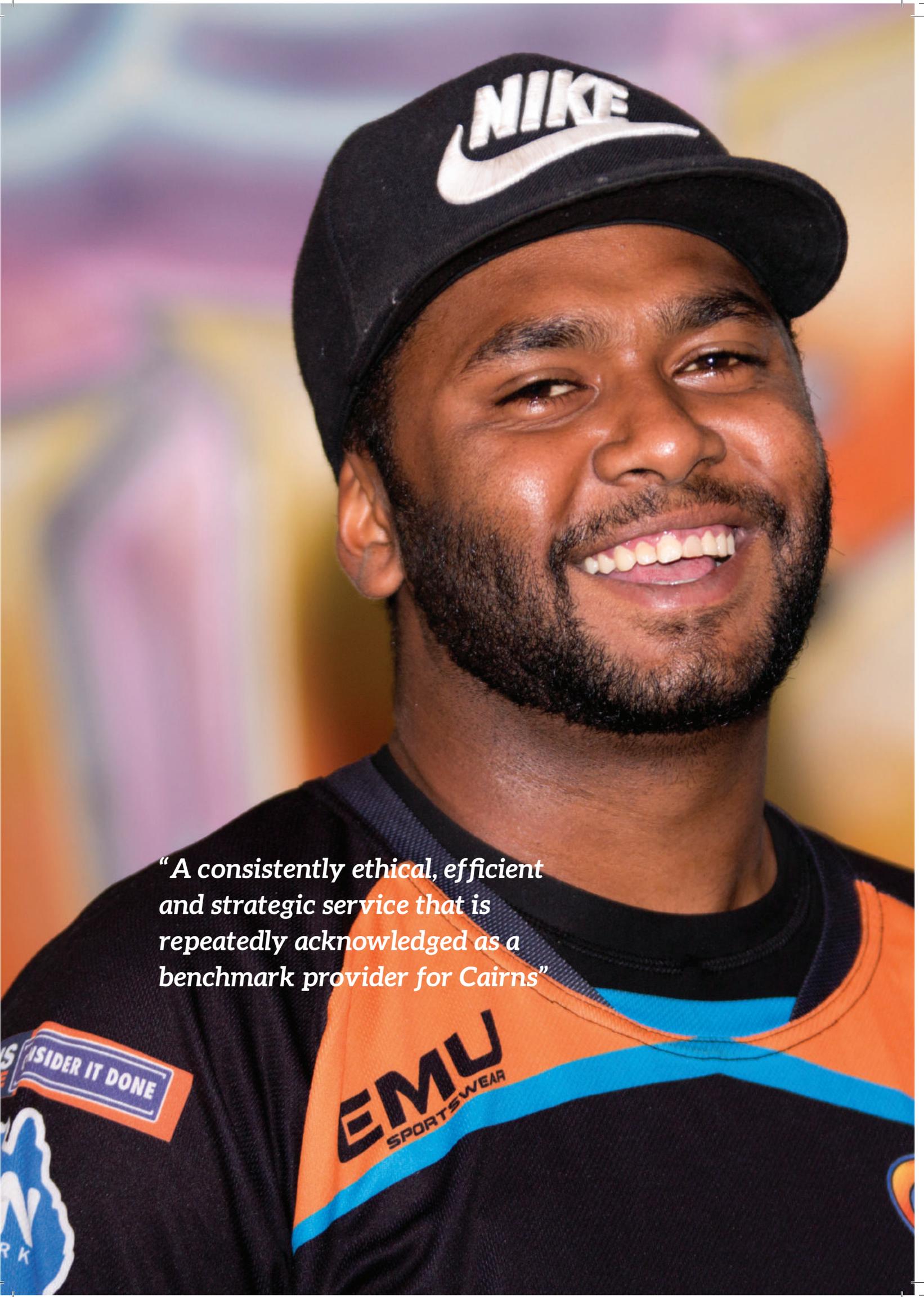




Annual Report
2015-2016





“A consistently ethical, efficient and strategic service that is repeatedly acknowledged as a benchmark provider for Cairns”

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Youth Empowered Towards Independence (YETI) is a community based organisation that works with vulnerable young people.

YETI aims to provide a community based, supportive, empowering, responsive and healing environment to meet the needs of vulnerable young people through the provision of holistic services that foster social, emotional, spiritual and physical well-being.

YETI recognises the importance of partnerships with other agencies to provide young people with coordinated care.

Youth Empowered Towards Independence provides youth services on the traditional lands of the Gimuy Walubara Yidinji and Yirrganydji (Irukandji) peoples. YETI acknowledges the Elders both past and present and greatly respects the living culture of Gimuy Walubara Yidinji and Yirrganydji peoples.



Our Vision

Youth empowered towards independence

Our Mission

To provide a community based, supportive, empowering, responsive and healing environment that meets the needs of vulnerable young people through the provision of holistic services that foster social, emotional and physical well-being.

YETI Practice Principles

Nine guiding principles underpin service delivery at YETI. The principles are incorporated into all aspects of service delivery and reflected in the service standards, policies and procedures.

- Empowerment
- Social justice and human rights
- Accessibility and acceptance
- Trauma informed
- Compassion and care
- Integrity and respect
- Harm minimisation
- Learning and changing
- Community focused



YETI Management Committee

Laurel Downey - President
Andrea Davidson - Vice President
Emily Ward - Secretary
Nathan Davis - Treasurer

Petrina Cao-Kelly
Cynthia Lui
Carly Martin
Karen Dini-Paul

YETI Staff

Manager

Genevieve Sinclair

Senior Practitioner

Melanie Spencer

Finance & Administration Manager

Robert Dollery

Improved Services and Quality Manager

Amelia Hosking

Next Step Program Coordinator

Derryn Knuckey

Next Step Program Workers

Nadia Rengifo, Jodi Farrell

Alcohol & Other Drug Counsellors

Sayoko Akamatsu, Troy Davidson, Stacey Anderson

Program Administrator

Sarah Hoyal

Alcohol & Other Drug Case Manager

Wendy Sammons, Robert Allery, Cheyenne Purcell

Youth Support Day Program Drop-In Coordinator

Angelo Panitteri

Youth Support Workers

Malcolm Lawrence, Laura Mcleod

Youth Kinnections

Jess Ijunic, Bindi Diamond, Jess Spencer

Just North Coordinator

Mandy Welfare

Volatile Solvent Misuse Project Officer

Tonya Fuschtei

Student Placement

Jodie Farrell, Jaime Read

Resource Officer

Maria Mabo

President's Report.

2015 -16 has been another busy year for YETI, with continued growth and the opportunity for stabilisation and consolidation.

Having been in the role of President for seven years now, it is hard to say something new, and so my comments in this report are an echo of previous years. It is a great delight to be associated with such a strong and competent organisation, who continue to have such excellent working relationships with others in the youth, mental health and drug and alcohol sectors. It is easy to be proud of the work Yeti staff do, while also appreciating the complexity of the young people and the stress this can cause staff. Genevieve and the other senior staff's supportive management style contributes to maintaining the Yeti workforce so that they can be truly available to clients.

The Management Committee undertook a Strategic Planning exercise during the last year, that has led to a more comprehensive approach to reporting on continuous improvement. This process assists the Management Committee to better understand the work Yeti is doing and provide feedback and support where needed.

Another major achievement this year has been some excellent work on the Reconciliation Action Plan. The working party have tackled this complex task with passion and commitment, and have done an amazing job in formulating a plan that Yeti can take into the future.

Supporting the work of Yeti through involvement in local networks has continued, with strong involvement in the Cairns Community of Practice, continued work with the Complex Care Coordination Panel, and the Cairns Alliance of Social Services.

Over the last 12 months, YETI's financial position has remained solid, giving the capacity to consolidate services and continue the work. I would like to thank the funding bodies involved with Yeti programs, which include the Commonwealth Department of Health; Commonwealth Department of Prime Minister and Cabinet; Queensland Department of Communities, Child Safety and Disability Services; and Queensland Health. Their representatives

continue to work well and collaboratively with Yeti, adding to the health of the organisation.

As well as thanking my co-committee members, on behalf of all of us on the Management Committee, I would like to express our thanks and gratitude for all that the Yeti team do for the young people who are at the heart of the work. We wish to thank the ongoing hard work and commitment of Bob Dollery, who, as financial and administration manager, provides YETI with sound financial management. The senior team, of Genevieve, Melanie and Bob have continued to provide fantastic leadership and care for the Yeti staff, and the outcomes and satisfaction with services for young people are absolute proof of this. The Management Committee again extends a heartfelt thanks to everyone at YETI for another productive year. It remains a great pleasure to be involved with Yeti.

Laurel Downey
November 2016



“YETI are a key agency in their field and provide amazing support for the youth in Cairns. All staff I have worked with are compassionate, apply appropriate cultural sensitivity and are proactive in addressing youth issues with all stakeholders.”

Manager's Report.

2015/2016 has been a year of consolidating our collaborative partnerships and establishing our future direction. We have almost doubled in size over the past five years and this has been a great year for developing our team structures and forming a joint vision for our future. YETI now employs over 20 practitioners and we are working hard to ensure that the team stays strong and happy and that this cohesion continues to bring with it high quality outcomes for young people.

Strategic Planning

During 2015/2016 YETI undertook an exciting strategic planning process whereby we established our key direction for the next five years. The planning process was facilitated by KW Consulting and involved participation from staff and the Management Committee. Our key goals for the next five years are to: Improve outcomes for vulnerable young people; advocate strongly for vulnerable young people; and strengthen YETI's capability. Following the ratification of the Strategic Plan 2015-2020 we hosted a team building day for all staff on Green Island. The day was a really terrific opportunity to reinforce our collective goals, strategies and collective practice principles.

Reconciliation Action Planning

This year we began developing our first YETI Reconciliation Action Plan. The process of planning is still underway and we hope the plan can be launched in 2017. The process for developing the plan was undertaken collaboratively and has involved the establishment of a Reconciliation Action Plan working party and weekly meetings.

Just North - Building Connections across the region

YETI has continued a busy year of work with the Just North initiative, a capacity building project that aims to stem the use of volatile substances in the region. In the past year the program has visited: Cassowary Coast; Tablelands; Mossman Gorge; Douglas Shire; Pormpuraaw;

Aurukun; Western Cape (Mapoon Napranum Weipa); Lockhart River; Northern Peninsula Area; Thursday Island and Horn Island. The Just North team delivered VSM training 22 times in the last year to 134 participants. In the last 12 months we had workers from Lockhart River, Wujal Wujal and Pormpuraaw spend time at YETI and participate in VSM training or undertake internships.

Cairns Community of Practice

In 2015/2016 YETI have remained involved in the Cairns Community of Practice a learning and reflection forum facilitated by Department of Communities, Disability and Child Safety Services. The Community of Practice is held at YETI and focuses on topics relevant to best practice with children, young people and families. The workshops have explored issues such as domestic and family violence, transition to independence as young people exit statutory care and various practice frameworks.

