

2020-2021

ANNUAL REPORT



Your story. Your strength.



Acknowledgement of Country

In the spirit of reconciliation, YETI acknowledges the Traditional Custodians of Country throughout Cairns and Australia and their connections to land, sea and community. We pay our respect to their Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples today. We especially recognise the resilience, strength and pride of Aboriginal and Torres Strait Islander young people and the importance of their voices.

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OUR MISSION

Supporting the social, emotional, spiritual and physical wellbeing of young people.

OUR PRINCIPLES



We make change happen.

We speak up for and address the rights and needs of young people, their families and communities. We develop their confidence and capability to do the same.



We care first.

We put people at the heart of everything we do. We're committed to kindness. We make genuine connections with everyone we work with.



We step up.

We pay attention to what's needed by young people, their families and communities and respond to make things happen.



We do whatever it takes.

We're determined and flexible. We celebrate and are sustained by every small win.



We respect everyone.

We value and trust young people, their families and community, our partners and our staff.



We work together.

We partner with young people, their families, communities and organisations. We share our strengths, know our limits and recognise the capability of others. Together, we create opportunities and achieve more.



We're always learning.

We develop our knowledge, skill and insight from everyone we work with and everything we do. We use both our successes and our mistakes to help us improve.



We listen.

We listen to young people, their families and communities to find and create new opportunities that support their goals and remove obstacles to their success.



We deliver best practice.

We're informed, skilled and capable. We apply evidence relevant to our community.



OUR PEOPLE

2020-2021 saw YETI continue to develop our human resource strategies to ensure we have qualified, engaged and appropriate staff to meet the needs of the organisation and the community we provide services within.

Work-from-home and team-based people strategies enabled the safe continuation of critical services throughout the year, despite the unique challenges presented by the ongoing global pandemic of COVID-19.

YETI's Aboriginal and Torres Strait Islander Employment Strategy is designed to increase Aboriginal and Torres Strait Islander recruitment and retention. YETI employed 16 Aboriginal and Torres Strait Islander employees, making up 30% of the workforce.



CEO'S REPORT

The past year has been another amazing and busy year at YETI.

The challenges brought by the global pandemic are not waning, yet our board and staff's commitment to keep delivering high quality services continues. The last twelve months have seen a renewed focus on innovation and improving the way we do things. We have improved our quality and accreditation systems, supported staff capacity building and focused on our use of technology throughout the workplace.

Key successes over the past year have been:

- New capacity building work in the Lower Gulf. The Just North Program has extended its focus from the Far North Queensland region into the Lower Gulf and communities of Mornington Island, Bourketown, Doomadgee and Normanton. We are greatly enjoying the new relationships being forged across Northern Queensland.
- The development of the Volatile Substance Use Database. The database records inhalant incidences across the Cape York and Torres Regions and the Lower Gulf and maps responses that are initiated. The project was developed via COVID-19 funding courtesy of the National Indigenous Australians Agency and is the first in Australia that has the capacity to provide live data and responses in relation to this tricky community issue.
- The great work of the LGBTIQ youth group and new facilitators Lara Graves and Sho Asai. The group participated in the Cairns Festival Parade and Pride Festival and young people engaged with the group participated in interviews with the Federal Human Rights Children's Commissioner to discuss issues

associated with their gender and sexuality.

- The redevelopment of the Diversionary Program has meant that services are now delivered in a more targeted approach. Changes to the program have enabled the employment of a morning transport worker who ensures young people are more likely to attend school and court hearings. This increases young people's likelihood of completing youth justice orders, being healthy and happier and avoiding detention sentences.

Thank you

A big thankyou to the agencies who fund our work, the National Indigenous Australians Agency, Northern Queensland Primary Health Network, Queensland Health and the Queensland Department of Child Safety, Youth Justice and Multicultural Affairs. These organisations not only support us financially but are also real partners in our work supporting the most vulnerable young people in our community.

Thanks to key partners and stakeholders: Northern Peninsula Area Family and Community Services, Torres Health, Weipa Community Care, Cooktown District Community Centre, Gungarde Aboriginal Corporation, Mossman Elders Justice Group, Gindaja Treatment and Healing and Wuchopperen Health Service. Our relationships with these agencies is greatly valued and we appreciate the opportunity to work with such committed regional services.

I'd like to recognize the contribution of Melanie Spencer who in the past year left YETI after working here for over eleven years. Melanie was the services' Senior Practitioner and her practice support, deep care for young people and commitment to the organisation is appreciated.

Finally thanks again to all the YETI board who provide encouragement and guidance and whose voluntary support and wise word are so appreciated. Thankyou to the Executive Management Team, Rod Seeber, Mandy Welfare, Lisa Rackstraw, Jess Spencer, Bindi Diamond and Maria Mabo. Thank you to the most wonderful and hilarious staff team I could ever imagine working with. It is genuinely the hopeful effort and energy of the staff team at YETI that keeps our service delivering such wonderful outcomes to the young people and families who I feel honoured to work alongside.

Genevieve Sinclair

Chief Executive Officer

CHAIRPERSON'S REPORT

This time last year we thought we were heading for calmer waters in relation to the pandemic, however, while there have not been so many issues this year, with Queensland shutting out the rest of the country, we are likely heading for challenges in 2022.

Hopefully with better uptake of the vaccine we may see less challenges, however we will have to continue to manage the impacts on vulnerable young people and families in our region and we remain concerned about the health of people in Indigenous communities.

YETI has done remarkably well to manage through these difficult times, maintaining our service delivery and bringing yet more innovative ideas and programs to the work we do to ameliorate the burden of poverty and disadvantage experienced by the young people who make use of our services.

I remain entirely proud to be Chairperson of the Board of such a wonderful organisation, where staff are so well supported in order to meet the complex needs of our clients.

Thank you

Huge thanks to Genevieve, and all staff who continue to maintain the fabulous YETI ethic, you continue to impress everyone from the funding bodies to the Board with your compassion and hard work, and a big thanks to the Executive Management Team, Rod Seeber, Mandy Welfare, Lisa Rackstraw, Jess Spencer, Bindi Diamond and Maria Mabo.

And, as always, a big thanks to my colleagues on the Board, Petrina Cao-Kelly, our Vice Chair; Nathan Davis, our Treasurer; and board members Michael Abbott, Amanda Baron and Tegan Williams. And a big welcome to our newest Board member, Jane Doyle!

Laurel Downey

Chairperson



2020-2021

SNAPSHOT OF YETI SERVICES

Together, we supported

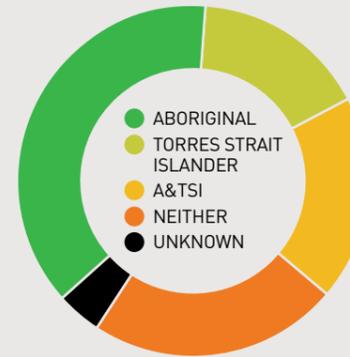
1879

young people through YETI programs.



YETI provided **42,462** hours of support

Cultural background



BUNGALOW
BENTLEY PARK
EDMONTON MOOROBOOL

Top 10 Service delivery locations

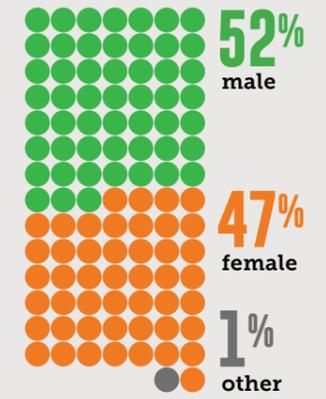
EARLVILLE
WESTCOURT
MANUNDA MANOORA
WHITE ROCK
WOREE



Together, we provided



Gender



Our staff

53 employees working together



68% women
80% Senior Management positions held by women

Our programs



Our capacity building



OUR VISION

Our vision is an Australia that embraces unity, and respect between Aboriginal and Torres Strait Islander peoples and other Australians. A nation where justice, equity and equality is a reality for all.

In the context of YETI we continue our journey towards reconciliation by recognising diverse histories and playing a role in healing past injustices by supporting vulnerable young people. Building respectful relationships is at the heart of YETI's practice. YETI demonstrates this by enacting conscious change to create relationships between all people that are respectful, dignified and open.

We appreciate the contribution of Aboriginal and Torres Strait Islander people in our community and workplace. We celebrate differences and promote self-determination.

YETI listens and learns from Aboriginal and Torres Strait Islander people with whom we work alongside. We are continually evolving to ensure our service is culturally safe. YETI's commitment to reconciliation drives us to provide the young people we work with the space to be valued, feel heard and have an equal voice.

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



OUR PLAN

In 2020 YETI began developing our second Innovate Reconciliation Action Plan (RAP) to help provide a framework to guide us in our work with Aboriginal and Torres Strait Islander people, organisations, and communities. YETI's RAP has several commitments - Relationships, Respect and Opportunities to ensure we are working in a culturally safe manner.

