- Marketing material such as brochures and handouts
- Business collateral, including letterheads, templates, sponsorship and formal proposal templates, envelopes and business cards.

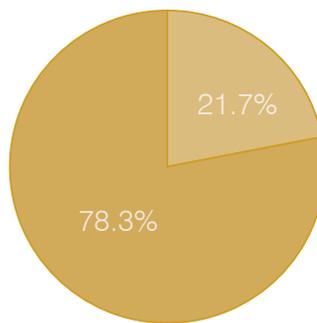
## Website statistics at a glance: January to June 2014

- Number of web sessions: 2,701 (72.6% within WA)
- Number of page views: 6,498
- Number of unique visitors: 2,150



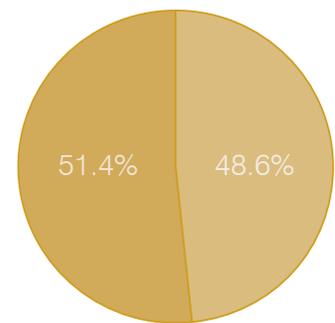
### Traffic sources

- Found site via a search engine (e.g. Google)
- Typed site address direct into a web browser
- Found site via a web link on another site or email



### Repeat visitors

- New visitor, or cookies have been deleted, or haven't visited the site for a while
- Recent repeat visitor to the site



### Bounce rate

- Only visited one page of the site during web browsing session before moving on.
- Visited more than one page of site during web browsing session.

# Report from our Treasurer

Youth Legal Services is in a sound financial position even though we had a deficit this year of \$22,322 compared to a surplus of \$8,500 in 2013. The net assets of the organisation are in excess of \$250,000 and we are budgeting for a small surplus in 2015.

In 2014 our revenue increased by 8.5% to \$871,931, but costs increased by 12.5%. The cost increase was partly as a result of some 'one off' costs, such as rebranding the organisation and an increase in our employee costs. Part of the increase in employment expense appearing in the accounts is a result of a reclassification of costs and we have also changed our method of calculating the provisioning for long service leave.



As we are a service organisation, employee costs are our largest and most significant expense at 73% of our total expenditure. Any increases in this area have a significant impact on our 'bottom line'.

We have cash and cash equivalent funds of over \$260,000. We hold sufficient funds in a trading account to meet working capital requirements and the balance of the funds are invested in term deposits. Unfortunately, interest rates on term deposits are not high at the moment and there may be a decrease in our interest revenue in 2015. However, the organisation will endeavour to maximise the interest rate received without increasing our investment risk.

This year we have worked on the provision of more sophisticated and timely management reports for the board and we plan to continue the development in this area in 2015.

Eileen Newby



# Report from the Auditor

## Independent Audit Report

To the members of Youth Legal Service Inc.

### Report on the Financial Report

I have audited the accompanying financial report, being a special purpose financial report, of Youth Legal Service Inc., which comprises the balance sheet as at 30 June 2014, the income statement for the year then ended, statement of cash flows, a summary of significant accounting policies, other explanatory notes and the declaration by the Board of Management.

### The Responsibility of the Board of Management for the Financial Report

The Board of Management of the entity are responsible for the preparation and fair presentation of the financial report. The Board of Managements responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### Auditor's responsibility

My responsibility is to express an opinion on the financial report and the disclosures based on my audit. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Management, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Board of Management financial reporting under the Constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for the audit opinion.

### Independence

In conducting my audit, I have complied with the independence requirements of the Australian professional accounting bodies.

### Audit opinion

In my opinion, the financial report gives a true and fair view of the financial position of Youth Legal Service Inc. as of 30 June 2014, and of its financial performance for the year then ended in accordance with accounting policies described in Note 1 to the financial statements.

### Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describe the basis of accounting. The financial report has been prepared for the purpose of fulfilling the committee's financial reporting responsibility under the Constitution. As a result, the financial report may not be suitable for another purpose.

