



ANNUAL REPORT

/ 2023-2024

YOUTH EMPOWERED TOWARDS INDEPENDENCE / YOUR STORY. YOUR STRENGTH.

Acknowledgement of Country

We pay our respects to all Aboriginal and Torres Strait Islander peoples, their ancestors, their spirits, and their continuing connection to lands, waters and communities. Youth Empowered Towards Independence (YETI) recognises the sovereignty of all Aboriginal and Torres Strait Islander peoples has never been ceded and strongly believes Voice, Treaty and Truth are necessary to heal from the injustices of colonisation. We especially recognise the resilience, strength and pride of Aboriginal and Torres Strait Islander young people and the importance of their voices.



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Our Mission

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

Our Principles



We make change happen.

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



We care first.

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



We step up.

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



We do whatever it takes.

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



We respect everyone.

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



We work together.

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



We're always learning.

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



We listen.

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



We deliver best practice.

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





Our People

YETI staff continue to demonstrate dedication to the organisational mission, supporting the social, emotional, and spiritual wellbeing of young people.

This year has been marked by significant challenges, including the impact of floods and considerable staff movement. Despite these disruptions, we are proud to acknowledge the resilience and dedication of our team. Through the support of our leadership and the commitment of each staff member, we have emerged as a more cohesive and motivated workforce.

Each worker brings unique strengths to the team, contributing to empowering vulnerable young people in varied ways. From youth support workers to case managers, senior coordinators, and program managers, YETI's workforce remains committed to creating positive, lasting change for the young people they work with.

YETI workers continue to develop relationships and professional networks within the region and sector, ensuring cohesive service delivery, with flexibility that impacts young people positively.

Ongoing professional development is essential to keeping our team informed of sector trends and enhancing the skills of our workforce. By prioritising continuous learning, we ensure our staff remain equipped to provide the best possible support to young people.

YETI's Aboriginal and Torres Strait Islander Employment Strategy is designed to increase Aboriginal and Torres Strait Islander recruitment and retention. YETI exceeded its thirty per cent target again this year. Our Aboriginal and Torres Strait Islander workforce now makes up 43 per cent. Twenty-five of the 58 staff currently employed at YETI identify as Aboriginal and/or Torres Strait Islander.

Time to reflect on the past year and look forward to the exciting year ahead.

This year has been really challenging, but also demonstrated our organisation's incredible resilience and capacity to begin new journeys and take on exciting new projects.

Impact of the Flood Tragedy

The floods in January 2024 had an enormous impact on our community and many YETI staff were personally impacted. I'm so proud of how quickly YETI stepped up to support young people and families in need. Our team mobilised resources swiftly, working alongside local organisations to provide relief and assistance.

Extended Post Care Support Program

This year, we launched the Extended Post Care Support Program to help young people transitioning out of care. This initiative provides young people with the support they need to develop important life skills and resources for independent living. We're thrilled about the positive impact this program will have, providing a safety net for young people, as they navigate this critical phase of their lives.

Advocacy for Children in Watchhouses

Our advocacy work surrounding children in the justice system has been a major focus this year. We've actively engaged with policymakers to address the pressing issues related to both the detention of young people in adult watchhouses, and use of separation and isolation for young people in youth detention. Our collaborative efforts led to the YETI Habeas Corpus case, developed with the amazing teams at Caxton Legal Centre and the Grata Foundation. This important case challenged the conditions of detaining young people, advocating for their rights and well-being. We will continue our strong advocacy role into our work next year.

Achievements and Highlights

We've celebrated many great achievements this year, including:

- + A fantastic Transition to Independence Month, where our young people showcased their talents through performances, creating a sense of community and empowerment.
- + The development of training materials on inhalant use, which will greatly benefit our youth workers.
- + A fresh rebranding of our promotional materials, ensuring we connect with the young people we support.

Acknowledgments

I want to extend a thank you to our funding bodies: Queensland Health, the National Indigenous Advancement Agency, NQPHN, the Queensland Department of Child Safety, and the Queensland Department of Youth Justice. Your support is vital in helping us deliver high-quality services and truly make a difference in the lives of young people.

A big thank you as well to our Board, Laurel Downey, Tegan Williams, Jane Doyle, Sally Watson, Nathan Davis and Jo Maclean for your guidance and support. Your dedication and compassion is what make our organisation special.

Looking Ahead

As we look forward, we remain committed to meeting the evolving needs of our community. We will continue work supporting children in watchhouses and detention centres in Queensland to have their voices heard. We look forward to an exciting year establishing the new North Queensland Youth Alcohol and Drug Service with our partners Youth Support and Advocacy Service and Gindaja Treatment and Healing Service.

At YETI, the young people we work with energise us every day. Young people who access the service are funny, courageous, chatty and resilient and I feel honoured to be around them. I'm also perpetually inspired by the YETI staff who care so committedly for young people and children in our community. Thank you for your ongoing work and thank you all for being part of this journey.

Genevieve Sinclair / CEO



CHAIRPERSON

As Chair of the Board, it is my privilege to reflect on the journey of the past year at YETI and acknowledge the incredible resilience and dedication that have defined this period. While this year has presented significant challenges, it has also shone a light on the strength of our organisation and our ability to adapt, support, and grow in meaningful ways.

The flood tragedy in January 2024 had a profound impact on our community, and our hearts go out to all those affected, including members of the YETI team who faced personal hardships. I am immensely proud of how our organisation swiftly rose to the occasion, mobilising resources and working hand-in-hand with local partners to provide essential support to young people and their families in a time of crisis.

One of the year's major milestones was the launch of the Extended Post Care Support Program, designed to assist young people transitioning out of care. This program provides critical support as they navigate the complexities of independent living, offering life skills and resources that serve as a vital safety net. We are excited about the long-term positive impact this initiative will have on the lives of young people as they reach independence.

This year, YETI took another significant step in our harm reduction approach by commencing the distribution of Naloxone, a critical intervention to prevent opioid overdoses. Providing Naloxone to vulnerable young people aligns with our broader strategy of minimising harm and promoting safety within the community.

YETI provided further developmental support to our Alcohol and Other Drugs (AOD) team to strengthen their harm minimisation efforts. Through targeted training and resources, the team has been able to expand their approach in addressing substance use issues among young people. This ongoing investment reflects our commitment to delivering high-quality, impactful services in the AOD space.

During 2023-2024, YETI's commitment to protecting vulnerable young people extended to supporting victims involved in Operation Uniform Kalahari, an investigation led by the Far North Child Protection and Investigation Unit (CPIU). A senior YETI staff member played a pivotal role in providing support to young victims affected by the serious child exploitation and drug-related offenses uncovered through the operation.

As part of our commitment to ensuring YETI remains aligned with the evolving needs of young people, the Board participated in a comprehensive review of the organisation's strategic plan this year. This process involved reflecting on our current goals, assessing emerging challenges, and identifying opportunities for the future. The Board remains focused on ensuring that our strategic direction is both responsive and proactive, setting a clear course for YETI's continued success and impact in the years ahead.

Our ongoing advocacy work has also been a focal point of this year's achievements. YETI has been at the forefront of advocating for the rights and well-being of young people in the justice system. A significant highlight was the development of the Habeas Corpus case, a collaboration with Caxton Legal Centre and the Grata Foundation, challenging the conditions under which young people are detained. Our Board remains deeply committed to ensuring this vital advocacy work continues in the coming year, as we strive for systemic change.

During the year, the Board also endorsed the renewal of YETI's Reconciliation Action Plan (RAP), ensuring it continues to reflect our deep commitment to cultural safety, inclusion, and partnership with Aboriginal and Torres Strait Islander communities. As a Board, we are dedicated to driving reconciliation efforts that are both practical and transformative, ensuring YETI remains a leader in promoting equity and respect in everything we do.

Our Just North Team at YETI proudly collaborated with Dovetail, Queensland Network of Alcohol and Other Drug Agencies (QNADA), Youth Advocacy Centre (YAC), Gindaja Treatment and Healing Service, and Unharm to deliver Shared Stories IV. This initiative brought together diverse perspectives and expertise to explore and share best practices in youth AOD work, harm minimisation, and community advocacy. The project fostered important conversations and strengthened partnerships across the sector, aligning with our commitment to collaborative approaches in addressing the challenges young people face. The Board is excited by the impact of this work and the powerful network it has helped to build.

As we look ahead to the coming year, YETI is poised to build on our strong foundations while continuing to evolve to meet the changing needs of our community. The establishment of the North Queensland Youth Alcohol and Drug Service, in partnership with Youth Support and Advocacy Service and Gindaja Treatment and Healing Service, is just one of the exciting developments on the horizon. This new initiative will expand our capacity to support young people facing the complex challenges of substance use.