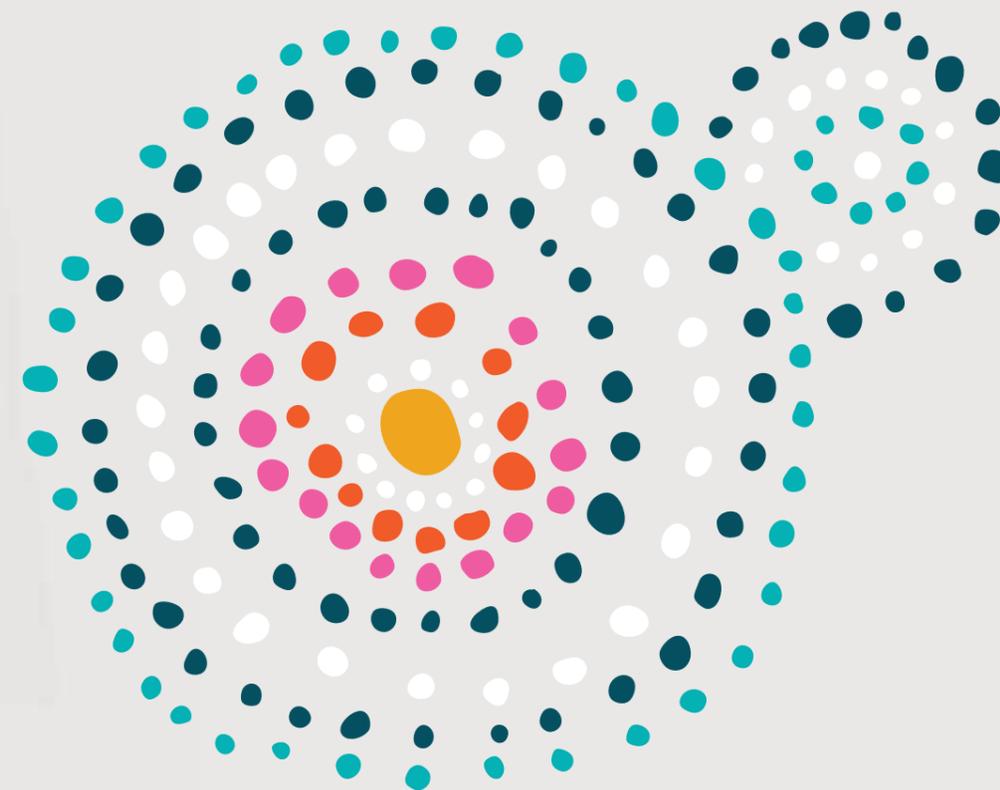
The YETI RAP is championed by an internal RAP Working Group (RWG). The RWG members for the financial year 2020-2021 were:

- Genevieve Sinclair
- Mandy Welfare
- Bindi Diamond
- Shennaë Neal
- Jason Von Roehl
- Shannon Keating
- Maria Mabo
- Fiona Jackway
- James Nash
- Angelo Panitteri

10 RAP development working group meetings held



68 RAP actions completed or in progress



Artwork by Sapaira Matthew

Program highlights

CAIRNS & YARRABAH YOUTH BAIL SUPPORT SERVICE (CYYBSS)

The Cairns and Yarrabah Youth Bail Support Service (CYYBSS) is a locally responsive, culturally safe initiative that reduces the numbers of young people entering detention by focusing on legal support and advocacy, young people's individual needs and culture.

CYYBSS brings together expert services in these three domains to provide an innovative solution. The program is a collaborative partnership between YETI, Gindaja Treatment and Healing Service and the Youth Advocacy Centre (YAC).

- CYYBSS is currently in its third year of service and continues to support high numbers of young people and address the overrepresentation of Aboriginal and Torres Strait Islander young people in the criminal justice system.
- The majority of CYYBSS clients are aged between 12–14 years (31%) and 15–17 years (52%).
- In the last financial year alone the CYYBSS has provided 3155 hours of case management support to 206 clients with Aboriginal and/or Torres Strait Islander young people making up 90 per cent of that number.
- Additionally, the CYYBSS has undertaken welfare checks on 282 occasions to young people that have been detained in the watchhouse awaiting court and has provided 1065 instances of court support and legal education to young people and their families in the Children's Court space.

Achievements for young people included:

- obtaining identification,
- re-enrolling in schooling,
- training opportunities,
- getting their drivers licence,
- finalising their court matters and
- engaging in sports and recreational activities.

CYYBSS has been pivotal in ensuring that Children's Court matters are heard in a timely manner through the provision of early morning watchhouse checks, transport to court, legal appointments for young people and their families and personalised case management.

CYYBSS team worked tirelessly with young people to ensure that they understood and complied with the conditions of their bail undertaking and assisted young people to maintain contact with their legal representation and attend legal conferences via telephone.

CYYBSS has had another incredibly successful year of service delivery and has received positive feedback from clients and their families and significant stakeholders such as Children's Court Magistrates, legal representatives, and Youth Justice. YETI is incredibly proud of the team for their dedication, advocacy, and challenging work to support young people that are involved in the justice system and the great outcomes that they have achieved.

206
young
people
supported



Aboriginal & Torres
Strait Islander



Case study

An 11-year-old female was referred to the YETI Cairns Youth Bail Support Service by the Youth Justice Co-Responder team. Upon meeting the young person and her mother, YETI workers identified that there was also a 12-year-old sibling with similar support needs. At the time of referral, the girl's mother was homeless, pregnant, and living in temporary motel accommodation.

The CYBSS worker conducted an intake and assessment with the girls identifying support needs relating to housing, education, and family support. Support plans and goals were established to address needs. The family were initially supported with grocery purchases and workers scheduled weekly cooking activities with the two young people as cooking facilities were limited in the motels. The girls would identify meals they would like to cook, brokerage was used to purchase groceries and healthy meals were cooked which the girls could package up and share with family. The CYBSS worker also provided a support letter to the Department of Housing to help advocate for stable accommodation for the family.

Neither of the girls had attended school for over six months so the CYBSS worker supported them to order birth certificates and to complete school enrolments. They attended school enrolment interviews with the siblings and used brokerage to purchase school uniforms and supplies. The girls lived with their grandmother for a period whilst their mother was in Townsville to give birth, and throughout this time, the CYBSS team provided school transport to ensure the girls continued with their education.

Outcomes achieved for the family included regular school attendance, improved housing situation (family moved to stay with another family member and were linked in to housing support services) and less conflict in the family as some of the stressors were removed.

STRONG TOGETHER



Strong Together is a locally responsive, therapeutic crime prevention initiative that supports high risk adolescents and their families.

Strong Together represents a partnership between YETI and Queensland Youth Justice, for young people aged 10-15 years old who are at risk of, or currently involved with the criminal justice system.

The program aims to support families to: better understand adolescent development; build new skills; and strengthen existing skills so that families and young people have the knowledge and resources to self-manage and young people cease and/or reduce criminal offending.

Services include:

- Therapeutic family case management and care team support to families and young people seven days per week.
- Individual supports to high risk young people that connect them with school, culture and community.
- Locally developed culturally responsive adolescent parenting resources and community initiatives (i.e., information sheets, resource handbook, parenting group etc.).

2704 
young people supported

 **2347**
hours of support

61% had a positive change in housing and accommodation



NEXT STEP PLUS

Next Step Plus services are funded by the Department of Children, Youth Justice and Multicultural Affairs and provide young people between the ages of 15 and 21 who have been in foster care or other out-of-home arrangements, support to build independent lives.

Whether young people have been living in foster care, kinship care or a residential program, Next Step Plus supports them with goals of their choice.

With program workers based at YETI and WuChopperen Health Service, Next Step Plus provides information and advice, or individual case management and practical support such as:

- managing money and submitting funding applications;
- finding somewhere to stay and the ins and outs of housing and accommodation;
- training, jobs and getting a resume together;
- keeping safe, strong and healthy; and,
- relationships, including friends, mentors and family.

176 
young people supported

Top 3 presenting issues
Living skills
Tenancy & housing support
Child Safety engagement

 **182**
referrals made

Program highlights

YOUTH RESPONSE DIVERSIONARY SERVICE

The Youth Response and Diversion (YR+D) program is a multi-faceted culturally appropriate approach consisting of diversion services with an emphasis on afterhours support, with the intention of reducing the numbers of young people in the watchhouse and detention.

YR+D work to provide early intervention when young people are in public spaces engaging in elevated risk activities coming to the attention of police. YR+D provides an alternative intervention to charging and/or remanding young people in custody.

YR+D has evolved since its inception and has undergone some operational changes over the last year to the operating days and hours to ensure that the service can be responsive to the needs of young people, allowing flexibility when the demand for diversionary activities may shift. This has also included establishing a role within the service that operates during the morning and is responsible for supporting young people to attend school or training, court appearances and important appointments. This has resulted in lower rates of truancy and missed court appearances.

YR+D work closely with several stakeholders such as residential placement staff, Youth Justice Co-Responder, Queensland Police Services, local security, shop owners, and have found that their working relationships have continued to strengthen.

Over the last six months we have seen

- Increased engagement between the service and the public, young people, and their families.

- Staff have found that young people and their families often proactively reach out for support when required in the afterhours space.

- Similarly, stakeholders and other services have utilised the YR+D service to move young people on as a first call rather than contacting the police immediately.

YR+D also engages young people through YETI Connect. This includes afternoon gatherings with young people to engage in sports, fishing, yarning circles, and BBQs to engage young people in pro-social activities. YETI Connect provides a safe and non-judgemental environment for young people to discuss the issues that they are facing, provide alcohol and other drug harm minimisation information, complete ERIC worksheets (emotional regulation and impulse control) and complete referrals.

This year YR+D also worked closely with Sunbus. It had been identified that young people had been causing issues on public transport and at bus stops in the evening, which often resulted in charges relating to fare evasion or public nuisance offences. YR+D was utilised successfully prior to escalations requiring police.

The YR+D service continues to play an integral part in the Youth Justice reform and works closely with the Cairns and Yarrabah Youth Bail Support Service to improve the outcomes of young people in the youth justice system by reducing the number of young people in watchhouses and entering detention.

151 

young people supported



Case study

In 2020, the YETI Youth Response Diversion Service was involved in a multi-agency collaborative response to address issues related to the closure of a housing complex within Cairns. The complex housed many Aboriginal and Torres Strait Islander families in poor conditions who had struggled to find alternative accommodation. There were a total of 61 individual households within the complex with significant overcrowding and several young people and their families facing homelessness upon closure of the complex.

