




# Youth Law Australia

## Annual report

2017 - 18





“You provided information without knowing much about me which really helped in giving me precise information... I was worried about my personal problem, and looked for websites which would target me personally. Glad to know I found one😊” – Feedback from a 14-year-old who asked if her parents could force her to leave school in order to work.

## For more information contact

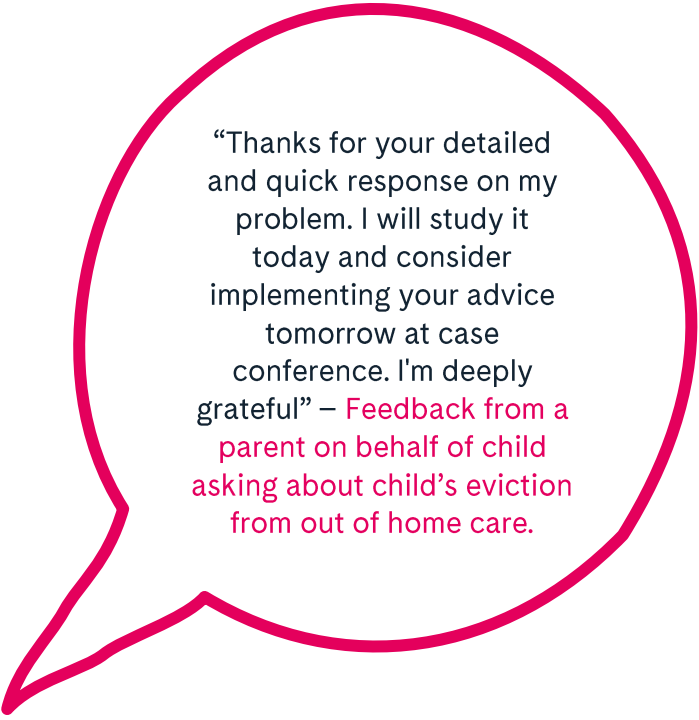
### Matthew Keeley

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ABN 73 062 253 874  
CFN 10092



“Thanks for your detailed and quick response on my problem. I will study it today and consider implementing your advice tomorrow at case conference. I'm deeply grateful” – Feedback from a parent on behalf of child asking about child's eviction from out of home care.



“Thanks so much, all of this info is so useful! I wished [sic] I'd spoken to you guys about my other matter that I'd dealt with earlier in the year” – Feedback from a 24 year old asking about a drug driving offence.

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## Adam's story\*

My name is Adam and I am 15 years old. I work after school and on the weekends at a local fast food shop. I contacted Youth Law Australia because of a weird incident that happened at work. I feel very unsafe as a result of it. Basically, there is another employee at work who has been giving me a really hard time. He has been intimidating towards me, for example throwing food on the floor and then reporting it to the manager and stating that I had been throwing food around. They've also made sexual advances towards me. They're now contacting me on all social media at weird times of the night and have been sending me inappropriate photos of themselves.



*\*Note: throughout this report, real client situations and feedback received in 2017/18 is used. Names, identifying information and even genders may have been changed to protect the identity of clients.*





Pro-bono lawyers



Staff and volunteers mid-year gathering



Staff and pro-bono lawyers



Staff and volunteers thank-you luncheon



Pro-bono lawyers

# Director's message

You may have noticed that our report looks a little different this year! After 25 years of operation as the National Children's and Youth Law Centre, we rebranded as Youth Law Australia in September 2018.

Despite the different look, we are still committed to the same mission - to work for and in support of children and young people, their rights and access to justice.

This year, we advanced this mission by providing targeted legal assistance through our free online advice platform ([lawmail.org.au](http://lawmail.org.au)) and by providing legal information through our national community legal information website. Throughout this report, young people's experiences and feedback are included and provide a powerful reminder of the importance of this work.