I wish to end my report, by thanking my fellow Board members – Tegan Williams, Jane Doyle, Sally Watson, Nathan Davis, and Jo Maclean – for your dedication and commitment. Your leadership and collective wisdom have been instrumental in steering YETI through this year.

Above all, it is the young people who inspire us daily. Their resilience, humour, and courage remind us why we do this work. The Board remains deeply committed to supporting the incredible YETI staff, whose passion and dedication are the driving force behind our impact.

We look forward to another year of progress and meaningful change, and we are excited about the opportunities that lie ahead.

Laurel Downey / Chairperson

OUR YEAR IN REVIEW

We supported



2,472
young people



42,192
hrs



38,814
contacts

Gender

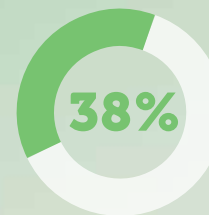


54%
male

44%
female

2%
other

Age



15-17 years

Cultural background



Top 5 locations

Edmonton
Manunda
Bentley Park
Manoora
Mooroobool



Top 10 presenting issues

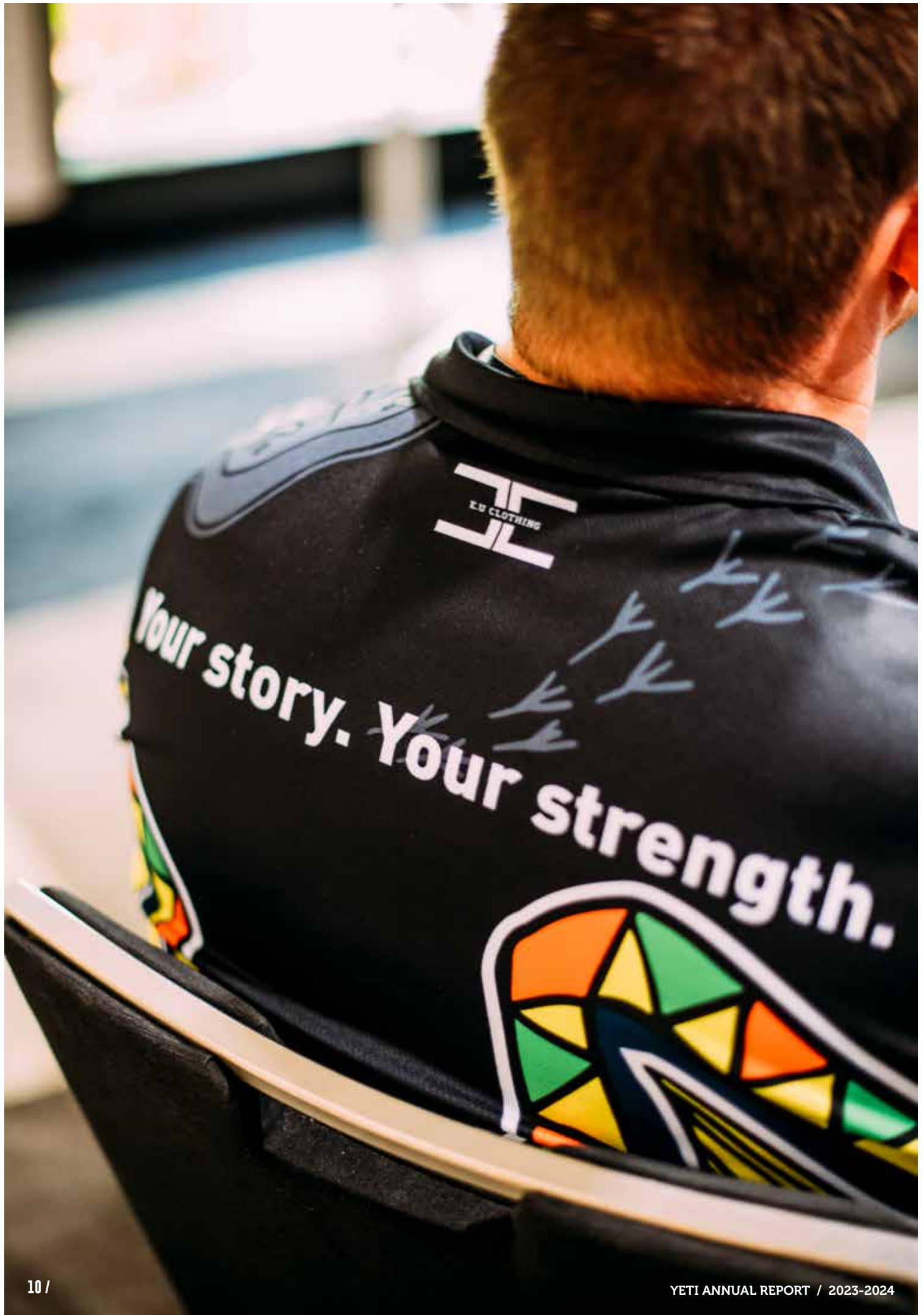


10 Programs delivering direct support to young people and their families

4 Programs focused on capacity building

Top drugs of concern

Methamphetamine Alcohol
Cannabis Inhalants



OUR PLAN

In the past financial year, YETI has made significant steps in updating our Reconciliation Action Plan (RAP), furthering our commitment to culturally responsive and inclusive practices.

This RAP update, led by a dedicated RAP Working Group (RWG) comprising 50% Aboriginal and Torres Strait Islander staff, reflects our continued dedication to accountability and engagement with First Nations communities. Our RAP team regularly ensured we met our targets. Collaboration was key, with each team member's contribution ensuring the RAP aligns closely with our values and the needs of vulnerable young people.

Our RAP Working Group and Aboriginal and Torres Strait Islander Advisory Committee reviewed and strengthened key components of our RAP, from the Terms of Reference to systems for tracking and reporting RAP commitments. Major highlights include the launch of YETI's Reconciliation Action Plan for March 2024 - March 2026, endorsed by Reconciliation Australia, and the introduction of new members to the RAP advisory group. We successfully incorporated the RAP as a standing agenda item in bi-monthly Management Committee meetings, enhancing visibility and accessibility among staff and leadership through regular internal updates. Furthermore, we identified opportunities to establish stronger wellbeing activities within the organisation, including a monthly staff wellbeing event, and promoted cultural naming for new office spaces.

We also created a Country map for young people to show and record where they come from, which is now located in our drop-in space. Additionally, the RAP team coordinated a stall at a Cairns NAIDOC Event and hosted a prominent Aboriginal woman leader to speak at our International Women's Day event.

The RAP emphasises the importance of supporting the wellbeing of Aboriginal and Torres Strait Islander young people, families, and staff within YETI, fostering a culturally safe environment where everyone feels valued and empowered.

Looking ahead, YETI will focus on expanding partnership opportunities with Aboriginal and Torres Strait Islander community-controlled organisations, continue to sponsor the Young Cassowary Award in partnership with Wet Tropics Management Authority, further increasing First Nations representation through all activities in the organisation, and refining tools and resources to support culturally safe and effective service delivery. Our commitment to reconciliation remains strong, and we are energised to continue this important journey with the support of Reconciliation Australia and our community partners.

REFERRAL TRENDS

This year marked significant growth in our referral pathways, with the Department of Child Safety contributing the highest number of referrals, largely driven by the Next Step Plus Transition from Care program.

While referrals from the Youth Justice Centre saw a slight dip compared to the previous year, we experienced an encouraging rise in referrals from the Department of Education and an increase in self-referrals.

Outgoing referrals remained stable, with key partners like Headspace, Anglicare, Youth Link, and BRAVE continuing to play an essential role in supporting young people.

In terms of referrals coming into our programs, there was a notable overall increase. This growth was particularly evident in self-referrals, as well as those coming from family, friends, and other services like the Youth Advocacy Centre (YAC) and the Department of Education.

In total, we processed 658 referrals, including those from the QPS, which represents an increase from the previous year. The largest group referred to our services continued to be young people aged 15-17. Gender distribution remained balanced, with an increased number of transgender young people seeking our services. The most sought-after support continues to be for those transitioning from Child Safety care and in addressing alcohol and other drug (AOD) issues.

Our top five referral sources this year were:

- + Department of Child Safety
- + Queensland Police Service (QPS)
- + Youth Justice
- + Self-referrals
- + Family/friends





SENIOR PRACTITIONER

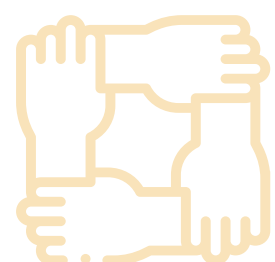
At the heart of YETI's service is our commitment to working effectively with young people. This commitment is reflected in our Vision, Mission, Strategic Plan, and Principles, culminating in the practical delivery of our promises.

