Annual Report | 2021 2022

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.

Artwork by Stacey Giblet

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“THEY HELPED ME WHEN I NEEDED SOMEONE.”

– YOUNG PERSON AT YETI

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

YETI has worked hard this year on goal four of our Strategic Plan which recognises the importance of maintaining our organisational and service culture through our commitment to our people. We have prioritised supporting our staff through the COVID-19 Pandemic and have emerged stronger as a result.

YETI's Aboriginal and Torres Strait Islander Employment Strategy is designed to increase Aboriginal and Torres Strait Islander recruitment and retention, with an ongoing target of maintaining a minimum of 30% of the workforce identifying as Aboriginal and/or Torres Strait Islander. YETI employed 19 Aboriginal and Torres Strait Islander employees, making up 34% of the workforce (an increase from 30% last year).

YETI's workforce has remained steady with total employees numbering 55 (a slight increase from 53 last financial year). These staff identify as:

11 Aboriginal & Torres Strait Islander

7 Aboriginal

1 Torres Strait Islander

36 neither Aboriginal & Torres Strait Islander

CEO's Report

I am proud to have spent another year at YETI working alongside a team of skilled, fun and dedicated staff who support so many young people in Cairns experiencing challenges. I continue to appreciate the collaborative relationships we have forged with government and non-government partners in the Cairns community and statewide.

Again 2021/2022 bought the challenge of COVID–19. December 2021 and January 2022 were particularly complex times for our services in the Far North as COVID rates increased and we managed a period of significant staff illness and absenteeism associated with the pandemic. The planning, preparedness and operations of our staff and centre during these times has been extraordinary. I really appreciated staff's willingness to 'chip in' and do extra, undertake flexible working arrangements that changed on short notice and genuinely keep young people's wellbeing at the centre of their practice.

This year YETI began a new relationship with the Wet Tropics Management Authority when we were invited to facilitate a Youth Roundtable that bought together young people working in the environment sector, including Reef Assist program participants who discussed their experience and opportunities to pursue careers through a nature-based economy in the Wet Tropics Region. YETI has now become a sponsor of the Young Cassowary Award and aims to continue strengthening our commitment to working in partnership with the environment sector.

Alongside these happier moments unfortunately 2021/2022 has also seen some tragic events impact on our community and we will continue to remember the young people we have worked with who passed away this year.

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.

We had the opportunity to be involved in the Women's Safety and Justice Taskforce consultations in Cairns and were very pleased with the resulting reports Hear Her Voice – Addressing Coercive Control and Domestic and Family Violence in Queensland and Hear Her Voice- Women and Girls' Experiences Across the Criminal Justice System. I encourage everyone to read these reports and associated recommendations that will have broad ranging positive impacts for the young women we support.

Shared Stories Three, our biennial conference for youth workers engaged in alcohol and drug work in Far North Queensland, was a highlight of late 2021. One hundred and fifteen workers joined us for a series of workshops and presentations over two days. Forty-four per cent of participants were practitioners from Aboriginal and Torres Strait Island backgrounds, thirty six per cent were remote workers and twenty seven per cent were rural workers from across the Cape and Torres Region.

In September 2021 YETI achieved Accreditation in the Alcohol and Drug Human Service Standards. This was a new accreditation standard for our service and to pass with an unqualified audit on the first occasion was incredibly pleasing.

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, Balkanu and the Mossman Elders Justice Group, Gindaja Treatment and Healing, Youth Advocacy Centre, Cairns Regional Domestic Violence Service and Wuchopperen Health Service. Our relationship with these agencies is greatly valued and we appreciate the opportunity to work with such committed regional services.

Finally, thanks again to all the YETI board who provide encouragement and guidance and whose voluntary support and wise words are so appreciated. Thank you to the Executive Management Team, Rod Seeber, Mandy Welfare, Lisa Rackstraw, Jess Hungerford, Bindi Diamond and Maria Mabo.

Thank you mostly to the most kind and caring wonderful team of staff that I could ever imagine working with. Every year I have been at YETI is exciting and challenging and enjoyable. It is the needs, enthusiasm and energy of young people that drives YETI and the care and dedication of staff who listen to their stories that makes this all worthwhile.

Genevieve Sinclair | Chief Executive Officer

EXECUTIVE REPORT

Chairperson's Report

Working with YETI's staff and Board has been another satisfying and fulfilling year of challenges, solutions, and progress. It has not been an easy year, with further Covid issues and the resulting staff illness and absence, local tragedies and the ongoing stress and challenge of working with young people whose lives are impacted by social and personal complexities. I remain incredibly impressed by the dedication and hard of work of Genevieve and the team, who consistently turn up and do amazing work during all those challenges and hurdles.

YETI also has terrific relationships with government and non-government partners, including those 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.

Achieving accreditation in the Alcohol and Drug Human Service Standards this year was a major success, particularly passing with an unqualified audit on the first go. Big thanks to the team who work on accreditations, this work goes on behind the scenes, but is of immense value to YETI.

It is also important to acknowledge our stakeholders and partners, including the 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, Youth Advocacy Centre, Cairns Regional Domestic Violence Service and Wuchopperen Health Service. Our relationship with these agencies is key to the great service delivery that occurs across our region.

Thanks again to Genevieve for her caring and courageous leadership, the Executive Management team (Rod Seeber, Mandy Welfare, Lisa Rackstraw, Jess Hungerford, Bindi Diamond and Maria Mabo) whose work guides and shapes the outcomes for young people, and my colleagues on the Board, Jane Doyle, Mike Abbott, Nathan Davis, Amanda Baron, Tegan Williams and Petrina Cao-Kelly.

Laurel Downey | Chairperson

YETI Referral Trends

YETI referral data collected over the 2021-2022 period demonstrates a significant uptick in referrals for the AOD counselling team representing high demand to address AOD issues with vulnerable young people.

Young people were referred often for support with family or relationship issues validating the importance of our new in-house MOU relationship with the Cairns Regional Domestic Violence service to meet the needs of young people. Support for young people to be able to attend, enrol or continue to engage with schooling was also evidenced as a high presenting need along with the ongoing gap in housing for young people impacting youth homelessness.

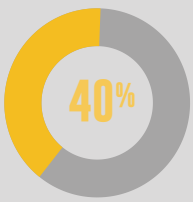
A large proportion of our external referrals continue to come from statutory agencies such as the Department of Children, Youth Justice, and Multicultural Affairs - both Youth Justice and Child Safety, as well as the Queensland Police Service. The next highest referral source was for self-referrals and referrals made by friends or family members. 33% of our incoming client referrals are indicated to have had some involvement with Youth Justice or Child Safety.

Of interest, substantiating staff observations, younger age groups now present as our highest referral cohort with the 15–17-year age range comprising the larger percentage of presenting clients.

