



youth
coalition
of the ACT

Annual Report

This report provides
information about the
activities undertaken by
the Youth Coalition

www.youthcoalition.net

2021-2022



A World For, By and With Young People

The Youth Coalition is the peak youth affairs body in the ACT. The Youth Coalition is responsible for representing and promoting the rights, interests and wellbeing of the estimated 78,000 young Canberrans aged 12-25 years and those who work with them.

The general activities of the Youth Coalition fall under four key themes: policy; sector development; advocacy and representation; and, projects that respond to ongoing and current issues.

A key role of the Youth Coalition is the development and analysis of ACT social policy and program decisions that affect young people and youth services. The Youth Coalition facilitates the development of strong linkages and promotes collaboration between the community, government and private sectors to achieve better outcomes for young people in the ACT.

The Youth Coalition of the ACT acknowledges the Ngunnawal people as the traditional owners and continuing custodians of the lands of the ACT and we pay our respects to the Elders, families and ancestors.

We acknowledge that the effect of forced removal of Indigenous children from their families as well as past racist policies and actions continues today.

We acknowledge that the Indigenous people hold distinctive rights as the original people of modern day Australia including the right to a distinct status and culture, self-determination and land. The Youth Coalition of the ACT celebrates Indigenous cultures and the invaluable contribution they make to our community.

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President's Report



It is with great pleasure that I am writing my final report as President and Board Member of the Youth Coalition of the ACT.

At the 2021 AGM we welcomed five new Board Members and embarked on an ambitious agenda to review and strengthen our governance and strategic planning. We are delighted to present our Members with a revised Constitution and Strategic Plan at this year's AGM. I would like to personally thank Co-Vice President Rebecca Rowland for progressing these seminal pieces of work as the Chair of our Risk and Policy Committee. This work would not have been possible without Bec's diligence and is a powerful legacy of her time with the Board. I would also like to thank our Treasurer Sean Mullins who revolutionised our financial practices this year and helped institute a myriad of improvements to futureproof the organisation. Finally, I thank the rest of the Board for their commitment to achieving the bold workplan we set ourselves at the beginning of 2022.

The Youth Co has a small yet wildly effective team and I would like to acknowledge their hard work in continuing to improve the lives of our city's young people. The Youth Co's strong reputation in the Canberra community is a direct reflection of the team's passion and deep expertise. Under the helm of Justin's leadership, the Youth Co has continued to progress nation-leading outcomes for young people, and on behalf of the Board I would like to thank him for another remarkable year.

Reflecting on my time with the Board, it is astounding to see just how much the Youth Co has achieved for young people and those who work with them in the Canberra Region. It has been a privilege to witness first-hand the power of evidence-based and person-centred advocacy in enabling positive change. Young people are not our future; they are our present. I firmly believe they have the power to change the world for the better, and it gives me great confidence as I end my tenure with the Board to know that Canberra's young people are in very good hands.

Sarah Wilson

President

Letter from the CEO



The community and the community sector have had another challenging year. The ongoing impact of COVID, increased costs of living and the housing crisis have spilled over to impact all areas of our lives and work. Due to the structural, social, cultural and developmental factors that shape the lives of young people, these trials have been exacerbated. The youth sector has tried to be alongside and support young people through this. In the face of adversity, as always, the Youth Coalition has seen young people and the youth sector exhibit strength, dignity and optimism. At the end of each year we always take a moment to sit back and admire the way young people have conducted themselves.

2021-2022 saw the continuation in the journey for the ACT to raise the minimum age of criminal responsibility. The ACT Government has committed to raising the minimum age to 14 years. It is clear that this is in the best interests of young people and the community, to address the issues that underscore and influence behaviours, and change the trajectory of people's lives. This is a valuable opportunity for the youth sector to step-up and work alongside some of our most vulnerable young people and support them and their families, to see them as part of an ecosystem and create environments for change and growth.