To maintain and enhance our effectiveness, we conduct ongoing reviews and refinements of our Framework for Practice, internal supervision processes, and planned support mechanisms. This fine-tuning streamlines our practice organisation-wide, ensuring consistency in the care provided to young people accessing our services. Our staff undergo comprehensive onboarding and training according to YETI's guidelines, which are further supported by ongoing professional development. This approach not only empowers young people to embrace their future but also positions YETI as a desirable workplace for employees seeking a safe and supportive environment for career advancement.

This year, YETI has faced challenges in recruiting and retaining experienced senior staff. This situation is less indicative of YETI's work environment and more reflective of broader regional issues in Far North Queensland, where the human services sector is struggling to meet growing demand. While YETI continues to be viewed as a workplace of choice, recent shifts in the sector have naturally led to some transitions within our team. YETI continues to provide developmental opportunities for all team members to build skills and experience.

YETI remains a critical support choice for vulnerable young people in the region. Our advocacy efforts—both at the personal level and within broader systemic contexts—allow us to effectively raise important issues on behalf of young people, particularly concerning the conditions of youth detention and drug law reform.

Ongoing practice development is a central focus for YETI. In the coming year, we will further refine our approach to align with national best practices regarding youth AOD (Alcohol and Other Drug) interventions. Our unique position in Far North Queensland allows us to adopt and adapt these practices to meet the localised needs of our region, including Cairns as a central hub for the Cape York, Gulf, and Torres Strait areas. With the upcoming development of a Youth Residential Rehabilitation facility in Cairns, we have the potential to implement action-research methodologies that may improve youth AOD practices for young people in regional areas.



ALCOHOL + OTHER DRUG [AOD] SUPPORT

Over the past year, YETI's Alcohol and Other Drug (AOD) teams provide ongoing support to young people across the Cairns communities and within custodial environments.

The team empower young people to achieve, positive self-led change in their lives.

The outcomes for those accessing our services have been helpful and positive. We have seen significant improvements in mental health and well-being, cessation of alcohol and drug use, access to rehabilitation services in Brisbane and Cairns, re-engagement with education, securing stable housing, and developing the skills needed to pursue life goals.

This year saw an ongoing increase in referrals, particularly for young people with complex needs. The AOD teams have worked conscientiously to prioritise these referrals, focusing on young people with high needs through a carefully managed triage process. This approach has allowed us to reduce the wait time between referral and the commencement of support, ensuring that young people receive timely assistance.

Despite these successes, the AOD team continues to recognise systemic barriers that impact outcomes for young people. The ongoing shortage of affordable housing remains a major issue, particularly for those in the Cairns region and for young people in custodial environments, who often struggle to secure bail or probation due to the lack of housing options. YETI staff have been relentless in advocating for young people, working closely with housing providers to source accommodation where possible.

Over the next twelve months, the team will focus on further professional development to enhance their skills and interventions, ensuring the highest quality of care. We are also excited to announce the launch of the new youth NQYOAD program in Cairns, offering vital, residential and place-based intensive support for young people across Far North Queensland. Above all, YETI's AOD team is inspired by the resilience of the young people they work with, and we are eager to continue walking alongside them as they work towards their goals and create the futures they envision.



778


young people supported



9,117

total contacts





A young person self-referred to YETI AOD services, worried about their drug and alcohol use and the negative impacts on their mental health and relationships.

Recognising these challenges, they requested support to stop their drug use. The young person had reported daily consumption of alcohol and cannabis, along with occasional use of MDMA and LSD in social settings on weekends; they expressed a desire to reduce their alcohol intake and cease the use of drugs.

YETI provided support through psychoeducation and harm minimisation strategies, utilising evidence-based intervention tools to facilitate change. Weekly outreach sessions included AOD-specific cognitive behavioural therapy, focusing on altering their relationship with alcohol and other drugs and developing new thought patterns to combat urges to use. Through consistent intervention, the young person has reported positive changes in their relationships.



Case Study

A young person was referred to Bail Support by his Youth Justice worker. The young person had been convicted of multiple offences and was on a probation order.

At the time of commencing support with YETI, the young person was not engaged in any pro-social activities and was disengaged from education.

The case worker worked intensively to address the multiple barriers to school engagement. Once a suitable school was identified, the young person and family were supported through the enrolment process. Brokerage funds were used to purchase uniforms. The worker was able to assist with school transport and

to set up a plan for sustainable transport arrangements. The case worker provided regular support to the young person's mother, who was the sole carer. The case worker also facilitated engagement with a Rugby League club to promote ongoing pro-social activity.

Intervention also focused on building enhanced life skills, also supporting the young person to obtain personal identification and set up a bank account.

CAIRNS + YARRABAH YOUTH BAIL SUPPORT SERVICE

The Cairns and Yarrabah Youth Bail Support Service (CYYBSS) continued its support for young people engaged with the Youth Justice system, focussing on outreach, phone support, and watch house support for young people 10-17 years of age.

CYYBSS continues to thrive through its partnership with the Youth Advocacy Centre (YAC) and Gindaja Treatment and Healing Centre. YAC's bail support worker recently completed a co-design project, developing culturally appropriate, plain-language resources to help young people better understand the court process. These resources are available in court spaces and are also utilised during watch house visits and outreach appointments.

Bail Support staff regularly visit the Cleveland Youth Detention Centre, a strategy that has proven highly successful in building rapport with young people in custody. This approach enables YETI to establish early connections, allowing case workers to provide intensive support immediately upon a young person's release, focusing on pre-identified goals. Staff also continue to visit young people incarcerated in the Cairns watch house, ensuring their well-being and safety while fostering connections to the service. These visits provide an important opportunity for staff to engage with young people and offer immediate support.

YETI continues its advocacy at all levels of government to ensure young people are not incarcerated in watch houses, and to increase the minimum age of criminal responsibility.

Building on the success of the Bail Support program, in the new financial year, YETI will secure additional funding to enhance CYYBSS through the intensive Bail Support initiative. This expansion will allow for two additional staff members and extend the program's operating hours until 7pm on weekdays, to ensure we can provide more intensive support.



408
young people
supported



Aboriginal &
Torres Strait
Islander





DAY PROGRAM

The day program experienced a successful year, delivering a variety of meaningful activities and events.

Among the highlights was the celebration of NAIDOC Week, which included activities such as shoe decorating, screen printing, and lots of cooking and eating, culminating in a special presentation of gifts to elders. Reconciliation initiatives featured prominently, with a smoking ceremony, feast, and yarning circle to foster healing and understanding. To enhance staff morale and connection, regular well-being initiatives and lunches were implemented, showcasing the program's commitment to a supportive work environment.

The LGBTIQ+ SSAYIT community was honored with a lively and colourful masquerade ball, and the annual Fish Day provided a fun and engaging activity, strengthening connections with young people. Additionally, a Christmas lunch and hampers were organised to ensure that young people felt supported during the festive season. Regular visits from Centrelink were established to facilitate access to essential services, enhancing the overall support available to young people.

The program made a significant impact in the lives of young people, emphasising the importance of cultural and familial connections. Comprehensive case management was provided and ensured access to food, showers, laundry facilities, and computers. Importantly, the program offered a safe and welcoming space for all young people, fostering a sense of belonging and security.

Looking ahead, the program aims to improve young peoples access to health care by increasing collaboration with various services. This includes facilitating access to sexual health resources, offering personal care services through barber visits, and enhancing mental health support through engagement with Child and Youth Mental Health Services (CYMHS). These initiatives will work towards creating a more holistic and supportive environment for young people, ensuring they have access to a range of services that address their diverse needs.



JUST NORTH

The 2023-24 period has marked continued growth of the Just North program across the region.



76
VSU training sessions



173
VSU resources distributed

199

Retailer visits



136
participants at
Shared Stories IV

Throughout the year, Just North conducted 199 visits to retailers and delivered 76 Volatile Substance Use (VSU) training sessions across Far North Queensland, including Tablelands, Cassowary Coast, Cape and Gulf Territories. The consistent response to incidents and proactive presence in known hotspots has strengthened relationships with local retailers and services. A testament to these partnerships is the invitation from Coles to Just North to participate in the rollout of new lockable cabinets across all Coles stores in Cairns.