549 incoming referrals

Top 5 referral sources:

- DEPARTMENT OF CHILDREN, YOUTH JUSTICE + MULTICULTURAL AFFAIRS
- QLD POLICE
- YOUTH JUSTICE CENTRE
- SELF
- FAMILY / FRIENDS



aged between 15–17 years

Year in Review

TOGETHER, WE SUPPORTED

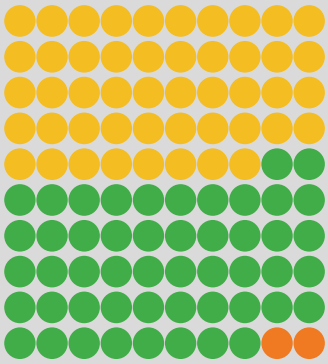
31,187
total contacts

2,299
young people through YETI programs

AND WE PROVIDED

46,154
hours of support

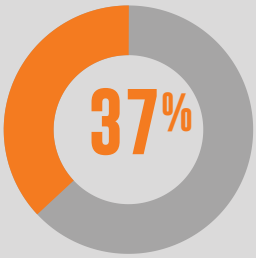
GENDER:



48% female

50% male

2% other



AGED 15–17 YEARS
showing a trend in younger presentations

CULTURAL BACKGROUND:

- Aboriginal
- Torres Strait Islander
- Aboriginal & Torres Strait Islander
- Neither
- Unknown

TOP 5 SUBURBS:

MANOORA
MOOROOBOOL
EDMONTON
EARLVILLE
MANUNDA

2021
2022

TOGETHER, WE PROVIDED

OUR PROGRAMS:

8 Programs delivering direct support to young people and their families

5 Capacity building programs

TOP 5 DRUGS OF CONCERN:

METHAMPHETAMINE
CANNABIS
TOBACCO ALCOHOL INHALANTS

TOP 10 PRESENTING ISSUES:

1. DRUGS & ALCOHOL
2. MENTAL HEALTH & EMOTIONAL WELLBEING
3. HOMELESSNESS & HOUSING
4. LEGAL
5. CHILD SAFETY
6. PRO–SOCIAL ENGAGEMENT
7. BUDGETING & FINANCE
8. HEALTH
9. LITERACY & NUMERACY
10. FAMILY & RELATIONSHIPS

Our Plan

Summarising YETI's Reconciliation Action Plan (RAP) activities for 2021-2022 is evidence that YETI's policies, procedures, practice, and work culture are continually evolving to embed further cultural awareness, cultural competence, cultural safety, and celebration of Aboriginal and Torres Strait Islander culture.

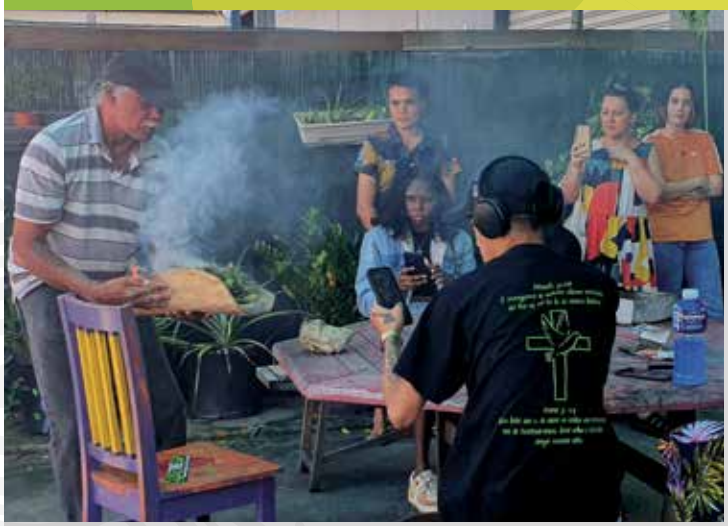
Non-Government agencies that support clients with high-level needs are traditionally very demanding places and as such YETI's Reconciliation Action Plan Working Group (RAPWG) has again played a critical role in ensuring YETI stay true to their commitments outlined in the YETI RAP. The RAPWG had representation from all levels across the organisation and was championed successfully by Mandy Welfare and Shannon Keating.

YETI has again recognised NAIDOC Week, National Reconciliation Week, Close the Gap Day, National Aboriginal and Torres Strait Islander Children's Day, and International Day of Indigenous People with appropriate activities, feasts, stalls, competitions, and celebrations. Our foyer and walls are continually filling with art and artefacts sourced from the lands we work on. YETI held two yarning circles for staff and undertook a staff survey to identify any gaps in local knowledge or cultural protocols. A Cultural Advisory Group was established to assist in decision-making.

YETI has strived to make changes that affect the workplace by sourcing and purchasing a new cultural competency package to be included in the YETI onboarding process. A review of YETI's Human Resources policies and procedures has not only tried to remove barriers to Aboriginal and Torres Strait Islander participation in our workplace but actively increase the number of staff employed who identify as First Nations via our Aboriginal and Torres Strait Islander Employment Strategy.

On the ground, YETI continues its functional capacity-building support for community-controlled agencies and local governments across Cape York, Torres, Tablelands and Gulf regions. The work of SUN, Just North, CCYP and RADIO has continued alongside local agencies in remote settings to ensure Young People have access to the services they need. Further to this, YETI also held its third Shared Stories event, funding workers from those same regions to come to Cairns and access targeted Youth AOD training opportunities.

Overall, having our RAP registered with Reconciliation Australia has granted us the opportunity to reflect upon our commitments and achievements. Our current RAP ends in January 2023 and the RAP Working Group is steadily working to draft our third RAP. 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.



4 **working group** meetings (quarterly)

2 all staff **yarning circles**

1 staff **survey**

CASE STUDY

Youth Support Program

A 17-year-old young person from the Torres Strait Islands was referred by her family seeking assistance re-engaging in education or training and for financial support. The young person further identified the need for improved cultural connection, support to navigate family conflict, access to information to manage her low mood, exploration of independent accommodation options, and psychoeducation and harm minimisation strategies for AOD use with assistance to develop alternative coping skills when stressed.

A holistic case plan was developed with the young person and over a period of three months, she was supported to address her goals, prioritising gaining financial support and independence.

On completion of their time with YETI, the young person received regular Youth Allowance payments and achieved greater confidence engaging with an employment agency and with her subsequent job interviews. She had worked to improve her coping skills and build resilience, including undertaking psychoeducation for her anxiety. The young person explored strategies and skills to manage her stress, improve interpersonal relationships, including addressing the family conflict and her overall well-being increased.

The YETI Youth Support worker provided the young person with information regarding her AOD use, harm minimisation strategies and alternative coping skills to manage her anxiety and sadness.

Overall, the young person self-reported improved confidence in meeting her own needs and also reaching out to appropriate services when required.

392 young people supported

318 improved access to services

84% of case plan goals achieved

“THEY MAKE US SAFE AND AT HOME”

– YOUNG PERSON AT YETI

> **THEY HELP ME WITH PROBLEMS AND DRIVE ME TO APPOINTMENTS**
>
> – YOUNG PERSON AT YETI

CASE STUDY

Next Step Plus

A 17-year-old was referred to the Next Step Plus Program for support with his transition to adulthood. At the time of referral, the young person was living in a tent after exhausting his couch surfing options and had not wanted to engage in residential care. He had come into contact with the criminal justice system having received a one-year probation order. He was isolated from his family, although he has a brother with complex needs that he had attempted to keep in touch with throughout his teenage years.

His presenting needs were around housing, identification, emotional regulation and harm minimisation. Next Step began working with the young person around emotional regulation and impulse control and on harm minimisation strategies. He was supported by Next Step to access a residential care facility after working through his worries.

