

# youth legal service



## Annual Report 2019-2020

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

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## Acknowledgment to the Land and People

We recognize the traditional owners of the land the, Whadjuk Noongar nation and pay respect to their connections to the land and sea. We pay respects to elders past, present, and emerging.



# Overview

Youth Legal Service is a not-for-profit organization that provides free legal services to children and young people (under 25 years) residing in Western Australia.

## 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 act in the best interest of young people
Empathy	We strive to comprehend each client's unique situation
Respect	We are considerate of the needs of young people

## Our Funders

We would like to acknowledge the support of our 2019/20 funders:

- Commonwealth Community Legal Service Program Department of the Attorney General
- West Australian State Government
  - Community Legal Service Program - Legal Aid Western Australia
  - Criminal Property Confiscation Grant - Dept. of Attorney General

### Office Hours

Monday – Friday 9-00am - 4-00pm

Telephone: (08) 9202 1688

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

State Wide Legal Advice Line

1800 199 006



# Board Members

1 July 2019 – 30 June 2020

## **Anette Schoombee** Chairperson

Anette Schoombee has been a Judge of the District Court of Western Australia for ten years. Before that she worked as a solicitor and partner in a large law firm, and practiced at the independent Bar for some eight years. She was on the board of WA Bar Chambers Pty Ltd, Australian Women Lawyers Ltd, and Outcare Ltd. She strongly believes it is essential that disadvantaged people, particularly the young, are given adequate support to stabilize and better their lives.

## **Paul Shanahan (B.Juris, LLB)** Deputy Chair

Paul was admitted to legal practice in 1989 and has practiced in the public sector, as in-house Counsel and in private practice. Paul practices predominantly in litigation and dispute resolution, including commercial disputes, regulatory matters and administrative law matters. Paul is also a member of the Liquor Commission of Western Australia and is actively involved in pro bono work. He joined the Board of the Youth Legal Service in 2018.

## **Eileen Newby** Treasurer

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

## **Malcolm Bradley** Board Member

Malcolm has a broad education with university degrees in science, sustainability, various social sciences as well as law. He has variously worked in the iron ore industry and spent significant time volunteering within the not for profit sector including at Murdoch University and MIDLAS. Since being admitted as a lawyer in 2016 Malcolm has worked variously within front line family violence roles in the community legal sector and currently works at Aboriginal Legal Service.

## **Nicole Courtney** Board Member

Nicole holds degrees in Law and Psychology from Murdoch University. She is currently employed at Clayton Utz. Nicole was recently seconded to Women's Legal Services WA. She has also volunteered at the SCALES Community Legal Centre, where she assisted predominantly with human rights matters. Nicole is experienced in working with people who are very culturally diverse, having completed study abroad programs in India, Singapore, Switzerland and the Czech Republic.

## **Shaun Wyn-Jones** Board Member

Shaun is a lawyer and immigration adviser employed at Estrin Saul Lawyers. Prior to this, he worked at the Aboriginal Health Council of Western Australia and the Youth Affairs Council of Western Australia gaining significant experience in government policy-making and human rights advocacy. Shaun is passionate about ensuring the rights of children and young people and has a keen interest in the strategic management of not-for-profit organizations.

## **Andrew Kazim** Board Member

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

## Staff Members

David Kernohan – Director

Sally Dechow – Principal Solicitor

Deborah Donovan – Senior Solicitor

Carol Newby – Book Keeper

Ryker Sackville – Administrator

Lauren Rose – Administrator  
(Left March 2020)

Zoey Johnson – Temp Administrator  
(May 2020 – June 2020)



Anette Schoombee  
Chairperson

# Chairperson's Report

The 2019 – 20 financial year has been a year of both challenges and consolidation for Youth Legal Service (YLS).

Managing increasing demand for services, greater complexity of cases presented and limited funding have required flexibility and adaptability not only for the Board but also from staff to ensure the organisation continued to fulfill its mission, vision and contractual obligations. The need for flexibility and adaptability was also highlighted over the past seven months as YLS along with other not-for-profit organisations had to adapt to the reality of COVID-19. For YLS this meant the increased use of technology and working from home for a period of time.

Despite the challenges faced by Youth Legal, the organisation has continued to consolidate and improve its position financially, in achieving better communication with its clientele and importantly in the provision of services to young people.

I would like to acknowledge the work and commitment of my fellow board members and in particular of Eileen Newby with her careful attention to the finances. Over the year there have been some changes on the Board. On behalf of board members, I would like to thank Stephen Hall for his time as Board member and Chairperson and his commitment and passion for social justice particularly for young people. Stephen was Chairperson until his resignation in early 2020. Zoe Timms also resigned from the Board in early 2020 due to work commitments. We appreciated the time Zoe gave to the organisation. We were glad to welcome Shaun Wyn-Jones to the Board as a new Board member and thank him for his contribution.

As well as Board changes, there were several staff changes. Dee McCulloch left in June 2019 and we appreciated the assistance of Paul McMullen who stepped in as Acting Director on secondment from Nulsen Group until David Kernohan was appointed as Director in December 2019. David commenced his position with great enthusiasm and has provided stability as well as innovative ideas to improve the reach and effectiveness of YLS. David has made considerable progress in moving along the completion of the accreditation program for YLS.