The youth sector continues to build its capability and confidence. In partnership with the sector the Youth Co continues to progress the professionalisation of youth work. The Youth Worker Practice Network (YWPN), Youth Housing and Homelessness Forum (YHHF), and Multicultural Youth Advisory Network ACT (MYAN ACT) continue to be forums that allow us to engage with, respond to and inform the youth sector. Representatives across the forums have led the re-vitalisation of the youth worker code of ethical practice - which will be

the foundation of the ongoing professionalisation of youth work. This process lines up well with raising the age of criminal responsibility, as youth workers strengthen confidence in their profession and practice and demonstrate what we are capable of. The value of youth work has been underplayed and unrecognised and it is time for people to acknowledge the contribution and importance of youth work and the amazing young people we work with. Alongside the code of ethical practice, this year we developed a domestic and family violence training package for the youth sector in partnership with Relationships Australia and the Office of the Coordinator General for Family Safety. We also embarked on creating supervisor training with Families ACT, funded by the Workforce Development and Training Subcommittee.

Collaboration and working together across (and sometimes within) programs, organisations, funding streams, sectors, Directorates and breaking down silos continues to be a pivotal but difficult task. While it may be tempting to complain about having to attend meetings or 'not another

network', without this ongoing pursuit to build and maintain relationships and address complexity, to share skills, clients, risk and build capability and capacity we can never effectively address both the range of needs of our clients or undertake systemic advocacy. This will not happen by accident, but through intentional, purposive and reflective effort. Working with others, especially those from different sectors, will often be challenging, but it is because of our differences that we have value. Now more than ever we need to find ways to work through the challenges of working collaboratively. Without education, health, police, out-of-home-care, domestic and family violence and the community sector working together to meet our shared goals we cannot effectively meet the needs of our most vulnerable young people. However, it is clear, that all of these people want the same thing – to improve the lives of young people.

The child and youth mental health sector has seen initial progress towards becoming a coherent system that can better respond to needs of the community. This year, in partnership with the Office of Mental Health and Wellbeing, and Capital Health Network, we released the 'Missing Middle' Report, which highlighted the gaps and barriers for children and young people trying to access mental health support. This led to a cross-sector planning day to begin developing a mechanism to create a coherent integrated service system. Concerns regarding the mental health and wellbeing of child and young people continue to grow. At the risk of repeating myself, addressing these needs will only happen when we work together within the mental health sector and across other sectors. We need to develop intentional systems and ongoing service and system improvement.

I would like to thank our colleagues in the ACT Government. We have developed great working relationship with Ministers and

public servants. We work effectively together to bring about positive change and we look forward to continuing this commitment and effort.

The Youth Coalition staff continue to do remarkable work. The quality of their work continues to drive the demand for more of their time and expertise. People see the value they bring to the sector and ask more of them – and they continue to give. They work hard and to a very high standard. I am so proud of their work and how highly regarded they are by government and non-government alike. Like every organisation, the Youth Coalition is only as good as its staff, and our staff are exceptional.

The Youth Coalition Board have had a very productive year. This Board has driven and delivered on an ambitious governance reform agenda. The Board should be proud of the great work they have done, creating and strengthening the foundations of this organisation. The outgoing President, Sarah Wilson, has led these changes with determination and high expectations. Sarah's contribution to the legacy of this organisation is significant. While the whole Board has pulled its weight, Rebecca Rowland has been an indomitable force. Rebecca has diligently, meticulously, and thoughtfully driven much of the work completed by the Board.

Finally, I would like to thank the youth sector and young people that we work alongside. We continue to be inspired by the people we meet and represent. We are fortunate to meet remarkable young people and youth workers. Our ongoing interaction and relationship with the community reminds us of the value of the work we do and motivates us to keep going.

Dr Justin Barker
Chief Executive Officer

Advocacy & Representation

The Youth Coalition provides advocacy and representation through a range of mechanisms, including participating in over 25 committees, networks, advisory and reference groups, and meeting with ACT Ministers, Members of the Legislative Assembly, and ACT Government Directorate representatives.