2017-18 was a very successful year for Youth Law Australia. We not only helped almost 1,500 young people to find the answer to their legal problem and provided a further 200 people in Australia with access to information to resolve their legal issues, but we worked hard to develop and received funding for three (3) new projects. We obtained funding to develop a new legal information website; to develop a website to host community legal education resources; and funding to develop resources to be taught in school classrooms across New South Wales.

As in previous years, we are very grateful to our long-standing partners, the Australian Attorney-General's Department, University of New South Wales Law and King & Wood Mallesons. We are especially grateful to the Australian Attorney-General's Department for providing funding to develop the new websites and to the NSW Department of Justice for funding toward the development of the school resources for the new 'TeachLaw' website.

We finish 2017-18 with great confidence for the year ahead. We have a new name, brand and look. We will be developing two entirely new websites and a new line in community legal education. We also continue to be served by talented and dedicated staff, board members, volunteers, interns and pro bono solicitors!

We look forward to another year of impact working in support of children and young people's rights and access to justice.

Sincerely

**Matthew Keeley**



Proudly supported by

# 2017-18 highlights



**1613**  
legal matters



**215**  
informations



**3263**  
referrals



**1489**  
clients

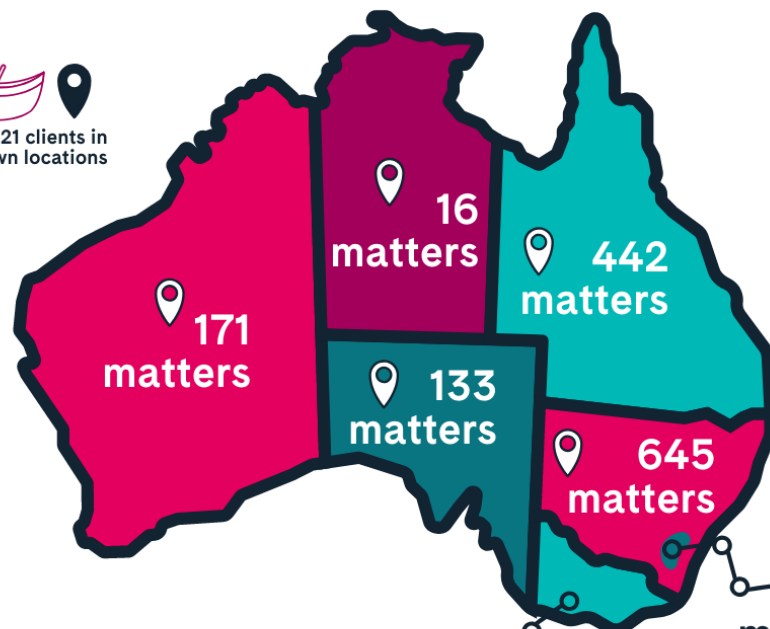


**5%** of clients  
identified as ATSI



**21** clients in  
unknown locations

**3500** followers  
on social media



**733** advices



**1027** advices



**59** advices



**9** advices



**80**  
information and  
education resources  
and activities



**1,353,155**  
visits to yla.org.au



**51%** of clients  
were under 18

# Legal assistance

Youth Law Australia (YLA) provides the only practical and legal problem-solving service for all Australian young people under 25 years of age and their advocates wherever they may be, 24/7. It is a targeted and appropriate service that specialises in intervening early in legal problems to help prevent their escalation.

Throughout the year, YLA helped **1489** clients with their legal problems.

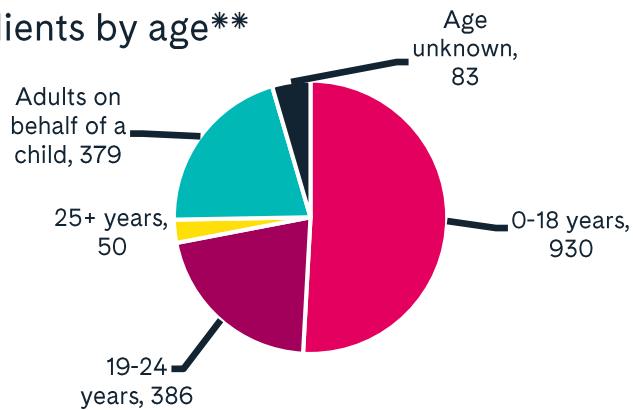
With each advice, YLA endeavoured to provide a holistic service and often made warm referrals to non-legal services, such as youth counselling, family counselling, and health practitioners, to ensure client safety and wellbeing. In 2017-2018 YLA made referrals to **3263** health and mental health services when providing advices to young people.