The Board also acknowledges the hard work and commitment of both Sally Dechow, Principal Solicitor and Deborah Donovan, Lawyer. Given the challenges of COVID-19 the commitment of Sally and Deb has meant that services to young people continued to be provided with minimal disruption.

Our thanks go to Commonwealth and State Funders for the funding which is administered through the CLC Funding Program administered by Allison Harris, State Program Manager (WA) and Leanne Pauletto, Senior Coordinator Reporting. As the statistics in the Annual Report demonstrate, 294 clients who were assisted by YLS had no or low income. Without the funding provided by government young people experiencing financial disadvantage would not be able to access the legal advice or advocacy they require to navigate the issues they experience. YLS received additional funding this year from the Commonwealth to cover the increased costs of working under Covid-19 conditions and to assist with an upgrade of IT equipment. YLS took the long overdue step of replacing the ageing computers with new laptops for staff.

As well as the legal work, YLS has started using social media to raise issues relevant to young people and their relationship to the law. An Instagram page was commenced in February 2020 and currently has over 200 followers. The webpage was re-done, not only to make it more user friendly for young people but also to add a disability menu and Google translate so young people from culturally and linguistically diverse backgrounds can access information as well as young people who live with disabilities.

Although a small Community Legal Centre, the work of Youth Legal is essential for many young people who need advice on and assistance in navigating the Justice system. The Board is conscious, not only of the need to further consolidate and strengthen YLS but also to look at innovative and effective ways to meet the on-going need for education on legal issues pertaining to young people and the ever-increasing demand for legal advice and representation of young people.



The 2019 – 20 financial year has been a year of unanticipated challenges due to the impact of COVID-19. These challenges have included Youth Legal Service (YLS) pivoting to new IT to provide greater flexibility to work from home during Phase 1 & 2 of COVID as well as adapting to new Court procedures during this period which increased the administrative load for lawyers.

Despite the challenges, YLS has continued to provide an essential legal service for young people as the statistics on pg 7-9 demonstrate. Without the free legal service provided by YLS, there is a risk that young people who are financially disadvantaged will not be able to access the legal advice and assistance they need to navigate the Justice system.

A study by the University of Melbourne – the *Youth Employment Study* indicates that young people are disproportionately impacted by COVID-induced job losses particularly in hospitality and retail. With financial disadvantage and the long term cost of unemployment, the need for quality, State-based, free legal advice for young people will continue to be essential in the coming years.

YLS continues to have a criminal caseload focusing mainly on Children’s Court matters and assisting victims of crime with Criminal Injury Compensation Applications. The top two problem types over the past year have been road traffic & vehicle regulatory offences and civil violence and restraining orders.

As well as the legal work, in 2020 YLS upgraded and re-did the website including disability menu access and Google translate for young people from culturally and linguistically diverse backgrounds. YLS also commenced an Instagram page targeting young people. I would like to thank Tonic Digital for their assistance and help both in re-doing the website and in creating the Instagram page.

Thanks, must go to Barristers Ian Weldon and Helen Prince for their on-going assistance and support to the lawyers over the past year. Other people I would like to acknowledge are Paul McMullen, who acted as Interim Director of YLS from August 2019, until I commenced in the role in late November and Sally Dechow who has carried the load of both Acting Director and Principal Solicitor when the position of Director has been vacant and provided stability and continuity of services for young people. Thank you.

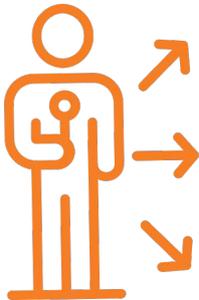
I would also like to thank the other staff members in the YLS team for their dedication and on-going work. To Deborah Donovan for her commitment to representing young people in criminal matters who often have complex issues. To Carol Newby for her care and oversight of the accounts and to Ryker Sackville for all his instructions on IT matters and assisting me with Accreditation and to Zoey Johnson who came into the office and provided invaluable admin support despite the challenges presented by COVID-19. Thank you also to the Board for their support and the direction they provide to the work of YLS.

It is encouraging when staff and volunteers can progress their careers and find full time employment in their chosen area of law. This year, Shelby Eeson, who was volunteering one day a week obtained full time employment as did Lauren Rose who had been working part-time with us in administration. We wish them well in their legal careers and thank them for the work they did while at Youth Legal.

# Strategic Plan

Youth Legal Service prides itself in promoting justice for youth. Our strategic plan has three three pillars.

## Advocacy



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

## Sustainability



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

## Education



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

## Key Result Areas

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

Recognising the special needs of children and young people who intersect with the law

Providing exceptional legal service delivery.

Conducting exceptional education workshops that address youth legal issues.

Exploring innovative practices for youth legal education delivery.

Providing leadership in best practice for legal service delivery to children and young people.

Disseminating credible commentary on youth legal issues.

Delivering our mission and vision using effective governance.

Administering our mission and vision through effective management of our resources.



# Our Impact to Priority Client Groups

Youth Legal Service has continued to provide advocacy to young people, many of whom come within priority groups as identified by the National Legal Partnership Agreement.