Lotus Glen Correctional Centre - Through Care Program

YETI have continued their program of regular outreach into Lotus Glen Correctional Centre.

The purpose of our visits is to discuss Alcohol and Drug issues, undertake intake/assessments, support young people to remain connected to family and community and ensure their transition experiences are well linked to the support system in Cairns. We are hoping the program extends to Townsville Correctional Centre in 2017.

LGBTI Youth Group

YETI's LGBTI weekly youth group has grown substantially in popularity in 2015/2016. There has been an increase in participants in the SSAY-IT group with an average of 15 young people joining in for weekly activities. The group has begun planning for the inaugural LGBTI formal: a night of entertainment scheduled to coincide with the high school formal season. The group was successful in their application for a Seniors Week activity grant and planning commenced to begin a mural project with the Cairns University of the Third Age.

Cairns Alliance of Social Services
I have been very involved with the Cairns Alliance of Social Services over the past year and have recently accepted the co-chair role for the next twelve months. The Cairns Alliance of Social Services is a networking and advocacy group that represents over 50 local agencies and aims to be a voice for social change; develop our skill base to better serve our community; and enhance our cooperative capacity. During the past year I was involved with the development of a series of policy position papers that addressed key issues in the Cairns region such as domestic and family violence, homelessness, youth issues, drugs and alcohol and mental health. The papers aimed to inform peak bodies, policy makers, political candidates and elected representatives of the broad network view in relation to local issues.

YETI would be unable to undertake all these great initiatives without the ongoing support of our funding bodies: Commonwealth Department of Health; Commonwealth Department of Prime Minister and Cabinet; Queensland Department of Communities, Child Safety and Disability Services; and Queensland Health. I have enjoyed working in partnership with all our funders to deliver evidence informed, high quality services.

The staff at YETI just keep getting better and working harder to achieve great outcomes with the young people at the centre of our efforts. I personally value the unique contribution of everyone on the YETI team. This includes staff and our dedicated student placement volunteers who contribute so much in their short time with us.

Our Management Committee continue to provide strong direction for YETI and their collective wisdom

is a great asset for our organisation. I enjoyed our work together on the Strategic Plan and believe we now have a clear concise vision for our future. My warmest thanks to the Management Committee: Laurel Downey, Andrea Davidson, Nathan Davis, Emily Ward, Petrina Cao-Kelly, Karen Dini-Paul, Cynthia Lui and Carly Martin.

I continue to be immensely proud of the work we undertake at YETI. More and more, young people are participating genuinely in the day to day running of the centre, cleaning out the back of the garden, painting tables, answering phones, getting water for meetings, doing dishes and helping cook and clean for others. It is this real contribution to our centre that keeps the space vibrant and fun. In the past year young people we work with have made a wide array of positive changes and choices. These have included: cutting down on their drinking, being a better mum,

going to antenatal checks, going to rehabilitation services, getting housed, going home to family and country, reconnecting with their children, staying out of detention, talking to helpful people when they are worried and stressed and being kind to themselves. I envisage that the next twelve months is going to see continued growth of our service and I am excited about YETI's future.



Genevieve Sinclair
MANAGER



Senior Practitioner Report.

2015/2016 has seen YETI staff adapt to changes in program guidelines, provide more outreach-based supports to vulnerable young people and participate in ongoing learning opportunities to develop new skills and knowledge.

2015 -2016 has been a busy year at YETI as we have adjusted to changes or additions to programs, and strengthened the programs we currently offer. As the Senior Practitioner, it is my role to support staff to ensure we are providing the best possible service to the young people we work with. This includes providing supervision and building the skills of workers through training as well as trialling new interventions. In the past financial year we were formal partners in the trial of ERIC (Emotional Regulation and Impulse Control) resources with Deakin University and the Youth Support and Advocacy Service. I also hold a small case load of young people with multiple vulnerabilities, many of who are involved in the Co-ordinated Care for Vulnerable Young People Panel. I am responsible for managing referrals into YETI and subsequent intakes particularly in relation to the day program.

The team at YETI do a great job at working with young people who are often faced with a multitude of complex situations. Via regular supervision I work with practitioners to develop options and choices for young people that will assist them in navigating through their issues. Supervision gives staff members an opportunity to debrief which is very important for their own self-care and to assist with the affects of vicarious trauma. I have developed and facilitated in-house training sessions,

and with other staff members presented learnings into the issues faced by the young people.

As YETI has a very unique cohort of young people attending the service we have been assisting in trialling some interventions for at risk young people. The ERIC (Emotional Regulation and Impulse Control) tool, developed by Dr Kate Hall at Deakin University, is a series of basic worksheets that condenses key concepts from therapeutic modalities such as: Dialectical Behavioural Therapy; Acceptance and Commitment Therapy and Cognitive Behavioural Therapy. These worksheets have merged and simplified key ideas so that young people can learn basic skills to assist them with their life stresses. YETI continues to receive large numbers of referrals from government and non-government organisations, as well as referrals from families and young people. Today I received a referral from a young person in Townsville Women's Prison in relation to one of her friends. It was nice to know that she had empathy and also recognised that our assistance had not only helped her but could help others.

It has been great to see the incorporation of new programs at YETI and this is especially helpful in my role as it strengthens the assistance we can provide to young people and their families.

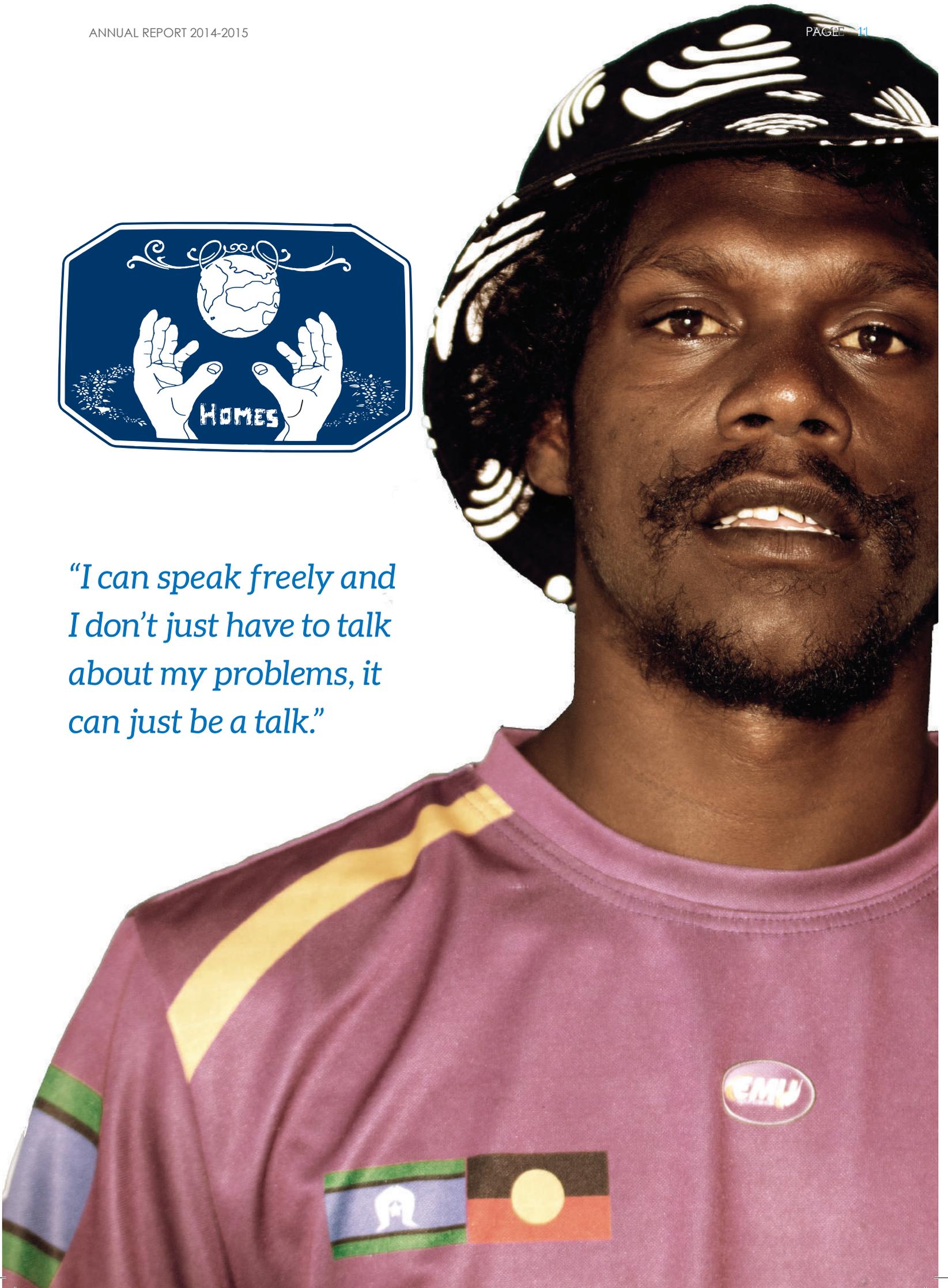
The changes to the Youth Support Program has meant we can now support at risk young people that may not have previously come to our attention via the day program. There are also large numbers of young people transitioning from Child Safety who really benefit from the Next Step program. Lastly whilst the Just North program does not work directly with clients it is very helpful to be able to build links with workers from across the region and create a strong safety net for young people. In Cairns there is a distinct gap in service provision targeted at families with high risk adolescents. Unfortunately many of these young people are having their needs addressed in the youth justice system. Early intervention in relation to young people offending and supports for more entrenched offenders is a necessity. There is an evidenced need for a Family Support program that focusses on the needs of high risk adolescents and works with them to become safer and healthier.

Melanie Spencer





“I can speak freely and I don’t just have to talk about my problems, it can just be a talk.”



Youth Kinnections Day Program.

Youth Kinnections is a Queensland Department of Communities, Child Safety and Disability Services – Youth Support Program initiative. The program involves supporting vulnerable young people aged 12-18 years via a day program operating five days a week and extensive outreach case management.

YETI's Youth Kinnection Program supports young people aged 12-18 years in the Cairns region. A significant part of the Youth Kinnections initiative is the operation of a day program which is open from 9am to 1pm Monday to Friday. The program is predominantly accessed by young people identifying as being of Aboriginal and Torres Strait Islander descent. The young people we work with are highly vulnerable and face an array of challenges such as homelessness, mental health issues, rough sleeping, poor nutrition, domestic and/or family violence and alcohol and other drug use. The number of young people that access the day program has fluctuated over the year and we have seen an increase in young people presenting with comorbid issues. Due to the complexity of mental health and AOD issues, the working relationships between the day program workers and the case management team has strengthened to ensure that our young people are able to access YETI services seamlessly. We are continually striving to enhance young people's engagement with our support services to ensure they are accessing the services required to meet their needs.