In 2017-18, YLA advised on **1613** matters, and provided information and referrals to a further **215** requests for help. Importantly, YLA takes extra care to ensure advice is tailored to the age and literacy levels of the client. With most client matters involving more than one legal issue the significant number of advices provided was only made possible through the generous pro-bono support of YLA's pro-bono partners, King & Wood Mallesons, ASIC, Telstra and Microsoft, and the hard work of on-site volunteers and interns from the University of New South Wales, the University of Sydney, the University of Technology, Sydney, Macquarie University, Notre Dame and the Australian Catholic University.

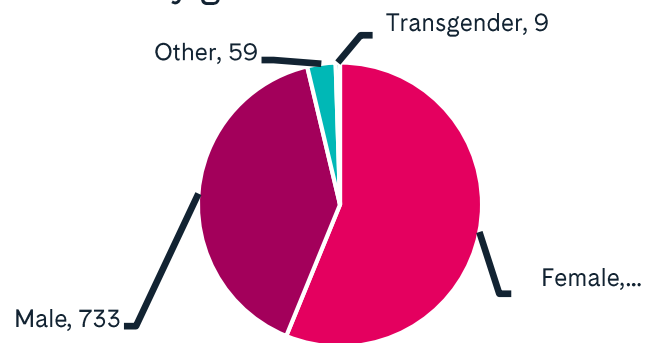


## Who did YLA help?

Clients by age\*\*



Clients by gender\*\*



## Aboriginal and Torres Strait Islander clients

5% of YLA's clients identified as Aboriginal, Torres Strait Islander or both Aboriginal and Torres Strait Islander.

## Clients with a disability

45 of YLA's clients voluntarily disclosed that they had a disability.

## Where are YLA's clients from?

	Number of matters**
Australian Capital Territory	58
New South Wales	645
Northern Territory	16
Queensland	442
South Australia	133
Tasmania	40
Victoria	302
Western Australia	171
Unknown	21



This map shows the geographical reach of the centre in 2017-18. Each point represents a postcode in which at least one advice was given.

\*\* value includes information (215) and advices (1613) to make a total of 1828 clients

# What did YLA help with?

## Civil and administrative law

YLA advised on **1,057** civil and administrative law issues in this year.

YLA's civil and administrative law practice advises clients on their rights and remedies to ensure a fair solution is obtained. In this period, YLA's top 10 civil and administrative law matters consisted of education, bullying, employment, defamation, consumer, credit and debt, child protection, gillick competence, and health and medical law.

This practice area continues to be a very important source for young people to understand their rights and prevent further escalation of their problem.

### Top ten civil and administrative law matters



**571** education matters



**118** bullying matters



**115** employment matters



**62** defamation matters



**61** consumer matters



**48** privacy matters



**36** credit and debt matters



**34** child protection matters

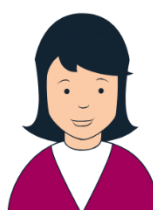


**33** gillick competence matters



**32** health and medical matters

My name is Jessie. I contacted Youth Law Australia after my son was expelled from school. I checked the school rules and realised there was no procedure for when the school could expel someone. My son was expelled for bringing cigarettes to school. I know my son made a mistake, however it seemed like a very extreme response. Youth Law Australia covered every point in my letter very well, and provided links for help and support. I found their response very easy to read and I felt empowered to help the situation. They made a great difference!



## Criminal law

YLA advised on **639** criminal law issues in this year.