Examples of the committees and groups that the Youth Coalition participated in this year include:

- Joint Community Government Reference Group
- Joint Pathways (homelessness sector meeting)
- Flexible Education Intake Panel
- Continuum of Education Support Advisory Group
- Community Services Industry Strategy Steering Group
- CYFSP Practice Leaders Group, Agency Directors & Workforce Development Subcommittee
- Justice Reform Group
- JCGRG Industry Strategy Working Group
- OOHC Youth Participation Working Group
- Safe & Connected Youth Program - Weekly Assessment Meetings & Facilities Meetings
- Industry Strategy Steering Group
- Office for Mental Health and Wellbeing Children and Young People's Community of Practice
- Office for Mental Health and Wellbeing Youth Mental Health Navigation Portal Governance Group and Evaluation Advisory Group
- Office for Mental Health and Wellbeing Co-Design Working Group for Moderate-Severe Mental Illness
- Adolescent Ward Working Group
- Headspace Tuggeranong consortium
- MyDHR Consumer Experience Committee
- ACT Peaks Network
- Murrumbidgee Education & Training Centre Training & Employment Committee
- Community Clubs Ministerial Advisory Council
- National forums:
 - Australian Youth Affairs Coalition's Board
 - National executive and State and Territory Advisory Network of the Multicultural Youth Advocacy Network Australia
 - State and Territory Youth Peaks

The Youth Coalition also has a presence in the media in the ACT, regularly providing comment on issues affecting young people and the youth sector across radio, television and print media.

Capacity Building & Sector Development

The Youth Coalition provides a range of activities that aim to support workers, services, and the youth sector to build their capacity to work with young people in the ACT.

Examples of sector development undertaken by the Youth Coalition this year include:

- **Youth Housing and Homelessness Forum (YHHF):** Held monthly, the YHHF provides a forum for staff from across the community and government sectors who support young people experiencing or at risk of homelessness to identify and progress key issues. YHHF meetings were held monthly in 2021, and then moved back to meeting every second month from 2022. These meetings are held in person and online via zoom, which allows additional people to join the meeting who are required to stay onsite at their service.
- **Multicultural Youth Affairs Network ACT (MYAN ACT):** MYAN ACT is delivered in partnership with Multicultural Youth Services, and aims to bring together key stakeholders across the community and government sectors to improve support for young people from migrant and refugee backgrounds. In 2021-22 we supported MYAN ACT to develop a Program Logic and complete a strategic planning process, which will change the scope and delivery of MYAN ACT. MYAN ACT also participated in the consultations for a youth mental health systems modelling project.
- **Youth Sector Survey:** we conducted a survey of the youth sector workforce at the end of 2021. Over 200 responses were collected. The survey examined qualifications, professional development, workplace culture and support, and the views of the sector.
- **Youth Worker Practice Network (YWPN):** The YWPN provides a Community of Practice for frontline youth workers. YWPN activities include regular training sessions, formal full day / multi day training opportunities, and 'out of hours' social activities. It cultivates a 'high value for time' principle, ensuring that the time members allocate to being involved in the network will see a return on investment. The YWPN meetings were held as 'drop-in sessions' online during COVID lockdown and through till the end of 2021. This provided a space for youth workers to seek help, information and advice in order to better support young people, and connect with other workers and services. Meetings returned to face-to-face in 2022.



Policy Development

The Youth Coalition provides policy analysis and development relating to a range of social policy and program decisions that affect young people and youth services in the ACT. Our policy work is strongly informed by current evidence and research on youth affairs, workers and services supporting young people in the ACT, and young people aged 12-25.

In 2021-22, the Youth Coalition's primary policy work has focused on progressing the development of a policy and program response to support the unmet accommodation and support needs of children and young people aged 8-15 years in the ACT (see the Safe and Connected Youth Project for more information). We also supported work locally and nationally to advocate for and work towards raising the minimum age of criminal responsibility from 10 to 14.

Additional policy work has included:

- Participating on a critical friends group to inform the development of the new Next Steps for Our Kids Strategy 2022-2030;
- Participating in processes to reform the child, youth and family services sector;
- Working closely with the Office for Mental Health and Wellbeing, Capital Health Network and other key stakeholders to contribute to reforms to the youth mental health sector. This has included leading work related to children and young people with moderate to severe mental health concerns who fall into the 'missing middle', and participating in a project to develop a systems model for the youth mental health sector;
- Participating in ACT Government processes towards commissioning across several sectors.