  
RG Ledger  
Chartered Accountant  
Registered Company Auditor

4 AUGUST 2014

# Financial statements

## Income statement for the year ended 30 June 2014

		2014	2013
	Note	\$	\$
<b>Revenue</b>			
Funding and grants		811,073	743,277
Project grants		29,150	20,000
Other income	2	31,708	40,164
<b>Total revenue</b>		<b>871,931</b>	<b>803,441</b>
<b>Expenditure</b>			
Employment expense	3	660,755	566,392
Rent		52,040	50,273
Repairs & maintenance		15,319	14,868
Other premises costs		19,272	15,758
Staff training		8,040	7,918
Communications		12,573	14,956
Office overheads	4	31,548	18,359
Insurance		10,238	10,494
Finance, audit, accounting		3,377	3,828
Library, resources, subs		28,281	31,503
Travel	5	32,791	37,031
Program planning		4,150	1,950
Client disbursement		913	638
Minor equipment		2,662	27
Depreciation	6	12,294	20,945
<b>Total expenditure</b>		<b>894,253</b>	<b>794,941</b>
<b>Net surplus/(deficit) for the year</b>		<b>(22,322)</b>	<b>8,500</b>

**Balance sheet**  
as at 30 June 2014

		2014	2013
	Note	\$	\$
<b>Current assets</b>			
Cash and cash equivalents	7	260,483	278,752
Trade and other receivables	8	16,313	24,302
Prepayments	9	15,845	5,275
<b>Total current assets</b>		<b>292,641</b>	<b>308,329</b>
<b>Non-current assets</b>			
Property, plant and equipment	10	32,283	44,575
<b>Total non-current assets</b>		<b>32,283</b>	<b>44,575</b>
<b>Total assets</b>		<b>324,924</b>	<b>352,904</b>
<b>Current liabilities</b>			
Trade and other payables	11	36,213	47,425
Provision for annual leave		17,785	15,124
<b>Total current liabilities</b>		<b>53,998</b>	<b>62,549</b>
<b>Non-current liabilities</b>			
Provision for long service leave		19,915	17,022
<b>Total non-current liabilities</b>		<b>19,915</b>	<b>17,022</b>
<b>Total liabilities</b>		<b>73,913</b>	<b>79,571</b>
<b>Net assets</b>		<b>251,011</b>	<b>273,333</b>
<b>Accumulated funds</b>			
Balance at the beginning of the year		273,333	249,225
Capital grants		–	15,608
Add surplus/(deficit) for the year		(22,322)	8,500
<b>Total members' funds</b>		<b>251,011</b>	<b>273,333</b>

**Statement of cash flows**  
for the year ended 30 June 2014

	2014	2013
	\$	\$
<b>Cash flows from operating activities</b>		
Receipts from grants and funding agreements	849,783	754,128
Payments to suppliers and employees	(881,959)	(773,996)
<b>Net cash flows (used in)/from operating activities</b>	<b>(32,176)</b>	<b>(19,868)</b>
<b>Cash flows from investing activities</b>		
Interest received	13,907	12,959
Acquisition of property, plant and equipment	–	–
<b>Net cash flows (used in)/from operating activities</b>	<b>13,907</b>	<b>12,959</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(18,269)</b>	<b>(6,909)</b>
Cash and cash equivalents at beginning of financial year	278,752	285,661
<b>Cash and cash equivalents at end of financial year</b>	<b>260,483</b>	<b>278,752</b>



## Notes to and forming part of the financial statements for the year ended 30 June 2014

### Note 1

#### Statement of significant accounting policies

These financial statements are a special purpose financial report prepared in order to satisfy the financial reporting requirements of the organisation, pursuant to the Rules of Youth Legal Service Inc and the requirements of the Association Incorporations Act of WA. The Board has determined that the organisation is not reporting an entity.