One of the program's key successes this year was a targeted intervention on the Atherton Tablelands in response to a volatile substance use (VSU) outbreak. This was achieved through a combination of VSU training, supply reduction strategies, and multi-sectoral meetings. In 2024, the Just North team developed a VSU resource aimed at both young people and support workers to facilitate conversations around harm reduction and safety. This capacity to swiftly respond to emerging needs within the VSU space showcases Just North's unique position to influence outcomes.

Just North also hosted its fourth Shared Stories event in late 2023, creating a unique space for youth services across Cape York, the Gulf, and Torres Strait to gather for professional development, networking, and sharing experiences in supporting young people in remote settings. Over two days, 136 participants engaged in workshops addressing issues such as trauma-informed care, drug law reform, court support, and domestic and family violence. A particular highlight was the inspiring presentation by a young man from Aurukun, who spoke about his challenges growing up in a remote community and his transformative experience with the Indigenous Marathon Foundation, offering a powerful example of how youth workers can spark change.

Challenges remain relatively static for Just North, particularly with reluctant retailers who do not actively participate in supply reduction efforts. Even minor issues, such as a broken deodorant display cabinet, can trigger new incidents, underscoring the ongoing need for consistent retailer engagement. The team also continues to work with local service providers to build their capacity in delivering harm minimisation messages, especially in light of VSU challenges proliferating through social media.

Looking ahead, Just North will continue to build on the themes raised at Shared Stories and feedback from regional training sessions to explore opportunities for further capacity-building services. This includes potential expansion to address additional AOD issues, such as methamphetamine use, and providing more generalised support to strengthen the workforce's skills in youth work. These ongoing partnerships will also shape the upcoming Shared Stories 2025 event, ensuring it remains relevant and impactful for the communities we work beside.



JUST NORTH

REMOTE ALCOHOL + DRUG INTERVENTIONS & OUTCOMES [RADIO]

Since its inception, the RADIO program has become a dynamic and multifaceted service, collectively responding to the evolving needs of young people across the region.



161

young people supported

Top 5 presenting issues:

Drugs & Alcohol

School attendance

Child safety

Parenting

Employment



RADIO workers consistently collaborate and coordinate care for young individuals as they move between communities across the Cape York and Torres regions. RADIO provides place based AOD focussed services that support young people to reduce, cease or become safer with their AOD use.

Each RADIO site operates independently within a host organisation, participating in local celebrations and events, such as school holiday programs, camps, and NAIDOC festivities. Additionally, when needed, RADIO workers travel to more remote communities, including Hopevale, Wujal, Mapoon, and Horn Island, ensuring that the most vulnerable populations have access to crucial AOD support services.

One of the primary challenges this year has been securing ongoing funding. In response, CEOs from RADIO's host agencies convened in Cairns to discuss the program's future, affirming their belief in the value of RADIO, with YETI playing a key role in its coordination. The need for youth services in remote Cape York and Torres Strait communities is reflected in the increasing number of referrals, including self-referrals, and the growing presence of substances typically associated with larger urban centres.

While alcohol, tobacco, and cannabis remain the most prevalent substances, there has been a marked increase in the use of methamphetamine, including via injection. However, despite these pressing needs, RADIO's funding has remained unchanged, resulting in a reduction of staff hours on the ground at each site to balance operational costs.

Looking ahead to 2024/25, RADIO aims to further solidify its presence in the Cape and Torres regions as an essential service. With the increasing drug trafficking from PNG through the Torres Strait and Cape York, RADIO will continue to support communities in identifying emerging challenges and adapting their response accordingly.

RADIO is also a vital lifeline for young people in remote areas, many of whom may not have access to essential services. This includes young people who have disengaged from the education system or those with undiagnosed intellectual disabilities, mental health challenges, or neurodiverse conditions. By linking community members to the broader service network, RADIO plays a critical role in advocating for young people and connecting them to the support they need.



SCHOOLS UP NORTH

The Schools Up North (SUN) program has been actively involved in Kowanyama School and community, focusing on the mental health and educational needs of vulnerable young people.

Key initiatives include:

1. Context-Informed Needs Analysis: Identifying and prioritising the mental health needs of children and young people, particularly those who are disengaged from education or have learning and developmental disabilities.
2. Inclusive Learning Community: SUN is working on developing an 'Inclusive Learning Community' concept, which aims to integrate formal schooling and alternative learning environments. This approach is intended to divert young people from the justice system and improve educational engagement.
3. Support for Kowanyama Council: SUN has partnered with the Council to align with its 2023-28 Corporate Plan and is contributing to the development of a 2024-28 Youth Strategy. This strategy will focus on youth-related issues, including educational engagement and mental health support.
4. Teacher Induction Program: SUN is developing the 'Kowie Card'—a one-year induction and mentoring program for teachers new to Kowanyama. This initiative emphasises building relationships with the community and supports small business development.

Although SUN was unable to deliver its teacher-focused mental health activities in Bamaga in 2024 due to critical shortages, the program remained committed to fostering school-community connections. The documentary project celebrating Bamaga's secondary school's 50th anniversary in 2024 is a key initiative that has led to the development of community-led ideas to improve teacher retention and student engagement.

In 2023, SUN also spearheaded an interagency initiative to address housing needs for young people in Kowanyama, revealing that many young people were not visible in government data, which hindered housing planning. SUN's ongoing work with the Council includes addressing the needs of vulnerable young people disengaged from mainstream services and developing an Alternative Learning Environment. This new concept will provide inclusive learning opportunities for young people with disabilities and support their re-entry into the education system.

These efforts underscore SUN's commitment to addressing the complex needs of young people in remote communities, enhancing educational opportunities, and fostering greater community involvement.



EXTENDED POST CARE SUPPORT

The EPCS (Extended Post Care Support) Program has been successfully integrated into our services this year.

We have recruited and trained staff, developed policies and procedures in line with our service agreement, and have made significant strides in ensuring eligible young people were able to access their EPCS funds in the last financial year.

EPCS is a newly launched service in Queensland. The program covers a large geographical area, and our focus remains on delivering quality service to ensure young people effectively utilise their funds within established guidelines. Collaborating closely with Youth Invest and the YETI Executive Management Team, we have successfully addressed all identified issues to date.

The EPCS program has significantly improved the lives of young people by empowering them to self-fund their transition from care goals. Participants have utilised their funds to secure independent accommodation, pay for education and training, purchase vehicles, and reconnect with their communities and families.

Moving forward, EPCS will work in close partnership with SHAC (Shelter Housing Action Cairns) to assist young people in obtaining independent accommodation while receiving intensive case management. We aim to enhance young people's financial literacy, guiding them in making long-term plans for their future. Collaborating with external services will also be crucial in assisting young people in rural and remote areas with financial planning. Additionally, we will continue to coordinate with other YETI case managers to ensure that funds are spent in accordance with guidelines and timeframes.



78
young people
supported



Aboriginal &
Torres Strait
Islander

Top 5 support activities:

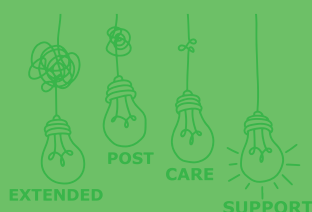
Budgets / Finance

Tenancy

Living skills

Transport

Education / Training





A Path to Independence
Referred by the Department of
Child Safety to YETI, a young
person was identified as eligible
for Extended Post Care Support
(EPCS) in early 2024.

As a boarding school student with a part-time job, they had a range of goals, from completing Year 12 and building life skills like budgeting to preparing for future tertiary studies and sports involvement.

With EPCS support, the young person developed a financial plan to fund essential needs and personal growth. This included covering school supplies, contributing to family boarding costs during holidays, and paying for sporting fees and uniforms. Along the way, they also achieved key milestones like obtaining a provisional license and learning to manage their budget.

Today, they are thriving academically, set to graduate Year 12, and maintaining a balanced life with school, work, and sports. In a supportive relationship and representing North Queensland in basketball, they are preparing to purchase a vehicle after their nineteenth birthday with remaining EPCS funds. Additionally, their family appreciates the young person's financial contributions to the home during school holidays, easing household finances. First connected with the program in March 2023, this young person's journey with EPCS has led to greater independence, stability, and a structured path forward.

Case Study



COORDINATED CARE FOR VULNERABLE YOUNG PEOPLE

Coordinated Care for Vulnerable Young People (CCYP) continues to evolve to meet the dynamic needs of the Cairns community, adapting to shifts in the service sector.