The Department of Housing and Public Works quickly organised to coordinate the closure and ensure sufficient supports were in place for young people and their families. YETI and the Youth Response Diversion service played a significant part in the process, working alongside the Department of Housing, Queensland Police Service, and other local NGOs to assist with the smooth transition of families and young people to appropriate accommodation. Through their regular visits and engagement with young people and families, the Diversionary service built rapport with the residents and were able to assist with the transition to alternative accommodation. The Department of Housing sourced alternative accommodation options for all residents, however a few families without transport needed to relocate. The Youth Response Diversion service was able to aid and support families and utilise brokerage for items such as bedding and linen for young people.

Around the time of the closure, there was also an outbreak of volatile substance misuse (VSU or deodorant sniffing) among young people living within the complex. Youth Response Diversion liaised regularly with the caretaker, Queensland Police Service and other services involved around the volatile substance misuse outbreak. Many deodorant cans were located at the complex on a weekly basis. The Youth Response Diversion team collected the deodorant cans, reported the volatile substance misuse to the YETI Just North supply reduction program who were able to keep a record of the outbreak and visit local retailers to reduce the supply/ease of availability of these products.

The Youth Response Diversion service provided regular assertive outreach to support the young people that were lingering there at night and bringing themselves to police attention. The Youth Response Diversion team engaged the young people in activities such as playing basketball on the Esplanade and after-hours recreational activities to divert young people from anti-social behaviour and volatile substance misuse. Young people were also referred into YETI for ongoing case management as required.

The multi-agency response resulted in families being transitioned from unsafe living situations, linked to ongoing support services as required and a timely response to the VSU outbreak through supply reduction, harm minimisation and collaboration.

Program highlights

RADIO

This past financial year has seen considerable changes within, and challenges for, the RADIO program.

On January 1st 2021, a new RADIO Coordinator stepped into the role and was immediately tasked to support a number of new Youth Alcohol and other Drug Case Managers in NPA and Cooktown. More new staff were then inducted in March to fill positions (on TI, in NPA and Cooktown) with Cooktown trialling an innovative split of the two allocated full-time workers across two agencies.

Following on from a successful external evaluation of the program in 2020, the NQPHN renewed the RADIO funding to YETI for an additional 12-month period (July 2021 – June 2022). Planning commenced for the new contract period which saw two significant alterations to the delivery model. Firstly, following successful negotiations, YETI split the funding in Cooktown between two agencies, Cooktown District Community Centre (CDCC) and bringing Gungarde Aboriginal Corporation (Gungarde) into the RADIO family to host the other position. YETI is excited to work with Gungarde as an Aboriginal community-controlled organisation and hope to see additional program reach into previously difficult-to-engage pockets of the Cooktown region's populations (including Hope Vale and Wujal Wujal).

Secondly, YETI altered its hosting arrangement with Mossman Elder's Justice Group (MEJG) who have held a RADIO position since the program's inception. Mossman remains a critical region in terms of need for RADIO and moving into 2021-2022, MEJG will continue to host one RADIO Youth Alcohol and other Drug Case Manager in their agency, though have transferred line management of that position to YETI via the RADIO Coordinator. YETI is excited about further implementation of evaluation findings over the 2021-2022 year to improve service delivery and ensure ongoing support to meet the clearly identified needs of young people across the Cape and Torres.



Case study

A 15-year-old Aboriginal female was temporarily placed by the Department of Children, Youth Justice and Multicultural Affairs, in a residential placement within a regional RADIO catchment area. The young person had caused considerable damage and concern in several previous residential settings. Child Safety referred the young person to the RADIO program for additional support. Needs were identified relating to school exclusion, a diagnosis of post-traumatic-stress-disorder, additional suspected mental health or cognitive impairment conditions and drug and alcohol use including volatile substance use. The young person appeared highly volatile and had a history of non-suicidal self-injury and suicide attempts. The young person was involved with the Youth Justice Department due to charges relating to property damage in previous placements.

The RADIO worker engaged the young person through regular diversionary activities and used these opportunities to build solid rapport. The worker supported the young person to access a GP for health checks (a service the young person had previously refused to access) as well as helping engage the young person with Community Elders and a local Women's Group to assist with cultural connections. The worker provided advocacy for the young person as well as harm minimisation strategies to reduce drug and alcohol use. The young person requested to borrow a Volatile Substance Use (VSU) workbook from the RADIO worker to take home and read. Upon return, the young person could indicate that they had read the workbook and had a better understanding of the impacts of VSU.

A significant stepping stone was supporting the young person to access several months of equine therapy. The young person described their experience with the horse as "never having before felt that kind of connection with anything or anyone." Whilst the young person was engaged with RADIO, they were able to engage in support at a level never seen by Department staff and provided a solid groundwork for any future therapeutic interventions.

YOUTH SUPPORT PROGRAM

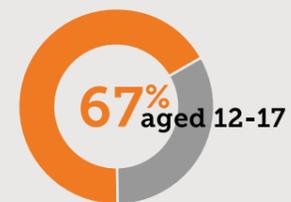
YETI's Youth Support Program responds to the needs of vulnerable young people aged 8-21 in the Cairns area and is funded by the Department of Children, Youth Justice and Multicultural Affairs.

YETI's Youth Support Program provides the following supports informed by harm minimisation and empowerment frameworks:

- Needs assessment
- Outreach and case management support
- Case collaboration
- Information about a range of youth issues relating to physical, social and emotional health and wellbeing including drug and alcohol issues
- Support to reconnect with family
- Access to programs that support social and personal development
- Referrals to community support services

369 
young people supported

65% had improved ability to access appropriate services



DAY PROGRAM

YETI's Day Program provides a youth friendly and culturally safe drop-in space to respond to the needs of vulnerable young people aged 10-25 in the Cairns area. The Day Program provides support to young people in crisis. This service is primarily accessed by young people that face an array of challenges such as homelessness, mental health, rough sleeping, poor nutrition, domestic and/or family violence, alcohol and other drug use. The Day Program at YETI is open from 9am to 1pm Monday to Friday.

Services available to young people include:

- Kitchen facilities and food
- Laundry - washer and dryer
- Showers and toilets
- Computers and Internet access
- Entertainment including TV/DVDs, Pool Table, Table Tennis Table etc
- Access to a Doctor (Mondays)
- Access to Centrelink workers (Wednesdays)
- Support to access YETI's case management and counselling programs

...gets you out of the house, stuff to do and keeps you out of trouble...

YOUNG PERSON AT YETI

SSAYIT (SAME SEX ATTRACTED YOUTH, INTERSEX & TRANS)

SSAYIT is the only funded LGBTQI+ youth group in Queensland between Cape York and Brisbane.

YETI established SSAYIT in 2008 to support young people (aged 14-25 years) of diverse bodies, sexualities, and gender. SSAYIT hosts a 2-hour social group from 5-7pm each Wednesday.

Whilst society has come a long way in regard to acceptance of diverse sexualities, the Trans Pathways Survey (Strauss et al., 2017)¹ by the Telethon Kids Institute reveals gender diverse people between 14-25 are at high risk for poor mental health, self-harming, and attempted suicide. It showed three in every four trans young people have experienced anxiety or depression, and almost one in two trans young people have attempted suicide.

COVID-19 lockdowns and restrictions in 2020-21 put the LGBTQI+ community under particular strain, heightening anxieties and limiting opportunities for socialising across all areas of society. Young people in service and tourism sectors were among the first to lose their jobs, increasing dependence on family or friends. Unsupportive home environments compound the isolation that young people of diverse bodies, sexualities, and genders face.

During this time, SSAYIT facilitated Zoom sessions to maintain community connections between LGBTQI+ young people. The limitations of digital contact were only able to retain engagement from long-term group members with already established friendships. Emerging from COVID-19 restrictions, the group had dwindled to a core of 4-5 members. Most had

attended the group for several years, overcoming social anxieties through SSAYIT's support. YETI acted to reinvigorate its support for LGBTQI+ young people for 2021 and reach out to greater members of the community who may have experienced isolation during the COVID lockdowns.

Sho, a highly skilled long-term member, was recruited as a peer co-facilitator to retain his experience and support for the group. Lara, a confident trans woman and community mentor, was recruited as lead facilitator for her experience supporting Cairns Sexual Health. Together with the group, Lara and Sho planned to reinvigorate the young LGBTQI+ community through a host of in-person activities, events, and outreach to schools. Ideas were mapped on a whiteboard during the first session of 2021. Parallel to this,

Lara and Sho began documenting the group to refresh a SSAYIT social media presence and update the promotional video.

Within the space of a few months, the group had gone to Jimmy's Burgers, made Pride pizzas, started crafting a zine, ventured on picnics to the Esplanade, bowled at GoBowling, hosted a movie night, dined out at Happy 4 10, ran a board game night, chilled at Holloways Beach, tie-dyed shirts, and cooked nachos. A particular highlight was catching a double rainbow at the Lake Morris lookout with the group before heading to Apex Milk Bar.

Seeing the opportunity to grow the group, Lara promoted SSAYIT at LGBTQI+ lunch groups at Redlynch State College and Trinity Bay State High School, gaining interest and new members. By mid-2021, SSAYIT regularly attracted 10-12 members a week.

In May, Lara and Sho also linked in with Cairns Sexual Health to co-design a LGBTQI+ workshop for YETI staff. Working one day a week, this was the first opportunity Lara and Sho had to attend a Monday staff meeting and meet all the YETI staff. The workshop was held to resounding acclaim: fun, insightful and challenging. The team were buzzing!