YLA's criminal law practice advises all young people, whether they have been accused of committing a crime or have been affected as a victim of crime. In this period, YLA's top 10 criminal law matters consisted of harassment, age of consent, domestic and family violence, sexting and image-based abuse, illicit drugs, traffic offences, sexual assault, prohibited online content, acts intended to cause injury and police conduct matters.

With many criminal law enquiries, YLA's advices to young people also had the effect of preventing and reducing crimes experienced or committed by young people.

### Top ten criminal law matters



Hey, my name is Annie and I am 14. I met this guy online and we started an online sexual relationship, where I would send him videos of myself and he would send me photos of himself. After a while I realised I might be breaking the law since I am underage and I tried to stop. He threatened to send the videos to my family if I didn't keep up the relationship and he emotionally manipulated me by threatening to kill himself. Youth Law Australia's service was a real life saver for me. They helped to calm my panic and I didn't feel judged at all. I am overwhelmed by how great and detailed their response was and that it was all free and so well written. They really helped my situation and gave me lots of relevant information.



## Family law

YLA advised on **257** family law issues in this year.

The majority of family law matters dealt with by YLA involve questions around the independence of a child or young person to make decisions about issues concerning them within the family environment. For example, decisions about where they live and what relationships they engage in. Many of these matters involve allegations of family violence and child abuse, and as such, the family law practice continues to provide a very important pathway to connect young people with appropriate non-legal support such as youth counselling, family counselling and child protection services.

In this period, YLA's top family law matters consisted of leaving home, parenting orders and plans, and marriage, pregnancy, surrogacy and adoption.

### Top family law matters



**144** leaving home matters



**85** parenting order/plan matters



**24** marriage, pregnancy, surrogacy and adoption matters

My name is Max and I am 12. I contacted Youth Law Australia because I was living with my mum but I want to have a break because I don't feel safe at home with her. My mum treats me badly and yells at me. Sometimes she threatens me, but she's never physical with me. I feel worthless. Sometimes my siblings join in too. My dad said that I could come live with him. Youth Law Australia helped me to understand how I could speak to my mum and dad about what I wanted and I found their response to be quick and easy. I was pretty happy with my results and I understood the response very well.





## Additional legal help

YLA will also provide further assistance in the form of drafting a letter, notice or other discrete tasks that a client can use to address their legal problem. These discrete tasks have been effective in dealing with various legal issues including cancelling invalid gym contracts, stopping image-based abuse and cyberbullying behaviour, and appealing school suspensions. For example, in the case of Annie (see page 11), YLA provided a notice that she could send to the guy she met online outlining what laws he had broken and cautioning him to cease his behaviour or further legal action might be taken. He did!

## Information and referrals

YLA also provides help in the form of referrals to other legal and non-legal services to help the small range of clients that do not meet our criteria (i.e. they are aged 25 or over, or reside outside of Australia). In some cases, YLA does not have enough information to provide comprehensive advice, and in these cases, YLA will provide general information and referrals to clients.

YLA provided general information to **215** enquires which included a referral to another suitable service.