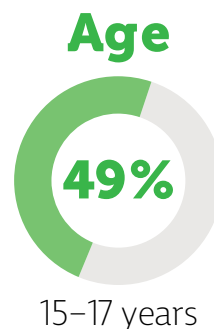
CCYP is a landmark YETI program that ensures care coordination for the most vulnerable young people in Cairns. The mechanism is a partnership between Act for Kids, Anglicare (YSP), Child Safety, Youth Justice, Housing, Queensland Health, Queensland Police Service, Wuchopperen and Youthlink, funded by the North Queensland Primary Health Network. This year YETI merged both CCYP and the MACP initiative. MACP was a secondary response panel that aimed to meet the need of young people in the youth justice system.

CCYP continually reviews and refines its work. We are in the process of updating critical documents and templates, including the Local Partnership Agreement, Terms Of Reference, and other operational guidelines, to ensure they remain relevant and effective.

Challenges faced by CCYP mirror those in our partner agencies. In particular, Cairns' shortage of staff in the human services sector has strained coordinated care for vulnerable young people. High caseloads and gaps in staffing across both government and non-government agencies have created impacts in the sector, including care team meetings. In response, CCYP remains committed to addressing these gaps and working to build sector capacity.

As a steadfast mechanism in the Cairns youth service sector, CCYP continues to provide rapid responses to support vulnerable young people. This has included proactive efforts to address high-risk situations involving large numbers of young people using inhalants. CCYP's ability to convene emergency meetings ensures swift action when urgent needs arise in the community.

Looking ahead, CCYP's goals remain focussed on enhancing its impact. CCYP plans to deepen its collaboration with other key panels and mechanisms in the region, including the Early Action Group and the High Risk Team, ensuring a more unified approach to care for vulnerable young people in Cairns.



NEXT STEP PLUS [NSP]

This year, our dedicated case managers successfully assisted numbers of young people to smoothly transition from care and commence their journey to adulthood.

Notable outcomes include securing regular employment for some young people by supporting access to YHARS and equipping them with the skills necessary for their future careers. Additionally, NSP provided guidance to young people navigating the recruitment process for the Defence Forces, supporting them through each step while facilitating access to financial assistance for essential training. Moreover, NSP has played a crucial role in connecting young people to vital mental health services, helping them obtain necessary diagnoses for their well-being and personal development.

Throughout the year, our program saw a substantial rise in referrals, indicating an increasing community need for our services. This surge has intensified the challenges posed by limited staffing resources, underscoring the urgent need for effective case management and prioritisation.

NSP has significantly assisted young people in their transition to adulthood by providing targeted support to access funding, and offering intensive case management.

Our key objective for the coming year is to eliminate waitlists for young people seeking services by streamlining intake processes. We aim to enhance collaboration with Child Safety service centres to improve referral processes and facilitate timely support for young people. We plan to designate a case manager specifically for the Tablelands region, focusing on networking with local organisations and Child Safety services to better support young people in that area.

Case Study

Referred to the NSP program for housing support, harm reduction, and school attendance, this young person faced challenging circumstances, including a household affected by domestic violence and struggles with self-harm, abandonment, and substance use.

Child Safety also noted symptoms of social anxiety, depression, and low self-esteem.

NSP worked with the young person to set meaningful goals: engage regularly with school, secure safe housing, gain financial independence, and build self-confidence. The team provided targeted support, including:

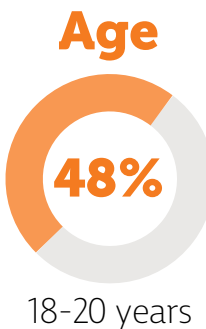
- + Access to transport with an electric scooter funded by TILA, making it easier to reach school and job opportunities.
- + Advocacy through care team meetings, supporting the young person's housing preferences and future plans with Child Safety and other partners.

- + Educational and career support by securing funding for a Certificate II in Drilling Operations and guiding the young person through job applications and resume building.
- + Stable housing pathways through support in interviews with Youth Link's housing program.
- + Skills for independence through mentorship on managing finances, harm reduction, and confidence-building.

Through NSP's comprehensive support, this young person is on a clear path toward independence and a more secure future.



264
young people supported



SSAYIT

The SSAYIT group continues to support young LGBTIQ+ people in the Cairns region, providing a safe, peer-led space for the exploration of gender identities and sexual orientation.

We proudly celebrate the diversity of our participants, including those who identify as Lesbian, Gay, Bisexual, Pansexual, Gender Fluid, Transgender, Intersex, Queer, BrotherBoys, SistaGirls, and those who are questioning their identities.

In the 2023-2024 financial year, we saw an increase in participation, with 57 young people attending across 49 weekly sessions. This represents significant growth compared to previous years, highlighting the importance and relevance of this program for the community. SSAYIT remains a vital resource for young people to engage in meaningful social activities while finding solidarity among peers in a supportive and non-judgmental environment.

Given the increased attendance, it became crucial to ensure that all participants felt safe, supported, and heard. Historically, the group has been facilitated by two staff members; however, in response to growing needs, we reallocated resources from other programs to ensure the presence of a third staff member. This adjustment allowed for more focused and personalised support, ensuring that each young person's experience in the group was positive and secure.

Looking forward to the 2024-2025 financial year, YETI plans to establish a partnership with True Relationships and Reproductive Health. This collaboration will bring a dedicated True Relationships worker into the SSAYIT group, offering specialised expertise in sexual health, relationships, and gender identity. This additional resource will enhance the level of support available to participants, ensuring that their unique needs are met more comprehensively.

The Mas-Queer-Ade event, a much-anticipated annual tradition, once again brought the community together. This year, 67 young people participated, making it one of the largest gatherings to date. The event celebrates the strength and resilience of the queer community and provides a joyful, inclusive space for participants to express themselves freely. The continued support from Headspace played an essential role in making this event a success, and we extend our deepest thanks to them. Most importantly, we celebrate the contributions of the young people who made this evening a memorable one.

As we move into the next financial year, SSAYIT is poised for continued growth. We will maintain our focus on advocacy, seeking additional funding and services to ensure that this critical program continues to meet the evolving needs of our participants. The success of the Mas-Queer-Ade event and the expansion of our staffing model reflect our commitment to providing a safe, inclusive, and empowering environment for all young people exploring their identities.



49
group events



14
average number
of young people
per group



SSAYIT

STRONG TOGETHER

The Strong Together program has had another impactful year, providing intensive support not only to young people but also addressing the broader needs of their families.



This holistic approach has been especially effective in identifying young people at risk of entering the justice system, particularly those exposed to anti-social behaviour from older siblings. By working with all eligible family members, Strong Together has successfully increased protective factors such as school engagement and participation in pro-social activities.

A key achievement of the program has been its success in supporting parents and guardians to create a safe and stable environment for young people. This year, support provided to families has resulted in positive outcomes such as securing appropriate housing, establishing connections with primary healthcare, accessing financial assistance, and providing alcohol and drug education and referrals.

Strong Together staff have also facilitated informal mediation sessions with families, helping to build communication skills and reduce conflict triggers. These efforts have contributed to stronger, more resilient family units, ensuring better long-term outcomes for young people.

A young person was referred by Youth Justice due to concerns about escalating offending behaviour and disengagement from education.

During the initial engagement and assessment phase, the young person's mother also expressed concerns about frequent volatile substance and alcohol use.

Initially the young person was reluctant to engage in support and work towards goals, so the case worker spent some time building rapport via participating in activities aligned with the young person's interests. The case worker was successful in building the connections between the family and a range of support services, including a health organisation, social connections via a cooking program and a mentoring service. Intervention also focused on strategies to enhance the young person's readiness to return to school as well as harm reduction education in relation to AOD use.

At the time of transition to closure, the young person was actively exploring options to return to education. There had been a significant decrease in anti-social behaviour, and it had been several months since they were last charged with an offence. The care team highlighted the positive impact of interventions focused on pro-social choices, noting that the young person was consistently exploring alternatives, including a notable reduction in the frequency of AOD use.

STRONG
TOGETHER

YOUTH RESPONSE DIVERSION

Youth Response Diversion (YR+D) continued to be a highly utilised service throughout the year, recording 1,286 contacts with young people. 65% of those accessing support identified as female.

The most common age groups for those seeking assistance were 14-16 years (63%) and 10-13 years (24%). Out of those utilising the service, 270 young people went on to engage in YETI services.

The primary types of support provided by YR+D include:

- + Practical support services
- + Engagement and welfare checks
- + Court support

This year, YR+D underwent a review to analyse service demand and identify gaps. The review revealed lower service utilisation on Mondays and Tuesdays, while demand surged on days with significant court hearings (Wednesdays and Fridays). On these days, there were frequent requests for support in helping young people and families return to safe environments. As a result, operational hours were adjusted to provide longer shifts on these high-demand days, supporting compliance with court orders and encouraging safe returns, when it was most needed.

