



Annual Report 2021-2022

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

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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.



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.

476 Of the young people we have assisted:

460 Had low or no income.

244 Were under the age of 18.

290 Disclosed Mental Health or disabilities.

BB Disclosed at risk or experiencing family violence

28 Disclosed as Homelessness or at risk

Identified at Aboriginal or Torres Strait Islander

18 Outer regional, rural, and remote

26 Cultural or linguistically diverse (CALD)



Strategic Plan

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

Advocacy

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

Sustainablility



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.



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 2021/22 funders:

- W.A. Department of Justice Legal Assistance Branch
- Commonwealth Community Legal Service Program Department of the Attorney General

Office Hours

Monday - Friday 9-00am - 4-00pm

Telephone: (08) 9202 1688

Email: yls@youthlegalserviceinc.com.au



Board Members



Anette Schoombee Chair person



Shaun Wyn-Jones
Deputy Chair



Eileen Newby Treasurer



Andrew Kazim
Board Member



Malcolm Bradley
Board Member



Paul Shanahan Board Member



Nicole Courtney
Board Member



Her Honour Mara Barone Board Member

His Honour David MacLean Board Member

Current Staff Members

David Kernohan — Director

Sally Dechow — Principal Solicitor

Deborah Donovan — Senior Solicitor

Susana Farate — Solicitor

Mumbi Wills — Solicitor

Carol Newby — Book Keeper

Zoey Johnson — Administrator

Case Study - Breach Restraining Orders

YLS was approached by the father of a young person who was facing an allegation of Breach of a Police Order (S.61(2a) Restraining Orders Act 1997) before the Magistrates Court. The background to this incident was that the family had been dealing with escalating episodes of drug induced psychosis. The Police Order was issued by the police arising from an incident at the mother's place of employment. The Order was breached later the same day by a further incident at the family's home.

The family were in a very difficult situation in referring their son for legal assistance, as the incident related to police intervention on behalf of a family member. They were particularly concerned about the prospect of a criminal conviction resulting from behaviours which were the result of ongoing mental health issues.

Detailed instructions were obtained and the matter resolved, including negotiation with the Prosecution prior to the court appearance as to the circumstances of the offence. The court imposed a suspended fine and granted a Spent Conviction Order.

An application for an interim FRVO made by our client's mother on the recommendation of the police pending our client's admission to treatment in a residential psychiatric facility was not opposed. Our client entered residential treatment a short time after appearing before the court.

This case highlights the complex and conflicting issues facing families of young people with ongoing mental health issues.



Chairperson's Report

Although a small community legal service, Youth Legal Service (YLS) has continued in the 2021 - 22 financial years to provide an essential legal service to young people up to the age of 25 years.

Demand for services continues to grow with a total of 476 young people supported with legal advice and assistance. The previous financial year we assisted 404 young people. Of the 404 young people assisted in the previous financial year, 139 had a disability or mental health issue where in the 2021 – 22 financial year 290 of the 476 had a disability or mental health issue.

Road traffic and motor vehicle regulatory offences and civil violence/restraining orders continue to be the top two legal matters lawyers are assisting young people with. Most of the civil violence restraining orders are between young people where there has been bullying, either cyberbullying or physical bullying.

In being proactive to provide information about bullying we ran the #Stop Cyberbullying campaign. This was the third time YLS has run the campaign and it continues to have engagement from young people as the included report indicates.

I want to acknowledge the work and commitment of my fellow board members and, in particular, Eileen Newby for her careful attention to the finances and the other Board members for their commitment and the time they make available for the oversight and governance of YLS.

The Board and I would like to acknowledge and thank Sally Dechow, Principal Solicitor; David Kernohan, Director; Deborah Donovan, Susana Farate and Mumbi Wills, Lawyers, and the other staff for their hard work and commitment throughout the year.

Our thanks go to the Department of Justice - Legal Assistance Branch for the funding which enables YLS to provide free legal advice to young people. We are particularly grateful for the additional funding this year to provide legal services to young people with mental health issues. This funding allowed YLS to employ Susana and Mumbi to help meet the increased demand for services.

The coming financial year will be challenging as the Board considers the future of YLS and how to best understand and position the organisation to meet the requirements of the principles of sustainability required by the Department as well as continue to provide an effective legal service for young people.

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 of the need to further consolidate and strengthen YLS and look at innovative and effective ways to meet the ongoing need for education on legal issues of young people and the ever-increasing demand for legal advice and representation of young people.



Directors Report

While it may be trite to say, one of the constants in life is change, it is a truth that has been particularly appropriate in the 2021 - 22 financial year.

As the financial year progressed COVID restrictions were gradually reversed and there was a faint glimmer life would return to some normalcy, allowing us to draw breath after two years of dealing with COVID. The desire for stability to grow service delivery to young people in need of legal assistance was short lived.

The Department of Justice, as part of its requirements under the National Partnership Agreement has developed five pillars for sustainability which is being rolled out throughout the community legal sector.

Sustainability is essential if the community legal sector is to continue providing much needed legal services within communities and if Youth Legal Service is to continue providing legal services to young people. It is also acknowledged, the Commonwealth's budget is constrained because of COVID., hence the expectation of additional funding is unrealistic. So, while the five pillars of sustainability may be ideal, like many change processes, the method of implementation has been far from ideal for service delivery.