Next Step supported the development of his coping skills. The young person was able to engage with other stakeholders such as Youth Link to develop tenancy skills and how to maintain a property. He was able to successfully complete his Centrelink application, Housing application, secure his Medicare card and My Gov account. Next Step supported him to attend the PCYC Break the Cycle Program and he attained his licence.

Just prior to his 18th birthday he was successfully allocated a Department of Housing property through the multi-agency collaboration and advocacy work of Next Step. The young person even secured and maintained casual work.

Since his transition to adulthood, he has completed a Certificate 3 in Hospitality so he can move away from casual work.

He has successfully maintained his tenancy and continues to engage with Next Step and help seek as needed through the strong rapport and skills he has developed. His aim moving forward is to continue to maintain his tenancy and eventually live with his brother with the support of NDIS.

Next Step Plus

During 2021-22 the Next Step Plus (NSP) team travelled to Cherbourg for the NSP Community of Practice. This annual event aims to strengthen capacity to deliver the program across the state, including sharing of options and models, building competence for innovation, identifying barriers or ways to address key issues for young people exiting care. This event is an incredible networking opportunity for NSP staff across the state. The team explored the historical aspects of Cherbourg investigating the impact of trauma on the community and the young people. Unfortunately, the trip was cut short by the flooding that impacted the region earlier in the year.

NSP workers have also travelled to Cooktown, Atherton, and Innisfail to connect with other services that work in communities and alongside YETI staff to successfully transition young people who are exiting care in regional areas. Joined up practice responses can occur due to the collaboration YETI NSP team have with local agencies to ensure we meet our wide geographic scope. The NSP team also works collaboratively with YETI RADIO workers in remote communities when needed.

Collaboration with the Department of Child Safety and the T2A officer has continued, and the team have monthly meetings to discuss support for young people who have been referred to NSP. NSP and T2A representatives hold lunchbox information sessions to ensure stakeholders have clearly identified roles and responsibilities. NSP continued to hold lunch box information sessions during the past year in each of the Child Safety regional offices. This supports collaboration and shared case planning when jointly working with young people exiting care and limits barriers that may impact transitions.

Access to Housing has continued to be a significant impediment for young people exiting care throughout 2021-22 and T2A representatives, NSP staff and other government and non-government agencies have regular monthly meetings to ensure the needs of young people are met. The group have also successfully ensured that young people exiting detention have NSP referrals in place prior to exit so that staff can ensure young people have housing applications in place as soon as possible ensuring smoother transitions may occur.

153 young people supported

191 referrals made

Top 3 presenting issues:

LIVING SKILLS
CHILD SAFETY
TENANCY

Cairns and Yarrabah Youth Bail Support Service

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, advocacy, young people's individual needs and culture. CYYBSS aims to address the reasons behind young people being remanded in custody. The program is a collaborative partnership between YETI, Gindaja Treatment and Healing service and the Youth Advocacy Centre (YAC).

In the last 12 months CYBSS has:

- Had contact with 259 young people, with 25 percent being aged 12-14 and 55 percent aged 15-17. 90 percent of young people accessing support are Aboriginal and Torres strait islander.
- Provided 6465 hours of support to young people face to face, via the phone and support and advocacy with external stakeholders.
- Engaged with 100 young people in the Cairns watchhouse over the last 12 months and provided 3451 hours of support. Staff observed young people entering the watchhouse were spending more time on remand and there was a significant increase of individual contact over the last 12 months. These increased numbers highlighted the importance of CYYBSS provided watchhouse checks to best support young people to meet their social and emotional wellbeing, address any mental health concerns, and provide an important connection to family and legal representation.
- Provided 3899 hours of court support on 2649 occasions for 148 young people over the last 12 months. 24 percent of these young people were aged 12-14 and 57 percent were aged 15-17. Over the last 12 months an increase of young people aged 12-14 attended Queensland Childrens Court for the first time. CYYBSS supported young people and their families to navigate the court system and provided information, advice, and advocacy. CYYBSS also supported young people via case management to reduce the likelihood of them entering the legal system in the future.

259 young people supported

148 young people provided with court support

100 young people seen in the watch house

CASE STUDY

Cairns and Yarrabah Youth Bail Support Service

A 14-year-old was referred to Cairns and Yarrabah Youth Bail Support service. This young person was referred to YETI by the Department of Child Safety for support in response to his increasing involvement with the children's court system, youth justice and occasions of incarceration at Cleveland Youth Detention Centre.

Upon assessment, it was identified that this young person had limited connection to country, culture and kin or family in the Cairns area. This resulted in the young person creating connections with a negative peer group, increasing the likelihood of future offending, engagement with police and the justice system.

Due to a lacking support system in Cairns, it was identified that the increase of offending behaviour could be reduced by supporting the young person to return to community and culture in the Torres Strait Islands. CYYBSS developed relationship and rapport with the young person which allowed a coordinated approach with the Department of Child Safety and Youth Justice to support a return to country for improved social and emotional wellbeing and increased protective factors. Since returning to country, the young person has strengthened his connection to country and culture and ceased all offending behaviour.

Strong Together

Strong Together is funded as a Young Offender Support Service (YOSS). Risk factors contributing to offending are identified and dealt with by Strong Together workers in partnership with youth justice staff and family members to reduce the likelihood of offending and further contact with the youth justice system.

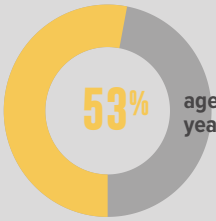
During 2021-22 Strong Together staff assisted young people to develop skills in the areas of obtaining stable accommodation, relationships, health, decision-making, interpersonal skills and goal setting. Strong Together workers support families to: better understand adolescent development; build new 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.

Over the last 12 months Strong together has:

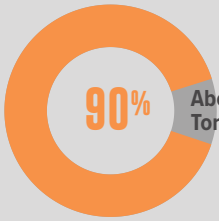
- supported 144 young people and provided 2395 hours of support to young people and their families.
- worked with 90 percent of young people who identify as Aboriginal and Torres Strait Islander.

Strong Together outcomes for 2021/2022 include young people re-engaged with education, young people ceasing all unlawful behaviour, young people receiving supported referrals to specialist external services, safer households, a decrease in alcohol and other drug use, an increase in positive health outcomes, more stable housing, and strengthening connections with family and culture.

144 young people supported



aged 15–17 years



Aboriginal and/or Torres Strait Islander

“THE WORKERS ARE REALLY NICE AND ALWAYS HELP ME AND MY FAMILY”

– YOUNG PERSON AT YETI

Youth Response Diversionary (YR+D)

The Youth Response and Diversion (YR+D) program aims to work with young people coming to the attention of the police engaging in high-risk behaviours which might result in arrest. The service provides out of hours culturally appropriate, alternative intervention, to police charging or remanding in custody, integrated into and leveraging off the service system in response to place-based need.

During 2021/2022 YR+D continued to work closely with stakeholders such as Youth Justice Co-Responder, Sunbus, Queensland Police, Cairns Regional Council, local security and commercial premises, such as Mt Sheridan Plaza, and provide proactive responses in hotspot identified areas. YR+D works very closely with the YETI Just North Volatile Substance Use (VSU) response program and can monitor VSU in Cairns. Having a collaborative team integrated within YETI throughout the day and afterhours has created enhanced streamlined responses across all YETI Youth Justice and other programs to provide support to young people who access YETI, at more vulnerable hours of the day and night.