YR+D's evening operations have remained responsive to community needs, with regular input from stakeholders guiding shift planning. This year, efforts have continued to focus on responding to the needs of young people, including those who engage in volatile substance use in public spaces.

The YR+D service continues to enhance the wraparound support offered by YETI, particularly for young people involved in the justice system. By providing after-hours welfare checks and promoting engagement with hard-to-reach individuals, YR+D plays a critical role in ensuring young people remain connected to services outside of regular business hours.



YOUTH SUPPORT PROGRAM [YSP]

The Youth Support Program remains at the heart of YETI's service delivery, continuing to provide vital support to young people in the Cairns region.

In the 2023-2024 financial year, the Youth Support Program provided comprehensive support to 395 individual young people, building on the previous year's achievements. This program remains pivotal in addressing the complex challenges faced by young people, including risks of homelessness, disconnection from family and community, disengagement from education or employment, and self-harm. Through early intervention and targeted support, the program helps to mitigate these risks and improve the wellbeing of the young people we work with.

Our practitioners worked tirelessly to provide young people with information and resources related to physical, social, and emotional wellbeing. The focus of the program continues to be on reconnecting young people with their families and support networks, conducting detailed needs assessments, and delivering targeted interventions that encourage personal and social development. Through a collaborative case coordination approach, we worked with a wide range of stakeholders, including family members, schools, and other community organisations, to ensure the best outcomes for young people at risk.

As part of this funding model, YETI has continued to form and sustain collaborative partnerships with other service providers, contributing to an integrated service system that meets the diverse needs of young people across a continuum of low to high or complex needs.

The Youth Support Program in 2023-2024 aimed to deliver key outcomes, ensuring that young people:

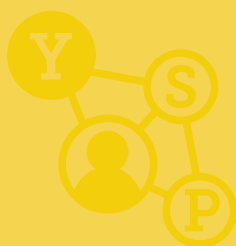
- + Experience positive relationships with their family and community
- + Are engaged in education, training, and/or employment
- + Lead healthy, violence-free lives
- + Have safe and stable places to live

By addressing these core areas, the YSP fosters lasting change in the lives of vulnerable young people, helping them overcome barriers and have more positive choices for their future.

As we move into the next financial year, the Youth Support Program remains committed to adapting to the changing needs of young people in our region. We will continue to advocate for and provide access to resources that foster connection, education, and safety, ensuring that each young person receives the best possible support.

Case Study

A young female self-referred to YSP via YETI's Drop-In space, facing a range of complex challenges.



At the time of assessment, she was experiencing homelessness, lacked identification and a driver's license. She has a history of domestic and family violence (DFV), with recent experiences as well as exposure during her childhood. Additionally, she had unresolved legal matters, extensive alcohol and other drug (AOD) use, and had recently experienced the traumatic loss of a close person. She had disengaged from education, was unemployed, and lacked a Tax File Number (TFN) or resume, further limiting her independence and ability to secure stable housing or employment.

The Case Manager (CM) at YETI developed a comprehensive case plan tailored to address these challenges. This included referrals to the Assessment Referral Team (ART) for a psychological assessment and connecting her with DFV services and legal support. YETI provided her with access to short-term housing and essential identification documents,

including an 18+ ID card and a Queensland Learner License. To address her AOD use, the CM facilitated harm reduction discussions and linked her with counselling services. Additionally, YETI supported her with resume development, interview preparation, and temporary relocation for safety from her abusive ex-partner.

Over 36 months, the young person achieved significant progress. She exited the DFV relationship, gained a TFN, and secured identification, enabling her to seek employment. Her AOD use decreased, and she engaged consistently in counselling to address childhood trauma and mental health concerns. She secured safe housing and reconnected with family support systems, leading to increased stability. With YETI's ongoing support, she continues to build a foundation for long-term independence and wellbeing.



1. Meeting opened at 06:03pm

Chair: Tegan Williams
Minutes: Maree Hodgson

2. Attendees:

Sally Watson, Jane Doyle, Julz Petersen, Teagan Williams, Nathan Davis, Amelia Hosking, Belinda Rosa, Benjamin Dunne, Brooke Warnock, Bulu Davui, Cathryn Uta, Charmaine Armstrong, Cheyenne Purcell, Danielle Doi, Elia Ware, Elizabeth Harrison, Fiona Jackway, Genevieve Sinclair, Jacqualin Miller, Leah Hanush, Lily Palmer, Malitta Akee, Maree Hodgson, Maria Mabo, Matthew Cheetham, Matthew Epong, Nadia Rengifo, Naomi Mabo, Loreen Jarro, Renee O'Neill, Rod Seeber, Samantha Jose, Sayoko Akamatsu, Sean McNamee, Shenna Neal, Tamasin Wolf-Smith, Troy Davidson, Tyrell Anton, Warren Eyre

Apologies:

Helen Travers, Jason Von Roehl, Jessica Finitsis, Joshua Villarruz, Kate Millet, Laila Whiteing, Lisa Rackstraw, Melissa Baker, Mony Alamanza, Noela Millican, Seleni Manu, Shannon Keating

3. Receipt and confirmation of the 2022 AGM minutes

Motion:

It was moved that the 2022 AGM minutes were a true and correct representation of the 2022 AGM.

Moved:

Sally Watson

Seconded:

Tegan Williams

4. Matters arising from the 2022 AGM minutes.

There were no matters arising from the 2022 AGM minutes.

5. Receipt and acceptance of reports as printed in the 2023 Annual General Meeting Report.

All present received a copy of the Annual Report.

Motion:

Tegan Williams

Seconded:

Jane Doyle

6. Receipt and acceptance of audited financial statements

Auditor Julz Petersen of Grant Thornton Financials provided an explanation of the audited financials.

Motion:

The audited financial statements be accepted.

Moved:

Sally Watson

Seconded:

Tegan Williams

7. Other business

- + The board acknowledged and thanked the staff for their dedication and incredible work with our Young People.
- + The board thanked Genevieve for her caring and courageous leadership.
- + CEO Genevieve Sinclair thanked the board, Exec team and staff. Genevieve also acknowledged the valuable contributions made by Maria Mabo and Rod Seeber.

8. Special Resolution: Adoption of Model Rules

"That the members of YETI (Youth Empowered Towards Independence) resolve to adopt the model rules as provided by the Queensland Associations Incorporation Act 1981, and as published by the Office of Fair Trading, Queensland, to replace the existing constitution of the association in its entirety, effective immediately."

The resolution is passed unanimously.

9. Election of office bearers

Nominations for office bearers were as follows:

- i. President: Laurel Downey
- ii. Vice President: Teagan Williams
- iii. Secretary: Jane Doyle
- iv. Treasurer: Nathan Davis

Motion:

For the nominations to be accepted.

Moved:

Rod Seeber

Seconded:

Genevieve Sinclair

10. Closure of meeting

There being no other business, the meeting was officially closed by Tegan Williams at 06:21pm.

Youth Empowered Towards Independence Incorporated

ABN: 34 797 758 772

Annual financial report
For the year ended 30 June 2024

Contents

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Statement of cash flows	4
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Abbreviations

GST	Goods and Services Tax
PAYG	Pay as you go instalments
DATSIP	Department of Aboriginal and Torres Strait Islander Partnerships
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 Healthcare Network
RADIO	Remote Alcohol and Drug Interventions and Outcomes

Statement of comprehensive income

For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Revenue and income			
Revenue and income	7	8,486,658	7,270,912
		<u>8,486,658</u>	<u>7,270,912</u>
Expenses			
Advertising		297	6,713
Accounting and bookkeeping fees		33,644	30,481
Audit fees		17,500	22,750
Bank charges		689	808
Brokerage		318,813	112,709
Cleaning		68,645	53,884
Client expenses		220,902	275,592
Computer expenses		103,005	82,370
Consultancy fees		135,365	67,002
Depreciation and amortisation expenses			
Property, plant and equipment		40,410	40,467
Right-of-use assets		247,953	202,324
Donations and gifts		8,484	7,316
Employee expenses	8	4,776,007	4,277,130
Funding for other agencies/subcontracted amounts	9	1,414,738	1,281,123
Grants repaid	10	97,478	-
Insurance		19,124	17,303
Legal fees		519	6,013
Meeting costs		13,551	12,423
Minor equipment		22,914	13,044
Motor vehicle expenses		105,856	126,083
Photocopying, printing and stationery		36,251	37,919
Rent expenses		11,763	6,960
Resource and supervision expenses		30,104	26,276
Telephone		56,955	55,306
Training		45,918	37,063
Travelling and accommodation expenses		185,989	215,391
Other expenses	11	60,744	45,678
		<u>8,073,618</u>	<u>7,060,128</u>
Results from operating activities		413,040	210,784
Gain on disposal of fixed assets		-	345
Bank interest received		10,989	2,307
Interest expense on lease liabilities		(62,633)	(58,105)
Net finance expense		<u>(51,644)</u>	<u>(55,453)</u>
Net surplus before tax		361,396	155,331
Income tax expense	6.5	-	-
Net surplus		<u>361,396</u>	<u>155,331</u>
Other comprehensive income		-	-
Total comprehensive income		<u>361,396</u>	<u>155,331</u>