Language and the clarity in which it is used is lost with vague words like "organisations have to bulk up" and "organisations have to be nimble". The obvious contradiction between bulking up and being nimble lost in discussion.

The uncertainty around the changes that are required of organisations and of Youth Legal and the vagueness of what is being sought as against what is already being provided has a negative impact on services.

While all change creates uncertainty and apprehension, ambiguity, and lack of clarity in the change process only increases the uncertainty and apprehension for staff.

Given these challenges, I would like to pay tribute to Sally, Deb, Susana and Mumbi for their commitment to providing clients with quality, professional legal services, and support. The numbers that are mentioned in this Report do not indicate the amount of time spent with the young person obtaining instructions, explaining the court process, and providing emotional support to them and to their families. Nor do the numbers reflect the complexity of many of the cases the lawyers are dealing with. Complexities around mental health issues, alcohol and drug dependency, lack of engagement with the education system to name a few.

Susana and Mumbi were employed in November/December 2021, through an additional one-year grant to provide legal services to young people who have mental health issues. Nearly 61% of the 476 clients provided with legal assistance during the financial year had a mental health issue or disability. This is double from the previous financial year.

Thank you also to Zoey, our legal admin officer who is the first point of contact for clients and their family members and who deals with a range of requests and emotions with a calm professionalism. Zoey's understand and manner of dealing with client is of great assistance to the legal team. Thank you also to Carol who manages the accounts with calmness and good grace. Managing the accounts for a not-for-profit organisation is always challenging, particularly in a climate of increasing cost of living expenses and increasing client demand.

Thank you to the Board for their on-going support and assistance throughout the year. I look forward to continuing to work with the Board in the 2022 – 23 financial year as we consider the Dept's sustainability requirements and how we can best position Youth Legal to even more effective in meeting the increasing demand for legal services to young people.

Youth Legal has been successful in obtaining triennial funding from the Public Purposes Trust (PPT) to provide legal support to young people in two areas, (road traffic and motor vehicle regulatory offences and civil violence/restraining orders) commencing from 1 July 2023. Thank you to the PPT for their support of the work of Youth Legal.

Thank you to Helen Pearce - Principal Project Officer and her team at the Department of Justice - Legal Assistance Branch who manage the funding contract with Youth Legal. The team at the Department faces its own change processes and time pressures. In acknowledging this, we are appreciative of their commitment to the sector in general and to Youth Legal in particular.

David Kernohan

Director



Principal Solicitor's Report

The year 2021-2022 financial year has been a good one for the Youth Legal Service (YLS).

There have been several staff changes. In October last year, our Lawyer, William Dixon, left and headed for the Pilbara where he is now employed by Legal Aid WA. We wish William well and thank him for his time at YLS.

In December, Mumbi Wills commenced as a Restricted Practitioner at YLS. Mumbi is fluent in 4 languages which has been beneficial for our culturally and linguistic diverse clients and has a background in family dispute resolution. Mumbi has been particularly successful in finalising Restraining Order matters by way of negotiation rather than proceeding to Final Order Hearings.

Susana Farate commenced as a Senior Lawyer at YLS in January this year. Susana is also multi-lingual with a good background in criminal defence and family law and prior to that was a legal officer at the Department of Communities. Susana has done a great job representing our criminal clients and achieved the best outcomes possible. It has been particularly helpful calling on her experience when it comes to assisting our clients that are or have been in State care.

Deborah Donovan our Senior Lawyer continues to work hard for our clients and continues to achieve fantastic results for them

With the benefit of 2 additional lawyers we have been able to increase our services to young people and in particular provide more court representation for young people.

I would like to thank our Administrative Assistants, James Sackville who left YLS in December and Zoey Johnson who is now our full-time "go to" person. The lawyers are grateful for the work our administrative staff do, they work hard to make our work as lawyers run smoothly.

This year, a majority of the matters that we have dealt with relate to road traffic offences followed closely by restraining orders. Our service has also had an increase in cases related to illicit drug and assault offences. Assisting victims of crime in their Criminal Injuries Compensation Applications has also increased this year but so too has our representation to assist young people who are the Respondents to Applications for Criminal Injuries Compensation requiring assistance to respond to these applications and representation at subsequent Reimbursement Order Hearings.

I would like to thank to all those that we have continued to collaborate with this year especially the Youth Law Team and Legal Aid WA, Claire Rossi, Annie O'Neill, Ernesto Godinez, Guilia Reale-Fucile, Roxy Hitchcock and their duty lawyers. We are very grateful for their willingness to assist when our lawyers are in other courts and to call on their expertise when required.

Lastly, I would also like to thank Gai Walker and Novela Aleksic at Southern Communities Advocacy Legal Education Legal Service who facilitate our ability to deliver the Rockingham Law Education Program.