231 young people supported

2,478 hours of support

Aboriginal and/or Torres Strait Islander

“THE SUPPORT YETI GIVES ME WHEN I DON’T KNOW HOW TO DEAL WITH THINGS”

– YOUNG PERSON AT YETI

NAIDOC
WEEK!
MONDAY
TUESDAY

"YETI IS A SAFE SPACE TO GET AWAY"

– YOUNG PERSON AT YETI

Day Program

This year the day program has had to operate in an incredibly fluid environment to meet the needs of young people at the peak of the COVID pandemic in Queensland.

The Day Program has had to be responsive and change the service delivery model. Additional outreach ensured social distancing, and COVID-19 preventative measures. Thankfully the end of this year saw a return to normal operations, however the pandemic did have an impact upon the format of the drop in and how we engage young people in the space. Young people have shown considerable flexibility and resilience in responding to the impacts evident in YETI and the wider community.

During the year we have still been able to collectively bring young people and workers together for annual events such as NAIDOC, Annual Fish Day, RUOk Day, Youth Week, and National Condom Day to name a few! We continually aim to make the drop in a safe, comfortable, and welcoming space for young people which includes responding to heatwaves through the installation of new fans and insulation. NAIDOC Week also meant we had the opportunity to have Uncle Henry attend YETI for a traditional annual smoking ceremony as part of our celebrations. Having cleansing properties and the ability to ward negative energy, this seemed a very significant event this year in light of our emergence from the COVID 19 Pandemic providing a reset and refresh for the year ahead.

This year we have also had more young people engaging in our Hip Hop program where they have been able to create their own songs with an instrument of their choosing or with a hip hop beat supporting their vocals. These Thursday afternoon sessions are to develop skills around writing, playing, and performing their own songs to a live audience. Two young people successfully completed recording their song with the support of the CQU recording studio and one is hoping to perform theirs at an upcoming YETI event. Access to Bumma Bippera Radio also gives young people the opportunity to have their song played on local radio.

All in all, 2021-22 was a busy and vibrant year in the day program. We are looking forward to next year's creativity and sharing this space with the deadly young people.

371 young people attended

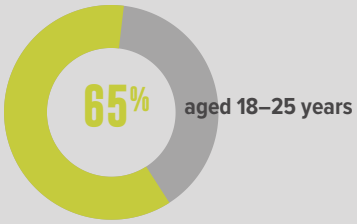
1,765 contacts made

Youth Alcohol & Other Drug Case Management – Psychosocial Interventions

Youth Alcohol and Other Drug (AOD) Case Management – Psychosocial Interventions (PSI) is an evidence-based, flexible and youth orientated AOD harm minimisation program funded by Queensland Health.

This program provides psychosocial interventions, case management and coordination, counselling, advocacy, and information to vulnerable young people aged 12–25 experiencing moderate to severe problematic AOD use. The interventions provided are young person-centred, strength-based, and holistic, supporting young people to cease, reduce or employ harm minimisation strategies in their AOD use. Services are designed to suit the individual via outreach where the young person is comfortable, or centre based. Moving forward additional data will now be captured which identifies a pre-treatment and post-treatment stage of the intervention.

61% case plans closed with goals fully achieved



"...AT YETI YOU HAVE FREEDOM TO BE YOURSELF WITHOUT BEING JUDGED, AND ALL THE WORKERS HOW SUPPORTIVE AND ENCOURAGING THEY ARE"

– YOUNG PERSON AT YETI

Same Sex Attracted Youth, Intersex, and Trans (SSAYIT)

SSAYIT (Same Sex Attracted Youth, Intersex, and Trans) is the only funded LGBTQI+ youth group of its kind between Cape York and Brisbane.

YETI established SSAYIT in 2008 to support young people of diverse bodies, sexualities, and gender. SSAYIT operates one day a week, hosting a 2-hour social group every Wednesday.

This year we made it our mantra to 'come out' to our community. Word of mouth spread through schools about the exciting events being planned by SSAYIT, and our group grew from four to over fourteen young people. With our recruits, we took to the streets marching in the Cairns Festival Grand Parade. Our bus gleamed with decorations, blasting anthems and rainbow bubbles. It was led by our renewed troupe of flag-waving, tie-dye-wearing, proud young people. For many, this was their first time 'out' in public. One young person breathlessly recounted that this was the most exciting night of their life!

The excitement was only just getting started though, as, for the first time since 2016, SSAYIT was again hosting a MasQueerade. Along with Headspace, we rocked the stage at Bulmba-ja Arts Centre with the debonair Drag King TasteyDJ; the glamorous Yarrabah Rainbow Sistagirls; the gorgeous Cosmic Sinn; and the dashing Leonardo da Inci. The photos were incredible: in fact, our photos of the Yarrabah Rainbow Sistagirls became the most successful Facebook Post YETI has had, with 32 shares and some of our highest post reach and engagement ever! We were also out, loud, and proud at the Cairns Pride Fair, making fruit represent with our (now signature) fruity pride skewers, face-painting, bubbles, dress-ups and photo ops.

Celebrating a fantastic year of queer, we squeezed in a sneaky Santa Christmas party (featuring some hilarious present swaps and mission-impossible antics) before coming back in February to reflect on our renewed success. We took the opportunity to chill at some of our favourite SSAYIT spots: Taking in the sights at Lake Morris Rd lookout before burgers at Apex; loading up at Schnitz for an epic feed; and rockin' a bop at Jimmy's with chill tunes, milkshakes, and great vibes.

We are immensely proud of our LGBTQI+ young people as without you none of this would be possible. Deepest thanks for being you. With our eyes turned to the rest of the year we couldn't wait to celebrate all over again!

By this time the pride of our young people spoke for itself. Our friends at Cairns Sexual Health shared feedback, that for many of their referred clients who had joined SSAYIT, it was not just life-affirming, but life-changing. We asked our young people what SSAYIT meant to them, and these were some of their answers:

"

SSAYIT MEANS I GET TO EXPRESS MYSELF.

IT'S SOMEWHERE I KNOW I CAN BE PART OF AND EXPRESS MYSELF KNOWING OTHERS ARE DIFFERENT LIKE ME.

IT'S THE HIGHLIGHT OF MY WEEK, EVERY WEEK.

SSAYIT IS A PLACE WHERE I CAN RELAX AND OPEN UP AROUND PEOPLE I DON'T KNOW, MAKING IT A LOT EASIER FOR ME TO BE AROUND OTHERS.

SSAYIT IS A VERY DIVERSE AND ACCEPTING GROUP OF INDIVIDUALS.

COMMUNITY, ACCEPTANCE, FRIENDSHIP.

" – YOUNG PEOPLE AT YETI

291 contacts made

44 events / outings

Senior Practitioner

The Senior Practitioner role has allowed the building of strong supportive relationships with direct service delivery staff and creating more space for continuous improvement and practice reflection. I enjoy being a part of staff's journey focusing on program and practice supervision.

This year has taught us how fluid and responsive YETI can be to the pandemic to ensure continuation of service for vulnerable young people. Over the last year YETI has operated in multiple different formats to accommodate the needs of vulnerable young people in the pandemic; including stay at home models, socially distanced outreach and team-based responses to maintain a working well workforce.