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

Statement of financial position

As at 30 June 2024

	Note	2024 \$	2023 \$
Assets			
Cash and cash equivalents	12	2,659,443	2,041,580
Investments	13	300,286	300,286
Trade and other receivables	14	31,998	699
Other assets		31,470	46,410
Current assets		3,023,197	2,388,975
Property, plant and equipment	15	265,874	191,726
Right-of-use assets	16	975,170	979,520
Non-current assets		1,241,044	1,171,246
Total assets		4,264,241	3,560,221
Liabilities			
Trade and other payables	17	953,769	626,659
Loans and borrowings	18	233,914	220,415
Provisions	20	26,379	35,581
Current liabilities		1,214,062	882,655
Loans and borrowings	18	799,624	788,407
Provisions	20	150,223	150,223
Non-current liabilities		949,847	938,630
Total liabilities		2,163,909	1,821,285
Net assets		2,100,332	1,738,936
Equity			
Retained surplus		2,100,332	1,738,936
Total equity		2,100,332	1,738,936

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 2024

Attributable to members of the Association	Retained surplus \$	Total equity \$
Balance at 1 July 2022	1,583,605	1,583,605
Total comprehensive income		
Net surplus	155,331	155,331
Total comprehensive income	155,331	155,331
Balance at 30 June 2023	1,738,936	1,738,936
Balance at 1 July 2023	1,738,936	1,738,936
Total comprehensive income		
Net surplus	361,396	361,396
Total comprehensive income	361,396	361,396
Balance at 30 June 2024	2,100,332	2,100,332

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

Statement of cash flows

For the year ended 30 June 2024

	2024	2023
Note	\$	\$
Cash flows from operating activities		
Grants received	9,378,151	7,842,697
Cash receipts from customers	234,846	153,299
Cash paid to suppliers and employees	<u>(8,610,046)</u>	<u>(7,727,617)</u>
Cash generated from operating activities	1,002,951	268,379
Interest received	<u>10,989</u>	<u>2,307</u>
Net cash from operating activities	21 <u>1,013,940</u>	<u>270,686</u>
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	-	727
Transfer to investments	-	(200,286)
Payments for property, plant and equipment	<u>(114,558)</u>	<u>(17,610)</u>
Net cash used in investing activities	<u>(114,558)</u>	<u>(217,169)</u>
Cash flows from financing activities		
Payment of lease liabilities	<u>(281,519)</u>	<u>(241,626)</u>
Net cash used in financing activities	<u>(281,519)</u>	<u>(241,626)</u>
Net increase/(decrease) in cash and cash equivalents	617,863	(188,109)
Cash and cash equivalents at 1 July	<u>2,041,580</u>	<u>2,229,689</u>
Cash and cash equivalents at 30 June	12 <u>2,659,443</u>	<u>2,041,580</u>

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

Notes to the financial statements

1 Reporting entity

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

In the opinion of the management committee, the Association is not a reporting entity because there are no users dependent on a general purpose financial report. The financial statements of the Association have been drawn up as special purpose financial statements for distribution to the members and for the purpose of fulfilling the requirements of the *Associations Incorporation Act 1981* (Qld) as amended by the *Associations Incorporation and Other Legislation Amendment Act 2020* and Division 60 of 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) as amended by the *Associations Incorporation and Other Legislation Amendment Act 2020* and 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	<i>Presentation of Financial Statements</i>
AASB 107	<i>Statement of Cash Flows</i>
AASB 108	<i>Accounting Policies, Changes in Accounting Estimates and Errors</i>
AASB 124	<i>Related Party Disclosures</i>
AASB 1048	<i>Interpretation of Standards</i>
AASB 1054	<i>Australian Additional Disclosures</i>

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

Basis of measurement

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

Economic dependency and going concern

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

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

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 6.1, 6.2, 7 – Revenue and income
- Note 6.6, 15 – Property, plant and equipment
- Note 6.10, 16, 18 –Right-of-Use Assets and Loans and Borrowings
- Note 6.9, 20 – Provisions

5 Changes to standards and material accounting policies

Standards issued but not yet effective

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

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 2023.

The Association also adopted AASB 2021-6 *Amendments to Australian Accounting Standards – Disclosures of Accounting Policies: Tier 2 and Other Australian Accounting Standards* from 1 July 2023. Although the amendments did not result in any changes to the accounting policies themselves, they impacted the accounting policy information disclosed in the financial statements. The amendments require the disclosure of 'material', rather than 'significant', accounting policies. The amendments also provide guidance on the application of materiality to disclosure of accounting policies, assisting entities to provide useful, entity-specific accounting policy information that users need to understand other information in the financial statements. Management reviewed the accounting policies and made updates to the information disclosed in Note 6 Material accounting policies (2023: Significant accounting policies) in certain instances in line with the amendments.

Amendments to other accounting standards did not have a significant impact on the Group.

6 Material accounting policies

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

6.1 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.

6.2 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.

6.3 Finance income and finance costs

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

6.4 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.

6.5 Income tax

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

6.6 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.

6.7 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.

6.8 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.

6.9 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.

6.10 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.

7 Revenue and income

	2024 \$	2023 \$
Revenue from contracts with customers (under AASB 15)		
Grants received		
Commonwealth Government		
DCYJMA	4,240,378	2,988,839
NIAA	606,514	295,134
	<u>4,846,892</u>	<u>3,283,973</u>
Queensland Government		
DATSIP	-	50,000
Queensland Health	837,984	793,320
	<u>837,984</u>	<u>843,320</u>
Other grants		
NQPHN	2,731,667	2,731,667
	<u>2,731,667</u>	<u>2,731,667</u>
	<u>8,416,543</u>	<u>6,858,960</u>
Grant balances at 1 July	115,709	270,765
Grant balances at 30 June	(352,356)	(115,709)
Fee for service	133,482	103,051
Services Australia - Centrelink	58,624	69,074
	<u>8,372,002</u>	<u>7,186,141</u>
Income (under AASB 1058)		
Donations	10,500	850
Grants received – GCBF	90,818	-
Parental leave subsidy	10,663	35,748
WorkCover claim proceeds	-	33,085
Other income	2,675	15,088
	<u>114,656</u>	<u>84,771</u>
Total revenue and income	<u>8,486,658</u>	<u>7,270,912</u>

8 Employee expenses

	2024 \$	2023 \$
Wages and salaries	4,224,639	3,874,792
Annual leave expenses (net)	(13,815)	(18,974)
Long service leave expense (net)	33,609	(8,512)
Recruitment expense	37,870	2,185
Superannuation	449,609	385,584
Sub-contractor wages	12,573	14,418
Workcover	31,522	27,637
	<u>4,776,007</u>	<u>4,277,130</u>

9 Funding for other agencies/subcontracted amounts

	2024 \$	2023 \$
145 – Cairns Bail Support		
Gindaja Treatment and Healing Indigenous Corporation	107,250	130,000
Youth Advocacy Group Incorporated	137,319	112,667
150 – Next Step		
Wuchopperen Health Service Limited	54,336	123,456
155 – Extended Post Care		
YouthLink	75,833	-
700 – NQPHN RADIO		
Balkanu Cape York Development Corporation	30,000	30,000
Cooktown District Community Centre	119,901	130,000
Gungarde Community Care	140,099	130,000
NPA Family and Community Services	250,000	250,000
Torres Health Indigenous Corporation	250,000	125,000
Weipa Community Care Association	250,000	250,000
	<u>1,414,738</u>	<u>1,281,123</u>

10 Grants repaid

	2024 \$	2023 \$
Grants repaid – NQPHN RADIO program	97,478	-

11 Other expenses

	2024 \$	2023 \$
Electricity and energy costs	25,579	19,764
Establishment fees	5,000	-
Fees and permits	23	366
Memberships and subscriptions	9,517	8,149
Security costs	6,654	6,123
Sponsorships	-	1,000
Staff amenities and resources	13,971	10,276
	<u>60,744</u>	<u>45,678</u>