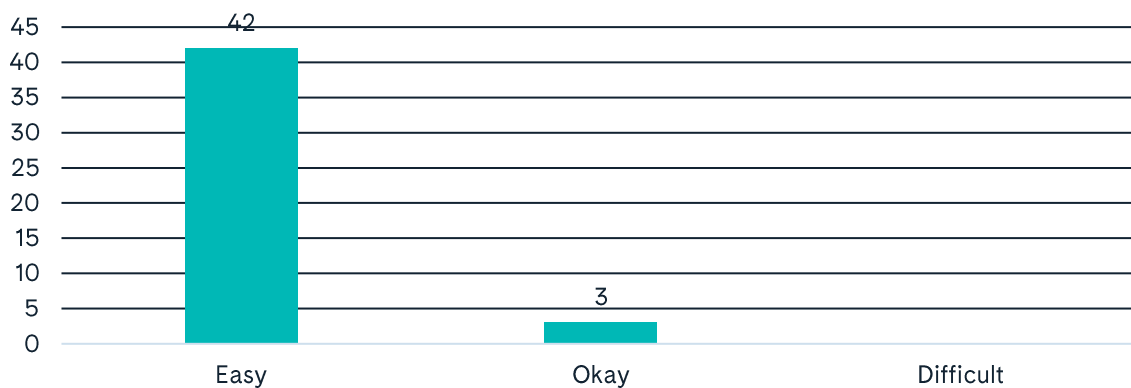
My name is Karen and I am 17 years old. I contacted Youth Law Australia for help because I did an exchange program with a company and during that time my mental health deteriorated significantly. I felt like the company was not supporting me at all, and in fact I got e-mails from them telling me I didn't deserve to be on the trip and punishing me when I broke the rules. They didn't punish anyone else involved. I felt like I had been taken advantage of. I wanted to sue them. I found the e-mail I got back was very detailed...they gave me a huge response which has been very helpful and I plan on taking a lot of their advice on board.



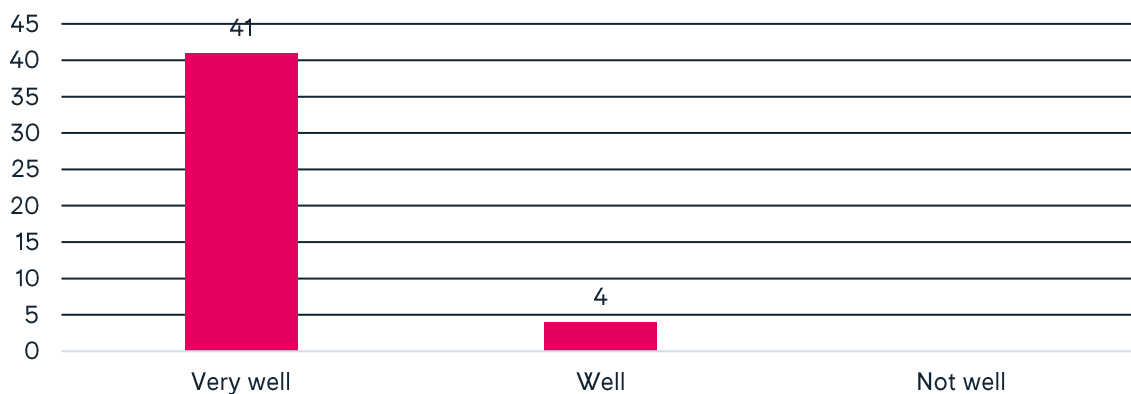
## Client feedback

Clients are invited to complete a survey in response to receiving their legal assistance. YLA's survey results demonstrate that it consistently provides a helpful service to their clients. Below, the details of YLA's survey results are provided. Some of our client feedback is included throughout this report.

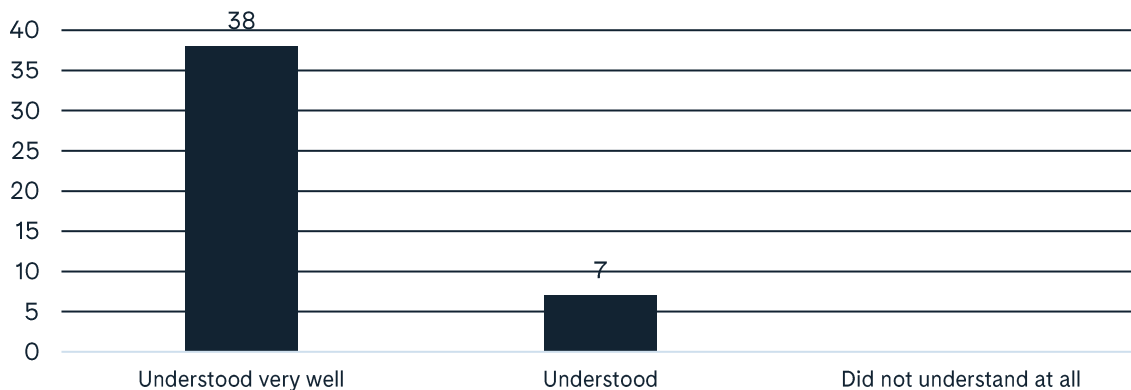
How easy was it to contact us?