When I started at YETI we were supporting 40 clients allocated to 8 direct service delivery staff. The restructuring of our planned support and team meetings indicates we now collectively case manage 633 clients across 8 direct service delivery programs.

This year we have successfully finalised an AOD Work Guide which is designed to provide AOD workers at YETI with base line materials to support harm minimisation practice for young people through the stages of change. This is an exciting development and I look forward to what the next year brings.

CASE STUDY

Counselling

A 16-year-old was referred to YETI by a community health General Practitioner and engaged in case management focusing on support for education, addressing self-harm and improving mental well-being. The young person identified increased substance use, and family conflict, struggling with family dynamics. They had entered the care of Child Safety where she was placed in residential accommodation. At this time, she had disengaged from school and increased her drug and alcohol use, including cannabis and methamphetamine.

Initially, an important focus on case management goals addressed immediate and basic needs, including Centrelink payments, general medical support, and referrals to appropriate services to provide support for Domestic and Family Violence, legal issues and securing stable housing. Once the young person had achieved some stability, she identified her next goal was to focus specifically on ceasing Methamphetamine and reducing her Cannabis use. The young person engaged in Drug and Alcohol Counselling on a regular and consistent basis.

A strengths-based approach and motivational interviewing were used with a focus on psychoeducation, including harm reduction, emotional regulation and impulse control, self-care, and relapse prevention planning. Education and reflection about substances and their impacts on the body, including both mental and physical were explored allowing the young person to develop a deeper understanding and insight into her mental well-being and the impacts substances have had over time. Through her engagement with the YETI counselling program, the young person developed an understanding of her drug use and practised skills to manage, reduce and finally cease methamphetamine use and meaningfully manage her general mental and emotional well-being.

Top 3 areas of positive change:

PSYCHOLOGICAL HEALTH
QUALITY OF LIFE
PHYSICAL HEALTH

509 contacts made at correctional facilities

Just North (Capacity Group)

Just North (Capacity Group) is a set of programs at YETI that work in Cairns as well as rural and remote areas across Far North Queensland (FNQ) and the Lower Gulf of Carpentaria particularly Normanton, Mornington Island and Doomadgee.

The Capacity Group comprises:

- **Remote Alcohol & Drug Intervention & Outcomes (RADIO)**
  Providing clinical guidance and workforce development for RADIO AOD case management
- **Schools Up North (SUN)**
  Building secondary schools' capacity and understanding around youth mental health
- **Coordinated Care for Vulnerable Young People (CCYP) & SMART**
  Providing workforce development and support around care team coordination
- **Volatile Substance Use and Supply Reduction**
  Tackling inhalant use through supply reduction and capacity building.

The Capacity Group programs work specifically with services that support young people. Strong synergies exist between the programs and over the last year the Group has worked hard to make explicit the common framework utilised by programs and developed an elevator pitch for the Group. SHARED STORIES 3 is a notable example of the Groups teamwork. I have been incredibly lucky to work, learn, share, and laugh with this diverse array of special and talented people. Thank you to Helen Travers, James Edney, Dannielle Smith, Brooke Warnock, Cat Uta, Renee O'Neill, and those amazing ones prior, thank you.

Shared Stories III

In November 2021, the Capacity Group led by Just North held the YETI bi-annual Alcohol and Other Drug (AOD) 2-day workshop 'SHARED STORIES 3'. Covid considerations meant event organisation was an extra challenge. One hundred and fifteen (115) workers from across the Cape, Torres, Lower Gulf, Cassowary Coast, Tablelands, Mareeba, and Cairns attended, to share knowledge and learn from each other. In total 73 workers travelled to Cairns, 42 from remote areas and 31 from rural regions. For a third year running, Queensland Peaks, Queensland's Network of Alcohol and Other Drug Agencies (QNADA) and Queensland Aboriginal & Islander Health Council (QAIHC) were the Masters of Ceremony. Dovetail again took the stage day one providing an overview of Youth AOD issues in the state.

Many local presentations occurred over the two days including 'Time Trails' a film developed by Schools Up North (SUN) by Dr Ernest Hunter & Dr Louis Peachy and 'Understanding the Rainbow; LGQTBI+ Young People' led by Lara Graves, YETI SSAYIT Lead Facilitator along with support from Gurriny Yealamucka Health Service, Yarrabah. Local QAIHC workers led a session which focused on seeking input for the forthcoming development of a Cairns based Youth AOD Rehabilitation Facility for FNQ. The Capacity team ran a phenomenally successful event including flight and accommodation bookings, sessions which ran seamlessly, created facilitated opportunities for networking and connections and ensuring evaluation occurred. The artist in residence captured a wonderful representation of the day.

Remote Alcohol and Drug Interventions and Outcomes (RADIO)

During 2021-2022 RADIO ventured into new territory with the commencement of a more localised delivery model variation.

The trial has seen RADIO split its funding in Cooktown to place two funded positions in two distinct services. By dividing the program across two sites we aim to broaden our reach and allow enhanced accessibility for Young People wanting to work on AOD issues access to service choice. Moreover, the additional service now in the RADIO family is the local Aboriginal organisation, Gungarde. Data from the initial stages of the trial is positively demonstrating enhanced access for the whole community.

Whilst 2021 saw restrictions continuing, 2022 has seen a return to relatively normal service delivery across the regions as the COVID restrictions of the pandemic are lifted allowing a return to freedom of movement and increased face to face outreach capacity again. Remote area workers have been able to travel to regional centres as well as capital cities to access training and development once again.

Overall, RADIO has continued to provide much-needed service delivery in remote areas, though recruitment continues to be affected at most sites, with the national housing crisis impacting Cape York and Torres Strait. The YETI RADIO Coordinator continues to support sub-contracted agencies to address any barriers to service and provide practice support for the RADIO workers.

1192 clinical supervision sessions

Volatile Substance Use and Supply Reduction

During 2021-2022 Volatile Substance Use and Supply Reduction made the significant achievement of founding the Queensland State-Wide Volatile Substance Use/Inhalant Reference Group.

The Reference Group aims to develop principles of best practice to provide clear and consistent Volatile Substance Use (VSU) messages across sectors, strengthening the system's capacity to respond to VSU issues. Membership comprises leaders from YETI (Youth Empowered Towards Independence), Dovetail, QAIHC (Queensland Aboriginal and Islander Health Council), QNADA (Queensland Network of Alcohol and other Drug Agencies), QMHC (Queensland Mental Health Commission) and NIAA (National Indigenous Australians Agency). The inaugural meeting was held in May 2022 and the group continues to meet bi-monthly.

The Volatile Substance Use and Supply Reduction program continues to work in communities, towns and regions across Far North Queensland and the Lower Gulf of Carpentaria. Evidence of strong engagement by the team in rural and remote areas results in high level numbers of services allowing workers to engage with YETI. This year we hosted several internships with workers from Normanton, Doomadgee and Lockhart River. Internships at YETI deliver training around, VSU, care team facilitation, intake and assessment and Alcohol and Other Drug (AOD) brief intervention work. YETI also shares policies, procedures and guidelines for workers and organisations. Interns spend time in the drop in gaining greater understanding of the model. We also facilitated Young People and Drug (YPAD) training delivered by Dovetail in early November 2021, with attendees from remote areas including the Cape, Torres, Mornington Island and Doomadgee.