Detailed Client Demographics

Who We Assist







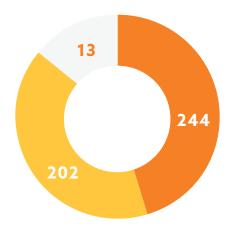
Area of Law Where Assistance Has Been Provided

CRIMINAL LAW

CIVIL LAW

8 FAMILY LAW





0 - 17

18 - 24

24 - 25





ROAD TRAFFIC AND MOTOR VEHICLE REGULATORY OFFENCES

CIVIL VIOLENCE / RESTRAINING ORDERS

OTHER AND MISC. OFFENCES INCLUDING WEAPONS

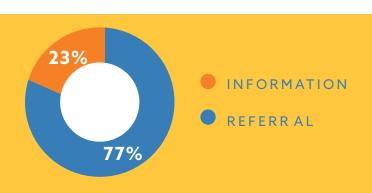
ILLICIT DRUG OFFENCES MINOR

ACTS INTENDED TO CAUSE INJURY

Detailed Client Demographics

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

Types of Legal Assistance Provided - Legal Information







LEGAL ADVICE

- LEGAL ADVICE BY TELEPHONE (74%)
- LEGAL ADVICE IN PERSON (20%)
- LEGAL ADVICE BY LETTER / EMAIL (5%)
- LEGAL ADVICE BY VIDEO (1%)



LEGAL TASKS

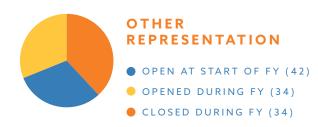
- BY LETTER / EMAIL (68%)
- BY PHONE (63%)
- BY OTHER METHOD (38%)
- IN PERSON (7%)
- BY ONLINE CHAT (1%)

Court Representation

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

Court Tribunal or Other Representation





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

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

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, our Law Education Program to continues 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.

This year we conducted a combined total of 41 Law Education Programs

Law Education Feedback

	STRONGLY AGREE	AGREE	DISAGREE	STRONGLY DISAGREE
The workshop helped me to understand how crime affects other people	56	36	2	3
The workshop helped me to understand how crime affects me	58	34	3	2
The workshop helped me to understand my legal rights and responsibilities	62	33	3	2
The workshop helped me to understand about criminal law	58	35	1	3
I learnt something useful from my contact at YLS	56	38	1	2

Sustainability



Accreditation

Youth Legal Service has remained a member of the National Association of Community Legal Centres.



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 22 stakeholder events including:

- 1. Attending meetings with Principal Solicitors from all CLCs in Western Australia about current risk management issues and the NACLC Risk management guide
- 2. Attending meetings with community organisations for example, Roots TV, Sikh Council of Western Australia
- 3. Attending meetings with Managers from all CLCs in Western Australia with the goal of maintaining a sustainable and successful Community Legal Sector.
- 4. Meeting with Curtin University to develop collaboration with the #Stop Cyberbullying campaign.

Case Study - Mental health and navigating the justice system

YLS were approached by the extended family of a Young Person in her early 20s who was experiencing difficulty coping with long term mental health issues and substance misuse. Without any close family support, our client expressed feeling overwhelmed by the prospect of dealing with serious criminal charges which potentially impacted upon her ongoing attempts to be reunited with her young child who had been placed in the care of the Department of Communities. There were also concerns about the volatility of her relationship with her current partner which had been the subject of numerous reports to police for allegations of violence.

Incidents of self-harm due to depressive episodes had resulted in numerous admissions to hospital and variable compliance with ongoing outpatient treatment. Depressive episodes were characterized by impulsive and violent behaviours which were escalated by anxiety about what our client thought was the unfairness of her personal situation and restricted contact with her young child.

The criminal charges were serious allegations of assault which the court had warned carried the risk of a term of imprisonment. Pleading guilty to the charges triggered breach of a previous court supervision order. The original court order was imposed for offences of violence including breaches of Family Violence Restraining Orders. There were also complications in the initial stages of providing advice as the client had multiple identities recorded on the court electronic listing system.

There were logistical difficulties in locating our client to obtain instructions as outstanding debt meant that access to her mobile phone was barred by the provider. The residential address varied depending upon the availability of support from extended family. Contact was eventually made through extended family who provided support in attending appointments and court.

Representing this client was an extensive and difficult process which involved gaining the client's trust to access information from Corrective Services, the treating psychologist and extended family. In sentencing the court accepted the need for ongoing supervision and treatment in the community having regard to the substantial ongoing mental health issues.



BACKGROUND

Change comes from adversity and we're in an adversarial time. The concept for the #Stop initiative timing-wise aimed to tap into new behaviours that were emerging in 2020, particularly in the Gen Z demographic in alignment with Youth Legal's target audience. The key message of the campaign was to encourage victims of bullying to post a #stop emoji as a comment on social media where they felt they were being bullied and could not fend for themselves, or when they recognised their peers being victims of cyberbullying.

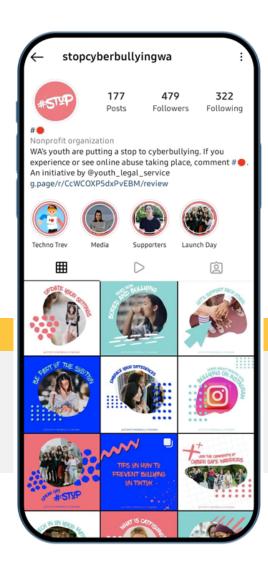
The campaign went live on the 18th of August 2020 with a launch event at Elizabeth Quay with some of Perth's most prominent youth social media influencers in attendance. From this launch the campaign achieved substantial awareness and engagement through traditional media (i.e. Channel 7 News) and through social media coverage. The campaign met and exceeded Youth Legal's desired metric KPI's in terms of audience reach, engagement and followers.