**380** Of the 380 young people we have assisted:

**294** Had low or no income.

**155** Were under the age of 18.

**97** Disclosed Mental Health or disabilities.

**59** Disclosed at risk or experiencing family violence

**33** Disclosed as Homelessness or at risk

**33** Identified as Aboriginal or Torres Strait Islander

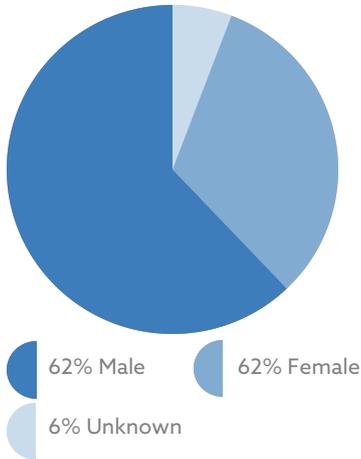
**17** Outer regional, rural, and remote

**6** Cultural or linguistically diverse (CALD)

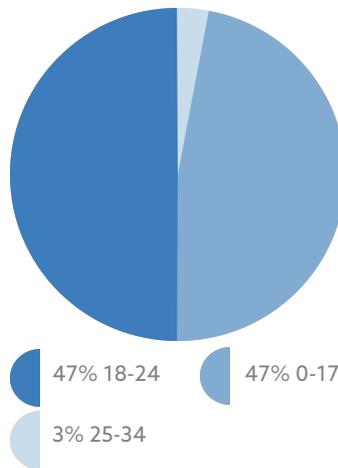


# Detailed Client Demographics

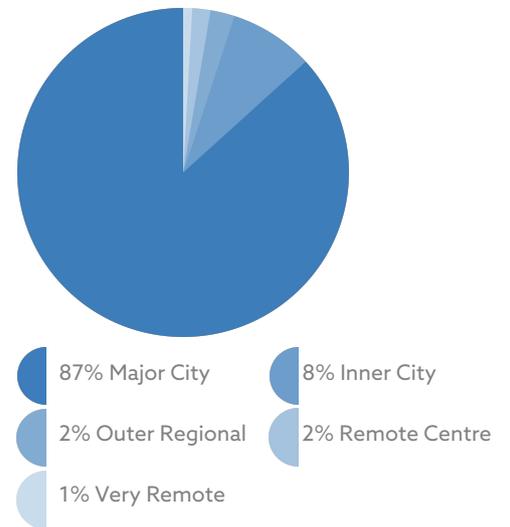
**Young People Gender**



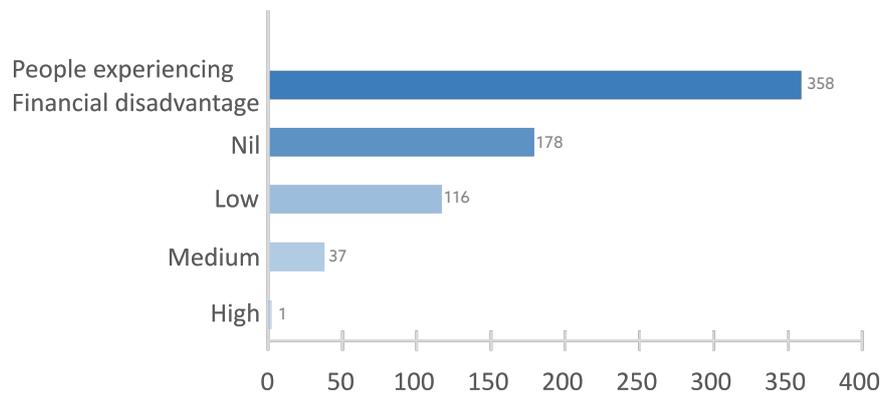
**Young People Age**



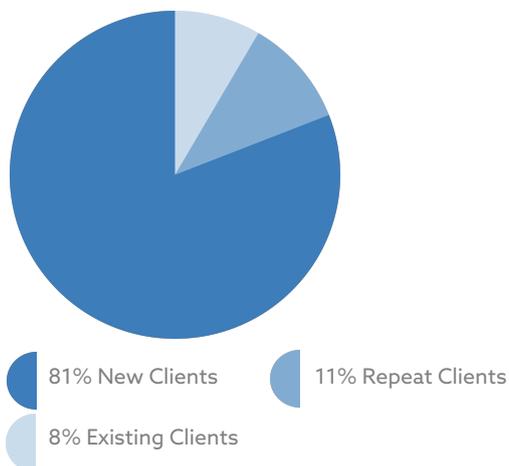
**Geographical Area**



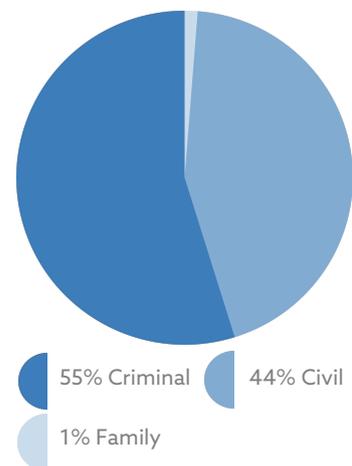
**Young People Income**



**Total Number of New clients**



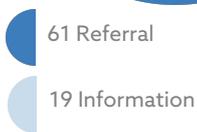
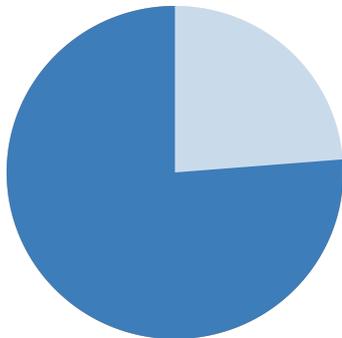
**Law Type**



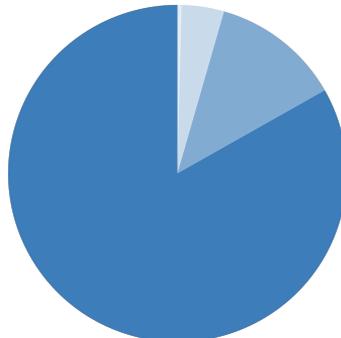
# Detailed Service Data

Many clients require more than once off advice, we provide information, legal tasks, court representation and if required referrals to external organisations.