How well did we treat you?



How well did you understand the advice?



# Legal education and information

YLA provides free information to help seekers located anywhere in Australia through its website. YLA's website can be accessed 24/7 on desktop, mobile or tablet devices.

Throughout the year, YLA's webpages received over **2.1 million** views. The most commonly viewed topics were drugs, sex and online privacy.



The most popular method of accessing legal information was through a mobile device. By providing a widely accessible service online, YLA continues to eliminate common barriers faced by young people living in remote areas of Australia who are often unable to access legal help through a face to face service that operates during normal business hours.



Approximately 2 out of 3 users accessed our website through a mobile or tablet device (**63.5%**) whilst approximately 1 out of 3 users accessed our website via a computer (**36.5%**)

## Top accessed pages


Youth Law Australia has fact sheets available in each state and territory across a range of subject areas including criminal law, cyber matters, relationship and family violence, education issues and workplace issues. The top five most commonly accessed pages were drugs, sex, privacy online, tattoos, piercings, and alcohol. These pages are consistently amongst the highest accessed pages, demonstrating the need for child friendly and plain language fact sheets that educate young people on issues relevant to them.

## Education


YLA works proactively in the area of education to prevent legal problems from escalating and to empower young people by facilitating a deeper understanding of the law and their rights and responsibilities.

YLA undertook community legal education activities in two high schools. One presentation was for senior legal studies students on the age of criminal responsibility and the second session was a two-part video conference with senior legal studies students on sexting and law reform in NSW. Both of these sessions provided insight into the needs of young people and resulted in many students feeling more competent and empowered to understand how the law applies to them.

YLA also presented to a number of law students and lawyers in different formats, co-hosted training sessions on children's rights and participated in strategic discussions about children's rights.



"Thankyou so much and I have taken everything on board! Great help and I thank you so very much for your help. Will be following your advice" – Feedback from a 19 year old asking about a problem with her phone contract.



"Thanks so much for getting back to me, it really is appreciated. Your advice has also been super helpful so thank you for taking the time to send it" – Feedback from an adult on behalf of child experiencing bullying.



# Directors' report and audited financials

For the year ending 30 June 2018

The following audit has been prepared by Dobbs Vumbaca & Co to demonstrate accountability, responsibility and integrity in YLA's operations, use of resources and funding.

## NATIONAL CHILDREN'S AND YOUTH LAW CENTRE

A.B.N. 73 062 253 874

### DIRECTORS' REPORT ( draft)

Your directors submit the following report for the year ended 30th June 2018, made in accordance with a resolution of the Board of Directors.

#### Directors and Company Secretary

The directors in office at the date of this report are set out hereunder, together with particulars of their qualifications and experience:

<u>Name</u>	<u>Appointed</u>	<u>Occupation/Experience</u>
Thomas Crofts	11/10/2016	Professor University of Sydney
David Dixon	11/10/2016	Professor University of New South Wales
Nina Funnell	13/04/2011	Freelance Journalist
Adam L Gordon	24/07/2012	Investment Professional, Director, Champ Private Equity
Katie Maskiel	07/11/2017	Manager, Social Ventures Australia
Moiria L Saville	06/10/2009	Lawyer, Partner - King & Wood Mallesons
Georgina Willcock	07/11/2017	Lawyer, Gilbert & Tobin
Elle Burgess	03/04/2018	Manager, Family Dispute Resolution

The company secretary, Matthew Keeley was appointed on 17th April 2012. He is the current Centre Director.

#### Principal Activities, Short & Long Term Objectives and Strategies

The principal activities of the company during the course of the year and its short & long term objectives are outlined below along with strategies to achieve these objectives.