Moving into 2021, #Stop's desire was to continue to build on the initial successes of the first year however the message would be altered based on new findings that had come to light. According to the E-Safety Commission, there was statistically a higher number of young people standing up to online bullies. This positive revelation provided the opportunity to encourage young people to continue to be brave and stand up to bullies. Furthermore from the initiative perspective, it allowed #Stop's to not only emphasise that the first year was successful, but more so there is a movement that is taking place. In light of this the messaging for 2021s campaign is "WA Youth are standing up to cyberbullying, join the movement".

Moving into 2022, #Stop's desire was to continue to build on the initial successes of the first few years however the message would be altered to encourage young people to "be the power for good" with their peers by demonstrating responsible online behaviour that elicits safety and wellbeing.

To promote this year's message, Youth Legal partnered with Tonic Digital and NOVA to launch an integrated marketing campaign across radio, social media and Google's channel suite. Rounding out this year's campaign, #Stop continued to establish it's footprint as the leader in youth cyberbullying across Australia, with substantial reach and engagement results being achieved nationwide.

Rounding out this year's brand campaign with #Stop established footprint the initiative is continuing to run digital advertising to ensure the movement continues to grow in terms of new and current followers as well as engagement of young people and parents requiring tools and resources on cyberbullying.



@STOPCYBERBULLYINGWA

479 20k

TOTAL FOLLOWERS

AVERAGE MONTHLY PROFILE REACH

PARTNERING WITH











WEBSITE PERFORMANCE - ALL CHANNELS

16,058 VISITORS

135 GOALS COMPLETED

12,893 NEW USERS



- Total traffic to the site rose by 492% while the volume of on-site conversions jumped by 610% year-on-year.
- First time visitors to the site represented 87% of the total users. This is a
 primary indicator of the website growth as we consistently reach out to
 new users and raise awareness.
- Although this isn't a prirority objective as our mission is to educate and support, conversions on site have improved significantly.
- Amongst the leads recorded, there were 62 clicks to the Instagram page, 49 contact form submissions, 20 online chat messages and 4 PDF downloads (fact sheet).
- Google Ads was the first source of traffic and leads producing 87% of the total visitors and 69% of the total conversions.
- 65% of the website sessions took place on mobile devices, while desktop and tablet users accounted for 29% and 6% of the users respectively.
- We're gaining a strong visibility Australia wide with WA driving 37% of the total sessions, followed by NSW with an audience share of 26%, VIC with a 18% share and QLD with a 11% share.

ORGANIC TRAFFIC - SEO PERFORMANCE

- 498 Organic Visitors
- 10 Goals Completed
- 388 New Users
- 864 Website ranking improvements
- 237 Google Maps ranking improvements

Here is a summary of some of the Google ranking shifts:

stop cyberbullying wa: moved position 6 to position 1
stop cyberbullying australia: moved from position 20 to 2
#stop cyberbullying: moved from position 13 to 3
stop cyberbullying: moved from position 38 to 7
cyberbullying australia: moved from not in top 100 positions to position 26
cyberbullying: moved from not in top 100 positions to position 40
instagram bullying: moved from not in top 100 positions to position 14

- All the key performance metrics across organic search have improved YoY including the sessions, conversions and the level of engagement on site.
- New users from organic search contributed to 95% of the total sessions over this period.
- Engagement metrics are positive which confirms that the content is useful and interesting to the end users as indicated by an average session duration of 1.37 mins.
- The Google Maps listing received 427 views and generated 6 clicks to the website.





GOOGLE ADS PERFORMANCE - ALL CHANNELS*

17,264 CLICKS 4,425,335 IMPRESSIONS 85 CONVERSIONS

\$8,321.76 in ad spend

*All Channels combined, search, display, video. YoY comparison not available as we started to advertise in May 2021.



DISPLAY CAMPAIGN

Impressions 4,166,827

Clicks 14,895

Ad Spend \$3,145.37

Conversions 9

CTR 0.36%

(benchmark = 0.30%)

Most popular audience segments:

Gamers

Social Media Enthusiasts Students

Gender:

Females: 5,978 clicks / CTR = 0.37% Males: 6,626 clicks / CTR = 0.54% Unknown: 2,291 clicks / CTR = 0.17%



SEARCH CAMPAIGN

Impressions 31,283 Clicks to the site 2,017 Ad Spend \$321.99 Conversions 76 CTR 6.45%

(benchmark = 2%)

Ads are showing in Google Search results across targeted keywords specific to "bullying" and "cyberbullying", with total of 62 target keyword variations and 6 ad groups (eg. facebook bullying; cyberbullying; instagram bullying)

Ad · https://www.stopcyberbullying.org.au/ v

Facebook Bullying - #Stop Cyberbullying

Let's support each other by supporting the cause. Join the Movement. Remember, you are not alone in standing up to bullying. We've got this together! Follow the Movement. #Stop. Contact Us · Blog · Share Your Experience · Our Vision





VIDEO ADS CAMPAIGN - YOUTUBE

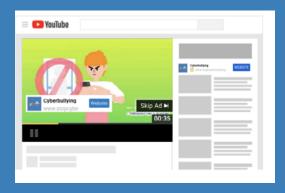
Impressions 206,596

Views 153,341

In-stream view rate **74.22%** (benchmark = 0.30%)

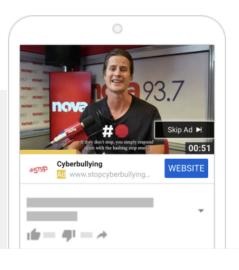
Cost Per View (CPV) = 0.01%

Ad spend = \$2,129.04



2022 NOVA VIDEO CAMPAIGN

Video thru-plays 19,608 Link Clicks 236 Post Engagements 37,809









Impressions 38,082

Views 131, 315

In-stream view rate 82.23% (benchmark = 0.30%)

Cost Per View (CPV) = 0.01%

Ad spend **\$437.36**

CAMPAIGN INSIGHTS

This campaign included a Smallzy Night Show page sponsorship and a social post with Ross Wallman to support the message that cyber bullying is wrong, and victims are not alone.