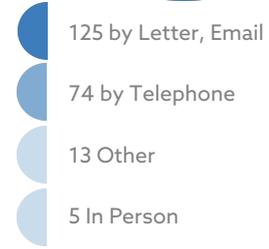
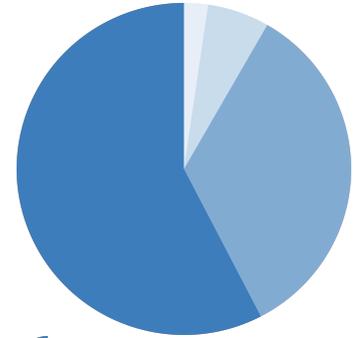
## Information and Referrals



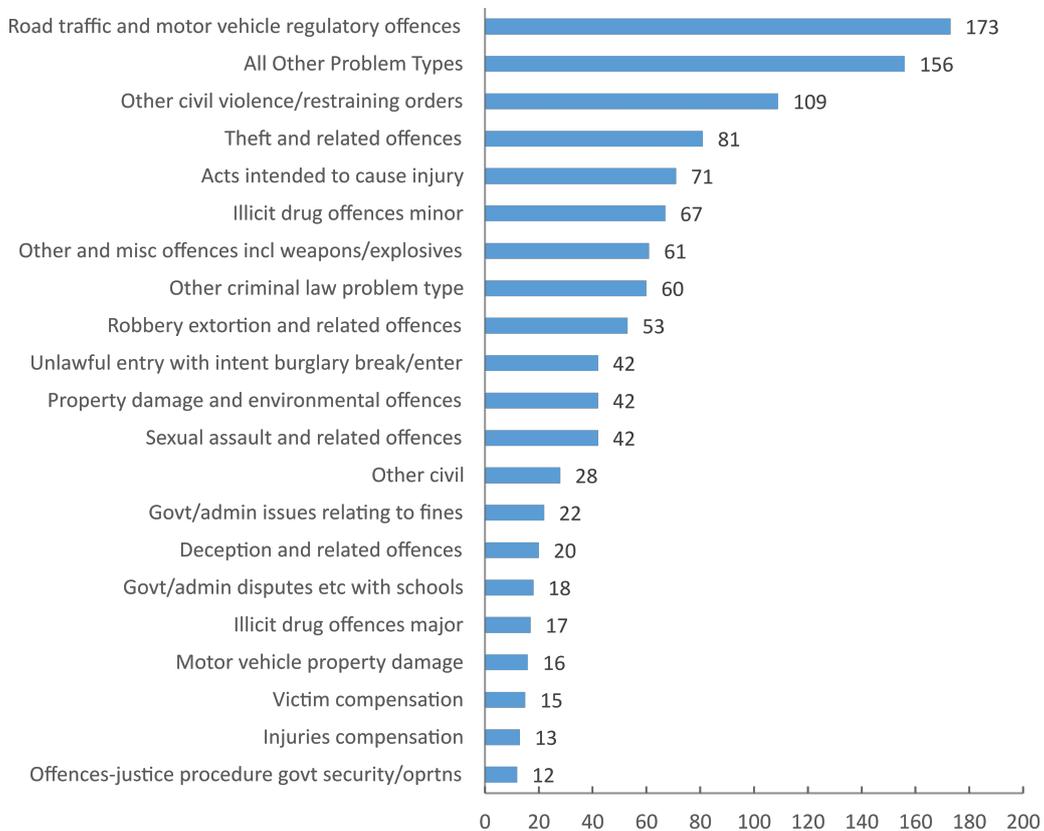
## Legal Advice



## Legal Tasks



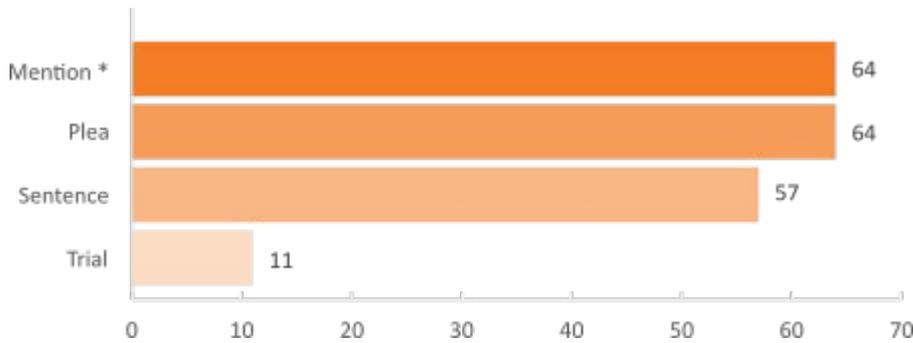
## Top 20 Problem Types



# Court Representation.

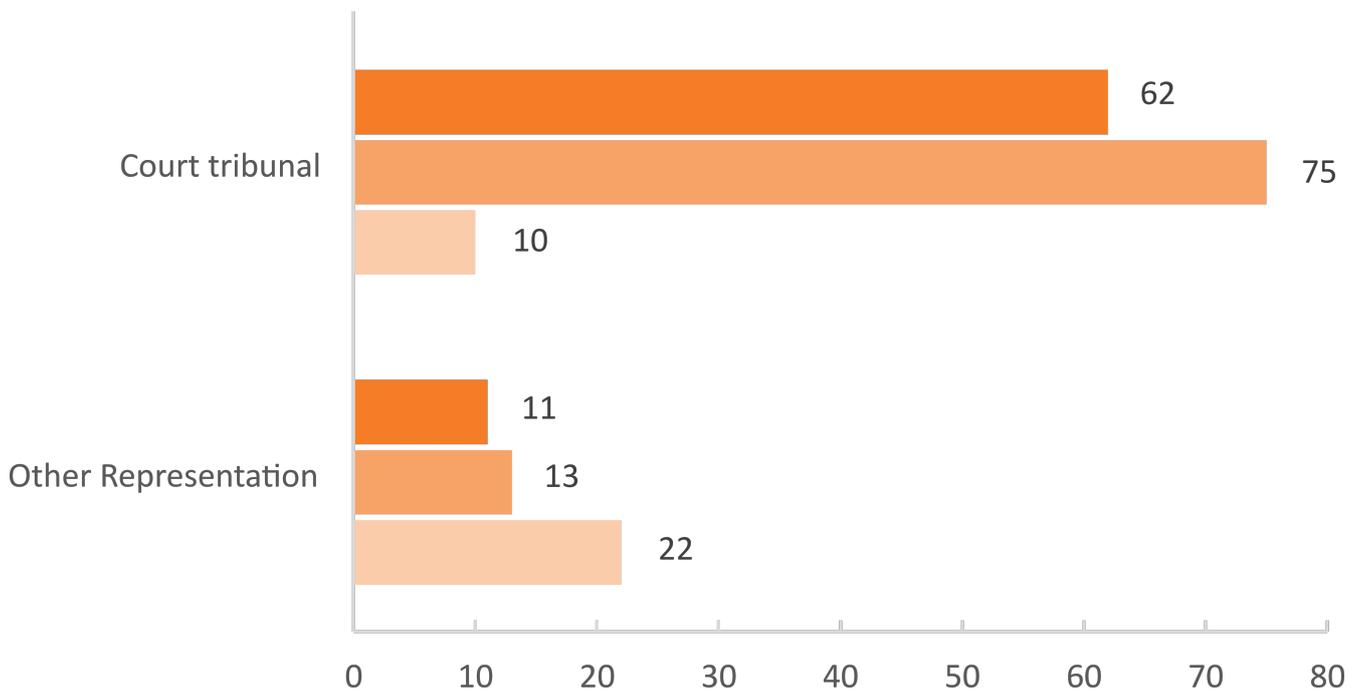
As Part of our services we represent Young People in the Children Court on civil and criminal matters.

## Court Appearances



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

## Court Tribunal or Other Representation



Closed During Period

Court Tribunal is where a file is opened for a criminal matter or restraining order which requires an appearance in court



Opened During Period

Other Representation is where a file is opened for a matter and requires ongoing casework but not necessarily an appearance in court.



Already open

# Education



## Community Legal Education

Community Legal Education (CLE) is an integral part of our service delivery and our strategic plan.

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

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

Continuing from the previous year we have increased our Law Education Program to include a session in Rockingham once a month in addition to the one hosted monthly in Perth.

The Youth Legal service has continued to conduct Law Education Programs at the Drug & Alcohol Service for Young People, now on a fortnightly basis.

With restrictions limiting the capacity of face to face programs for safety reasons from March to July, the Law Education Program was completed via one on one phone appointments until restrictions were lifted.

This year we conducted a combined total of 35 Law Education Programs