Each year, the Youth Coalition also participates in the ACT Budget process, by providing a submission to the forthcoming Budget, analysing and responding to the Budget when it is released, and appearing at the Estimates hearing. Our submission to the forthcoming 2022-23 ACT Budget focused on reforms required to support raising the age of criminal responsibility.

Research & Projects



Safe & Connected Youth

The ACT Government, through the 2021-22 ACT Budget, will provide \$7 million over four years for the Safe and Connected Youth: Coordinated Service Response Program. This Program will support children and young people aged 8-15 at risk of homelessness, and their families, with a suite of services including family support, mediation and outreach. It will also respond to the critical gap in accommodation services for children and young people in this age group, by establishing a therapeutic respite accommodation service.

We cannot underestimate how much better off children and young people will be as a result of this funding. Between 8 to 15 years is a time of remarkable opportunity and growth. Through intervening early, we can ensure every young person has the support they need to thrive in our Canberra community.

This project has been a fantastic example of collaboration with ACT Government. There have been key public servants within CSD and ACT Housing who have worked tirelessly to progress this issue. It truly would not happen without their work - which will continue to ensure this project is implemented and delivered successfully.



Raising the Minimum Age of Criminal Responsibility

The Parliamentary and Governing Agreement for the 10th Legislative Assembly included a welcome and long-awaited commitment to raise the minimum age of criminal responsibility. Alongside experts and advocates across the human rights, Aboriginal and Torres Strait Islander, medical and legal sectors, the Youth Coalition supports raising the minimum age of criminal responsibility from 10 to 14 years. We congratulate the ACT Government for being the first Australian jurisdiction to recognise and act to prevent the damaging and potentially life-long effects of incarceration on children and young people.

The Justice and Community Safety Directorate commissioned work to review the ACT service system to assess the changes required to improve outcomes for children and young people. The Review identified a range of gaps within the current service system that require attention, to meet the needs of children and young people aged 10-13. The Review proposed a Multidisciplinary Therapeutic Panel (MTP) and Wraparound Service, including a crisis response, to better meet the needs of these children and young people, and their families. Implementation of the MTP and Wraparound Service is a necessary step to ensure that critical and coordinated supports are in place for children aged 10-13 years.

Service Improvement Project

(SIP) offers a systematic, collaborative and structured approach to service improvement. We ran workshops with CYFSP funded agencies in 2021-22.

YOGIES

The Annual Yogie Awards (the YOGIES) recognise, celebrate, promote and reward outstanding practice in working with young people in the ACT and surrounding area. The YOGIES highlight the exceptional commitment, talent and innovation that exist in the youth sector. In 2021 the YOGIES were held in person at the Youth Coalition and was also streamed online.

CNCT Directory

CNCT is a directory of services for young people in the ACT and surrounding region. It is designed to connect young people to services and be used by those who work with young people. The website has gone through a number of stages. This will assist in finding gaps and additional features that need to be built into the website. The website currently has over 300 listings which are regularly being updated for a better user experience and easy searchability.

The 'Missing Middle' Project

In partnership with the Office for Mental Health and Wellbeing, and Capital Health Network, the Youth Coalition led a project to better understand and scope solutions for children and young people with moderate to severe mental health issues who experience difficulties accessing services. This included

conducting a scoping project with service providers across the ACT to better understand which children, young people and families experience barriers to accessing services, and why. A project report outlining the findings and next steps is due to be released in the second half of 2022.

OOHC Participation Reference Group

We continue to participate in this reference group to inform the assess the role of youth participation in out of home care (OOHC). This year we have begun developing a proposal and workplan to create a youth participation evaluation template that would allow for us to systematically assess the quality and extent of youth participation in OOHC.

FFT-CW ACT Evaluation

We are conducting an evaluation of FFT-CW, a functional family therapy program delivered by OzChild and Gugan Gulwan Youth Aboriginal Corporation. This is being conducted in partnership with Curijo, Numbers and People Synergy, and Dr Morag McArthur.

Youth Work Professionalisation

Working with a sub-group from the YWPN of experienced youth workers, we are leading a piece of work looking at the professionalisation of the youth sector in the ACT. In 2021/22 the reference group has continued to meet regularly to discuss and progress this work.