This campaign for Youth Legal Service achieved great results for a two-week campaign on Nova 93.7. The Ross Wallman video had a total of 19,608 thruplays, which exceeds the guaranteed 8,000 views by an incredible 11,608 views. This is an over delivery of 245.1%.

Further to this, the video reached a total of 43,959 people and delivered 69,007 impressions. We saw 236 link clicks to the client's website and a promising 37,809 post engagements. This is an above average CTR of 0.54% and engagement rate of 86%. The Smallzy Sponsorship page also received above average engagement with a CTR of over 0.7%.



Case Study - COVID-19 Breach of Restrictions

The World Health Organization declared a COVID-19 a pandemic on 11 March 2020. On 15 March 2020, the Minister for Emergency Services declared a state of emergency which came into effect from 12.00am on 16 March 2020. Strict rules then applied to people entering Western Australia on arrival were required to Self-Quarantine and remain inside a suitable premise for a period of 14 days. Failure to comply with a direction under the Emergency Management Act 2005 (WA) carries a maximum sentence of a fine of \$50,000- or 12-months imprisonment.

The Youth Legal Service received an email from a desperate parent of a 21-year-old man who was living in Queensland. Her son had travelled to Perth but had been caught breaching quarantine on 4 occasions. He had appeared in the Perth Magistrates Court but had his matter remanded for 4 weeks. During that time, his mother arranged for him to return to Queensland as he had nowhere to stay in Perth, nor could they afford to pay for accommodation. He was now due appear in the Perth Magistrates Court, but they had no money for him to fly to Perth and he had nowhere to stay when he arrived. Further, if he were to return to Perth, he would be required to quarantine once again for the 14 days.

The desperate parent had attempted to get legal advice on his behalf, but no-one in Queensland had been able to assist, because the offending occurred out of their State and in Western Australia, he did not qualify for assistance with the agencies she had sort advice from because he was not a resident of Western Australia.

The circumstances of her son were that he was diagnosed with an intellectual disability, autism and ADHD. He was unable to read or write and does not understand boundaries as a result of his disability. He had begun a relationship with a young Western Australian online and had travelled over to be with her with the plan to quarantine at her place. Unfortunately, the relationship soured quickly, and she wanted him out and refused to provide for him. He had no means of providing himself with food or cigarettes and went to the local service station on many occasions to do this.

We were able to assist the young person by explaining the need to endorse pleas of guilt and providing legal advice to both the young person and his mother. We were then able to draft up a letter for the court by his mother outlining all the circumstances of his case, in particular requesting the option of a suspended fine given his special circumstances and attached the Specialist Reports as to his diagnosis. We were then able to have his mother sign the letter electronically and lodged all documents at the Magistrates Court and Police Prosecutions the day before his due Court Appearance.

Although the fines and penalties that have been imposed by people breaching the COVID-19 restrictions have been harsh in order to send a message to the community, in this particular case, the young person received a \$5,000 fine but this was suspended on the basis that he commits no offences for 2 years. This was the best result for the young person who had no money and was unlikely to commit any further offences provided he stay out of Western Australia.

There is significant public interest in having matters finalized before the court. The potential cost to the State in attempting to resolve outstanding charges for an absentee accused can be considerable.



Eileen Newby

Treasurer's Report

YLS's financial result for the year ended 30 June 2022 was a deficit of \$96,167. The deficit was funded from our retained earnings. As our retained earnings are now reduced to \$131,817, we need to aim for a minimum of break even results for the next few years.

YLS is primarily a service-provider so funds are not required for significant capital investments. Our major assets are our staff and web-page which do not appear on our Balance Sheet. However, we do need to maintain a certain level of retained earnings to fund working capital and replace our low level of capital assets, for example computer equipment.

Unfortunately, the reduced financial resources restricts our capacity to continue funding campaigns such as the "Stop" campaign targeting cyber bullying. These campaigns can only continue if a sponsor partner provides funding.

The coming year will require tight financial discipline while maintaining our high level of support to young people requiring legal assistance.

Financial Statements

YOUTH LEGAL SERVICE INC.

SPECIAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022



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

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.

Acknowledgment to the Land and People We

08 9202 1688 yls@youthlegalserviceinc.com.au www.youthlegalserviceinc.com.au

YOUTH LEGAL SERVICE INC. SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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Declaration by the Board of Management For the year ended 30 June 2022

The Board of Management has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Board of Management the financial statements and notes to the financial statements are in accordance with Association Incorporation Act 2015 (WA), the Australian Charities and Not-for-profits Commission Act 2012 and:

- comply with the Australian Accounting Standards applicable to the Association;
- gives a true and fair view of the financial position of Youth Legal Service Inc. as at 30
 June 2022 and its performance for the year ended on that date in accordance with the
 accounting policies described in Note 1 to the financial statements; and
- at the date of this statement, there are reasonable grounds to believe that Youth Legal Service Inc. will be able to pay its debts as and when they fall due and payable.