## Law Education Feedback

Questions	Strongly Agree	Agree	Disagree	Strongly Disagree
The Workshop helped me understand how crime affects other people	11	20	1	1
The workshop helped me understand how crime affects our society	10	16	6	-
the workshop helped me understand my legal rights and responsibilities	14	18	1	-
The workshop helped me understand the juvenile justice system	9	19	5	-
I learnt something useful from my contact with youth legal Service	12	18	3	-
Presenters were effective	12	16	5	-

## Law Reform

This year Youth Legal Service has completed 8 submissions on law reform areas.

These submissions and presentations are undertaken to change the law or legal process to improve the provision of legal assistance services.

Attending the Standing Committee on Environment & Public Affairs to answer questions in respect of submissions on Young People on the Sex Offenders Register (Community Protection (Offender Reporting) Act 2004. This was followed up with a further submission to new questions raised by Standing Committee.

Answering Invitation to comment on the Animal Welfare & Trespass Legislation Amendment Bill 2020

Answering Invitation to Comment on the Trespass Legislation Amendment Bill 2019.

Submissions in response to the Discussion Paper regarding criminal law reforms in WA following Royal Commission into Institutional Responses to Child Sexual Abuse - Strengthening the Criminal Law in response to Child Sexual Abuse. Paper prepared for Community Legal WA.

Submissions to the Council of Attorney Generals on the Age of Criminal Responsibility Working Group Review.

Submissions to Director General, Department of Justice on the Criminal Law (Mental Impairment) Bill 2020 Consultation Draft.