Mind Map Youth Navigation Portal

The child and youth mental health portal was launched by Marymead and the ACT Government in October 2021. We conducted consultations and user-testing for the Portal, and are participating on the Governance Group and Evaluation Advisory Committee.

Australian Institute of Criminology 'Elder Abuse and Adolescent Violence' research project

In 2021 the AIC commissioned the Youth Coalition to undertake 20 interviews with elderly carers who had experienced abuse from the adolescents they care for.

Consultation on the ACT Youth Work Code of Ethical Practice

Over the last 12 months, a group of experienced youth workers from across the ACT Youth Sector have been working on a project to redevelop the ACT Youth Work Code of Ethical Practice.

The existing Code of Ethics was last updated in May 2007. This new version reflects the growth and development of the youth sector, demonstrated by changes in language used, and the theoretical frameworks and understanding that underpins what youth work is, and how youth workers engage with and support young people.

Young People's Journeys around Mental Health and Medical Services Study (JAMMed): Longitudinal Qualitative Study

The Youth Coalition is supporting a longitudinal study conducted by the ANU that will examine young people's experiences in the ACT mental health system.

'Talk to Them' Training

The Youth Coalition of the ACT and Relationships Australia Canberra & Region have been funded by the ACT Government Family Safety Hub to develop a training package that aims to support youth workers with the knowledge and confidence needed to open a conversation with young people about domestic and family violence. Two pilot sessions were held in May, and an evaluation completed.

Commissioning Activities

The Youth Coalition have been actively involved in the commissioning process across different sectors, such as child, youth and family support services, peak bodies, and housing and homelessness.

ACT Community Sector Careers Survey

The ACT Community Sector Careers Survey is for employers, volunteers, and employees across the ACT community sector.

Completion of the survey will directly support the development of an ACT Community Sector Careers Gateway website and ensure the content and resources are meeting the needs of employers, employees, and volunteers across the community sector.

Evaluation support

During 2021-22 we worked with local organisations to develop program evaluation plans and frameworks. We were engaged by VolunteeringACT to support evaluation planning of a multi-jurisdictional program. Families ACT engaged us to provide evaluation support to the JCR Program.

Network Coordinator and Peaks Meeting

The Youth Co and Families ACT now regularly meet with the Network Coordinators funded by CYFSP to help advise and share information to align advocacy and other sector activities. We are also part of the Network Coordinator Governance group to ensure the role is being delivered as intended.

Corrections

The information below replaces the general information on page three of the attached audited financial statements.

1. General Information

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

Sarah Wilson	President (Elected 2 Nov 2018)
Rebecca Rowland	Vice President (Elected AGM Oct 2020)
Sophie Mayer	Vice President (Elected AGM Oct 2020)
Sean Mullins	Treasurer (Appointed November 2021)
Andrew Babington	Member (Appointed 24 July 2018)
Jahin Tanvir	Member (Appointed November 2021, Resigned August 2022)
Lucy Skelton	Member (Appointed November 2021, Resigned August 2022)
Kat Reed	Member (Appointed November 2021)
Joel Artup	Member (Appointed November 2021)
Ciara Duggan	Member (Resigned AGM Nov 2021)
Carlie Dodds	Member (Resigned AGM Nov 2021)
Katie Peek	Member (Resigned Oct 2021)
Kieran Purves	Treasurer (Resigned AGM Nov 2021)

Financial Statements

Youth Coalition of the ACT

ABN: 59 552 254 521

Financial Statements

For the Year Ended 30 June 2022

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For the Year Ended 30 June 2022

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Committee's Report 30 June 2022

In accordance with the requirements of Section 73 (1) (c) of the *Associations Incorporation Act 1991*, the committee members submit the financial report of the Association for the financial year ended 30 June 2022.

1. General Information

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

Sarah Wilson	President (Elected 2 Nov 2018)
Rebecca Rowland	Vice President (Elected AGM Oct 2020)
Sophie Mayer	Vice President (Elected AGM Oct 2020)
Sean Mullins	Treasurer (Appointed November 2021)
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Jahin Tanvir	Member (Appointed November 2021)
Lucy Skelton	Member (Appointed November 2021)
Kat Reed	Member (Appointed November 2021)
Joel Artup	Member (Appointed November 2021)

2 Principal Activities

The principal activities of the Association during the financial year were to promote the wellbeing and aspirations of young people in the ACT, particularly with respect to their economic, cultural, political, spiritual, educational and social development.