The day program offers a range of facilities for young people to access including kitchen, laundry, showers and computers with internet access. The focus of the program is addressing the basic needs of vulnerable young people and providing crisis responses to presenting issues. This soft entry

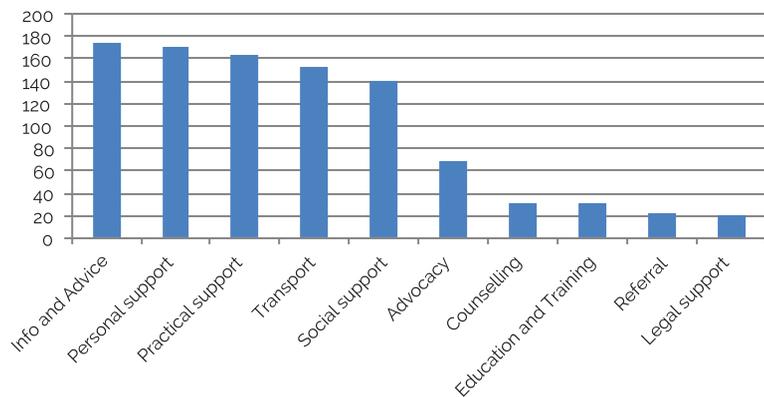
point provides space for staff to engage young people in opportunistic interventions and is a good environment for meaningful conversations about drug and alcohol misuse and other issues. The day program also enables young people who are usually resistant to engage with government agencies, a supported point of entry into YETI's case management and counselling teams.

YETI aims to improve the social and emotional wellbeing of young people in a holistic manner. To achieve this, YETI works in conjunction with other services such as Queensland Health, Queensland Education, Youth Justice, Child Safety, Wuchopperen and other non-government services to provide the best possible outcomes for young people. YETI supports collaborative service delivery models to produce the best outcomes for our vulnerable young people

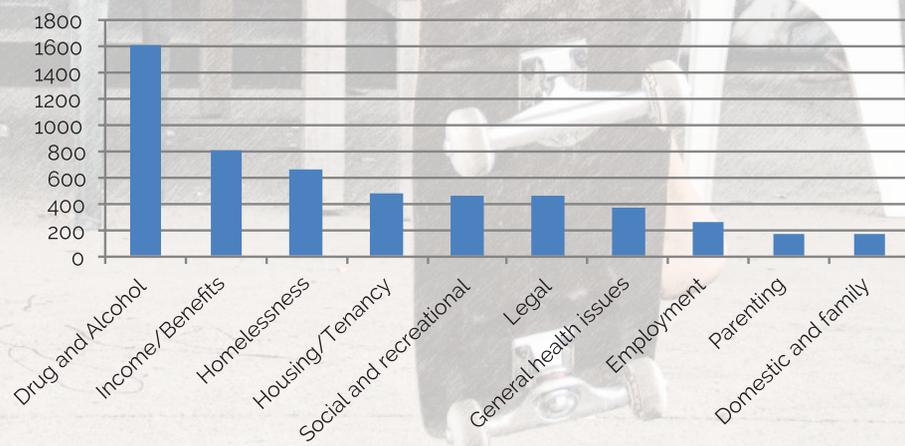
including weekly in-service visits by Centrelink and the Queensland Health Sexual Health team. Due to the diverse range of young people accessing the day program, YETI believes that it is important to encourage and support young people to participate in special events such as International Women's Day, NAIDOC Week, Youth Week, Mental Health Week and Harmony Day and these events have been highlights in the YETI calendar.

Working with such vulnerable young people can be challenging at times, but being able to witness the level of resilience, strength and courage these young people display is truly amazing.
Angelo Panitteri

Angelo Panitteri



Key support types 2015/2016 Youth Kinnection



Key Presenting Issues 2015/2016 Youth Kinnections

YETI/Just North 2015-2016.

Just North is a new program for YETI, funded to address volatile substance misuse in Far North Queensland and to support and build the capacity of youth workers and other professionals working with vulnerable young people.

YETI's Just North program has completed its first year's work supported via three year funding from the Department of Prime Minister and Cabinet's Indigenous Advancement Strategy. The program has had a fast paced year with time spent creating Volatile Substance Misuse (VSM) resources, establishing and building relationships across Far North Queensland, delivering VSM training and exploring ways that the program can be helpful in building the capability of youth workers and other professionals that work with vulnerable young people.

The following success story is a great example of Just North work in action: The Just North team visited the Torres Straits on two occasions in the last six months in response to two young YETI clients who returned to community following significant Volatile Substance Misuse in Cairns. The Just North program supported the Horn and Thursday Island communities to work with the young people through a combination of approaches. The response was multifaceted, including supply reduction information sessions and distribution of retailer kits to seven retailers across the two Islands; delivery of eight VSM training sessions to Police, Child Safety, local Residential service staff, ATODS, Primary Health Care and school staff; and capacity building work with service providers and distribution of the Just North VSM and Capacity Building Toolkit. The team

worked with local organisations to discuss and develop collaborative care team models to support the young people and improve communication and integration of responses. Following discussions with retailers, store managers began to change product placement, display signage regarding the sale of inhalable products and worked with staff to increase knowledge and awareness of VSM. The Just North team has worked closely with YETI case managers and the Coordinated Care for Vulnerable Young People (CCYP) mechanism, contributing to considerable outcomes for the young people who returned to the Torres Straits. Both young people have reportedly stopped using volatile substances and one has returned to school after long periods of disengagement. This young person recently thanked service providers for their help via a handwritten letter and Just North continues to support the care teams established around both young people.

The story above exemplifies that building relationships has been a major focus for the Just North team. The program has made strong connections with community controlled organisations such as Apunipima Cape York Health Council, Pormpur Paanthu Aboriginal Corporation, and Northern Peninsula Area Family and Community Services ATSI Corporation and many other government and non-government

agencies. The team has also developed a comprehensive data base for recording VSM incidents and the increase in VSM education has resulted in VSM incidents being reported to Just North by agencies across Far North Queensland. VSM reporting provides the program with base line data around; age, gender, cultural identity, products being used, time of use and locations. The reported location of VSM incidents in turn informs the programs supply reduction work.

Just North workers are highly aware of the importance of providing a service that is useful to communities with the knowledge that meeting community need will help to maintain and build connections. In the last year at communities request the program has facilitated Dovetail to deliver Young People and Other Drug training and Understanding Methamphetamine training to five communities with a total of 201 people attending. The Just North team has also delivered formal VSM training 22 times in the last year to 134 participants. Over the last 6 months the program has visited 93 retailers across the region, distributing as many retailer kits with each retailer receiving a quarterly retailer newsletter produced by Just North resulting in significant changes in retailer practices throughout the Cairns region with retailers stripping their shelves to limit inhalable products, locking products behind service counters, and ensuring products are placed where staff can



have constant visual surveillance. In the last 12 months we have had workers from Lockhart River, Wujal Wujal and Pormpuraaw spend time at YETI and undertake VSM training or undertake two day internships at YETI. A Just North Facebook site links workers across the region as well as provide In Cairns there is a distinct gap in service provision targeted at families with high risk adolescents. Unfortunately many of these young people are having their needs addressed in the youth justice system. Early intervention in relation to young people offending and supports for more entrenched offenders is a necessity. There is an evidenced need for a Family Support program that focusses on the needs of high risk adolescents and works with them to become safer and healthier.

an easy information conduit for the Just North team to continually update workers around the latest alcohol and other drug intervention

strategies, upcoming training or new sites of interest. All in all, it's been a great start for the Just North program.

Mandy Welfare, Tonya Fuschtei and Maria Mabo

**Mandy Welfare, Tonya Fuschtei
and Maria Mabo**

CASE MANAGEMENT.

YETI's Drug and Alcohol Case Management Program is funded by Queensland Health and supports young people aged 12-25 years who are at risk of or are engaging in the use of drugs and/or alcohol.

The case managers at YETI work with vulnerable young people who are primarily from Aboriginal and Torres Strait Islander backgrounds. They present with issues such as homelessness, alcohol and other drug use, family conflict, mental health concerns and dislocation from country and culture.

Case managers must be sensitive to the various issues that influence young people's lives and support them in their decision making, assisting them to lead the design of plans to achieve their personal goals. Support provided by case managers can include all areas of a young person's health and wellbeing including mental health, housing, finance, legal issues and their alcohol and other drugs use and the problems associated with their use. This support work is done while concurrently developing emotional resilience and capacity building in all areas of life.

The case management team has seen more demand on intensive supports for young people over the past 12 months and this requires a range of techniques and approaches to best meet their needs. Case managers use a combination of brief interventions and motivational interviewing skills to assist young people to identify harms and build strategies around reducing impacts of their substance use. The ongoing interventions and consistency in language and approaches used is resulting in change in all of the young people using the service. Along with direct

supports to young people, the case management program also involves:

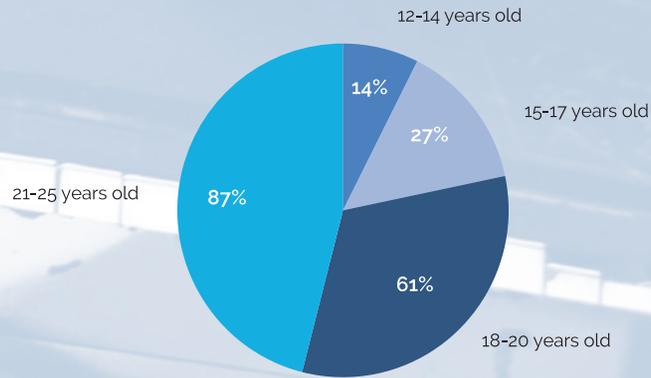
- Case Coordination and Stakeholders Meetings,
- Obtaining identification.
- Submitting housing applications and bond loans.
- Supporting people in their tenancies.
- Advocating for young people to government and non-government organisations. These include Job Service Providers, CentreLink, Child Safety and Legal supports like ATSILS and Legal Aid.
- Assisting young people to access medical and mental health professionals.
- Advocating for young people with mental health concerns and other disabilities.