# Sustainability



## Transition to Cloud Services

Early in February Youth Legal Service created an action plan for staff members to transition to cloud services for preparation of working from home. This included providing lawyers mobile phones and laptops to provide legal services remotely. During phase 1 and 2 of COVID Restrictions all staff members were required to work from home. During this time we developed our intranet to allow for minimal interruption when transitioning when returning to the office.



## Accreditation

Youth Legal Service has remained a member of the National Association of Community Legal Centres and is coming to the end of Phase 2 of Accreditation, Youth Legal Service must maintain its high standards in service delivery to keep its accreditation. Preparations of Phase 3 are scheduled to commence in 2021.

## CLC Client Satisfaction Survey 2020

A satisfaction survey was conducted on all active clients between 9<sup>th</sup> of March to 23<sup>rd</sup> March. 69 invitations were sent out over SMS and E-Mail for clients to participate.

**It was easy to contact the legal service when you first needed help.**

44% Agreed | 56% Strongly Agreed

**The legal service staff listened to your legal problem**

33% Agreed | 67% Strongly Agreed

**The legal service helped you understand how to deal with your legal problem.**

22% Agreed | 67% Strongly Agreed | 11% Disagree

**You know where to get help if you have another legal problem in the future.**

33% Agreed | 56% Strongly Agreed | 11% Strongly Disagree

**The legal service was able to meet met your specific personal or cultural needs.**

11% Agreed | 22% Strongly Agreed | 11% Disagree 11% Strongly Disagree | 44% Did not have specific needs

**Would you recommend this legal service to other people.**

22% Agree | 67% Strongly Agree | 11% Strongly Disagree

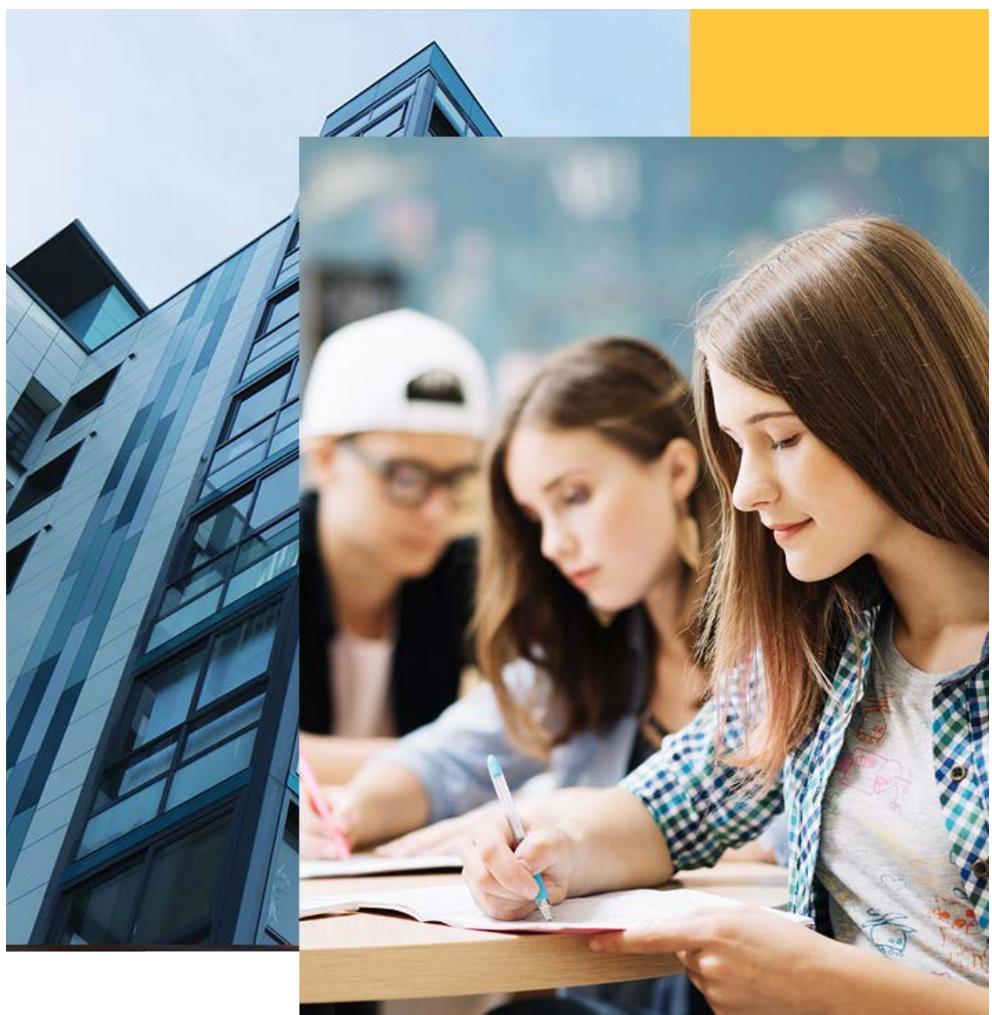
# Sustainability



## Stakeholder Engagement

The Lawyers and Senior Staff at Youth Legal Service participated in workshops and relevant forums to improve the coordination and delivery of legal assistance services for Young People. This year we engaged in 15 stakeholder events including:

1. Attending meetings with Principal Solicitors from all CLCs in Western Australia about current risk management issues and the NACLCL Risk management guide
2. Bi-yearly meetings with the Francis Burt Law Education Programme Sub-Committee focusing on Education and Community Services.
3. Attending meetings with Managers from all CLCs in Western Australia with the goal of maintaining a sustainable and successful Community Legal Sector.
4. Attended a workshop hosted by the President of the Human Rights Commission and raised the issue that the Convention of the Rights of a Child is not implemented in WA legislation regarding the registration of sex offending convictions in Adolescence.
5. Engagement with Tonic Digital to develop Instagram Page, re-develop the web-page, develop LinkedIn page. Includes providing legal information on Instagram, and new rebrand of Logo.