When Lara and Sho turned their eyes to the rest of the year, they saw opportunity. By the end of June, plans were in place to turn the SSAYIT bus into a float in the Cairns Festival Grand Parade, collaborate with Cairns Pride Festival to host a stall at Cairns Pride Fair Day, lead an LGBTQI+ workshop for Indigenous community workers at Shared Stories III, and champion a MasQueerade to bring LGBTQI+ young people together to dance. The future of SSAYIT is bright!

I BASE MY ENTIRE WEEK AROUND SSAYIT... IT'S LIKE HOW MANY DAYS BEFORE AND AFTER IS HOW MY WEEK WORKS.

SSAYIT IS LIKE MY LITTLE ESCAPE TO BE WITH PEOPLE GOING THROUGH THE SAME THING... MAYBE DIFFERENT CIRCUMSTANCES BUT STILL THE SAME GATHERING OF PEOPLE

I DEFINITELY OWE SSAYIT QUITE A LOT FOR HELPING ME FIND MY OWN IDENTITY AND PUSHING ME TO FOLLOW MY DREAMS

SSAYIT JUST BRINGS YOU OUT OF YOUR COMFORT ZONE... YOU DON'T HAVE TO TALK; YOU CAN JUST BE THERE WITH EVERYONE ELSE.

THAT'S WHAT WE'RE HERE FOR... TO MAKE PEOPLE COMFORTABLE, SHARE OUR EXPERIENCES WHEN WE FEEL THE NEED TO...

...COME TOGETHER IN A GROUP AND BE HAPPY!



SENIOR PRACTITIONER

This year has been my first year as Senior Practitioner. I am fortunate for the opportunity and feel as though I have grown with YETI, thanks to the staff and the fantastic young people who have invited me into their lives.

The role as Senior Practitioner at YETI focuses on supervision of program managers, supporting the practice of staff, development of internal training and development packages, and facilitating planned support for direct service. I work closely with the Operations Manager and the Improved Services and Quality Manager. To facilitate improved outcomes I am still fortunate to be able to engage in direct service, ensuring I remain connected to the issues and challenges faced by young people and workers.

This year we have focused on practice development and taken the opportunity to reflect on our practice frameworks to consider how Capacity Building teams, Youth Justice programs and Alcohol and other Drug service teams integrate. We have seen incredible enhanced integration of the programs as the year progressed. For example, in responding to young people who engage in volatile substance use, feedback provided in planned support helps staff be aware of how young people are grouped. Mechanisms such as CCYP and SMART ensure sector collaboration which in turn improves case coordination, and Youth Response Diversion staff assist after hours, integrating with in-hours case management.

We also undertook the redevelopment of our planned support structure and intake process which provides capacity for staff to share knowledge and examine the progress of intervention. We trialled and implemented a new digital streamlined intake approach, aiming to connect a young person with the right worker or team from first contact.

We worked with Human Resources to ensure induction material was updated and the process was improved, aiming to ensure that all staff have the same baseline material and resources to develop their experience. We commenced a review of our Supervision Framework with an aim to ensure timely, accessible, and useful supervision for all staff. This is indicative of a recognition of the growth and change of the organisation and structure. I'm honoured to be part of YETI's growth and assist with the change management and continual development of our models in practice.

This year has also seen restructuring of some program operations. This was a direct result of reflection on where practice models needed to change either due to external impacts within the sector, or due to the impact of lockdowns. Our Youth Response Diversion model was reworked to meet school and court supports needs during the day.

A real strength of YETI, whilst I grow into the role, is the collective experience of our staff that has been developed over time. Due to the high staff retention rates and distributed leadership, YETI has maintained a great practice and learning culture. Witnessing staff growth

and skill development and genuine care for each other and young people has been one of the most enjoyable parts of my role.

YETI's strong bonds with young people, families and community, NGOs and government stakeholders, have made my transition to Senior Practitioner welcomed and exciting. This has brought me fulfillment and growth as a practitioner and person.



Student placement

Monique

I am a third-year social work student, studying through James Cook University. As a part of the degree, I am required to complete two 500-hour placements within the community services sector. I was fortunate enough to be given the opportunity to complete my placement at Youth Empowered Towards Independence (YETI).

I began my placement in February 2021 and was welcomed to YETI with open arms! I discovered so many different personalities, knowledge, skills and insight – I was amazed.

Throughout my placement at YETI, I feel I was really given the space and opportunity to develop my practice framework, understand who I want to be as a social work practitioner, and eventually really felt 'at home' here. The approach and practice framework overarching YETI embraces holistic ways of working, culturally appropriate practices, trauma informed practices and provides a safe space our young people in need.

Whilst completing my placement, I was offered a work-based placement position within the Cairns & Yarrabah Youth Bail Support Service at YETI, and my role became one of the Youth Response and Diversion Officers.

I am pleased to have now completed my placement and have built incredible working relationships with everyone at YETI, including our clients. I have come out the other end of this experience with a whole new set of eyes and understanding of how to work with young people and where in the sector I would like to work.

Upon completion of my placement at YETI, I have been given the amazing opportunity of ongoing paid work and have had experience working within multiple teams and roles across the organisation. From Court Liaison Officer, conducting watch house checks, transport for school and court, working within the Next Step Plus program as a Case Manager whilst still doing shifts as Youth Response and Diversion Officer; I've had a huge variety of experiences.

In conclusion, I feel my placement experience at YETI has provided me with a wealth of knowledge, skills and tools for working with young people in a hands-on and practical way. I would definitely recommend it to any social work students for their future placements.



They are awesome and genuinely care. Always go above and beyond.

YOUNG PERSON AT YETI

DRUG & ALCOHOL COUNSELLING AND PSYCHOSOCIAL INTERVENTIONS

Funded by the North Queensland Primary Health Network (NQPHN) and Queensland Health, these programs provide psychosocial interventions, counselling, case management, information, advocacy and referral services to vulnerable youth between the age of 12–25 who are 'at risk' of or engaging in the use of substances. Primarily these young people are wishing to reduce, cease or become safer within that use. The interventions are provided within a holistic, empowering and strengths-based model of care. Counselling can be done via outreach where young people feel comfortable and safe, or here at YETI and is free and voluntary. This program is flexible, innovative and youth orientated and aims to meet the needs of the individuals, families, groups and/or the wider community.

389  young people supported with counselling

136  outreach visits to correctional facilities

334 young people supported with psychosocial interventions

75% positive change in psychological health

Case study

A 23-year-old Aboriginal female was referred to YETI by an Aboriginal Health Service for counselling relating to alcohol and other drug issues. The young person had grown up in the care of Child Safety and had started self-placing at the age of 16. The young woman had experienced severe domestic violence, had two young children who were removed from her care, a history of suicide attempts and used drugs and alcohol as a coping mechanism.

One of YETI's counsellors supported the young person to identify her goals which related to the reduction of drugs and alcohol, housing, removing herself from the violent relationship and learning emotional regulation skills.

Psychoeducation was provided relating to harm minimisation, relapse prevention and motivational interviewing. The young person was also referred to a rehabilitation facility. The worker provided advocacy to the Department of Housing and Centrelink and referrals to a Domestic Violence service and medical services to treat injuries relating to Domestic Violence. Counselling was provided using ERIC (Emotional Regulation and Impulse Control), Mindfulness based Cognitive Behavioural Therapy, trauma informed care and narrative therapy.

Through involvement with counselling at YETI, the young person has grown to understand how she has developed her own coping mechanisms as a way of surviving her past and how these coping mechanisms have negatively impacted on her wellbeing. The young person has achieved her goal of quitting alcohol and drug use through engagement in detox and rehabilitation programs and ongoing counselling. Other achievements have included a housing transfer, safe exit from the violent relationship, ongoing health and wellbeing treatment and re-engagement with Child Safety and legal services.

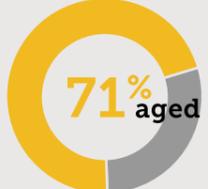


YOUNG PERSON AT YETI

DRUG & ALCOHOL CASE MANAGEMENT

YETI Case Management programs funded by Queensland Health work with young people aged 12-25 years who are looking to reduce, cease or become safer with their use of drugs and alcohol. Young people accessing support may present with complex issues including drug and alcohol use, mental health issues, and disconnection from family, community, culture and country. YETI's case managers provide support to young people with the aim of building resilience and working towards an independent lifestyle. Case management services may include outreach, goal setting, interagency coordination and collaboration, help to access and navigate supports and crisis intervention. Many of the young people who engage in case management support access YETI's day program.

174  young people supported

71%  aged 18-25

They are amazing, funny and outgoing. Really care about their clients.

Program highlights

SCHOOLS UP NORTH (SUN)

YETI SUN project continues to expand remote area new-teacher skills and confidence to build trusting relationships with Aboriginal and/or Torres Strait islander students, thus maintaining calm and safe school environments for emotionally vulnerable young people, a major contribution to emotional resilience.

Skills for Life (SFL); social and emotional learning for Aboriginal and/or Torres Strait Islander students in remote school settings developed by Menzies School Health research is in the process of being piloted at Western Cape College and Kowanyama State School. This 12-week school based program is being facilitated by SUN through the delivery of training workshops for teachers being led by a trained and experienced SFL facilitator and the provision of Menzies training program and materials.

SFL draws on research evidence for effective school based social and

emotional learning programs, the program helps build conversation about young people's strengths, the challenges they face, their emotional expressions, strategies for coping and problem solving, the things they can do to stay on track, keep well and maintain positive relationships.



Training and workshops facilitated across four schools in the Cape and Torres



Program highlights

CCYP + SMART

This year, the Coordinated Care for Vulnerable Young People (CCYP) panel celebrated its 10-year anniversary.