The role of collaborating and coordinating with other services remains pivotal in achieving the goals of young people. This collaboration is done through referral, formal case-coordination meetings and collaborative approaches between organisations. The organisations YETI works with on a regular basis are:

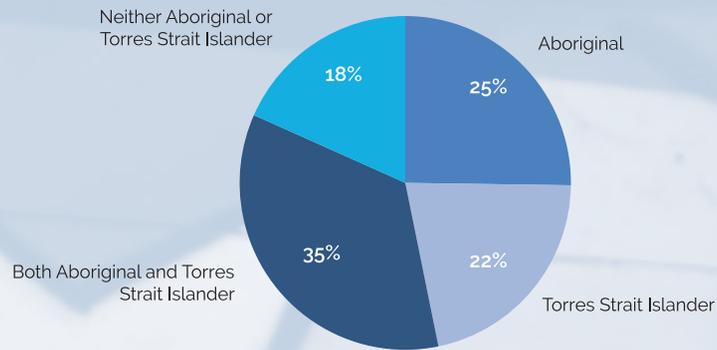
- Youth Link
- Department of Communities, Child Safety and Disabilities
- Cairns Sexual Health Service
- Homelessness Hub
- Cairns and Hinterland Mental Health

- Offenders Aid and Rehabilitation (OARS)
- Wuchopperen Health Services
- Centrelink
- Youth Justice
- Mission Australia
- Aboriginal and Torres Strait Islander legal Service (ATSILS)
- Queensland Police Service
- Crisis Accommodations services such as St Margaret's Girl's Shelter and St John's Boy's Shelter
- Legal Aid

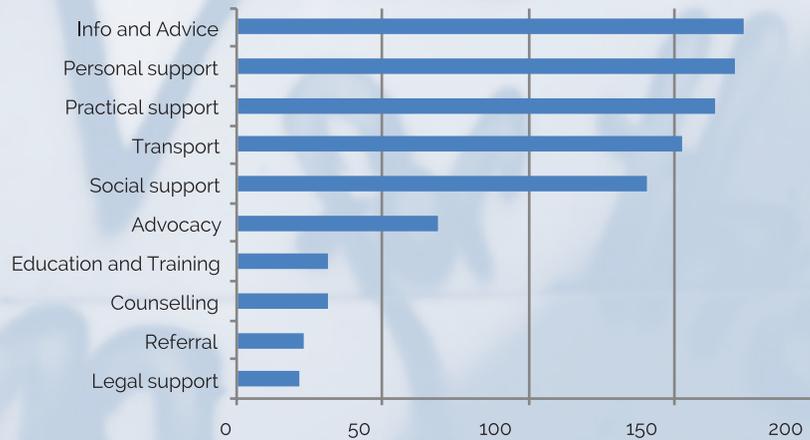
**Rob Allery, Wendy Sammons
and Cheyenne Purcell**



Age of participants 2015/2016 Case Management



Cultural background 2015/2016 Case Management



Individual young people support types 2015/2016 Case Management

IMPROVED WELLBEING INITIATIVE.

The Improved Wellbeing Initiative is funded by the Commonwealth Department of Health and looks to continually build the capacity of YETI's workforce and the service itself, in order to provide the best possible support to the diverse range of young people who access our service.

It has been another year of exciting change and development for YETI as we continually look improve on the way we support vulnerable young people in our region. This year has seen all staff and board members come together to develop a new strategic plan for the organisation, setting new goals and direction for the coming years.

One of the ways that YETI supports some of the most highly vulnerable young people in Cairns is through participation in the Coordinated Care for Vulnerable Young People Panel (CCYP). The CCYP was established to create a formal mechanism in which Government and Non Government services supporting young people could come together to develop more integrated and collaborative responses to their care. YETI has been a key partner of the CCYP since its inception and continues to support the Panel, taking on the role of Secretariat of the Panel and with three staff members on the CCYP Reference group. The CCYP supports highly vulnerable young people facing multiple barriers including homelessness, legal issues, drug and alcohol, mental health issues, involvement in the child safety and youth justice systems and disconnection from family and school. Through the CCYP, outcomes for a number of young people have been achieved such as improvements in living situations, reductions in drug and alcohol use, reductions in offending, re-engagement in school

and improvements in the family situation leading to a more stable environment for the young person.

Ongoing opportunities to engage in training and professional development are crucial to making sure that staff members keep up to date with best practice approaches to youth work. Over the past year, YETI's staff members have participated in training workshops regarding Motivational Interviewing, Dialectical Behaviour therapy, emotional regulation and impulse control, Non-suicidal self injury, Understanding Methamphetamines, Domestic Violence Mentor Training and much more. Staff members also continue to engage in regular supervision to provide opportunities to reflect on practice, receive support and develop new skills. Yeti regularly seeks client feedback to ensure that the services we are providing are meeting the needs of the young people who access our service. Over the past year, 79 young people provided feedback on the service, some of which included the following:

- 99% of young people felt safe and supported at YETI
- 100% of young people felt fairly treated
- 92% of young people felt they could talk to YETI staff if they had worries about their mental health
- 95% of young people feel that YETI does a good job of supporting young people from all different backgrounds.

This feedback confirms that YETI continues to provide appropriate and essential services to vulnerable young people in Cairns. Some of the comments about what young people like about YETI included "I can speak freely", "how they listen to what you have to say and don't judge you" and "They help me get done what I need to do to get life sorted and be more independent". This was also reinforced in an external accreditation audit held in November 2015 with fantastic feedback from the auditor and from a survey conducted with external stakeholders with comments including "I feel that staff and management at YETI constantly strive to support young people in Cairns, and in particular, young people who are vulnerable and challenging. My view of YETI is that it is a service which is passionate, innovative and finds ways to provide solutions to youth issues. Genevieve consistently raises awareness of youth issues and is always committed to collaboration with other agencies and departments to improve outcomes for youth".

[Amelia Hosking](#)

“They help me get done what I need to do to get life sorted and be more independent. Also all the workers are so kind and caring.”



DRUG AND ALCOHOL COUNSELLING.

YETI's Drug and Alcohol Counselling Program is funded by the Commonwealth Department of Health. In 2015/2016, the counselling team supported 283 young people who were at risk or engaging in the use of illicit drugs.

The Adolescent Drug Treatment Program is a free service offered to young people aged 12-25 who reside in the Cairns region. The service provides counselling, case management, information, advocacy and referral services to vulnerable youth who are at risk of or engaging in the use of illicit drugs and who are wishing to reduce, cease or become safer within that use.

The program's holistic and strengths-based approach provides empowerment and harm-minimisation strategies through a wide range of therapeutic tools and techniques to young people who access our service. The issues they present include but are not limited to alcohol and drug misuse, homelessness, mental health, suicidal ideation, domestic/family violence, family/relationship issues, self-harming behaviours and trauma. Assessments and screenings are carefully conducted to select appropriate intervention/therapy plans to cater for individual needs. A culturally safe, collaborative approach is integrated throughout the process. Therapies can range from motivational interviewing, cognitive behavioural, emotional regulation, narrative, mindfulness, acceptance and commitment, skills practice and psychoeducation.

Due to the complex nature of circumstances that the young people are in, the team provides a flexible counselling service so that the young people's needs are met in a timely and appropriate

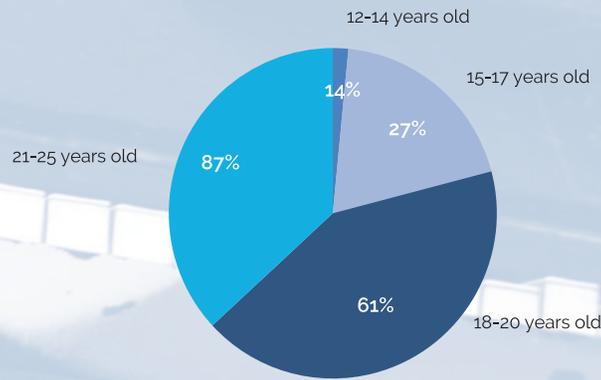
manner. Young people are offered the following as part of the counselling program: : Informal and formal counselling, screening and assessment, case planning and management, home and school visits, on the spot counselling in the drop in, outreach and transport support, and telephone counselling to clients of the service who have relocated or returned to country. A multidisciplinary/interagency approach is implemented where needed to support young people's treatment plans.

In combination with the existing counselling program, the YETI counselling team are in their second year of providing a 'Through-care' service in partnership with Department of Corrections Queensland to support young men who are currently residing at Lotus Glen Correctional Facility. This program aims to support young people while they are incarcerated in regards to their social and emotional wellbeing. In conjunction with this it also aims to assist young people in the transition from prison to the community with a focus on continuation of support so that the likelihood of re-offending will be reduced. The repeatedly high numbers of young men accessing this service is evidence of its need and importance and provides an essential link to support on release from detention.

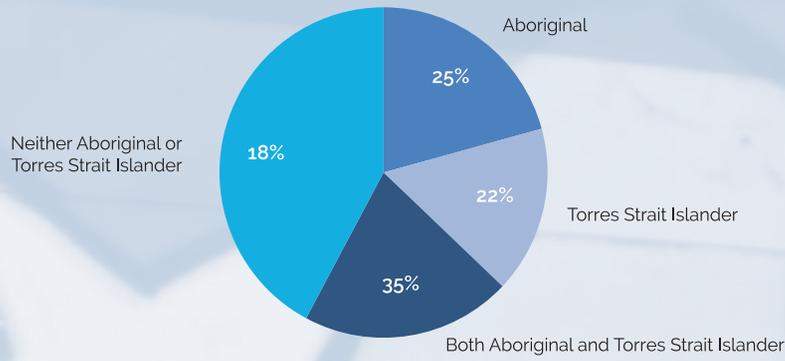
In order to provide the best possible support for young people accessing the YETI counselling services, the counselling team are continuously

working to develop and strengthen their knowledge and intervention skills to provide best practice for young people. In the last year the team have attended training in the areas of Motivational Interviewing, Dialectical Behaviour Therapy, Suicide Intervention, ERIC (Emotional Regulation Impulse Control) and First Aid. The YETI counselling team also attended the annual Winter School Conference (AOD) and have participated in various community forums in the Cairns area and presented on such topics as 'engaging young men' and 'working with young people with complex needs'. This year again has seen many young people accessing the program grow, change and move forward despite the many barriers they face. The team has supported young people to move into permanent housing, cease/reduce alcohol and/or drug use, re-engage in school, attend rehabilitation programs, obtain employment, repair relationships, better manage distressing emotions/thoughts etc. We look forward to continuing to provide responsive and quality services to our young people into the coming year and it is an honour to be part of this great team at YETI and be part of the extraordinary journey that young people are going through.

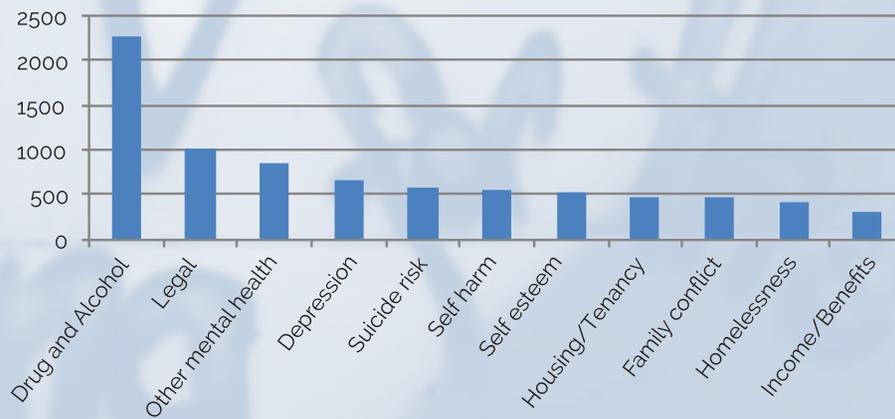
Sayoko Akamatsu, Troy Davidson and Stacey Anderson



Age of Participants 2015/2016 Counselling



Cultural Background 2015/2016 Counselling



Key Presenting Issues 2015/2016 Counselling

SAME SEX ATTRACTED YOUTH, INTERSEX AND TRANS (SSAY IT) SUPPORT GROUP.