# Case Study - Train Tickets

Every year, the lawyers at the Youth Legal Service receive calls from young people about “train fines” they have received and what they can do about it. “Train Fines” are infringement notices that a person receives from a Train Inspector for not paying for a ticket, for failing to produce a concession card or breach of another regulation under the Public Transport Authority Regulations 2003.

If the Infringement Notice is not paid, then it is registered with the Fines Enforcement Registry and further costs are incurred for this. If it remains unpaid, then the person’s motor vehicle license will be suspended and remain so until an arrangement to pay the amount off is made or the amount is paid in full. This is different from court fines given to people, which if registered at the Fines Enforcement Registry, can be converted to work and development orders.

One such client contacted us with over \$2,000 of infringement notices. He had been homeless and had no income for 3 months. During this time, he travelled on the train without paying for a ticket.

By the time we were contacted, he was now receiving Independent Youth Allowance, but his accommodation costs were \$250 per fortnight and he still had to pay for food, clothes, telephone, and put money on his smart-rider of \$30 per week. We determined that he did not have anything left over to arrange to pay off his debts nor enter into a payment plan. Our client wanted to be able to do community work and wanted to get his Learners Permit but was unable to given his debts at the Fines Enforcement Registry. A young person with a Motor Driver’s License means that they are at an advantage in the employment market.

We assisted our client by having all his infringements referred to court. All but 1 could were dealt with in the Children’s Court and his penalty was a Good Behaviour Bond for 3 months. With the 1 infringement he received as an Adult, this was dealt with in the Magistrates Court. He received a fine of \$100 for this (the same as the modified penalty on the infringement notice) but also \$225.90 court costs and a Spent Conviction Order. We then had the fine and court costs converted to a Work and Development Order. For a total of \$325.90, this converted to 6 hours of community work.

Our client was very happy with the result, it was not something he could have done on his own. He now remains debt free and is currently having driving lessons and there is no barrier to him getting his Motor Vehicle License.



# Case Study - Police Negotiations

The process of providing advice and representation for young people facing criminal charges quite often involves the lawyers from Youth Legal Service negotiating with investigating officers and the State – either Police Prosecuting or the Office of the Director of Public Prosecutions.

These negotiations can potentially cover a variety of issues ranging from relatively straightforward disputed facts to complex requests for consideration of discontinuance of charges. The negotiation process is usually required to be in the form of written submissions. Depending upon the nature of the submissions, specialist reports are often provided to substantiate and corroborate the young person's instructions. The outcome of such a negotiation can be quite profound for the young person involved.

A stark example of the value of such a negotiation process was for one young person appearing before the Magistrates Court in relation to charges arising from a police pursuit. When the lawyers from Youth Legal Service were first approached for advice, the young person indicated he was intending to plead guilty being fully aware he was facing mandatory imprisonment. He had no previous record of offending. An additional hurdle was the significant literacy issues facing this young person in attempting to understand the police paperwork relating to his charges. The negotiation process conducted on his behalf resulted in the charge being amended so that the court imposed a substantial penalty – suspended imprisonment – but the young person avoided the imposition of the mandatory penalty of jail for at least 6 months and 1 day.

Access to legal advice can have a fundamental effect upon the progress of charges before the court. Resolution of disputed issues at the earliest possible stage not only benefits the young person but saves the court's time and resources. Without access to advice, young people will often consider admitting offences 'to get it over and done with' or alternatively plead not guilty and list matters for hearing that could otherwise possibly be successfully resolved by way of negotiation.



**YOUTH LEGAL SERVICE INC.**  
**ABN: 70 881 386 304**

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**Income Statement**  
**For the year ended 30 June 2020**

	2020	2019
	\$	\$
<b>REVENUE</b>		
Funding and grants	458,929	362,561
Other Income	63,148	20,584
Interest earned	1,179	2,790
<b>TOTAL REVENUE</b>	<b>523,256</b>	<b>385,935</b>
<b>EXPENDITURE</b>		
Accounting & Audit	2,450	9,083
Bank charges & interest	217	292
Consultancy	56,903	22,000
Depreciation	4,244	677
Disbursements	-	74
Minor Equipment	-	672
Insurance	3,064	3,517
Library & Memberships	9,205	8,812
Loss on disposal of assets	-	2,585
Office Overhead	24,797	17,360
Rent & Other Premises Costs	30,227	25,061
Salaries & Staff Costs	330,605	283,260
Staff development	1,135	1,355
Telephone	7,017	6,373
Travel and Accommodation	1,297	1,730
Other	5,249	
<b>TOTAL EXPENDITURE</b>	<b>476,410</b>	<b>382,852</b>
<b>NET SURPLUS FOR THE YEAR</b>	<b>46,846</b>	<b>3,083</b>