I would like to thank the team for their amazing work over the last year. During Covid the program was impacted by staff instability, however rather than underperforming, the development of several administrative systems and processes occurred embedding long-term support for new workers into the role, many thanks Cat. A big thank you to the staff at YETI who always actively support VSU intervention work, on top of busy existing workloads. Lastly honoured to have worked in this program and had the opportunity to meet so many amazing people across FNQ and the Lower Gulf. I will watch with interest the new developments that are to come shortly in relation to VSU work.

185 retailer visits

179 hotspot checks

190 incidents reported

Schools Up North (SUN)

Award for Excellence in Schools – Social and Emotional Wellbeing

SUN's founding project partner, Western Cape College (WCC), was named as a finalist in Education Queensland's Showcase Award 'Every Child Needs a Champion' during the 2021-2022 year. This was achieved, as a state school team who implemented a whole-of-school approach to nurture and maximise students' social, emotional wellbeing that has resulted in improved learning outcomes. It recognises the transformational work achieved under the leadership of Principal, Dan Tonon.

SUN continued its unique partnership with WCC Secondary which began in 2018, catalysing a body of developmental work that would take an evolutionary trajectory over four years. We co-designed a school-based mental health platform in which staff at WCC became agents of change in enhancing engagement and early referral of Indigenous students experiencing mental health difficulties. SUN brought high-quality mental health and trauma expertise to WCC, supporting their improvement efforts to hold young people in safe, supportive learning environments.

The strength of SUN's partnership with WCC enabled the harnessing of expertise to facilitate the deliberation of real issues at the local level through a face-to-face, solutions-focused, and relationship-based approach. By supporting attitudinal change, we augmented the agency of educators and their capacity for resilient adaptation to their remote school posts. The positive impact of teacher attitudes on the retention of at-risk students at WCC reduced the burden of student disengagement from school, and consequently, the risk load for poor long-term mental health. This is evidenced in the school's data set over the last three years.

Dan Tonon's team at WCC are now at a meta-level of value-adding. Through their capacity to be reflective and self-aware, and to drive internal system change, they are leading other schools and have become an exemplar in the region. As transformation occurred for educators at WCC, school leaders, became the leaders of the transformation itself. The resulting enhancement of structural capital within the school is enabling cultural change with respect to Indigenous young people's well-being, where the whole of school strategies are being embedded and can be tailored to meet the future needs of its young people.

Coordinated Care for Vulnerable Young People (CCYP) and SMART

The Coordinated Care for Vulnerable Young People (CCYP) panel has continued to function with monthly panel meetings throughout the year. The success of the model over the past eleven years relies upon solid working relationships and collaboration with all participating Government and Non-Government services.

The perception of youth offending has been a central focus for the community, impacting our partner agencies such as Youth Justice and Queensland Police. The ongoing conversations relating to the needs of young people engaged in high-risk offending behaviours have highlighted the importance of multi-agency response panels such as CCYP and the Specialised Multi-Agency Response Team (SMART). The capacity to identify and respond to service gaps and barriers delivering joined-up high-level service responses for young people referred is paramount to its success.

The SMART panel has continued to run alongside CCYP which has allowed non-Government partner agencies the ability for information sharing and enhanced care coordination of all vulnerable young people who are referred.

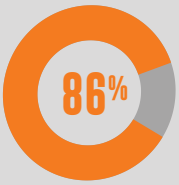
The SMART Coordinator and CCYP Senior Care Coordinator (SCC) positions at YETI have worked closely to support the care team functioning for vulnerable young people referred to the respective panels. The referral levels for CCYP remain high given the interface between the two-panel mechanisms and the cohort referred continues to present with multiple complex needs.

The CCYP model continues to be of interest to external stakeholders and the SCC has supported the Mareeba and Tablelands community with their iteration of the model over the past twelve months. The Mareeba community had established a response panel due to overwhelming concerns in the community about youth offending. Mareeba and Communities Family Healthcare contacted the SCC and worked with Youth Justice in Atherton to establish a collaboration between both Government and Non-Government agencies working across both the Mareeba and Tablelands communities.

The SCC was able to model the care coordination methodology through discussions at both equivalent panel and stakeholder meeting levels and deliver training to Youth Justice on care team meetings. In addition, there was the support provided to the panel secretariat with a data management system and the ability to track young people's progress as part of the mechanisms response. YETI CCYP looks forward to continued partner opportunities with other regions to provide support and training as required.

55 young people supported through SMART

100 young people supported through CCYP



Aboriginal and/or Torres Strait Islander

$ DAY $

YETI AGM 2021

1. Opening of Meeting at 6.27pm

Acknowledgement of Country
Chair: Petrina Cao-Kelly (Vice President)
Minutes: Sally Smith

2. Reading and acceptance of Apologies

Attendees:
Amelia Hosking, Bindi Diamond, Brooke White, Charmaine Armstrong, Cheyenne Purcell, Dannielle Smith, Dom Drotini, Eilish Robertson, Elise Chatterton, Fiona Jackway, Genevieve Sinclair (CEO), Jacqui Miller, James Edney, James Nash, Jason Von Roehl, Katheryn Skinner, Keith Elaisa, Lisa Rackstraw, Matthew Epong, Maria Mabo, Monique Martinez, Renee O'Neill, Rob Allery, Rod Seeber, Sam Jose, Sayoko Akamatsu, Shennae Neil, Sally Smith, Tara Zaicz, Troy Davidson, Warren Eyre, Jane Doyle (Ordinary Member), Tegan Williams (Secretary), Laurel Downey (President), Amanda Baron (Ordinary Member), Michael Abbott (Ordinary Member), Georgina Ballister (Auditor)

Apologies:
Angelo Panitteri, Cathryn Mabo, Denae Diamond, Derryn Knuckey, Eden Cvetkovic, Helen Travers, Jade Diamond, Jessica Finitsis, Jessica Spencer, Laila Whiteing, Lara Graves, Mandy Welfare, Melody Carragher, Mony Blanch, Morgan Lewis, Nadia Rengifo, Sara Harris, Sean McNamee, Shannon Keating, Sho Asai, Tony Savage, Nathan Davis (Treasurer), Helen Wilkes (Auditor)

3. Receipt of Annual Report

Annual Report distributed to attendees.
Motion: it was moved that the 2020-2021 Annual Report be accepted as received
Moved: Jane Doyle
Seconded: Tegan Williams

4. Receipt and confirmation of the 2020 AGM minutes

Motion: it was moved that the 2020 AGM minutes were a true and correct representation of the 2020 AGM.
Moved: Petrina Cao-Kelly
Seconded: Tegan Williams

5. Matters arising from the 2020 AGM minutes

There were no matters arising from the 2020 AGM minutes.

6. Receipt and acceptance of Audited Financial Statement

Georgina Ballister addressed the meeting about the 2020-21 audit. Helen Wilkes sends apologies. The results are the result of an unmodified audit report. There were no questions raised.
Motion: it was moved that the 2020-21 audited financial statements be accepted.
Moved: Petrina Cao-Kelly
Seconded: Tegan Williams

7. Vice President Report

Petrina Cao-Kelly addressed the meeting. Acknowledgement and thanks were given to all staff, especially in relation to the pandemic. An overview of the number of services delivered and key achievements for the organisation for 2020-21 was provided. Special mention was made in relation to the recent passing of accreditation under new standards. The Board thanks Melanie Spencer for her years of service. The Management Team was thanked for leading the organisation through a challenging year. All staff were wised a Merry Christmas.