The SSAYIT (Same Sex Attracted Youth Intersex and Trans) group has now been running for more than six years and currently runs every Wednesday from 5pm-7pm.

In 2015/16 YETI's SSAYIT group worked with 54 individual young people. Group size varied from four to 24, with an average of eight per week in the first six months and a significant increase to average 15 per week in the second six months. No one reason can be attributed to this increase, however the facilitators have made considerable effort since January 2016 to involve young group participants in decisions about programming and include a diverse range of activities in the program.

Activities over the last 12 months have included hands-on arts and crafts workshops (including tie dying and badge making), presentations on relevant topics with external speakers (including sexual health, healthy relationships and legal rights), exposure to various cultural experiences, recreational activities (such as trampolining, circus skills and swimming) and facilitated internal discussion sessions focussing primarily on identity issues. Participation from young people from Aboriginal and/or Torres Strait Islander backgrounds also appears to have increased slightly from 10% in 2014/2015 to about 15% in 2015/2016.

In the first six months of this year, there was a noticeable spike in the number of young people referred to the group who had a history of mental illness and/or self-harming

and suicidal behaviour. There has also been more young people who identify as gender diverse or trans attending the group. As a result, the SSAYIT staff members have worked closely with YETI's counselling and case management team to ensure the young people have access to appropriate specialist supports as required.

Special external activities that the group were involved in during 2015/2016 included the following.

- Stall at Tropical Mardi Gras 2016 Pride Day
- Joint public film screening with True Relationships and Reproductive Health of Gayby Baby at Cairns City Cinemas
- Planning and organisation of FNQ Same Sex Gender Diverse Formal to be held at the end of 2016
- Design, planning and painting of a mural in collaboration with the University of the Third Age Cairns for Seniors Week 2016.

In July 2016, the facilitators also made a presentation to guidance counsellors of the Catholic Education Northern Diocese at a Peer Education Day on LGBTIQ young people and school.

Facilitators have worked closely with Cairns Sexual Health Services,

Queensland Aids Council, Queensland Positive People and other agencies to deliver current and relevant information to group participants. The young people are also offered counselling and case management through YETI if required.

The participants have a range of diverse and complex needs and many come from disadvantaged backgrounds. Some of the issues we support young people with include mental health, bullying, gender diversity, family issues based around their sexuality, general wellbeing, social isolation and anxiety.

The group provides a non-judgemental place for young people to gain access to a peer network and support. As facilitators we aim to empower the young people to gain the skills necessary to grow into confident young adults. This in turn enables them to help themselves as well as others within their peer groups.

**Angelo Panitteri
and Sarah Hoyal**



NEXT STEP PROGRAM.

YETI's Next Step Program is funded by the Department of Communities, Child Safety and Disability Services to support young people who have been in foster care or other out of home arrangements to move towards independent living. The program is provided in partnership with Youth Link and Wuchopperen Health Service.

Transitions to adulthood are known to be a challenging time for most young people. But for those that have been under the care of the child protection system, this time can often see young people undergo radical changes in their living circumstances, support networks and transition to independence.

To ensure this transition process is as smooth as possible, the Next Step program offers flexible and responsive supports which are tailored to meet individual client needs. Working from trauma informed, strengths based and empowerment practice frameworks, our team work alongside young people aged 15 to 21 towards goals of their choice.

Young people often request support in seeking accommodation and managing tenancies, accessing training and further education, job readiness and job seeking, practical living skills and advice, managing finances, advocacy, support with legal matters, gaining identification, licences or qualifications, return to Country and connecting with culture and family, expanding support networks, accessing counselling, submitting YHARS or TILA funding applications and much more.

Knowing that different cohorts of young people access different services, YETI has partnered with another Cairns based youth service, Youth Link and Wuchopperen Health Service to deliver the Next Step program. The program has also

greatly benefited from a partnership agreement with the Youth Link housing team, where a minimum of three beds are accessible for Next Step clients in their supported accommodation program.

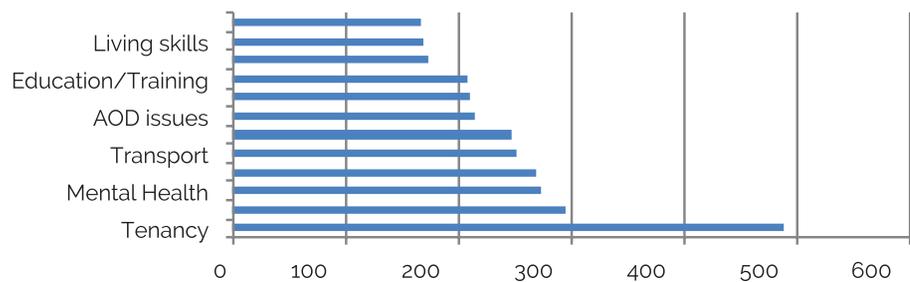
Next Step also features a state-wide connections service delivered by Life Without Barriers, Uniting Care and the Create Foundation, providing support to young people via the Next Step Facebook page, sortli app and 1800 After Care 24/7 phone support service.

The Next Step program continues to work closely with the Department of Child Safety and a range of other government and non-government

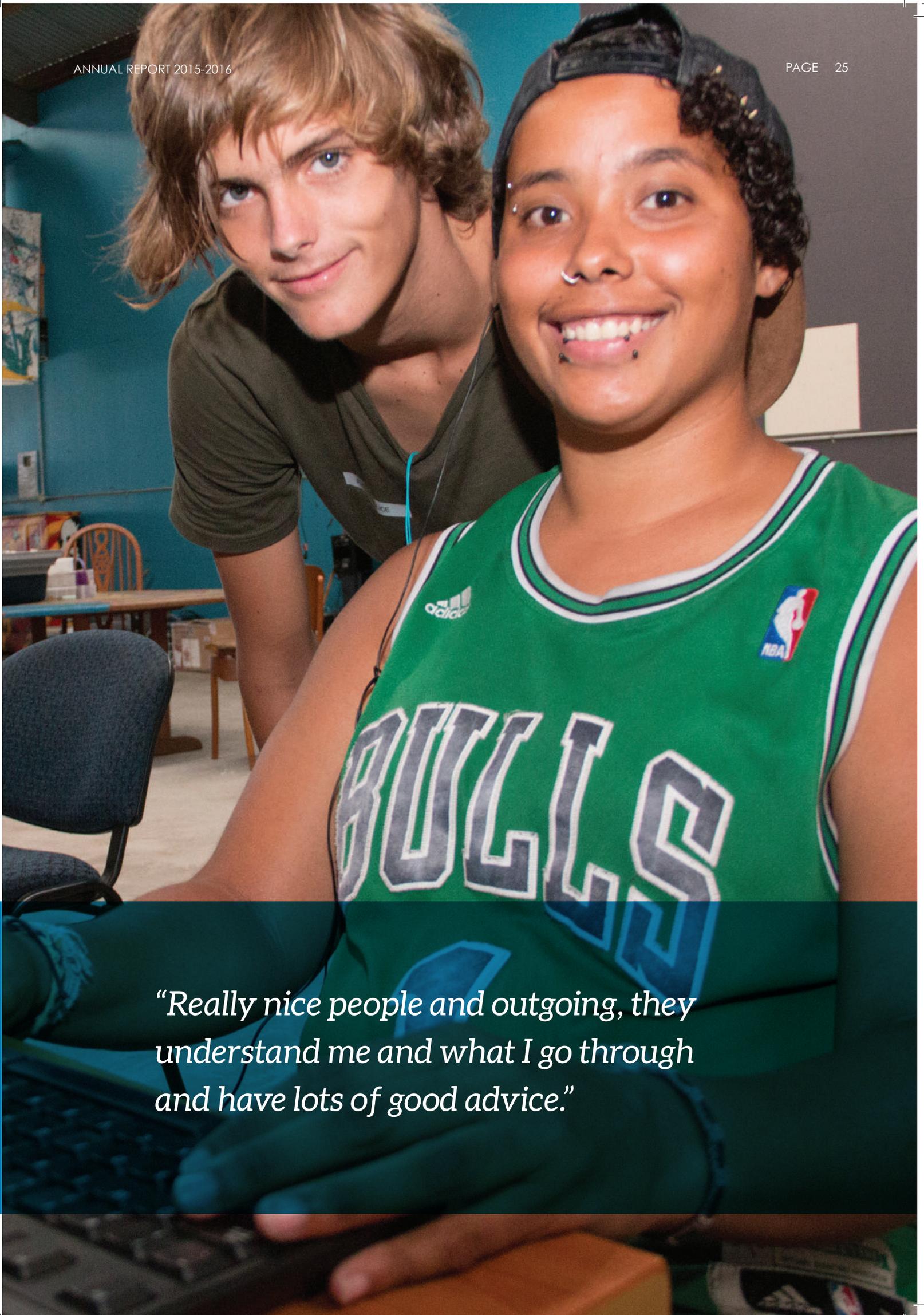
agencies in the provision of supports to young people transitioning to independence.

We'd like to extend special thanks to Dr Phil Crane (QUT) and Matt Armstrong (Central Qld Child Safety) to their invaluable contributions to our Transition to Independence forum last year. We'd also like to thank Next Step workers Dearne Lang (Youth Link) and Nadia Rengifo (YETI) for their incredible commitment to supporting clients to reach their goals and develop self efficacy.

Derryn Knuckey



Key Presenting Issues 2015/2016 Next Step



“Really nice people and outgoing, they understand me and what I go through and have lots of good advice.”

NAIDOC Day Celebrations 2015.

NAIDOC Week is one of the highlights on the YETI calendar and is celebrated every year at the service as a way of acknowledging, respecting and celebrating the Aboriginal and Torres Strait Islander young people who access our service, the families and communities with which we work and the wonderful staff who make YETI a safe and comfortable place for young people to access.

YETI is committed to continually improving the way in which we work with young people and the wider community by providing a safe and supportive space for vulnerable young people. The majority of young people accessing YETI's services identify as being of Aboriginal and Torres Strait Islander descent with 85 per cent of young people accessing the day program being Aboriginal and/ Torres Strait Islander. Part of YETI's commitment to ensuring that YETI is accessible and culturally safe for Aboriginal and Torres Strait Islander young people is by hiring and retaining Indigenous staff. Currently almost a third of YETI's staff identify as being Aboriginal and Torres Strait Islander.

This year YETI formed a working group to begin writing a Reconciliation Action Plan. A Reconciliation Action Plan will formalise YETI's commitment to reconciliation and improving the way in which we engage with Aboriginal and Torres Strait Islander young people and we look forward to beginning to implement the plan in the year ahead.

Another way in which YETI demonstrates their commitment towards reconciliation is to participate in community events, with NAIDOC Week being the

biggest event in YETI's calendar. NAIDOC (National Aborigines and Islanders Day Observance Committee) Week, celebrated in the first week of July, is a time for all Australians to celebrate the history, culture and achievements of Aboriginal and Torres Strait Islander peoples. YETI believes that it is important to encourage and support our young people and staff to participate in NAIDOC Week activities and celebrations.