This statement is made in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013 and is signed for and on behalf of the Board of Management by:

Chairperson

Treasurer

Date: 15/09/2022

Independent auditor's report

To the members of Youth Legal Service Inc.

Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Youth Legal Service Inc (the Association), which comprises the Balance Sheet as at 30 June 2022, the Income Statement, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Declaration by the Board of Management.

In our opinion, the financial report of Youth Legal Service Inc has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2022 and of its financial performance for the year ended 30 June 2022; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the Australian Charities and Not-for-profits Commission Regulation 2013;

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities* for the Audit of the Financial Report section of our report. We are independent of the registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the *Associations Incorporation Act 2015 (WA)* and the *Australian Charities and Not-for-Profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibility of the Board of Management for the Financial Report

The Board of Management is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Associations Incorporation Act 2015 (WA) and the Australian Charities and Not-for-Profits Commission Act 2012, and the needs of the members. The board's responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether
 due to fraud or error, design and perform audit procedures responsive to those risks,
 and obtain audit evidence that is sufficient and appropriate to provide a basis for our
 opinion. The risk of not detecting a material misstatement resulting from fraud is
 higher than for one resulting from error, as fraud may involve collusion, forgery,
 intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board

- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Committee to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

RG Ledger

Chartered Accountant

Registered Company Auditor

GREG LEDGER PTY LTD

CHARTERED ACCOUNTANT
ABN 63 066 718 134

PO Box 565 Wembley, WA 6913 Suite 2, 20 Altona Street West Perth, WA 6005 Telephone+(08) 93221114 Facsimile + (08) 9322 1134

Liability limited by a scheme approved under Professional Standards Legislation.

29 August 2022

The Board of Management Youth Legal Service Inc. Suite 3, 12 St Georges Terrace Perth WA 6000

AUDITOR INDEPENDENCE DECLARATION

This declaration is made in connection with the audit of the financial report of Youth Legal Service Inc. for the year ended 30 June 2022 and in accordance with the requirements of Subdivision 60-C section 60-40 of *Australian Charities and Not-for-profits Commission Act 2012*.

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2022 there have been:

- no contraventions of the auditor independence requirements as set out in the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.

Yours sincerely

RG Ledder

Chartered Accountant

Registered Company Auditor

Income Statement For the year ended 30 June 2022

	2022 \$	2021 \$
REVENUE	Ψ	Ψ
Funding and grants	788,134	654,010
Other Income	7,702	28,178
ATO Cash Flow Boost	-	39,996
Interest earned	199	192
TOTAL REVENUE	796,035	722,376
EXPENDITURE		
Accounting & Audit	2,550	2,500
Bank charges & interest	651	267
Digital and Community Educations	57,880	63,578
Depreciation	11,562	10,779
Insurance	4,716	3,789
Library & Memberships	8,135	6,817
Programming and Planning	193,102	139,986
Office Overheads	33,876	25,935
Rent & Other Premises Costs	31,088	29,873
Salaries & Staff Costs	530,930	442,719
Staff development	7,305	4,885
Telephone	5,199	7,282
Travel and Accommodation	5,273	3,907
Other	(65)	524
TOTAL EXPENDITURE	892,202	742,841
NET DEFICIT FOR THE YEAR	(96,167)	(20,465)