8. CEO Report/Other Business

Genevieve Sinclair addressed the meeting. Thanks were given to everyone for a hectic year, and everyone was encouraged to take a restful break. Maria Mabo was thanked for her database work. Lara Graves and Sho Asai were thanked in relation to their outstanding work in the SSAY-IT Program. All staff were thanked for their participation in the independent audit process, and it was relayed that the auditors had stated that all the young people they spoke to, had spoken positively about their experience with YETI and they had been touched by one young person who told them that the only day they wanted to get out of bed was the day they were meeting with YETI. Genevieve reinstated how this speaks to the importance of the work undertaken at YETI. Staff were thanked for their commitment to continuous improvement. The funding bodies and partners were thanked. Thanks was given to the Board members and mention made of how stable and competent the Board was. Jane Doyle was welcomed as a new member. Special tributes were made to Lisa Rackstraw, Maria Mabo, Bindi Diamond, Amelia Hosking, and Sally Smith.

9. Acceptance of new members

Jane Doyle was accepted at the previous meeting and welcomed to her first AGM.

10. Election of office bearers

Nominations were the same as the existing positions:
i. **President:** Laurel Downey
ii. **Vice President:** Petrina Cao-Kelly
iii. **Secretary:** Tegan Williams
iv. **Treasurer:** Nathan Davis
v. **Ordinary Members:** Jane Doyle, Michael Abbott, Amanda Baron
Motion: For the existing office bearers to be elected as above.
Moved: Genevieve Sinclair
Seconded: Rod Seeber

11. Closure of meeting

There being no other business, the meeting was officially closed by Petrina Cao-Kelly at 6.55pm

Youth Empowered Towards Independence Incorporated

ABN: 34 797 758 772

Annual financial report
For the year ended 30 June 2022

#7865510v3

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Abbreviations

ATO	Australian Taxation Office
CRAICCHS	Cherbourg Regional Aboriginal and Islander Community Controlled Health Services
DCSYW	Department of Child Safety, Youth and Women
DCYJMA	Department of Children, Youth Justice and Multicultural affairs
NIAA	National Indigenous Australians Agency
NPA	Northern Peninsula Area
NQPHN	North Queensland Primary Health Care Network
RADIO	Remote Alcohol and Drug Interventions and Outcomes

Statement of comprehensive income

For the year ended 30 June 2022

	Note	2022 $	2021 $
Income			
Revenue and income	7	7,047,270	7,252,623
		7,047,270	7,252,623
Expenses			
Advertising		16,839	-
Accounting and bookkeeping fees		14,380	20,573
Audit fees	21	20,250	18,500
Bank charges		754	948
Brokerage		101,232	73,129
Cleaning		39,662	48,237
Client expenses		237,228	273,964
Computer expenses		52,038	61,529
Consultancy fees		96,960	38,104
Depreciation and amortisation expenses			
Property, plant and equipment		48,831	47,783
Right-of-use assets		176,269	158,278
Donations and gifts		8,887	5,871
Employee expenses	8	4,092,300	4,036,977
Evaluation costs and establishment fees		17,716	50,342
Funding for other agencies/subcontracted amounts	9	1,348,500	1,495,667
Grants repaid		-	54,000
Insurance		16,511	22,241
Meeting costs		14,710	20,689
Minor equipment		27,975	41,386
Motor vehicle expenses		107,338	97,297
Photocopying, printing and stationery		53,656	58,471
Rent expenses		5,939	34,030
Resource and supervision expenses		26,755	17,467
Telephone		58,347	54,710
Training		23,358	71,319
Travelling and accommodation expenses		144,554	219,524
Other expenses	10	40,417	42,159
		6,791,406	7,063,195
Results from operating activities		255,864	189,428
Loss on disposal of fixed assets		-	(4,273)
Bank interest received		1,778	2,308
Interest expense on lease liabilities		(54,931)	(50,879)
Net finance income		(53,153)	(52,844)
Net surplus before tax		202,711	136,584
Income tax expense	5.5	-	-
Net surplus		202,711	136,584
Other comprehensive income		-	-
Total comprehensive income		202,711	136,584

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

Statement of financial position

As at 30 June 2022

	Note	2022 $	2021 $
Assets			
Cash and cash equivalents	11	2,229,689	1,769,681
Investments		100,000	-
Trade and other receivables	12	3,072	6,637
Other assets	13	40,426	137,929
Current assets		2,373,187	1,914,247
Property, plant and equipment	14	214,965	245,698
Right-of-use assets	15	994,811	852,746
Non-current assets		1,209,776	1,098,444
Total assets		3,582,963	3,012,691
Liabilities			
Trade and other payables	16	762,578	555,693
Loans and borrowings	17	164,442	135,164
Provisions	19	81,248	78,048
Current liabilities		1,008,268	768,905
Loans and borrowings	17	840,868	716,989
Provisions	19	150,222	145,903
Non-current liabilities		991,090	862,892
Total liabilities		1,999,358	1,631,797
Net assets		1,583,605	1,380,894
Equity			
Retained surplus		1,583,605	1,380,894
Total equity		1,583,605	1,380,894

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 2022

	Retained surplus $	Total equity $
Attributable to members of the Association		
Balance at 1 July 2020	1,244,310	1,244,310
Total comprehensive income		
Net surplus	136,584	136,584
Total comprehensive income	136,584	136,584
Balance at 30 June 2021	1,380,894	1,380,894
Balance at 1 July 2021	1,380,894	1,380,894
Total comprehensive income		
Net surplus	202,711	202,711
Total comprehensive income	202,711	202,711
Balance at 30 June 2022	1,583,605	1,583,605

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

Statement of cash flows

For the year ended 30 June 2022

	Note	2022 $	2021 $
Cash flows from operating activities			
Grants received		7,518,068	7,792,231
Cash receipts from customers		228,409	192,306
Cash paid to suppliers and employees		(6,950,039)	(7,739,090)
Cash generated from operating activities		796,438	245,447
Interest received		1,777	2,308
Net cash from operating activities	20	798,215	247,755
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment		-	150
Transfer to investments		(100,000)	-
Payments for property, plant and equipment		(18,098)	(94,056)
Net cash used in investing activities		(118,098)	(93,906)
Cash flows from financing activities			
Payment of lease liabilities		(220,109)	(185,020)
Net cash used in financing activities		(220,109)	(185,020)
Net increase/(decrease) in cash and cash equivalents		460,008	(31,171)
Cash and cash equivalents at 1 July		1,769,681	1,800,852
Cash and cash equivalents at 30 June	11	2,229,689	1,769,681

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 101	*Presentation of Financial Statements*
AASB 107	*Statement of Cash Flows*
AASB 108	*Accounting Policies, Changes in Accounting Estimates and Errors*
AASB 1048	*Interpretation of Standards*
AASB 1054	*Australian Additional Disclosures*

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.

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 5.1, 5.2, 7 – Revenue and income
- Note 5.6, 14 – Property, plant and equipment
- Note 5.10, 15, 17 – Lease Liability, Right-of-Use Assets
- Note 5.9, 19 – Provisions

5 Significant accounting policies

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 2021. None of the amendments have had a significant impact on the Association.