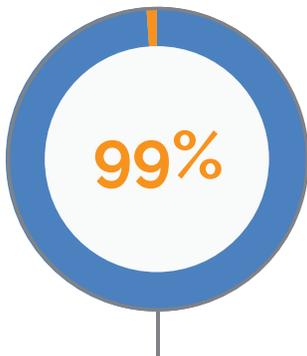
This year the theme for NAIDOC Week was Song lines: The living narrative of our nation. In the Day Program, an activity is organised for everyday of the week during NAIDOC Week. Each year, YETI begins their NAIDOC celebrations with a feast of traditional foods for the young people and YETI staff to enjoy together. For the past 5 years the young people who attend the day program have made gifts to present to the elders residing at Blue Care Hollingsworth Elders Village (formerly known as Dija Meta) and this year the young people hand-painted coffee cups for the Elders. Other NAIDOC activities this year included a movie day, art day and fishing trip to Palm Cove jetty. Each year there is also a NAIDOC march where community members march through the city and meet at Fogarty Park where there are

traditional performances and market stalls. Young people and staff are encouraged to march. YETI concludes NAIDOC Week by holding a stall at the community market day. This year, YETI's stall was one of the most popular with face painting and a photo booth. It was a great opportunity for YETI to come together and celebrate with the community.

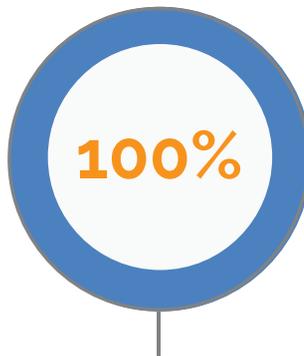
Maria Mabo



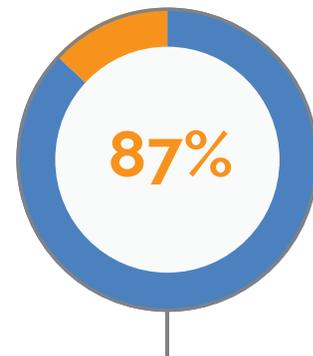
YETI Client Feedback July 2015 - June 2016



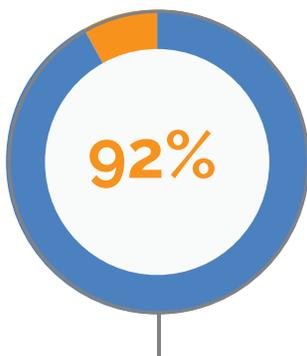
99% of young people felt safe and supported at YETI



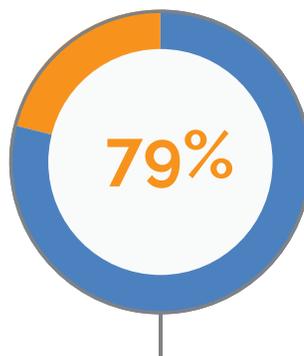
100% of young people felt fairly treated



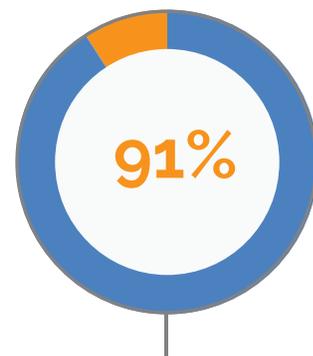
87% of young people felt that coming to YETI had made it easier to cope with their problems



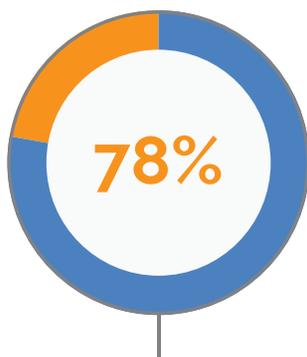
92% of young people felt they could talk to YETI staff if they had worries about their mental health



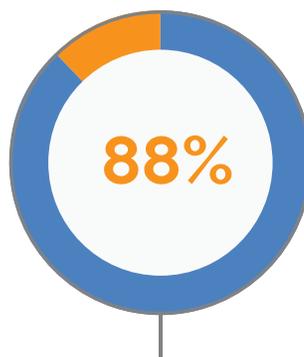
79% of young people believe YETI supports them quickly when needed



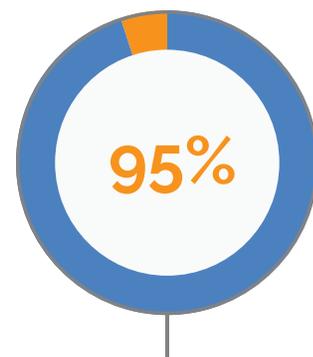
91% of young people feel it is easy to get support from YETI when needed



78% of young people feel that YETI involves them in decisions about their life and wellbeing

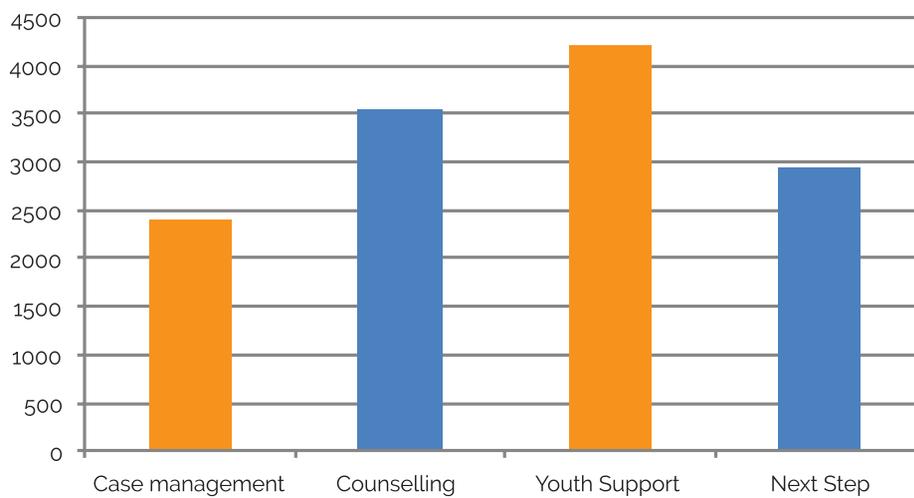
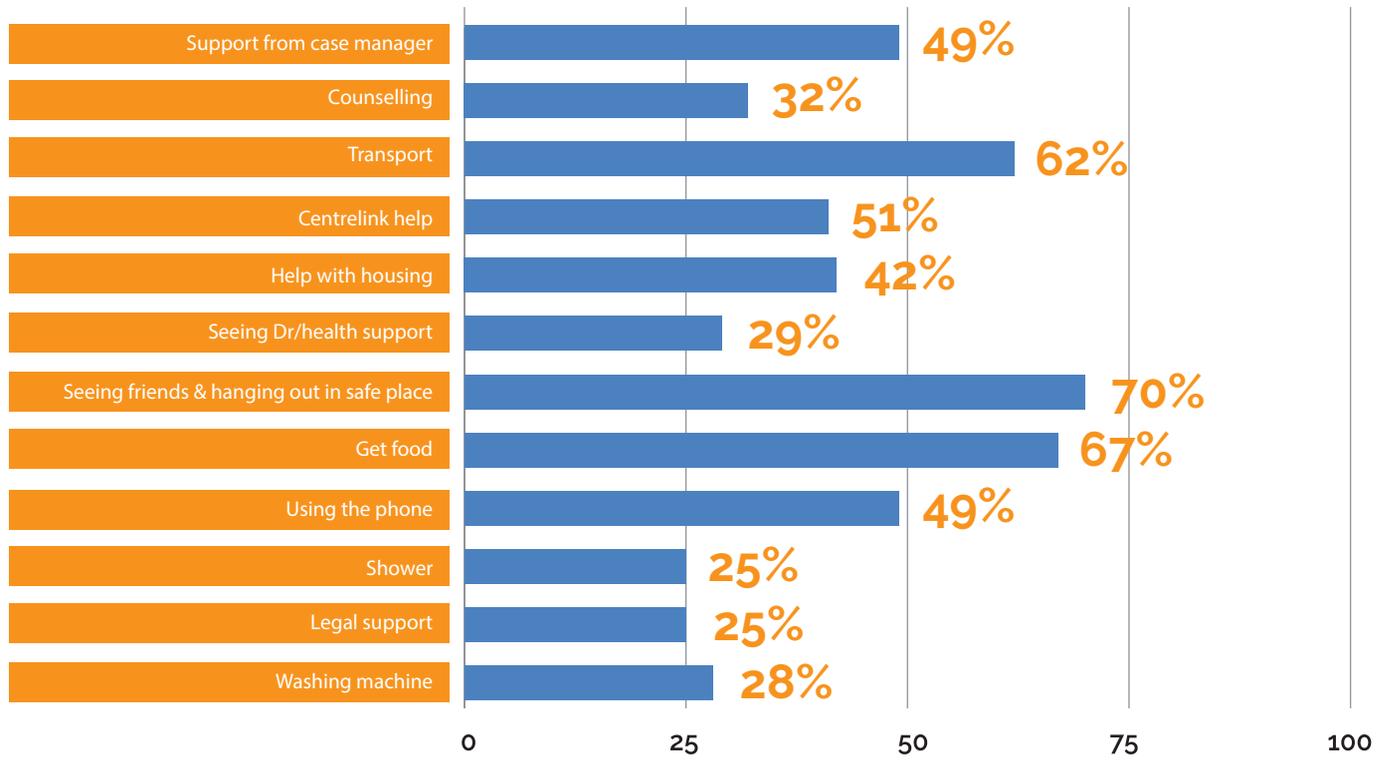


88% of young people feel that YETI works well with other services to support them