3 Significant Changes

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

4 Operating Results and review of operations for the year

The loss of the Association for the financial year amounted to \$13,081 (2021: surplus \$37,326). This is related to the non-cash adjustment required for depreciation.

Signed in accordance with a resolution of the Committee of the Board:

Committee Member.......... Committee Member..........

Dated this 03 day of November 2022

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2022

		2022	2021
	Note	\$	\$
Revenue	5	764,127	882,444
Other Revenue	5a	12,916	11,348
Employee benefits expense		(646,778)	(677,178)
Depreciation and amortisation expense		(32,370)	(6,487)
Board Governance		(25)	(948)
Project Accommodation		(-)	(75,991)
Consultants		(41,172)	(21,031)
Other Operating Expenses	6	(69,779)	(74,831)
(Loss)/Surplus for the year		(13,081)	37,326
		<hr/>	<hr/>
Total comprehensive loss for the year		(13,081)	37,326
		<hr/>	<hr/>

Statement of Financial Position

At 30 June 2022

		2022	2021
	Note	\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	504,866	528,106
Trade and other receivables	8	24,915	127,673
Other assets	9	-	-
TOTAL CURRENT ASSETS		529,781	655,779
NON-CURRENT ASSETS			
Property, plant and equipment	10	28,479	46,702
TOTAL NON-CURRENT ASSETS		28,479	46,702
TOTAL ASSETS		558,260	702,481
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	45,873	58,672
Other financial liabilities	12	147,463	241,232
Employee benefits	13	40,895	37,290
TOTAL CURRENT LIABILITIES		234,231	337,194
NON-CURRENT LIABILITIES			
Employee benefits	13	1,843	-
TOTAL LIABILITIES		236,073	337,194
NET ASSETS		322,187	365,287
EQUITY			
Reserves		325,000	325,000
Retained earnings		(2,813)	44,287
TOTAL EQUITY		322,187	365,287

The accompanying notes form part of these financial statements

Statement of Changes in Equity for the Year Ended 30 June 2022

	Retained Earnings	Strategic Reserve	Total
	\$	\$	\$
Balance at 1 July 2021			
Surplus for the year	(2,813)	325,000	322,186
Transferred to Strategic Reserve	-	-	-
Balance at 30 June 2022	<u>(2,813)</u>	<u>325,000</u>	<u>322,186</u>
Balance at 1 July 2020			
Surplus for the year	37,326	-	37,326
Transferred to Strategic Reserve	(100,000)	100,000	-
Balance at 30 June 2021	<u>40,287</u>	<u>325,000</u>	<u>365,287</u>
Balance at 1 July 2019	74,943	225,000	299,943
Surplus for the year	28,017	-	28,017
Balance at 30 June 2020	<u>102,960</u>	<u>225,000</u>	<u>327,961</u>

Statement of Cash Flows for the Year Ended 30 June 2022

	2022	2021
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash receipts from government and others	879,801	832,444
Payments to suppliers and employees	(889,186)	(971,005)
Interest received	293	595
Net cash provided by/(used in) operating activities	<u>(9,091)</u>	<u>(137,966)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Assets	(14,149)	(2,154)
Net cash provided by/(used in) investing activities	<u>(14,149)</u>	<u>(2,154)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Net increase/(decrease) in cash and cash equivalents	(23,240)	(135,812)
Cash and cash equivalents at beginning of year	528,106	663,918
Cash and cash equivalents at end of financial year	6 <u>504,866</u>	<u>528,106</u>

The accompanying notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 30 June 2022

The financial statements cover Youth Coalition of the ACT as an individual entity. Youth Coalition of the ACT (is a not-for-profit Association incorporated in the Australian Capital Territory under the *Associations Incorporation Act (ACT) 1991* ('the Act').

The functional and presentation currency of Youth Coalition of the ACT is in Australian dollars.

1. Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Regime and the Act.

2. Change in Accounting Policy

Financial Instruments - Adoption of AASB 9

The Association has adopted AASB 9 Financial Instruments for the first time in the current year with a date of initial adoption of 1 July 2017.

As part of the adoption of AASB 9, the Association adopted consequential amendments to other accounting standards arising from the issue of AASB 9 as follows:

- AASB 101 Presentation of Financial Statements requires the impairment of financial assets to be presented in a separate line item in the statement of profit or loss and other comprehensive income. In the comparative year, this information was presented as part of other expenses.
- AASB 7 Financial Instruments: Disclosures requires amended disclosures due to changes arising from AASB 9, this disclosure has been provided for the current year.

The key changes to the Association's accounting policy and the impact on these financial statements from applying AASB 9 are described below.

Changes in accounting policies resulting from the adoption of AASB 9 have been applied retrospectively except the Association has not restated any amounts relating to classification and measurement requirements including impairment which have been applied from 1 July 2018.

Classification of financial assets

The financial assets of the Association have been reclassified into one of the following categories on adoption of AASB 9 based on primarily the business model in which a financial asset is managed and its contractual cash flow characteristics:

- Measured at amortised cost

Term deposits that would previously have been classified as held to maturity are now classified at amortised cost. The Association intends to hold the assets to maturity to collect contractual cash flows and these cash flows consist solely of payments of principal and interest on the principal amount outstanding. There was no difference between the previous carrying amount and the revised carrying amount of these assets.

3. Summary of Significant Accounting Policies

a) Income Tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

Notes to the Financial Statements for the Year Ended 30 June 2022

b) Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses in the period in which they occur.

c) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

All revenue is stated net of the amount of goods and services tax (GST).

Sale of goods

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

Interest revenue

Interest revenue is recognised on a proportional basis, taking into account the interest rates applicable to the financial assets.

Grant income

Grants are treated according to the specifications of the grant funding deeds. Grant income and expenses are recognised as specified by each grant funding deed. Grants required to be returned to the funding provider due to specific circumstances are treated as unexpended grants which form part of the liabilities in the balance sheet at the end of the financial year.

Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

d) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

Notes to the Financial Statements for the Year Ended 30 June 2022

e) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Plant and equipment is measured on the cost basis and is therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the association and the cost of the item can be measured reliably. All other repairs and maintenance are recognised in profit or loss during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is available for use

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Furniture & Fittings	2.5% - 20%
Computer and Office Equipment	5% - 33%

f) Financial Instruments

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial Assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

Notes to the Financial Statements for the Year Ended 30 June 2022

f) Financial Instruments

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise trade payables, bank and other loans and finance lease liabilities

g) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts

h) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

(h) Economic dependence

Youth Coalition of the ACT is dependent on the ACT Government Community Services Directorate for the majority of its revenue used to operate the business. At the date of this report the committee members have no reason to believe the ACT Government will not continue to support Youth Coalition of the ACT.

Notes to the Financial Statements for the Year Ended 30 June 2022

4. Critical Accounting Estimates and Judgements

The committee members make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - impairment of property, plant and equipment

The Association assesses impairment at the end of each reporting period by evaluating conditions specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in use calculations which incorporate various key assumptions.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

Notes to the Financial Statements for the Year Ended 30 June 2022

5. Revenue and Other Income

	2022	2021
	\$	\$
Grant Funding	643,321	704,105
Interest received	293	595
SCY Brokerage	-	75,991
Profit for Purpose Brought Forward	25,000	50,000
External Consulting	91,026	51,753
Registration/Training Fee/Membership	4,487	-
Total Revenue	764,127	882,444

5A. Other Income Breakup

Recoupment (inc FACT)	12,916	11,348
Total Other Income	12,916	11,348

6. Other operating expenses

Advertising	346	602
Accounting & auditing expenses	5,064	4,909
Bank charges	161	131
Cleaning	10,752	8,357
Client Support Consumables	1,399	1,087
Computer expenses	10,499	7,763
Events	2,024	1,551
Fees and permits	-	135
Project expenses	-	5,000
Insurance	9,810	10,640
Training & staff development	2,448	1,527
Other expenses	3,995	3,959
Postage	214	134
Printing and stationery	4,221	4,145
Repairs and Maintenance	3,264	9,032
Staff amenities	1,672	1,887
Subscriptions	2,174	597
Telephone and fax	6,297	8,320
Travel & accommodation	769	42
Utilities	4,670	5,013
Total Other Operating Expenses	69,779	74,831