This has been a huge achievement for the panel which started from grassroots and goodwill and has grown to inspire similar models in other regions. The CCYP panel has supported numerous vulnerable young people throughout that time and forged strong working relationships with all participating Government and Non-Government services.

Throughout 2020-2021, CCYP has continued to meet monthly with high level attendance from panel members. The panel continues to have no waiting list and has had an ongoing flow of new referrals from the sector. In November 2020, CCYP hosted an event at the Bailey Crystalbrook Hotel to celebrate ten years of the coordinated care model. Achievements celebrated included the evolution of CCYP over that time and included the latest evolution of CCYP with the additional component of the integration of the Specialised Multi-Agency Response Teams (SMART) into panel.

SMART has continued to evolve over the last year and has now established its own SMART Working Group meeting on the alternative fortnight to the CCYP monthly panel meeting. The SMART mechanism is focused on supporting young people with significant vulnerabilities who are assessed as being at elevated risk of reoffending and being remanded in custody. The SMART program has seen an additional staffing role at YETI through the appointment of a SMART Coordinator who oversees the referrals, case coordination and support with access to brokerage support.

The Reference Group has continued to oversee the panel mechanism meeting bi-monthly. The group has focused on the renewal of the Local Partnership Agreement which continues to formalise

the commitment of panel signatories to full and active participation in CCYP.

The CCYP model continues to be of interest to external stakeholders and the Senior Care Coordinator has supported Weipa with their own place-based response in their community. This work has included sharing tools, consulting with stakeholders in community and the delivery of face-to-face training to local staff.

CCYP+SMART continues to go from strength to strength with 2021 bringing plans for ongoing capacity building work sharing the model with other communities across our region.



75 young people supported through CCYP

Top 3 CCYP presenting issues

- Child Safety
- Legal
- Schooling



97 SMART care team meetings attended

The staff really care about your physical and mental well-being and how everything is going in your life.

YOUNG PERSON AT YETI

Case study

A 23-year-old young man with a history of alcohol and other drug use, homelessness, family conflict and unemployment was referred to YETI's through care program after being incarcerated in Lotus Glen Corrections Facility (LGCF) on domestic violence charges that occurred while under the influence of alcohol. This was the first time the young man had been incarcerated.

YETI's through care workers provided support during weekly outreach visits to LGCF. The workers provided social and emotional wellbeing checks and used motivational interviewing and ERIC (emotional regulation and impulse control) to help the young man address his alcohol and other drug issues and to build skills in dealing and responding with stressful situations.

Being incarcerated appeared to provide the young man with the catalyst required to address and make changes to his behavior and he engaged well in support. Upon his release, YETI was able to support the young man with re-entry to the community. He was supported to comply with probation and parole requirements, to engage in job-searching activities and to continue with therapeutic support related to his drug and alcohol and relationship issues with the aim to secure stable accommodation.

Whilst the young man requires ongoing support, he is taking the required steps to achieve the outcomes he wants in his life.

Program highlights

JUST NORTH

During this financial year, YETI Just North program developed and deployed YETI VSU Online, a website dedicated to the secure capture and management of VSU incident data.

YETI VSU Online houses an online report form for use by members of the public, service providers and retailers who have become aware of VSU incidents or issues. The site also provides a private portal, for use by YETI staff, which comprises:

- a mapping function displaying real-time incident data by location
- a data dashboard that can analyse incident data within specified time frames
- a system for responding to incidents and recording actions, and
- an activity log to record VSU-related program activity undertaken by YETI staff.

The private online portal system has been designed to allow expansion to other areas of Queensland and use by other organisations with VSU programs in place. In this way, YETI VSU Online may present opportunities for partnership between YETI and other organisations to address VSU across Queensland.

YETI VSU Online home page directs a user to the YETI website, Privacy Policy, User Agreement and Frequently Asked Questions (FAQ's). The FAQ tab displays a short video providing an explanation on completing the VSU Incident Report Form. The form completion time is 2 minutes, making it very user friendly. YETI VSU Online can be accessed via the YETI website as well as a QR code displayed on Just North VSU hard copy reporting promotion material.

The QR Code makes reporting easy, particularly in rural and remote communities. The QR Code takes the reporter to the VSU Online reporting form on the website. Work continues to be undertaken on the website and monitoring will be ongoing. The newly developed and deployed website 'YETI VSU Online' will provide continuous improved VSU data collection with partner agencies and community across FNQ and the Lower Gulf.



Walking away with a lot more knowledge and more understanding. Great session.

TRAINING PARTICIPANT

66

VSU training sessions delivered

172

retailer visits

264

resources distributed

There were some really important facts I wasn't aware of which really complement and increased my knowledge. Thank you!

TRAINING PARTICIPANT



YETI AGM 2020

8th December 2020

1. Meeting opened at 6.35pm

Chair: Patrina Cao-Kelly

Minutes: Maria Mabo

2. Attendees:

Amelia Hosking, Angelo Panitteri, Bindi Diamond, Brooke White, Cheyenne Purcell, Derryn Knuckey, Eilish Robertson, Fiona Jackway, Genevieve Sinclair, Helen Travers, Jacqui Miller, James Edney, James Nash, Jessica Finitsis, Lucia Hassett, Matthew Epong, Maria Mabo, Melanie Spencer, Melody Carragher, Nadia Rengifo, Rob Allery, Lisa Rackstraw, Rod Seeber, Sally Smith, Sayoko Akamatsu, Shannon Keating, Shenna Neal, Troy Davidson, Nathan Davis, Tara Zaicz, Tegan Williams, Mike Abbott, Helen Wilkes, Georgina Gray, Nick Rogers & Keith Elaisa.

Apologies: Amanda Baron, Laila Whiteing, Bob Dollery, Jessica Spencer, Nadia Rengifo, Jade Diamond, Jason Von Roehl, Mandy Welfare, Rob Wallace, Denae Diamond, Sean McNamee.

3. Receipt and confirmation of the 2019 AGM minutes

Motion: it was moved that the 2019 AGM minutes were a true and correct representation of the 2018 AGM.

Moved: Nathan

Seconded: Tegan

6. Matters arising from the 2019 AGM minutes

There were no matters arising from the 2019 AGM minutes.

7. Receipt and acceptance of reports as printed in the 2020 Annual General Meeting Report.

All present received a copy of the Annual Report.

Motion: That the YETI's 2019-2020 Annual General Meeting – annual report be accepted.

Moved: Petrina

Seconded: Tegan

8. Receipt and acceptance of audited financial statements

Helen Wilkes addressed the meeting about the 2019-2020 Audit, which they conducted. It was a qualified audit, but only because they had not performed the Audit for the previous year. Rod was said to deserve congratulations for his hard work.

Motion: The audited financial statements be accepted.

Moved: Nathan

Seconded: Laurel

9. Other business

Genevieve gave her thanks to everybody. It had been a busy year, particularly the work in the Youth Justice space. Gen thanked the management team, with tributes to Rod and Mel. Laurel noted the growth in staff number and their energy in performing their work in such a challenging year. Laurel thanked the Board and the auditors for their work. YETI acknowledged the work of Bob Dollery who resigned prior to the AGM.

10. Election of office bearers

Nominations were:

i. President: Laurel Downey

ii. Vice President: Petrina Cao-Kelly

iii. Secretary: Tegan Williams

iv. Treasurer: Nathan Davis

Motion: For the existing office bearers for 2020/2021 to be re-elected.

Moved: Rod

Seconded: Genevieve

11. Closure of meeting

There being no other business, the meeting was officially closed by Petrina at 7.05pm.

FINANCIAL REPORT

Youth Empowered Towards Independence Incorporated

ABN: 34 797 758 772

Annual financial report
For the year ended 30 June 2021

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Abbreviations

ATO	Australian Tax Office
CRAICCHS	Cherbourg Regional Aboriginal and Islander Community Controlled Health Services
DCYJMA	Department of Children, Youth Justice and Multicultural affairs
NIAA	National Indigenous Australians Agency
NQPHN	North Queensland Primary Health Care Network

Statement of comprehensive income

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Income			
Revenue and income	7	7,252,623	6,968,745
		<u>7,252,623</u>	<u>6,968,745</u>
Expenses			
Accounting and bookkeeping fees		20,573	20,652
Audit fees	22	18,500	27,200
Bank charges		948	943
Brokerage		73,129	135,328
Cleaning		48,237	50,774
Client expenses		273,964	309,390
Computer expenses		61,529	42,353
Consultancy fees		38,104	11,063
Depreciation and amortisation expenses			
Property, plant and equipment		47,783	46,330
Right-of-use assets		158,278	46,122
Donations and gifts		5,871	17,378
Employee expenses	8	4,036,977	3,671,674
Evaluation costs and establishment fees		50,342	162,763
Funding for other agencies/subcontracted amounts	9	1,495,667	1,538,650
Grants repaid	10	54,000	-
Insurance		22,241	15,598
Meeting costs		20,689	2,392
Minor equipment		41,386	15,565
Motor vehicle expenses		97,297	98,320
Photocopying, printing and stationery		58,471	41,881
Rent expenses		34,030	130,038
Telephone		54,710	45,084
Training		71,319	25,355
Travelling and accommodation expenses		219,524	132,041
Other expenses	11	59,626	53,978
		<u>7,063,195</u>	<u>6,640,872</u>
Results from operating activities		189,428	327,873
Loss on disposal of fixed assets		(4,273)	-
Bank interest received		2,308	6,734
Interest expense on lease liabilities		(50,879)	(5,187)
Net finance income		<u>(52,844)</u>	<u>1,547</u>
Net surplus before tax		136,584	329,420
Income tax expense	5.5	-	-
Net surplus		136,584	329,420
Other comprehensive income		-	-
Total comprehensive income		<u>136,584</u>	<u>329,420</u>

This statement should be read in conjunction with the notes to the financial statements.