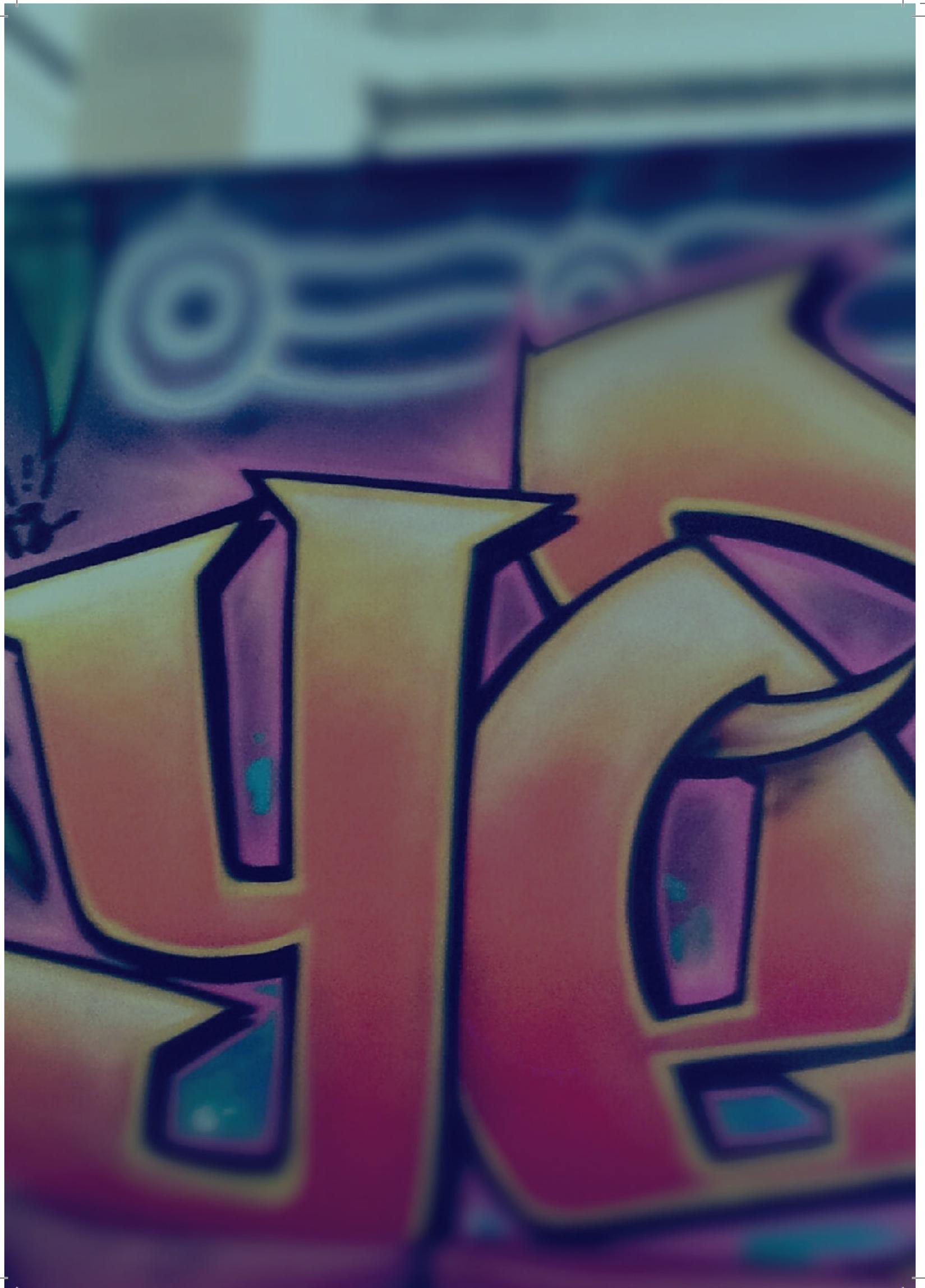


95% of young people feel that YETI does a good job of supporting young people from all different backgrounds.

YETI Client Feedback - Services Most Used July 2015 - June 2016



Contacts with YETI programs 2015/2016



YOUTH EMPOWERED TOWARDS INDEPENDENCE INCORPORATED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

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Auditor's Independence Declaration

Independent Audit Report

COMMITTEE'S REPORT

Your committee members submit the financial report of Youth Empowered Towards Independence Incorporated for the financial year ended 30 June 2016.

Committee Members

The names of committee members throughout the year and at the date of this report are:

Laurel Downey (President)
Andrea Davidson (Vice President)
Nathan Davis (Treasurer)
Emily Ward (Secretary)
Petrina Cao-Kelly (Non-executive Committee Member)
Karen Dini Paul (Non -executive Committee Member - commenced 5 April 2016)
Carly Martin (Non-executive Committee Member - commenced 12 July 2016)
Cynthia Lui (Non-executive Committee Member - commenced 12 July 2016)
Tom O'Donnell (resigned 16 October 2015)
Steven Dergaard (resigned 23 November 2015)

Principal Activities

The principal activities of the association during the financial year were to provide social facilities to members of the association.

Significant Changes

No significant change in the nature of these activities occurred during the year.

Operating Result

The surplus after providing for income tax for the 2016 financial year amounted to \$53,611.
Signed in accordance with a resolution of the Members of the Committee.



Laurel Downey (President)



Nathan Davis (Treasurer)

Dated this 13th day of September 2016

YOUTH EMPOWERED TOWARDS INDEPENDENCE INCORPORATED
ABN: 34 797 758 772
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2016

	Note	2016 \$	2015 \$
INCOME			
Grant Income		2,185,608	1,365,831
Interest		16,492	17,239
Other Income		20,618	47,282
Movement in Unexpended Funds		22,432	225,122
		<u>2,245,150</u>	<u>1,655,474</u>
EXPENDITURE			
Audit and Accounting Fees		16,602	18,467
Auspice Funding		-	37,171
Cleaning		23,614	18,466
Client Expenses and Group Work		81,386	57,108
Computer Expenses		17,065	11,390
Depreciation and Amortisation		31,156	21,880
Employee Benefits Expense		1,485,065	1,121,871
Funding for Other Agencies		108,856	44,087
Insurance		24,734	19,463
Motor Vehicle Expenses		66,492	45,852
Photocopying, Printing and Stationary		18,783	11,857
Rent Expenses		91,930	89,060
Telephone		22,940	19,381
Training		18,986	12,563
Travelling and Accommodation Expenses		45,355	7,087
Other Expenses		138,575	43,541
		<u>2,191,539</u>	<u>1,579,244</u>
SURPLUS BEFROME INCOME TAX		53,611	76,230
Income tax expense	10)	-	-
SURPLUS FOR THE YEAR		<u>53,611</u>	<u>76,230</u>
Other comprehensive income		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u><u>53,611</u></u>	<u><u>76,230</u></u>

The accompanying notes form part of these financial statements.

YOUTH EMPOWERED TOWARDS INDEPENDENCE INCORPORATED
ABN: 34 797 758 772
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2016

	Notes	2016 \$	2015 \$
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	2	784,875	700,906
Trade and Other Receivables	3	3,017	4,616
Other Current Assets	4	24,689	15,500
TOTAL CURRENT ASSETS		<u>812,581</u>	<u>721,022</u>
NON-CURRENT ASSETS			
Property, plant and equipment	5	146,245	122,378
TOTAL NON-CURRENT ASSETS		<u>146,245</u>	<u>122,378</u>
TOTAL ASSETS		<u>958,826</u>	<u>843,400</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	8	91,344	95,649
Provisions	7	168,312	112,664
TOTAL CURRENT LIABILITIES		<u>259,656</u>	<u>208,313</u>
NON-CURRENT LIABILITIES			
Provisions	7	52,240	41,767
TOTAL NON-CURRENT LIABILITIES		<u>52,240</u>	<u>41,767</u>
TOTAL LIABILITIES		<u>311,896</u>	<u>250,080</u>
NET ASSETS		<u>646,930</u>	<u>593,320</u>
EQUITY			
Retained surplus		646,931	593,320
TOTAL EQUITY		<u>646,931</u>	<u>593,320</u>

The accompanying notes form part of these financial statements.

YOUTH EMPOWERED TOWARDS INDEPENDENCE INCORPORATED
ABN: 34 797 758 772
STATEMENT OF CHANGES IN EQUITY
AS AT 30 JUNE 2016

	Retained Surplus \$	Total \$
2015		
Balance at the beginning of year	<u>517,089</u>	<u>517,089</u>
Surplus for the year	76,230	76,230
Other comprehensive income	-	-
Total comprehensive income for the year	<u>76,230</u>	<u>76,230</u>
Balance at the end of year	<u>593,319</u>	<u>593,319</u>
2016		
Balance at the beginning of year	<u>593,319</u>	<u>593,319</u>
Surplus for the year	53,611	53,611
Other comprehensive income	-	-
Total comprehensive income for the year	<u>53,611</u>	<u>53,611</u>
Balance at the end of year	<u>646,930</u>	<u>646,930</u>

The accompanying notes form part of these financial statements.

YOUTH EMPOWERED TOWARDS INDEPENDENCE INCORPORATED
ABN: 34 797 758 772
STATEMENT OF CASH FLOWS
AS AT 30 JUNE 2016

	Note	2016 \$	2015 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from customers		2,207,823	1,549,401
Payments to suppliers and employees		(2,098,784)	(1,661,472)
Interest received		16,492	17,239
Net cash provided (used) by operating activities	9	<u>125,531</u>	<u>(94,832)</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment		<u>(41,562)</u>	<u>(35,871)</u>
Net cash used in investing activities		<u>(41,562)</u>	<u>(35,871)</u>
Net increase (decrease) in cash and cash equivalents		83,969	(130,703)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF YEAR		<u>700,906</u>	<u>831,609</u>
CASH AND CASH EQUIVALENTS AT THE END OF YEAR		<u><u>784,875</u></u>	<u><u>700,906</u></u>

The accompanying notes form part of these financial statements.

YOUTH EMPOWERED TOWARDS INDEPENDENCE INCORPORATED
ABN: 34 797 758 772
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

Note 1 Corporate Information, Statement of Compliance and Summary of Significant Accounting Policies

Corporate Information

Youth Empowered Towards Independence Incorporated ("the association") is an entity domiciled in Australia. The address of the association is 3 Winkworth Street Bungalow QLD 4870. The association primarily is involved in assisting young people by providing them with information about youth issues including physical, social and emotional health. Also, the association supports workers for support and living skills.

Statement of Compliance

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act 2012). The committee has determined that the association is not a reporting entity.

The financial statements have been prepared in accordance with ACNC Act 2012 and the following Australian Accounting

- AASB 101 *Presentation of Financial Statements*;
- AASB 107 *Statement of Cash Flows*;
- AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*;
- AASB 110 *Events After the End of the Reporting Period*;
- AASB 1031 *Materiality*;
- AASB 1048 *Interpretation and Application of Standards*; and
- AASB 1054 *Australian Additional Disclosures*.

No other Australian Accounting Standards and authoritative pronouncements of the Australian Accounting Standards Board have been applied.

Summary of Significant Accounting Policies

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

(a) Basis of Measurement

The financial report has been prepared on an accrual basis under the historical cost convention. All amounts are presented in Australian dollars, which is the association's presentation and functional currency.

(b) Significant Accounting Judgements, Estimates and Assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements and estimates on historical experience and on other various factors it believes to be reasonable under the circumstances, the results of which form the basis of the carrying values of assets and liabilities.

(c) Cash and Cash Equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and on hand with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(d) Trade and Other Receivables

Trade and other receivables are recognised at amortised cost, less any provision for impairment.

(e) Property, Plant and Equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses.

Cost incorporates expenditures that are directly attributable to the acquisition of the asset. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Depreciation

The depreciation amount of property, plant and equipment is recognised on a diminishing value basis over their useful lives commencing from the time the asset is held ready for use.