7. Cash and Cash Equivalents

Cash at bank and in hand	504,866	528,106
	504,866	528,106

Notes to the Financial Statements for the Year Ended 30 June 2022

	2022	2021
	\$	\$
8. Trade and Other Receivables		
Current	24,915	127,673
Total trade and other receivables	24,915	127,673
9. Other Assets		
Prepayments	-	-
Total Other Assets	-	-
10. Property, plant and equipment		
Furniture, Fixtures and Fittings		
At Cost	27,377	26,431
Depreciation	(17,792)	(23,493)
Total furniture, fixtures and fittings	9,585	2,938
Office equipment		
At Cost	60,507	47,304
Depreciation	(41,613)	(3,540)
Total office equipment	18,894	43,764
Total property, plant and equipment	28,479	46,702
11. Trade and Other Payables		
Trade payables	857	1,346
GST payable	11,522	27,156
Accrued expenses	4,000	4,000
Superannuation Payable	4,886	890
PAYG Payable	24,608	25,280
	45,873	58,672
12. Other Financial Liabilities		
Grants received in advance	147,463	241,232
	147,463	241,232
13. Employee Benefits		
Current Liabilities		
Annual Leave	40,895	37,290
	40,895	37,290
Non-Current Liabilities		
Provision for Long Service Leave	1,843	-
	1,843	-

Notes to the Financial Statements for the Year Ended 30 June 2022

14. Key Management Personnel Remuneration

The total remuneration paid to key management personnel of the Association is \$142,124 (2021: \$140,123). No income was paid or payable, or otherwise made available, to any members of the board or any related party.

15. Contingencies

As at the end of the reporting period the association has no known contingent assets or contingent liabilities.

16. Related Parties

The Association's main related parties are as follows:

Key management personnel - refer to Note 14.

1

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

17. Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

18. Statutory Information

The principal place of business of the association is:
Youth Coalition of the ACT
46 Clianthus Street,
O'Connor ACT 2602.

Youth Coalition of the ACT
ABN: 59 522 254 521

Statement by Members of the Committee

In the opinion of the Committee of the Youth Coalition of the ACT, the financial report as set out on pages 3 to 14:

1. Present fairly the financial position of Youth Coalition of the ACT as at 30 June 2022 and its performance for the year ended on that date in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that Youth Coalition of the ACT will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the board and is signed for and on behalf of the board by:

Committee Member.....

Committee Member.....*SWilson*

Dated this 03 day of November 2022



INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF THE FAMILIES ACT (FACT) INCORPORATED

I have audited the financial report of Youth Coalition of the ACT (the Association), which comprises the statement of financial position as at 30 June 2022, the statement of profit and loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and managements' assertion statement.

In my opinion, the financial report of Youth Coalition of the ACT presents fairly, in all material respects, including:

- a) gives a true and fair view of the Association's financial position as at 30 June 2022 and of its performance for the year ended on that date;
- b) is in accordance with the provisions of the Associations Incorporation Act 1991; and

Basis for Opinion

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. I am independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APS 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my ethical responsibilities in accordance with the Code.

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

Responsibilities of Management and those charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporation Act 1991 and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Association's financial reporting process.

David Perceval, Fellow Chartered Accountant ABN 30784502154
e percevalsmith@hotmail.com.au p 0402 215 484

Auditor's Responsibilities for the Audit of the Financial Report

My objectives are to obtain reasonable assurance about whether the financial report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I have communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that were identified during the audit.



David Perceval, Fellow Chartered Accountant

1st November 2022

Institute of Chartered Accountants Australia #45109

Canberra ACT

David Perceval, Fellow Chartered Accountant ABN 30784502154
e percevalsmith@homemail.com.au p 0402 215 484