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, motor vehicles, plant and equipment are as follows:

- Property 10 years
- Plant and equipment 2.5 – 10 years
- Motor Vehicles 4 years

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

A number of new standards and amendments to standards are effective for annual periods beginning after 1 July 2022 and have not been applied in preparing these financial statements.

7 Revenue and income

	2022 $	2021 $
Revenue from contracts with customers (under AASB 15)		
Grants received		
Commonwealth Government		
DCYJMA	2,167,874	2,819,179
Queensland Government		
DCSYW	620,635	-
NIAA	812,295	610,280
Queensland Health	755,040	743,881
	2,187,970	1,354,161
Other grants		
NQPHN	2,731,667	2,814,007
	7,087,511	6,987,347
Grant balances at 1 July	-	78,526
Grant balances at 30 June	(270,765)	-
Fee for service	159,746	123,203
Services Australia - Centrelink	17,860	17,973
	6,994,352	7,207,049
Income (under AASB 1058)		
ATO Cash Boost income	-	37,500
Donations	-	50
Facilitation income	7,000	-
Member funds	-	5
Parental leave subsidy	13,905	-
Scholarship income	5,655	-
WorkCover claim proceeds	24,826	6,973
Other income	1,532	1,046
	52,918	45,574
Total revenue and income	7,047,270	7,252,623

8 Employee expenses

	2022 $	2021 $
Wages and salaries	3,689,343	3,647,667
Annual leave expenses	(42,789)	(11,252)
Long service leave expense	55,318	11,343
Recruitment expense	3,773	5,855
Superannuation	357,949	351,831
Sub-contractor wages	1,350	3,860
Workcover	27,356	27,673
	4,092,300	4,036,977

9 Funding for other agencies/subcontracted amounts

	2022 $	2021 $
145 – Cairns Bail Support		
Gindaja Treatment and Healing Indigenous Corporation	130,000	130,000
Youth Advocacy Group Incorporated	58,500	125,667
150 – Next Step		
Wuchopperen Health Service Limited	120,000	110,000
700 – NQPHN RADIO		
Balkanu Cape York Development Corporation	30,000	130,000
Cooktown District Community Centre	130,000	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
Gungarde Community Care	130,000	-
	1,348,500	1,495,667

10 Other expenses

	2022 $	2021 $
Electricity and energy costs	18,488	18,101
Memberships and subscriptions	6,441	5,461
Security costs	5,598	7,878
Staff amenities and resources	9,890	10,187
Sundry expenses	-	532
	40,417	42,159

11 Cash and cash equivalents

	2022 $	2021 $
Bank balances	2,229,262	1,769,181
Cash on hand	427	500
Cash and cash equivalents in the statement of cash flows	2,229,689	1,769,681

12 Trade and other receivables

	2022 $	2021 $
Current		
Trade receivables	3,072	6,637
Less: Allowance for impairment losses	-	-
	3,072	6,637

13 Other assets

	2022 $	2021 $
Security deposits	7,980	7,980
Prepayments	32,446	129,949
	40,426	137,929

14 Property, plant and equipment

	2022 $	2021 $
Motor vehicles		
Cost	128,717	149,508
Accumulated depreciation	(86,702)	(92,996)
Carrying amount	42,015	56,512
Plant and equipment		
Cost	383,951	435,602
Additions	18,098	-
Accumulated depreciation	(229,099)	(246,416)
Carrying amount	172,950	189,186
Total property, plant and equipment – carrying amount	214,965	245,698

15 Right-of-use assets

	2022 $	2021 $
Motor vehicles		
Cost	338,562	175,893
Accumulated depreciation	(132,476)	(114,644)
Carrying amount	206,086	61,249
Leasehold buildings		
Cost	881,254	881,254
Remeasurement	102,981	-
Accumulated depreciation	(195,510)	(89,757)
Carrying amount	788,725	791,497
Total right-of-use assets – carrying amount	994,811	852,746

The Association leases 13 motor vehicles as at 30 June 2022. The lease agreements expire between FY23 and FY26. There is one vehicle agreement that had less than 12 months to run. This is considered short-term, so has been expensed as incurred and not capitalised as a right-of-use asset.

The Association also leases 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 up.

16 Trade and other payables

	2022 $	2021 $
Trade payables	30,860	46,176
Annual leave liability	198,703	241,492
Accrued expenses	12,770	39,930
Credit cards	35,714	34,177
GST payable	135,183	72,317
PAYG withholding	51,184	79,016
Superannuation payable	27,399	42,585
Unexpended grants	270,765	-
	762,578	555,693

17 Loans and borrowings

	2022 $	2021 $
Current		
Lease liabilities	164,442	135,164
	164,442	135,164
Non-current		
Lease liabilities	840,868	716,989
	840,868	716,989

The Association leases 13 motor vehicles as at 30 June 2022. The lease agreements expire between FY23 and FY26. There is one vehicle agreement that had less than 12 months to run. This is considered short-term, so has 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.

18 Employee benefits

The Association makes contributions to defined contribution plans. The amount recognised as an expense was $357,949 for the year ended 30 June 2022 (2021: $351,831).

19 Provisions

	2022 $	2021 $
Current		
Long service leave	81,248	78,048
Non-current		
Long service leave	122,884	118,565
Make good provision	27,338	27,338
	150,222	145,903

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 provision has been recorded as part of the right-of-use asset.

20 Reconciliation of cash flows from operating activities

	2022 $	2021 $
Net surplus	202,711	136,584
Adjustments for:		
Depreciation and amortisation	225,100	206,061
Loss on sale of property, plant and equipment	-	4,273
Changes in:		
Right-of-use assets	-	(27,338)
Trade and other receivables and other assets	101,068	(112,130)
Trade and other payables	206,885	(267,292)
Provisions	7,520	256,718
	743,284	196,876
Interest paid on leases	54,931	50,879
Net cash from operating activities	798,215	247,755

21 Auditor's remuneration

	2022 $	2021 $
Audit services		
Auditors of the Association – Grant Thornton		
Audit of financial statements	16,750	15,500
Other assurance services	3,500	3,000
	20,250	18,500

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 2022 and of its performance for the financial year ended on that date; and

  ii complying with Australia 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

19.10.2022
Date

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Independent auditor's report

To the members of Youth Empowered Towards Independence Incorporated

Report on the audit of the financial report

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 2022, 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 2022 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 2022 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, 19 October 2022

YETI thanks you...

What a year 2021-2022 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

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:

- Cairns Regional Domestic Violence Service
- Centrelink
- Cooktown District Community Centre
- Dovetail
- Gindaja Treatment and Healing Centre
- Gungarde Community Centre Aboriginal Corporation
- Balkanu and the Mossman Elders Justice Group
- NPA Family and Community Services
- QAIHC
- QNADA
- Torres Health Indigenous Corporation
- 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 express our appreciation and respect for this beautiful friendship.

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.

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

phn NORTHERN QUEENSLAND
An Australian Government Initiative

Queensland Government

Australian Government
National Indigenous Australians Agency

ihca supporting excellence CERTIFICATION
Standard on Culturally Secure Practice
QUALITY CERTIFIED ORGANISATION

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