Balance Sheet As at 30 June 2022

CURRENT ASSETS Cash and cash equivalents Security deposits Frepayments TOTAL CURRENT ASSETS TOTAL CURRENT ASSETS TOTAL NON-CURRENT ASSETS LIABILITIES CURRENT LIABILITIES GST Liabilities Provision for annual leave TOTAL CURRENT LIABILITIES Provision for long service leave TOTAL NON-CURRENT LIABILITIES NON-CURRENT LIABILITIES Provision for long service leave TOTAL NON-CURRENT LIABILITIES CURRENT LIABILI	ASSETS		2022 \$	2021 \$
Description	CURRENT ASSETS	2	161,383	336,830
TOTAL CURRENT ASSETS 173,066 347,184 NON-CURRENT ASSETS 3 17,457 26,346 Furniture and Fittings 3 2,723 3,403 TOTAL NON-CURRENT ASSETS 20,180 29,749 TOTAL ASSETS 193,246 376,933 LIABILITIES CURRENT LIABILITIES GST Liabilities 2,615 2,104 Trade and other payables 15,384 17,657 Funding/Grants in Advance - 96,120 Provision for annual leave 4 22,058 16,439 TOTAL CURRENT LIABILITIES 40,057 132,320 NON-CURRENT LIABILITIES 21,372 16,629 TOTAL NON-CURRENT LIABILITIES 21,372 16,629 TOTAL LIABILITIES 61,429 148,949 NET ASSETS 131,817 227,984 EQUITY Retained earnings 227,984 248,449 (Deficit) for the year (96,167) (20,465)	•			•
NON-CURRENT ASSETS IT Upgrade 3 17,457 26,346 Furniture and Fittings 3 2,723 3,403 TOTAL NON-CURRENT ASSETS 20,180 29,749 TOTAL ASSETS 193,246 376,933 LIABILITIES CURRENT LIABILITIES GST Liabilities 2,615 2,104 Trade and other payables 15,384 17,657 Funding/Grants in Advance - 96,120 Provision for annual leave 4 22,058 16,439 TOTAL CURRENT LIABILITIES 40,057 132,320 NON-CURRENT LIABILITIES 21,372 16,629 TOTAL NON-CURRENT LIABILITIES 21,372 16,629 TOTAL NON-CURRENT LIABILITIES 61,429 148,949 NET ASSETS 131,817 227,984 EQUITY Retained earnings 227,984 248,449 (Deficit) for the year (96,167) (20,465)	• •		As a second seco	AND REAL PROPERTY AND ADDRESS OF THE PARTY AND
T Upgrade	TOTAL CURRENT ASSETS		173,066	347,184
Total Non-current Assets 3 2,723 3,403 29,749 20,180 29,749 20,180 29,749 20,180 29,749 20,180 376,933 20,180 376,933 20,180 2		•	47.457	00.040
TOTAL NON-CURRENT ASSETS 20,180 29,749 TOTAL ASSETS 193,246 376,933 LIABILITIES CURRENT LIABILITIES GST Liabilities 2,615 2,104 Trade and other payables 15,384 17,657 Funding/Grants in Advance - 96,120 Provision for annual leave 4 22,058 16,439 TOTAL CURRENT LIABILITIES 40,057 132,320 NON-CURRENT LIABILITIES 21,372 16,629 TOTAL NON-CURRENT LIABILITIES 21,372 16,629 TOTAL LIABILITIES 61,429 148,949 NET ASSETS 131,817 227,984 EQUITY Retained earnings 227,984 248,449 (Deficit) for the year (96,167) (20,465)	1.0	3	•	•
TOTAL ASSETS 193,246 376,933 LIABILITIES CURRENT LIABILITIES GST Liabilities 2,615 2,104 Trade and other payables 15,384 17,657 Funding/Grants in Advance - 96,120 Provision for annual leave 4 22,058 16,439 TOTAL CURRENT LIABILITIES 40,057 132,320 NON-CURRENT LIABILITIES 21,372 16,629 TOTAL NON-CURRENT LIABILITIES 21,372 16,629 TOTAL LIABILITIES 61,429 148,949 NET ASSETS 131,817 227,984 EQUITY Retained earnings 227,984 248,449 (Deficit) for the year (96,167) (20,465)		3	***	Committee of the Commit
LIABILITIES CURRENT LIABILITIES GST Liabilities 2,615 2,104 Trade and other payables 15,384 17,657 Funding/Grants in Advance - 96,120 Provision for annual leave 4 22,058 16,439 TOTAL CURRENT LIABILITIES 40,057 132,320 NON-CURRENT LIABILITIES 21,372 16,629 TOTAL NON-CURRENT LIABILITIES 21,372 16,629 TOTAL LIABILITIES 61,429 148,949 NET ASSETS 131,817 227,984 EQUITY Retained earnings 227,984 248,449 (Deficit) for the year (96,167) (20,465)	TOTAL NON-CURRENT ASSETS		20,100	29,749
CURRENT LIABILITIES GST Liabilities 2,615 2,104 Trade and other payables 15,384 17,657 Funding/Grants in Advance - 96,120 Provision for annual leave 4 22,058 16,439 TOTAL CURRENT LIABILITIES 40,057 132,320 NON-CURRENT LIABILITIES 21,372 16,629 TOTAL NON-CURRENT LIABILITIES 21,372 16,629 TOTAL LIABILITIES 61,429 148,949 NET ASSETS 131,817 227,984 EQUITY Retained earnings 227,984 248,449 (Deficit) for the year (96,167) (20,465)	TOTAL ASSETS		193,246	376,933
Trade and other payables 15,384 17,657 Funding/Grants in Advance - 96,120 Provision for annual leave 4 22,058 16,439 TOTAL CURRENT LIABILITIES 40,057 132,320 NON-CURRENT LIABILITIES 21,372 16,629 TOTAL NON-CURRENT LIABILITIES 21,372 16,629 TOTAL LIABILITIES 61,429 148,949 NET ASSETS 131,817 227,984 EQUITY Retained earnings 227,984 248,449 (Deficit) for the year (96,167) (20,465)	CURRENT LIABILITIES		2 615	2 104
Funding/Grants in Advance Provision for annual leave TOTAL CURRENT LIABILITIES Provision for long service leave TOTAL NON-CURRENT LIABILITIES Provision for long service leave TOTAL NON-CURRENT LIABILITIES TOTAL NON-CURRENT LIABILITIES TOTAL LIABI	:		•	•
Provision for annual leave 4 22,058 16,439 TOTAL CURRENT LIABILITIES 40,057 132,320 NON-CURRENT LIABILITIES 21,372 16,629 TOTAL NON-CURRENT LIABILITIES 21,372 16,629 TOTAL LIABILITIES 61,429 148,949 NET ASSETS 131,817 227,984 EQUITY Retained earnings 227,984 248,449 (Deficit) for the year (96,167) (20,465)			-	•
NON-CURRENT LIABILITIES Provision for long service leave 4 21,372 16,629 TOTAL NON-CURRENT LIABILITIES 21,372 16,629 TOTAL LIABILITIES 61,429 148,949 NET ASSETS 131,817 227,984 EQUITY 227,984 248,449 (Deficit) for the year (96,167) (20,465)		4	22,058	
Provision for long service leave 4 21,372 16,629 TOTAL NON-CURRENT LIABILITIES 21,372 16,629 TOTAL LIABILITIES 61,429 148,949 NET ASSETS 131,817 227,984 EQUITY 227,984 248,449 (Deficit) for the year (96,167) (20,465)	TOTAL CURRENT LIABILITIES		40,057	132,320
TOTAL NON-CURRENT LIABILITIES 21,372 16,629 TOTAL LIABILITIES 61,429 148,949 NET ASSETS 131,817 227,984 EQUITY Retained earnings 227,984 248,449 (Deficit) for the year (96,167) (20,465)	NON-CURRENT LIABILITIES			
TOTAL LIABILITIES 61,429 148,949 NET ASSETS 131,817 227,984 EQUITY Retained earnings 227,984 248,449 (Deficit) for the year (96,167) (20,465)	Provision for long service leave	4	21,372	16,629
NET ASSETS 131,817 227,984 EQUITY Retained earnings 227,984 248,449 (Deficit) for the year (96,167) (20,465)	TOTAL NON-CURRENT LIABILITIES		21,372	16,629
EQUITY Retained earnings (Deficit) for the year 227,984 (96,167) (20,465)	TOTAL LIABILITIES		61,429	148,949
Retained earnings 227,984 248,449 (Deficit) for the year (96,167) (20,465)	NET ASSETS		131,817	227,984
(Deficit) for the year (96,167) (20,465)	EQUITY			
(Deficit) for the year (96,167) (20,465)	Retained earnings		227,984	248,449
TOTAL EQUITY 131,817 227,984	•			
	TOTAL EQUITY		131,817	227,984