**YOUTH LEGAL SERVICE INC.**  
**ABN: 70 881 386 304**

**Balance Sheet**  
**As at 30 June 2020**

	2020 \$	2019 \$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	289,151	305,396
Security deposits	5,960	10,960
Prepayments	3,120	5,113
<b>TOTAL CURRENT ASSETS</b>	<b>298,231</b>	<b>321,469</b>
<b>NON-CURRENT ASSETS</b>		
IT Upgrade	22,267	880
Furniture and Fittings	2,754	-
<b>TOTAL NON-CURRENT ASSETS</b>	<b>25,021</b>	<b>880</b>
<b>TOTAL ASSETS</b>	<b>323,252</b>	<b>322,349</b>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
GST Liabilities	1,288	8,106
Trade and other payables	12,341	17,179
Funding/Grants in Advance	26,921	63,796
Provision for annual leave	2 12,328	13,048
<b>TOTAL CURRENT LIABILITIES</b>	<b>52,878</b>	<b>102,129</b>
<b>NON-CURRENT LIABILITIES</b>		
Provision for long service leave	2 21,925	18,617
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>21,925</b>	<b>18,617</b>
<b>TOTAL LIABILITIES</b>	<b>74,803</b>	<b>120,746</b>
<b>NET ASSETS</b>	<b>248,449</b>	<b>201,603</b>
<b>EQUITY</b>		
Retained earnings	201,603	198,520
Surplus for the year	46,846	3,083
<b>TOTAL EQUITY</b>	<b>248,449</b>	<b>201,603</b>

The accompanying notes form part of these financial statement

**YOUTH LEGAL SERVICE INC.**  
**ABN: 70 881 386 304**

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**Statement of Changes in Equity**  
**For the year ended 30 June 2020**

	<b>Retained earnings</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2018</b>	<b>198,520</b>	<b>198,520</b>
Total comprehensive profit for the 2019 year	3,083	3,083
<b>Balance at 30 June 2019</b>	<b>201,603</b>	<b>201,603</b>
Total comprehensive income for the 2020 year	46,846	46,846
<b>Balance at 30 June 2020</b>	<b>248,449</b>	<b>248,449</b>

**YOUTH LEGAL SERVICE INC.**  
**ABN: 70 881 386 304**

**Statement of Cash Flows**  
**For the year ended 30 June 2020**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Cash flows from operating activities</b>		
Receipts from grants and funding agreements	486,382	446,941
Payments to suppliers and employees	(475,420)	(364,130)
<b>Net cash flows provided by operating activities</b>	<b>10,962</b>	<b>82,811</b>
<b>Cash flows from investing activities</b>		
Interest received	1,178	2,790
Purchase of property plant and equipment	(28,385)	
	<b>(27,207)</b>	<b>2,790</b>
Net increase in cash and cash equivalents	(16,245)	85,601
Cash and cash equivalents at the beginning of the financial year	305,396	219,795
<b>Cash and cash equivalents at the end of the financial year</b>	<b>289,151</b>	<b>305,396</b>
<b>Reconciliation to cash flows from operations</b>		
Operating Surplus	46,846	66,879
<b>Non-operating cash flows in net profit</b>		
Depreciation	4,244	677
Assets written-off	-	2,585
<b>Change in working capital</b>		
(Increase) / Decrease in prepayments & deposits	6,993	(8,301)
Increase / (Decrease) in payables	(12,834)	7,981
Increase / (Decrease) in provisions	2,588	12,990
Increase / (Decrease) in funding in advance	(36,875)	-
<b>Net cash provided by operating activities</b>	<b>10,962</b>	<b>82,811</b>

**YOUTH LEGAL SERVICE INC.**  
**ABN: 70 881 386 304**

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**Notes to and forming part of the Financial Statements**  
**For the year ended 30 June 2020**

**Note 1 - Statement of Significant Accounting Policies**

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

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

AASB 101 - Presentation of Financial Statements

AASB 107 - Cash Flow Statements

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

AASB 1031 - Materiality

AASB 1048 - Interpretation of Standards

AASB 1054 - Australian Additional Disclosures

AASB 1058 – Income for Not for Profit Entities

AASB16 – Leases

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

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.

**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: 70 881 386 304**

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**Notes to and forming part of the Financial Statements (Continued)**

**For the year ended 30 June 2020**

**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.

**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.

**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).

**YOUTH LEGAL SERVICE INC.**  
**ABN: 70 881 386 304**

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**Notes to and forming part of the Financial Statements (Continued)**

**For the year ended 30 June 2020**

**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.

**Leases**

The association has a lease for its current premises with a rental of \$13,132.50 per annum. The lease has been extended for 12 months, with an expiry date of 22 July 2021. The board has elected to not recognize the lease in accordance with AASB16 as they consider it to be of a short term nature. In the event the lease is renewed, the Board will consider applying AASB16 in the future.

**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 2020 are as follows:

Provision for annual leave	\$12,328.
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The amounts provided for as a non-current liability at 30 June 2020 are as follows:

Provision for long service leave	\$21,925
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The amount owing for sick leave at 30 June 2020, which is not accrued in the accounts is \$6,518.



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

**08 9202 1688**  
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Acknowledgment to the Land and People We  
here at Youth Legal Service, we recognise th  
traditional owners of the land the, Whadjuk  
Noongar nation and pay respect to their  
connections to the land and sea. We pay  
respects to the elders including, past,  
present, and emerging.