Statement of financial position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Cash and cash equivalents	12	1,769,681	1,800,852
Trade and other receivables	13	6,637	-
Other assets	14	137,929	32,436
Current assets		<u>1,914,247</u>	<u>1,833,288</u>
Property, plant and equipment	15	245,698	203,849
Right-of-use assets	16	852,746	129,770
Non-current assets		<u>1,098,444</u>	<u>333,619</u>
Total assets		<u>3,012,691</u>	<u>2,166,907</u>
Liabilities			
Trade and other payables	17	555,693	581,493
Loans and borrowings	18	135,164	59,779
Provisions	20	78,048	88,273
Current liabilities		<u>768,905</u>	<u>729,545</u>
Loans and borrowings	19	716,989	72,599
Provisions	20	145,903	120,453
Non-current liabilities		<u>862,892</u>	<u>193,052</u>
Total liabilities		<u>1,631,797</u>	<u>922,597</u>
Net assets		<u>1,380,894</u>	<u>1,244,310</u>
Equity			
Retained surplus		1,380,894	1,244,310
Total equity		<u>1,380,894</u>	<u>1,244,310</u>

This statement should be read in conjunction with the notes to the financial statements.

Statement of changes in equity

For the year ended 30 June 2021

	Retained surplus \$	Total equity \$
Attributable to members of the Association		
Balance at 1 July 2019	914,890	914,890
Total comprehensive income		
Net surplus	329,420	329,420
Total Other comprehensive income	-	-
Total comprehensive income	<u>329,420</u>	<u>329,420</u>
Balance at 30 June 2020	<u>1,244,310</u>	<u>1,244,310</u>
Balance at 1 July 2020	1,244,310	1,244,310
Total comprehensive income		
Net surplus	136,584	136,584
Total Other comprehensive income	-	-
Total comprehensive income	<u>136,584</u>	<u>136,584</u>
Balance at 30 June 2021	<u>1,380,894</u>	<u>1,380,894</u>

This statement should be read in conjunction with the notes to the financial statements.

Statement of cash flows

For the year ended 30 June 2021

	2021	2020
Note	\$	\$
Cash flows from operating activities		
Grants received	7,792,231	7,535,983
Cash receipts from customers	192,306	140,315
Cash paid to suppliers and employees	<u>(7,739,090)</u>	<u>(7,304,147)</u>
Cash generated from operating activities	245,447	372,151
Interest received	2,308	6,734
Net cash from operating activities	21 <u>247,755</u>	<u>378,885</u>
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	150	-
Payments for property, plant and equipment	<u>(94,056)</u>	<u>(13,378)</u>
Net cash used in investing activities	<u>(93,906)</u>	<u>(13,378)</u>
Cash flows from financing activities		
Payment of lease liabilities	<u>(185,020)</u>	<u>(48,700)</u>
Net cash used in financing activities	<u>(185,020)</u>	<u>(48,700)</u>
Net increase (decrease) in cash and cash equivalents	(31,171)	316,807
Cash and cash equivalents at 1 July	<u>1,800,852</u>	<u>1,484,045</u>
Cash and cash equivalents at 30 June	12 <u>1,769,681</u>	<u>1,800,852</u>

This statement should be read in conjunction with the notes to the financial statements.

Notes to the financial statements

1 Reporting entity

Youth Empowered Towards Independence Incorporated (the "Association") is domiciled in Australia. The Association's registered office is at 3 Winkworth Street, Bungalow QLD 4870. The Association is a not-for-profit entity and is primarily involved in assisting young people by providing them with information about youth issues including physical, social and emotional health.

In the opinion of the management committee, the Association is not a reporting entity because there are no users dependent on a general purpose financial report. The financial statements of the Association have been drawn up as special purpose financial statements for distribution to the members and for the purpose of fulfilling the requirements of the *Associations Incorporation Act 1981* (Qld) and the *Australian Charities and Not-for-profits Commission Act 2012*.

2 Basis of accounting

Statement of compliance

The financial statements are special purpose financial statements which have been prepared in accordance with the requirements of the *Associations Incorporation Act 1981* (Qld), the *Australian Charities and Not-for-profits Commission Act 2012* and the recognition, measurement and classification aspects of all applicable Australian Accounting Standards ("AASBs") adopted by the Australian Accounting Standards Board ("AASB"). The financial statements do not comply with International Financial Reporting Standards ("IFRSs") adopted by the International Accounting Standards Board.

The financial statements do not include the disclosure requirements of all AASBs except for the following minimum requirements:

AASB 108	<i>Accounting Policies, Changes in Accounting Estimates and Errors</i>
AASB 1048	<i>Interpretation of Standards</i>

The financial statements were authorised for issue by the management committee on the date shown on the committee's declaration.

Basis of measurement

The financial statements have been prepared on the historical cost basis.

Economic dependency and going concern

The financial statements have been prepared on a going concern basis, which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business.

The Association is a not-for-profit entity and is reliant on government funding in order to continue its operations. Management has no reason to believe that the required funding will not be forthcoming for the foreseeable future. However, should future government funding be significantly reduced or curtailed, the Association would be unlikely to be able to continue its operations at current levels.

COVID-19

During March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organisation. The spread of COVID-19 and the consequent impact of dealing with the risks faced will continue to have a significant impact on all aspects of not-for-profit organisations in Australia and in particular for indigenous people who are regarded as a high risk group. It is difficult to estimate the length of time that this impact will continue, however it is unlikely that any negative financial impact will result. As a result, the Committee do not envisage any material threats to the Association's liquidity or its viability in the foreseeable future, the Association will continue to adapt its plans and operations to address the changing environment.

3 Functional and presentation currency

These financial statements are presented in Australian dollars, which is the Association's functional currency.

4 Use of judgements and estimates

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the Association's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

Judgements

Management is not aware of any judgements that have a significant risk of resulting in a material adjustment within the next financial year.

Assumptions and estimation uncertainties

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment within the next financial year are included in:

- Note 7 – Revenue and income
- Note 20 – Provisions

5 Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

5.1 Revenue recognition

Revenue arises mainly from government grants, fees for service and other income.

Revenue from contracts with customers is recognised by reference to each distinct performance obligation in the contract with the customer. Revenue from contracts with customers is measured at its transaction price, being the amount of consideration which the Association expects to be entitled to in exchange for transferring promised goods or services to a customer, net of goods and services tax, returns, rebates and discounts. The transaction price is allocated to each performance obligation on the basis of the relevant standalone selling price of each distinct good or service promised in the contract. Depending on the substance of the contract, revenue is recognised when the performance obligation is satisfied, which may be at a point in time or over time.

The Association recognises other revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Association and specific criteria have been met for each of the Association's activities. The Association bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Revenue is recognised for the major business activities using the methods outlined below.

Donations

Assets arising from donations are in the scope of AASB 1058 and are recognised at the assets' fair values when the assets are received. Any related liability or equity items associated with the asset are recognised in accordance with the relevant accounting standard. Once the asset and any related liability or equity items have been recognised, then income is recognised for any remaining asset value at the time the asset is received.

Fee for service

Revenue from services is recognised in the financial year in which the performance obligations are considered met. For fixed-price contracts, the Association has determined that most of its contracts satisfy the overtime criteria, because the customer simultaneously receives and consumes the benefits provided by the Association's performance as it performs. The Association recognises revenue using the input method, based on costs incurred in the period for each performance obligation to be recognised over time.

Estimates of revenues, costs or extent of progress toward completion are revised if circumstances change. Any resulting increases or decreases in estimated revenues or costs are reflected in income in the year in which the circumstances that give rise to the revision become known to management.

Contract balances

Contract assets are recognised when the Association has transferred goods or services to the customer but where the Association is yet to establish an unconditional right to consideration. Contract assets are treated as financial assets for impairment purposes.

Contract liabilities represent the Association's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the Association recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the Association has transferred the goods or services to the customer.

5.2 Government grants and other contributions of assets

Grants under AASB 15

Grants (other than certain capital grants) are accounted for under AASB 15 where the grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations. As such, the revenue is recognised when each performance obligation is satisfied.

Grants under AASB 1058

Other grants, including certain capital grants, are generally accounted for under AASB 1058.

The timing of income recognition under AASB 1058 is dependent upon whether the transaction gives rise to a liability or other performance obligation at the time of receipt. Income under the standard is recognised where:

- an asset is received in a transaction, such as by way of grant, bequest or donation;
- there has either been no consideration transferred, or the consideration paid is significantly less than the asset's fair value; and
- the intention is to principally enable the entity to further its objectives.

Assets arising from grants in the scope of AASB 1058 are recognised at the assets' fair values when the assets are received. Any related liability or equity items associated with the asset are recognised in accordance with the relevant accounting standard. Once the asset and any related liability or equity items have been recognised, then income is recognised for any remaining asset value at the time the asset is received.

For transfers of financial assets (usually cash and/or a receivable) to the Association which enable it to acquire or construct a recognisable non-financial asset, a liability is recognised for the excess of the fair value of the transfer received over any related amounts recognised. Related amounts recognised may relate to contributions by owners, AASB 15 revenue or contract liability recognised, lease liabilities in accordance with AASB 16, financial instruments in accordance with AASB 9, or provisions in accordance with AASB 137. The liability is brought to account as income over the period in which the Association satisfies its performance obligation.