The statements have been prepared in accordance with the requirements of the following applicable accounting standards and other mandatory professional reporting requirements:

AASB 110 Events Occurring After Balance Date

AASB 118 Revenue

AASB 119 Employee Benefits

AASB 1031 Materiality

SAC 1 Statement of Accounting Concepts "Definition of the Reporting Entity"

No other applicable accounting standards or mandatory professional reporting requirements have been applied.

The financial statements are prepared on an accrual basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, current valuation of non-current assets. The accounting policies adopted are consistent with those of the previous year.

#### Going concern

The financial statements have been prepared on a going concern basis, which contemplates continuity of normal activities of the organisation. The ability of the organisation to continue as a going concern will be dependent upon the continued receipt of grants from the Commonwealth Government of Australia and the State Government of Western Australia.

#### Principal activities

Youth Legal Service Inc is a not for profit organisation providing a continuous, accessible and free legal service and financial counselling service for young people. The Service offers:

- Legal services to all young people across Western Australia;
- Financial counselling services to young people in the Perth metropolitan area;
- Community legal education on youth issues;
- Policy and law reform, included research activities on youth legal and debt issues.

#### Plant and equipment

Plant and equipment are included at cost. All fixed assets are depreciated over their estimated useful lives commencing from the time the asset is held ready for use.

## Superannuation

Staff superannuation has been paid in accordance with the requirements of the Superannuation Guarantee Charge legislation and is paid to complying funds.

## 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.

Should grants be received in advance of the year to which they will be expended they will appear in the Balance Sheet as a liability – Funding in Advance.

	2014	2013
Funding and/or grants in advance	nil	nil

## 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 2014 are as follows:

Provision for annual leave	\$17,785
Provision for long service leave	\$19,915

The provision for annual leave as at 30 June 2014 equals the employee entitlement outstanding at that date.

The provision for long service leave as at 30 June 2014 is calculated in accordance with the requirements of AASB Standard 119.

## Note 2

The Service adopted the Financial Reporting Guide provided by the Commonwealth Community Legal Service Program. Accordingly, Account Line Items varied from 2012/13 Financial Year, but, for the purposes of providing comparative figures, the line items for 2012/13 Financial Year have been adjusted to comply with the Financial Reporting Guide.

## Note 3

The comparative figures indicate a significant variance in employment expenses. The difference relates to project grants, a reconfiguration to the organisational structure approved in April 2013, and a changeover in accounting services.

## Note 4

The significant increase in office overheads this year relates to rebranding project costs and a contribution towards re-carpeting the premises.

## Note 5

The number of vehicles owned was reduced from two to one, resulting in savings in travel expenses. In addition, reimbursements have been sought where possible for interstate travel.

## Note 6

Comparative depreciation variation is significant and attributable to the Service dropping from two to one motor vehicle, as mentioned in Note 5.

## Note 7

Cash and cash equivalents as at 30 June 2014 comprised:

Cash at bank (cheque account and petty cash)	\$23,062
Investment accounts	\$237,421
Total	\$260,483

## Note 8

Trade and other receivables comprised accrued income of \$16,312.

## Note 9

Prepayments were as follows:

Insurance	\$8,862
Rental	\$6,983
Total	\$15,845

## Note 10

Property, plant and equipment at 30 June 2014 comprised:

IT equipment valued at	\$14,756
Furniture and fittings valued at	\$7,278
Motor vehicle valued at	\$10,249
Total	\$32,283

## Note 11

Trade and other payable liabilities include accrued expenses, payroll liabilities, and GST.



Youth legal service.

Perth Metro 08 9202 1688  
Regional WA 1800 199 006  
Fax 08 9202 1699

First Floor 138 Murray St  
Perth WA 6000

[yls@youthlegalserviceinc.com.au](mailto:yls@youthlegalserviceinc.com.au)  
[youthlegalserviceinc.com.au](http://youthlegalserviceinc.com.au)