The depreciation rates used for each class of assets are as follows:

<i>Class</i>	<i>Depreciation Rates</i>	<i>Depreciation Basis</i>
Plant and equipment	5% to 10%	Straight line
Motor vehicles	12.5% to 25%	Diminishing value

YOUTH EMPOWERED TOWARDS INDEPENDENCE INCORPORATED
ABN: 34 797 758 772
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

Derecognition and disposal

An item of property, plant and equipment is derecognised upon disposal when the item is no longer used in the operations of the association or when it has no sale value. Any gain or loss arising on derecognition of the asset is included in profit or loss in the financial reporting period the asset is derecognised.

(f) Impairment

At each financial reporting date, the association reviews the carrying amounts of its assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss. Whether the asset does not generate cash flows that are independent from other assets, the association estimates the recoverable amount of cash-generating unit to which the asset belongs.

If the recoverable amount of an asset or cash-generating unit is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in the statement of comprehensive income.

(g) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the association prior to the end of the financial reporting period and which are unpaid. These amounts are unsecured and generally have 30 to 60-day payment terms. Due to their short-term nature, they are measured at amortised cost and are not discounted.

(h) Employee Benefits

Wages, salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits, and annual leave expected to be settled within 12 months of the financial reporting date are recognised in current liabilities in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.

Long service leave

The liability for long service leave is recognised in current and non-current liabilities, depending on the unconditional right to defer settlement of the liability for at least 12 months after the financial reporting date. Consideration is given to the expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the financial reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the financial reporting period in which they are incurred.

(i) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Grants

Government grants and other contributions of assets are accounted for in accordance with AASB 1004 Contributions based on whether they are reciprocal or non-reciprocal in nature and are measured at the fair value of the contributions received or receivable.

Reciprocal transfers are those where approximately equal value is exchanged in the transfer between the transferor (grantor) and the transferee (grantee). Non-reciprocal transfers are those where equal value is not exchanged.

1) Reciprocal transfers

Where grants and other contributions are received that are reciprocal in nature, revenue is recognised over the term of the funding arrangements. The association currently does not have any reciprocal grants.

2) Non-reciprocal transfers

Grants and other contributions that are non-reciprocal in nature are recognised as revenue when, and only when, all the following conditions have been satisfied:

- The association obtains control of the contribution or the right to receive the contribution;
- It is probable that the economic benefits comprising the contribution will flow to the association; and
- The amount of the contribution can be measured reliably.

The association considers that it does not obtain control of grant funds received (or receivable) until the funds have been applied for the approved purpose set out in the relevant funding agreement. Grant funds unexpended, repayable or in advance are accounted for as liabilities.

Interest

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

Other income

Other income is recognised when it is received or when the right to receive payment is established.

YOUTH EMPOWERED TOWARDS INDEPENDENCE INCORPORATED
ABN: 34 797 758 772
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

(j) Leases

Leases where the lessor retains substantially all the risks and benefits of ownership of the asset are classified as operating leases. Operating lease payments are recognised as expense in the statement of comprehensive income on a straight-line basis over the lease term.

(k) Goods and Services Tax

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or part of the expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, are presented as operating cash flows.

(l) Income Tax

The association has been given exemption from income tax under Division 50 of the *Income Tax Act 1997*.

(m) New Accounting Standards

In the year ended 30 June 2016, the Committee Members have reviewed all of the new and revised Standards and Interpretations issued by the AASB that are relevant to its operations and effective for the current annual reporting period. It has been determined by the Committee Members that there is no impact, material or otherwise, of the new and revised Standards and Interpretations on its business and, no change is necessary to accounting policies.

(n) Accounting Standards Issued But Not Yet Effective

The Committee Members have also reviewed all new Standards and Interpretations that have been issued but are not yet effective for the period ended 30 June 2016. As a result of this review, the Committee Members have determined that there is not likely to be an impact, material or otherwise, of the new and revised Standards and Interpretations on its business and, therefore, no change necessary to accounting policies.

(o) Dependence on Grant Funding

The association is dependent on Federal and State government funding for the majority of its revenue to operate the business. At the date of this report the committee members has no reason to believe the Federal and State governments will not continue to support the association.

Note 2 Cash and Cash Equivalents

	2016	2015
	\$	\$
Cash on hand	500	500
Cash at bank	784,375	700,406
	<u>784,875</u>	<u>700,906</u>

Note 3 Trade and Other Receivables

	2016	2015
	\$	\$
Trade Debtors	3,017	4,615
	<u>3,017</u>	<u>4,615</u>

Note 4 Other Current Assets

	2016	2015
	\$	\$
Security deposits	7,980	7,980
Prepayments	16,709	7,520
	<u>24,689</u>	<u>15,500</u>

YOUTH EMPOWERED TOWARDS INDEPENDENCE INCORPORATED
ABN: 34 797 758 772
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

Note 5 Property, Plant and Equipment

	2016	2015
	\$	\$
(a) Plant and equipment		
At cost	207,014	179,334
Less accumulated depreciation	(101,671)	(108,084)
	<u>105,343</u>	<u>71,250</u>
(b) Motor vehicles		
At cost	92,798	120,329
Less accumulated depreciation	(51,896)	(69,201)
	<u>40,902</u>	<u>51,128</u>
Total plant and equipment	<u>146,245</u>	<u>122,378</u>

Movement of carrying amounts for the year follows:

	Plant and Equipment	Motor Vehicles	Total
Balance at the beginning of year	71,250	51,128	122,378
Make good provision	13,461	-	13,461
Additions	41,562	-	41,562
Transfers	-	-	-
Disposals	-	-	-
Depreciation	(20,930)	(10,226)	(31,156)
Balance at the end of year	<u>105,343</u>	<u>40,902</u>	<u>146,245</u>

Note 6 Trade and Other Payables

	2016	2015
	\$	\$
Trade payables	13,668	-
Unexpended funds	31,220	53,652
PAYG withholding	19,330	17,290
GST	27,126	24,707
	<u>91,344</u>	<u>95,649</u>

Note 7 Provisions

	2016	2015
	\$	\$
Provision for long service leave		
Current portion	46,772	27,225
Non-current portion	52,240	41,767
Total long service leave	<u>99,012</u>	<u>68,992</u>
Provision for annual leave	108,079	85,439
Make good provision	13,461	-
	<u>220,552</u>	<u>154,431</u>

Note 8 Operating Lease Commitments

	2016	2015
	\$	\$
Non-cancellable operating leases - future minimum lease payments		
— Within one year	108,241	94,593
— Later than one year but not later than 5 years	12,442	85,777
	<u>120,683</u>	<u>180,370</u>

The association leases an office building under an operating lease. The lease runs for a period of 3 years, with an option to renew the lease after that date. Lease payments are increased every 3 years to reflect market rentals and does not include contingent rentals.

The association leases a number of motor vehicles under operating leases. The leases run for a period of 2 years, with no option to renew the lease after that date. The leases do not include contingent rentals.

YOUTH EMPOWERED TOWARDS INDEPENDENCE INCORPORATED
ABN: 34 797 758 772
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

Note 9 Reconciliation of Surplus for the Year to Net Cash Provided (Used) by Operating Activities

	2016	2015
	\$	\$
Surplus for the year	53,611	76,230
Adjustments for:		
Depreciation	31,156	21,880
Loss on disposal of property, plant and equipment	-	901
Changes in operating assets and liabilities		
Trade and Other Receivables	1,599	(4,519)
Other Current Assets	(9,189)	(959)
Trade and Other Payables	(4,305)	(227,219)
Provisions	52,660	38,854
Net cash provided (used) by operating activities	<u>125,532</u>	<u>(94,832)</u>

Note 10 Remuneration of Auditors

	2016	2015
	\$	\$
During the financial year the following fees were paid or payable for services provided by the association's external auditors:		
Audit of financial statements	8,350	9,900
Assistance with the preparation of the financial statements	1,000	1,100
	<u>9,350</u>	<u>11,000</u>

ABN: 34 787 758 712
STATEMENT BY MEMBERS OF THE COMMITTEE

The committee have determined that the association is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the committee, the financial statements as set out on pages 2 to 10:

1. The financial statements, comprising of the statement of comprehensive income, statement of financial position, statement of cash flows, statement of changes in equity, and accompanying notes, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - a. comply with Accounting Standards as described in Note 1 to the financial statements and the *Australian Charities and Not-for-profits Commission Regulation 2013 (ACNC Regulation 2013)*; and
 - b. give a true and fair view of the entity's financial position as at 30 June 2018 and of its performance for the year then ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.
2. There are reasonable grounds to believe that the entity will be able to pay all of its debts, as and when they become due and payable.

Signed in accordance with subsection 60.15(2) of the ACNC Regulation 2013 on behalf of the committee by:

President



Treasurer



Dated: 13th day of September 2018

Declaration of Independence

To the Committee Members of Youth Empowered Towards Independence Incorporated

Report on the Financial Report

As lead auditor of Youth Empowered Towards Independence Incorporated for the year ended 30 June 2016, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
2. No contraventions of any applicable code of professional conduct in relation to the audit.

Vincents Audit & Assurance

A handwritten signature in black ink, appearing to read "Peter Sheville".

Peter Sheville

Vincents Audit & Assurance

13 September 2016

Brisbane

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Independent Auditor's Report

To the Committee Members of Youth Empowered Towards Independence Incorporated

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of Youth Empowered Towards Independence Incorporated (YETI), which comprises the statement of financial position as at 30 June 2016, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the committee members' declaration.

Committee Members' Responsibility for the Financial Report

The committee members of the YETI are 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 *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)* and the needs of the members, and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee members, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Opinion

In our opinion the financial report of Youth Empowered Towards Independence Incorporated is 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 2016 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report which describes the basis of accounting. The financial report has been prepared for the purposes of fulfilling the committee members' financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose.

Emphasis of Matter

We draw attention to Note 1 to the financial statements which describes the uncertainty related to the financial dependency of YETI.

Our opinion is not qualified in respect of this matter.

Other Matter

The financial report of YETI for the year ended 30 June 2015 was audited by another auditor who expressed an unmodified opinion on the financial report on 19 August 2015.

Vincents Audit & Assurance



Peter Sheville

Vincents Audit & Assurance

13 September 2016

Brisbane

Compilation Report

To the Committee Members of Youth Empowered Towards Independence Incorporated

Report on the Financial Report

We have compiled the accompanying unaudited special purpose detailed income and expenditures statements of Youth Empowered Towards Independence Incorporated for the year ended 30 June 2016. The special purpose detailed income and expenditures statements have been prepared for the purpose of providing private information to the committee members.

Committee Members' Responsibility for the Financial Report

The committee members of Youth Empowered Towards Independence Incorporated are solely responsible for the information contained in the special purpose detailed income and expenditures statements and have determined that the accrual basis of accounting used is appropriate to meet their needs and for the purpose that the detailed income and expenditures statements were prepared.

Our Responsibility

On the basis of information provided by the committee members we have compiled the accompanying special purpose detailed income and expenditures statements in accordance with the accrual basis of accounting and APES 315 *Compilation of Financial Information*.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the committee members provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The special purpose detailed income and expenditures statements has been compiled exclusively for the benefit of the committee members. We do not accept responsibility to any other person for the contents of the special purpose detailed income and expenditures statements.

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