5.3 Finance income and finance costs

Finance income and finance costs include interest income. Interest income or expense is recognised using the effective interest method.

5.4 Employee benefits

Short-term benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Association has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

Defined contribution plans

Obligations for contributions to defined contribution plans are expensed as the related service is provided. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in future payments is available.

Other long-term employee benefits

The Association's net obligation in respect of long-term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and prior periods. That benefit is discounted to determine its present value. Remeasurements are recognised in income or expense in the period in which they arise.

Termination benefits

Termination benefits are expensed at the earlier of when the Association can no longer withdraw the offer of those benefits and when the Association recognises costs of restructuring. If the benefits are not expected to be settled wholly within 12 months at the end of the reporting period, then they are discounted.

5.5 Income tax

The Association has been granted exemption from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

5.6 Property, plant and equipment

Recognition and measurement

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

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

Any gain or loss on disposal of an item of property, plant and equipment is recognised in income or expense.

Subsequent expenditure

Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated with the expenditure will flow to the Association.

Depreciation

Depreciation is calculated to write off the cost of property, plant and equipment less their estimated residual values using the straight line basis over their estimated useful lives.

The estimated useful lives of property, plant and equipment are as follows:

- Plant and equipment 5% to 40%
- Motor Vehicles 25%

Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

5.7 Financial instruments

Recognition, initial measurement and derecognition

Trade receivables are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Association becomes a party to the contractual provisions of the instrument.

A financial asset, unless it is a trade receivable without a significant financing component, or a financial liability is initially measured at fair value plus, for an item not at fair value through profit or loss, transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

A financial asset is derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards of ownership are transferred.

A financial liability is derecognised when its contractual obligations are discharged, cancelled or expire.

Classification and subsequent measurement

Financial assets

For the purpose of subsequent measurement, financial assets are classified into the following categories upon initial recognition:

- amortised cost
- fair value through profit or loss
- equity instruments at fair value through other comprehensive income
- debt instruments at fair value through other comprehensive income

Classifications are determined by both:

- the Association's business model for managing the financial asset
- the contractual cash flow characteristics of the financial asset

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance income, finance costs or other financial items, except for impairment of trade receivables which is presented within other expenses.

Financial assets at amortised cost

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at fair value through profit or loss:

- it is held within a business model whose objective is to hold assets to collect contractual cash flows, and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Association has determined that all of its financial assets fall within the amortised cost category.

Financial liabilities

For the purpose of subsequent measurement, financial liabilities are classified as measured at amortised cost or fair value through profit or loss. A financial liability is classified as fair value through profit or loss if it is held-for-trading. Other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The Association has only financial liabilities classified as measured at amortised cost.

5.8 Impairment

Non-derivative financial assets

Financial assets and contract assets

The Association uses forward looking information to recognise expected credit losses – the 'expected credit losses (ECL) model'. Instruments within the scope of these requirements include loans and trade receivables.

The Association considers a broad range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

In applying this forward-looking approach, a distinction is made between:

- financial assets that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Stage 1') and
- financial assets that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Stage 2').

'Stage 3' would cover financial assets that have objective evidence of impairment at the reporting date.

'12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial asset.

Trade and other receivables and contract assets

The Association makes use of a simplified approach in accounting for trade and other receivables as well as contract assets and records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the Association uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

The Association assesses impairment of trade receivables on a collective basis as they possess credit risk characteristics based on the days past due. The Association writes off fully any amounts that are more than 90 days past due.

Non-financial assets

At each reporting date, the Association reviews the carrying amounts of its non-financial assets, to determine whether there is any indication of impairment. If any such indication exists then the asset's recoverable amount is estimated.

The recoverable amount of an asset is the greater of its value in use and its fair value less costs to sell. As the Association is a not-for-profit entity, value in use is the written down current replacement cost of an asset as the future economic benefits of the asset are not primarily dependent on the asset's ability to generate net cash inflows and as the entity would, if deprived of the asset, replace its remaining future economic benefits.

An impairment loss is recognised if the carrying amount of an asset exceeds its recoverable amount.

Impairment losses are recognised in expenses.

An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

5.9 Provisions

Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance costs.

5.10 Leases

At inception of a contract, the Association assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Association uses the definition of a lease in AASB 16.

As a lessee

At commencement or on modification of a contract that contains a lease component, the Association allocates the consideration in the contract to each lease component on the basis of its relative stand-alone price. However, for the leases of property, the Association has elected not to separate non-lease components and account for the lease and non-lease components as a single lease component.

The Association recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Association by the end of the lease term or the cost of the right-of-use asset reflects that the Association will exercise a purchase option. In that case, the right-of-use asset will be depreciated over the useful life of the underlying asset, which is determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Association's incremental borrowing rate. Generally, the Association uses its incremental borrowing rate as the discount rate.

The Association determines its incremental borrowing rate by obtaining interest rates from various external financing sources and makes certain adjustments to reflect the terms of the lease and type of the asset leased.

Lease payments included in the measurement of the lease liability comprise the following where applicable:

- fixed payments, including in-substance fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- the exercise price under a purchase option that the Association is reasonably certain to exercise, lease payments in an optional renewal period if the Association is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Association is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is re-measured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Association's estimate of the amount expected to be payable under a residual value guarantee, if the Association changes its assessment of whether it will exercise a purchase, extension or termination option or if there is a revised in-substance fixed lease payment.

When the lease liability is re-measured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to nil.

The Association presents right-of-use assets as a separate line item and lease liabilities within "loans and borrowings" in the statement of financial position.

The Association has elected not to recognise right-of-use assets and lease liabilities for leases of low-value assets and short-term leases. The Association recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

6 Standards issued but not yet effective

New and amended standards adopted

The Association has adopted all the amendments to Australian Accounting Standards issued by the AASB which are relevant to, and effective for, the Association's financial statements for the annual period beginning 1 July 2020. None of the amendments have had a significant impact on the Association.

Accounting for Cloud Computing or Software as a Service (SaaS) arrangements

The International Financial Reporting Standards Interpretations Committee (IFRIC) has issued two final agenda decisions with impact Software-as-a-Service (SaaS) arrangements:

- Customers right to receive access to the supplier's software hosted on the cloud (March 2019) – this decision considers whether a customer receives a software asset at the contract commencement date or a service over the contract term; and
- Configuration or customization costs in a cloud computing arrangement (April 2021) – this decision discusses whether configuration or customization expenditure relating to SaaS arrangements can be recognized as an intangible asset and if not, over what time period the expenditure is expensed.

The adoption of the above agenda decisions has not resulted in a reclassification or change in amounts recognized in the statement of comprehensive income or statement of financial position, in either the current or prior period presented.

The new accounting policy is set out below:

SaaS arrangements are service contracts providing the Association with the right to access the cloud provider's application software over the contract period. As such the Association does not receive a software intangible asset at the contract commencement date. A right to receive future access to the supplier's software does not, at the contract commencement date, give the Association the power to obtain the future economic benefits flowing from the software itself and to restrict others' access to those benefits.

Standards issued but not yet effective

A number of new standards and amendments to standards are effective for annual periods beginning after 1 July 2021, and have not been applied in preparing these financial statements. The following new standards may have an impact on the Association's financial statements, although any such impact has not yet been fully assessed:

- AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*. AASB 1060 sets out a new separate disclosure Standard to be applied by all entities that are reporting under Tier 2 of the Differential Reporting Framework in AASB 1053 Application of Tiers of Australian Accounting Standards. The Standard has been developed based on a new methodology and principles to be used in determining the Tier 2 disclosures that are necessary for meeting user needs, to replace the current Reduced Disclosure Requirements (RDR) framework.

The Association does not plan to adopt these standards early.

7 Revenue and income

	2021 \$	2020 \$
Revenue from contracts with customers (under AASB 15)		
Grants received		
Commonwealth Government		
DCYJMA	2,819,179	2,724,370
Queensland Government		
NIAA	610,280	325,766
Queensland Health	743,881	723,079
	1,354,161	1,048,845
Other grants		
NQPHN	2,814,007	2,857,121
	6,987,347	6,630,336
Grant balances at 1 July	78,526	210,354
Grant balances at 30 June	-	(78,526)
Fee for service	123,203	115,364
Services Australia - Centrelink	17,973	13,332
	7,207,049	6,890,860
Income (under AASB 1058)		
ATO Cash Boost income	37,500	62,500
Donations	50	700
Insurance proceeds	-	600
Member funds	5	36
WorkCover claim proceeds	6,973	-
Other income	1,046	14,049
	45,574	77,885
Total revenue and income	7,252,623	6,968,745

8 Employee expenses

	2021 \$	2020 \$
Wages and salaries	3,647,667	3,226,884
Annual leave expenses	(11,252)	74,274
Long service leave expense	11,343	36,741
Recruitment expense	5,855	1,005
Superannuation	351,831	314,388
Sub-contractor wages	3,860	-
Workcover	27,673	18,382
	4,036,977	3,671,674

Youth Empowered Towards Independence Incorporated annual financial report
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9 Funding for other agencies/subcontracted amounts

	2021 \$	2020 \$
145 – Cairns Bail Support		
Gindaja Treatment and Healing Indigenous Corporation	130,000	130,000
Youth Advocacy Group Incorporated	125,667	130,000
150 – Next Step		
Wuchopperen Health Service Limited	110,000	-
YouthLink	-	73,650
700 – PHN RADIO		
Balkanu Cape York Development Corporation	130,000	130,000
Cooktown District Community Centre	250,000	250,000
NPA Family and Community Services	250,000	250,000
Torres Health Indigenous Corporation	250,000	250,000
Weipa Community Care Association	250,000	250,000
805 - Cherbourg		
CRAICCHS Ltd	-	75,000
	<u>1,495,667</u>	<u>1,538,650</u>