The accompanying notes form part of these financial statement

Statement of Changes in Equity For the year ended 30 June 2022

	Retained earnings	Total
	\$	\$
Balance at 30 June 2020	248,449	248,449
Total comprehensive deficit for the 2021 year	(20,465)	(20,465)
Balance at 30 June 2021	227,984	227,984
Total comprehensive deficit for the 2022 year	(96,167)	(96,167)
Balance at 30 June 2022	131,817	131,817

Statement of Cash Flows For the year ended 30 June 2022

	2022 \$	2021 \$
Cash flows from operating activities		
Receipts from grants and funding agreements Payments to suppliers and employees Net cash flows provided by operating activities	699,915 (873,371 (173,456)	722,184 (659,189) 62,995
Net cash hows provided by operating activities	(173,450)	02,995
Cash flows from investing activities Interest received	199	191
Purchase of property plant and equipment	(2,190)	(15,507)
	(1,991)	(15,316)
Net increase in cash and cash equivalents	(175,447)	47,679
Cash and cash equivalents at the beginning of the financial year	336,830	289,151
Cash and cash equivalents at the end of the financial year	161,383	336,830
Reconciliation to cash flows from operations		
Operating (Deficit)	(96,167)	(20,465)
Non-operating cash flows in net profit		
Depreciation	11,562	10,779
Change in working capital		
(Increase) / Decrease in prepayments & deposits	(1,331)	(1,274)
Increase / (Decrease) in payables	(13,154)	5,941
Increase / (Decrease) in provisions Increase / (Decrease) in funding in advance	21,754 (96,120)	(1,185) 69,199
Net cash provided by operating activities	(173,456)	62,995

Notes to and forming part of the Financial Statements For the year ended 30 June 2022

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 entity 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.

Notes to and forming part of the Financial Statements (Continued) For the year ended 30 June 2022

Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised in the income and expenditure statement.

Employee Benefits

Provision is made for the entity'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 entity 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.

Notes to and forming part of the Financial Statements (Continued) For the year ended 30 June 2022

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).

Funding/Grants in Advance

All grants are bought 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 entity has a lease for its current premises with a rental of \$24,425 per annum. The board has elected to not recognise the lease in accordance with AASB16 as they consider it to be of a short term nature.

Economic Dependency

The entity has incurred operating deficits for the last two years.

Youth Legal Service Inc. is dependent upon the continued financial support of the Department of Justice.

The Board has prepared a budget for the 2022/23 financial year, which is showing a break even position and indicating that the entity can continue as a going concern.

Notes to and forming part of the Financial Statements (Continued) For the year ended 30 June 2022

Note 2 - Cash and Cash Equivalents

	2022 \$	2021 \$
Cheque account	7,755	5,500
Telenet Account	148,297	326,124
Term Deposit	5,000	5,000
Petty Cash	331	206
•	161,383	336,830
Note 3 – Fixed Assets	2022 \$	2021 \$
IT Upgrade	47,000	45,008
The Opposition	(29,543)	(18,662)
	17,457	26,346
Furniture and Fittings	8,888	8,888
, annual and minds	(6,166)	(5,485)
	2,722	3,403

Note 4 – 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 2022 are as follows: Provision for annual leave \$22,058

The amounts provided for as a non-current liability at 30 June 2022 are as follows:

Provision for long service leave \$21,372

The amount owing for sick leave at 30 June 2022, which is not accrued in the accounts is \$45,968