12 Cash and cash equivalents

	2024 \$	2023 \$
Bank balances	2,658,943	2,041,080
Cash on hand	500	500
Cash and cash equivalents in the statement of cash flows	<u>2,659,443</u>	<u>2,041,580</u>

13 Investments

	2024 \$	2023 \$
Term deposits	300,286	300,286

14 Trade and other receivables

	2024 \$	2023 \$
Current		
Trade receivables	31,998	699
Less: Allowance for impairment losses	-	-
Cash and cash equivalents in the statement of cash flows	31,998	699

15 Property, plant and equipment

	2024 \$	2023 \$
Motor vehicles		
Cost	99,717	99,717
Accumulated depreciation	(76,728)	(68,574)
Carrying amount	22,989	31,143
Plant and equipment		
Cost	412,261	402,049
Additions	114,558	17,610
Disposals	(11,560)	(7,398)
Accumulated depreciation	(272,374)	(251,678)
Carrying amount	242,885	160,583
Total property, plant and equipment – carrying amount	265,874	191,726

16 Right-of-use assets

	2024 \$	2023 \$
Motor vehicles		
Cost	386,129	338,562
Additions	84,993	128,691
Remeasurement	158,608	(15,219)
Disposals	(33,476)	(67,576)
Accumulated depreciation	(243,911)	(150,288)
Carrying amount	352,343	234,170
Leasehold buildings		
Cost	1,057,796	984,235
Remeasurement	-	73,561
Accumulated depreciation	(434,969)	(312,446)
Carrying amount	622,827	745,350
Total right-of-use assets – carrying amount	975,170	979,520

The Association leases 14 motor vehicles as at 30 June 2024 (2023: 13). The lease agreements expire between years ending 30 June 2025 and 30 June 2028. There is one vehicle agreement that is leased month-to-month. 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 taken up the first option commencing 1 August 2023 for a three year period and assumed that the second option to extend will be taken up.

17 Trade and other payables

	2024 \$	2023 \$
Trade payables	23,063	27,202
Annual leave liability	165,913	179,728
Accrued expenses	79,453	81,112
Credit cards	94,330	28,405
GST payable	130,589	101,119
PAYG withholding	73,052	62,741
Superannuation payable	35,013	30,643
Unexpended grants	352,356	115,709
	<u>953,769</u>	<u>626,659</u>

18 Loans and borrowings

	2024 \$	2023 \$
Current		
Lease liabilities	233,914	220,415
	<u>233,914</u>	<u>220,415</u>
Non-current		
Lease liabilities	799,624	788,407
	<u>799,624</u>	<u>788,407</u>

Refer to Note 16 for details of the Association's leases held at 30 June 2024.

19 Employee benefits

The Association makes contributions to defined contribution plans. The amount recognised as an expense was \$449,609 for the year ended 30 June 2024 (2023: \$385,584).

20 Provisions

	2024 \$	2023 \$
Current		
Long service leave	26,379	35,581
Non-current		
Long service leave	122,885	122,885
Make good provision	27,338	27,338
	<u>150,223</u>	<u>150,223</u>

Long service leave

The provision for long service leave represents the Association's best estimate of the future benefit that employees have earned. The amount and timing of the associated outflows is uncertain and dependant on employees attaining the required years of services. Where the Association no longer has the ability to defer settlement of the obligation beyond

12 months from the reporting date, liabilities are presented as current. This would usually occur when employees are expected to reach the required years of service in the 12 months from reporting date.

Make good provision

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

21 Reconciliation of cash flows from operating activities

	2024 \$	2023 \$
Net surplus	361,396	155,331
<i>Adjustments for:</i>		
Depreciation and amortisation – property, plant and equipment	40,410	40,467
Depreciation and amortisation – right-of-use assets	247,953	202,324
Interest paid on leases	62,633	58,105
Gain on sale of property, plant and equipment	-	(345)
	<u>350,996</u>	<u>455,882</u>
<i>Changes in:</i>		
Trade and other receivables and other assets	(16,360)	(3,611)
Trade and other payables	327,110	(135,919)
Provisions	(9,202)	(45,666)
Net cash from operating activities	<u>1,013,940</u>	<u>270,686</u>

22 Related parties

Transactions with key management personnel

Loans to committee members

Loans to committee members issued during the year ended 30 June 2024 amounted to nil.

Key management personnel compensation

Key management personnel compensation includes salaries and contributions to post-employment defined benefit plans. These transactions are on the same terms and conditions as those entered into with other Association employees.

The key management personnel compensation comprised the following:

	2024 \$	2023 \$
Key management personnel compensation	<u>382,558</u>	<u>371,303</u>

Loans to key management personnel

Loans to key management personnel issued during the year ended 30 June 2024 amounted to nil.

Key management personnel and director transactions

Whilst a number of key management personnel, or their related parties, hold positions in other entities that result in them having control or significant influence over these entities.

None of these entities transacted with the Association during the year.

Terms and conditions

From time to time committee members of the Association, or their related entities, may transact with the Association. These transactions are on the same terms and conditions as those entered into by other Association employees or customers.

Other related party transactions

No other related party transactions occurred during the year ended 30 June 2024.

23 Auditor's remuneration

	2024 \$	2023 \$
Audit services		
Auditors of the Association – Grant Thornton		
Audit of financial statements	23,000	17,500
Other assurance services	9,000	6,500
	<u>32,000</u>	<u>24,000</u>

Committee members' declaration

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

- a the Association is not a reporting entity;
- b the financial statements and notes are in accordance with the *Associations Incorporation Act 1981* (Qld) as amended by the *Associations Incorporations and Other Legislation Amendment Act 2020* 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 2024 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 Regulations 2022*:



Committee member

09.09.2024

Date

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 2024, 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 material 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) as amended by the *Associations Incorporations and Other Legislation Amendment Act 2020* 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 2024 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 Regulations 2022*.

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 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 2024 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)* as amended by the *Associations Incorporations and Other Legislation Amendment Act 2020* 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 Audit Pty Ltd
Chartered Accountants

H A Wilkes
Partner – Audit & Assurance
Cairns, 2024

THANK YOU

YETI expresses deep gratitude and appreciation to everyone who made the past year remarkable.

Through collective efforts and dedication from our team, volunteers, partner agencies, and supportive networks, we have been able to positively impact the lives of young individuals and their families. We recognise that our achievements reflect the incredible teamwork and collaboration that defines us at YETI.

We extend our heartfelt thanks to our esteemed Board members for their commitment, dedication, and valuable insights throughout this journey:

Chairperson: Laurel Downey

Vice Chairperson: Jane Doyle

Secretary: Tegan Williams

Treasurer: Nathan Davis

Sally Watson

Jo Mclean

Special thanks to Cristina Bevilacqua (*The Photo Corner*) and Leanne Hardy for capturing and providing the evocative images of our young people and staff.

Our sincere gratitude goes out to our **funding bodies** whose unwavering support makes our mission possible. We deeply appreciate their continued belief in our work.

We extend our sincere appreciation to the numerous Government and Non-Government **partner agencies** across the region. We particularly acknowledge the following partners for their collaboration and dedication:

- + 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)

We express our deep gratitude and respect to Uncle **Henry Fourmile** for his guidance and connection to YETI, nurturing a truly valued and beautiful friendship.

Above all, we extend our heartfelt thanks to the young people and families who have placed their trust in us. Your openness and collaboration have been the cornerstone of our shared journey, and we are thankful for the opportunity to learn and grow together.



yeti | YOUTH EMPOWERED TOWARDS INDEPENDENCE

Your story. Your strength.

A+D | ALCOHOL & OTHER DRUG SUPPORT
SUPPORT

C+Y | CAIRNS + YARRABAH YOUTH BAIL SUPPORT SERVICE
YBSS

CCYP | COORDINATED CARE FOR VULNERABLE YOUNG PEOPLE

Day | YETI DAY PROGRAM
program

JUST | ADDRESSING VOLATILE SUBSTANCE USE
NORTH

NEXT STEP | PLUS
+ EXTENDED POST CARE SUPPORT (EPCS)

RADIO | REMOTE ALCOHOL & DRUG INTERVENTIONS AND OUTCOMES

Schools Up North | Mental Health For Learning

SSAYIT | SAME SEX ATTRACTED YOUTH INTERSEX AND TRANSGENDERED

STRONG TOGETHER

YR+D | YOUTH RESPONSE + DIVERSION

YOUTH SUPPORT PROGRAM