10 Grants repaid

	2021 \$	2020 \$
DCYJMA - Youth Sexual Violence	27,152	-
DCYJMA – Next Step	12,709	-
PHN - RADIO	14,139	-
	<u>54,000</u>	<u>-</u>

11 Other expenses

	2021 \$	2020 \$
Electricity and energy costs	18,101	15,229
Memberships and subscriptions	5,461	5,023
Resource and supervision	17,467	18,248
Security costs	7,878	5,501
Staff amenities and resources	10,187	8,669
Sundry expenses	532	1,308
	<u>59,626</u>	<u>53,978</u>

12 Cash and cash equivalents

	2021 \$	2020 \$
Bank balances	1,769,181	1,799,980
Cash on hand	500	872
Cash and cash equivalents in the statement of cash flows	<u>1,769,681</u>	<u>1,800,852</u>

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Youth Empowered Towards Independence Incorporated annual financial report
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13 Trade and other receivables

	2021 \$	2020 \$
Current		
Trade receivables	6,637	-
Less: Allowance for impairment losses	-	-
	<u>6,637</u>	<u>-</u>

14 Other assets

	2021 \$	2020 \$
Security deposits	7,980	7,980
Prepayments	129,949	24,456
	<u>137,929</u>	<u>32,436</u>

15 Property, plant and equipment

	2021 \$	2020 \$
Motor vehicles		
Cost	149,508	130,555
Accumulated depreciation	(92,996)	(108,199)
Carrying amount	<u>56,512</u>	<u>22,356</u>
Plant and equipment		
Cost	435,602	389,499
Accumulated depreciation	(246,416)	(208,006)
Carrying amount	<u>189,186</u>	<u>181,493</u>
Total property, plant and equipment – carrying amount	<u>245,698</u>	<u>203,849</u>

16 Right-of-use assets

	2021 \$	2020 \$
Motor vehicles		
Cost	175,893	175,893
Accumulated depreciation	(114,644)	(46,123)
Carrying amount	<u>61,249</u>	<u>129,770</u>
Leasehold buildings		
Cost	881,254	-
Accumulated depreciation	(89,757)	-
Carrying amount	<u>791,497</u>	<u>-</u>
Total right-of-use assets – carrying amount	<u>852,746</u>	<u>129,770</u>

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The Association leases 12 motor vehicles as at 30 June 2021. The lease agreements expire between 2021 and 2022. There are three vehicle agreements that had less than 12 months to run. These are considered short-term, so have been expensed as incurred and not capitalised as right-of-use assets.

The Association also leases its premises at 3 Winkworth Street, Bungalow. These premises are occupied under a three year agreement starting on 1 August 2020 with two options to extend for another three years each. The Association has assumed the option to extend will be taken.

17 Trade and other payables

	2021 \$	2020 \$
Trade payables	46,176	8,003
Annual leave liability	241,492	252,744
Accrued expenses	39,930	-
Credit cards	34,177	16,633
GST payable	72,317	92,457
PAYG withholding	79,016	92,220
Superannuation payable	42,585	40,910
Unexpended grants	-	78,526
	<u>555,693</u>	<u>581,493</u>

18 Loans and borrowings

	2021 \$	2020 \$
Current		
Lease liabilities	135,164	59,779
	<u>135,164</u>	<u>59,779</u>
Non-current		
Lease liabilities	716,989	72,599
	<u>716,989</u>	<u>72,599</u>

The Association leases 12 motor vehicles as at 30 June 2021. The lease agreements expire between 2021 and 2022. There are three vehicle agreements that had less than 12 months to run. These are considered short-term and so have been expensed as incurred.

The Association also leases its premises at 3 Winkworth Street, Bungalow. These premises are occupied under a three year agreement starting on 1 August 2020 with two options to extend for another three years each.

19 Employee benefits

The Association makes contributions to defined contribution plans. The amount recognised as an expense was \$351,831 for the year ended 30 June 2021 (2020: \$314,388).

20 Provisions

	2021 \$	2020 \$
Current		
Long service leave	78,048	88,273
Non-current		
Long service leave	118,565	120,453
Make good provision	27,338	-
	<u>145,903</u>	<u>120,453</u>

Long service leave

The provision for long service leave represents the Association's best estimate of the future benefit that employees have earned. The amount and timing of the associated outflows is uncertain and dependant on employees attaining the required years of services. Where the Association no longer has the ability to defer settlement of the obligation beyond 12 months from the reporting date, liabilities are presented as current. This would usually occur when employees are expected to reach the required years of service in the 12 months from reporting date.

Make good provision

The make good provision represents the Association's best estimate of the future cost required to return the leased premises at 3 Winkworth Street, Bungalow to their original condition. This has been recorded as part of right-of-use assets as opposed to being in the profit and loss.

21 Reconciliation of cash flows from operating activities

	2021 \$	2020 \$
Net surplus	136,584	329,420
Adjustments for:		
Depreciation and amortisation	206,061	92,452
Loss on sale of property, plant and equipment	4,273	-
Changes in:		
Right-of-use assets	(27,338)	-
Trade and other assets	(112,130)	(8,528)
Trade and other payables	(267,292)	102,084
Provisions	256,718	(141,729)
	<u>196,876</u>	<u>373,699</u>
Interest paid on leases	50,879	5,186
Net cash from operating activities	<u>247,755</u>	<u>378,885</u>

22 Auditor's remuneration

	2021 \$	2020 \$
Audit services		
Auditors of the Corporation – Grant Thornton		
Audit of financial statements	15,500	15,000
Other regulatory audit services	3,000	3,000
	<u>18,500</u>	<u>18,000</u>

Committee members' declaration

The committee members of Youth Empowered Towards Independence Incorporated (the "Association") declare that in their opinion:

- a the Association is not a reporting entity;
- b the financial statements and notes are in accordance with the *Associations Incorporation Act 1981* (Qld) and satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - i giving a true and fair view of the Association's financial position as at 30 June 2021 and of its performance for the financial year ended on that date; and
 - ii complying with Australian Accounting Standards to the extent described in Note 2; and
- c there are reasonable grounds to believe that the Association is able to pay its debts as and when they become due and payable.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*



Committee member

15.10.2021

Date



Independent auditor's report

Cairns Corporate Tower
Level 13
15 Lake Street
Cairns QLD 4870

Correspondence to:
PO Box 7200
Cairns QLD 4870

T +61 7 4046 8888
F +61 7 4051 0116
E info.cairns@au.gt.com
W www.grantthornton.com.au

Independent auditor's report to the members of Youth Empowered Towards Independence Incorporated

Opinion

We have audited the financial report of Youth Empowered Towards Independence Incorporated (the "Association"), which comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, 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 committee members' declaration.

In our opinion, the accompanying financial report of Youth Empowered Towards Independence Incorporated has been prepared in accordance with the *Associations Incorporation Act 1981* (Qld) and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a giving a true and fair view of the Association's financial position as at 30 June 2021 and of its financial performance for the year then ended; and
- b complying with Australian Accounting Standards to the extent described in Note 2 and Division 60 of 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 Association in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and 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.

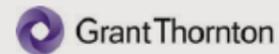
Emphasis of matter – Basis of accounting

We draw attention to Note 2 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the committee's financial reporting responsibilities under the *Associations Incorporation Act 1981* (Qld) 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.

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Information other than the financial report and auditor's report thereon

The committee members are responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 June 2021, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information available at the date of this report and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the committee members for the financial report

The committee members of the Association 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 2 to the financial report is appropriate to meet the requirements of the *Associations Incorporation Act 1981* (Qld), the *Australian Charities and Not-for-profits Commission Act 2012* and the needs of the members. The committee members' responsibility also includes such internal control as the committee members 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.

In preparing the financial report, the committee members are responsible for assessing the Association's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the committee members either intend to liquidate the Association or to cease operations, or have 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 this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

Grant Thornton

Grant Thornton Audit Pty Ltd
Chartered Accountants

Helen Wilkes

H A Wilkes
Partner – Audit & Assurance

Cairns, 15 October 2021

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THANKS TO YOU!

What a year 2020-2021 has been! Together with our many partners, volunteers, staff and collaborating agencies we made a positive impact to the lives of young people and their families during the year. It takes an amazing team to work together to improve the lives of the young people we work with and that is who we are!

YETI would like to thank our Board members for their time, dedication, and valued insights.

Chairperson: Laurel Downey

Vice Chairperson: Petrina Cao-Kelly

Secretary: Tegan Williams

Treasurer: Nathan Davis

Michael Abbott

Amanda Baron

Jane Doyle

Most importantly, YETI would like to thank the young people and families who we work with. We are grateful for your trust in us and the opportunity to learn from you all.

We would like to thank the services and people we work with to get the best outcomes for young people. This includes Government and Non-Government agencies throughout the region. In particular, we would like to thank our partner services:

- Centrelink
- Cooktown District Community Centre
- Dovetail
- Gindaja Treatment and Healing Centre
- Gungarde Community Centre Aboriginal Corporation
- Mossman Elders Justice Group
- NPA Family and Community Services
- QAIHC
- QNADA
- Torres Health Indigenous Corporation
- True Relationships & Reproductive Health
- Weipa Community Care Association
- Wuchopperen Health Service
- Youth Advocacy Centre (YAC)

YETI would like to thank Uncle Henry Fourmile for his care and connection to YETI and acknowledge the appreciation and respect we have for this beautiful friendship.

YETI would like to thank and acknowledge our funding bodies for their ongoing support, who make our work possible:



YETI would like to thank Leigh Harris at Ingenious Studios for the images of your young people and staff.