- provide advice and information to children and young people, their parents and advocates and the wider community, about young people's legal rights and responsibilities;
- promote changes to laws, policies and practices to advance the interests and rights of young Australians;
- promote the implementation of the United Nations Convention on the Rights of the Child;
- promote opportunities for participation by children and young people in decision making at all levels;
- be a centre for research, training and policy development in matters of children's rights.

There have been no significant changes in the nature of these activities during the financial year.

In the short term, the company's strategy is to continue to grow and promote its core activities with a view to providing increased services in the future as further funding becomes available for new projects.

#### Operating Result and Review of Operations

The Company is a not-for-profit public benevolent institution which is income tax exempt. The Company is able to continue operating in a sound financial position with a view to additional growth in project, consulting and sponsorship income under the guidance of the current management model. The Company does not require external borrowings and has net assets of \$265,079 as at 30 June 2017. (2017 - Net Assets \$252,496).

The Company's 2018 revenue was \$478,845, which is an increase of \$156,366. (2017 \$322,479). This was mostly due to an increase in Projects Income of \$158,608 and also an increase in donations of \$20,080, offset by a reduction in grant income received from the Attorney General's Department of \$21,983.

The operating surplus of the Company for 2018 was \$12,583, an increase of \$32,566 (2017 - deficit \$19,983). This was mostly a direct result of the increased income discussed above (\$156,366) with an offsetting decrease in overheads of \$123,800.

#### Equity

The Company is a company limited by guarantee. The liability of each member is limited to \$100 in the case of a winding up. Members are not entitled to receive a dividend or share in any surplus of the Company. The total number of members at 30th June 2018 was 8. The total Contribution by members in the event of the Company being wound up would be \$800.

#### Dividends & Share Options

The company is precluded by its Constitution from paying dividends to members. No options over issued shares or interests in the company have been granted during or since the end of the financial year and there were no options outstanding at the date of this financial report.

#### Directors' Benefits

Since the end of the previous year, no director has received or become entitled to receive any benefit by reason of a contract made by the company or related company with the director or with a firm of which the director is a member, or with a company in which the director has a substantial financial interest.

## NATIONAL CHILDREN'S AND YOUTH LAW CENTRE

A.B.N. 73 062 253 874

### DIRECTORS' REPORT

#### Environmental Regulations

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory.

#### Auditors' Independence Declaration

A copy of the Auditors' Independence Declaration is set out on page 13 of this Financial Report.

#### Indemnification and Insurance of Directors and Officers

The directors of the company and such other officers as the directors determine, are entitled to receive the benefits of an indemnity contained in the articles of association against liabilities incurred by them in their respective capacities in successfully defending proceedings against them. During or since the end of the financial year, the company has paid premiums under contracts insuring the directors and officers of the company.

#### Proceedings on behalf of Company

No person has applied for leave of any Court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings. The company was a party to one such proceeding during the year, which was discontinued on favourable terms.

#### Significant Changes in State of Affairs

In the opinion of the Directors, there were no significant changes in the state of affairs of the company that occurred during the financial year.

#### After Balance Date Events

There are no matters or circumstances which have arisen since the end of the year that have significantly affected or may significantly affect the company's operations, the results of those operations or the company's state of affairs.

#### Likely Developments

The Company has no plans at this stage to significantly change its operations.

#### Performance Measures

The company measures performance through the establishment and monitoring of benchmarks based on prior years with a view to promoting the Centre and its services, exploring creative ways to generate funding and increase existing funding where possible, and in closely assessing and managing expenses to ensure cost effectiveness.

#### Directors' Meetings

The number of directors' meetings and the number of meetings attended by each of the directors during the year was:

Name	During the year Director:		Number of Directors Meetings	
	<u>Appointed</u>	<u>Resigned</u>	<u>Held*</u>	<u>Attended</u>
Thomas Crofts			5	-
David Dixon			5	1
Nina Funnell			5	1
Adam L Gordon			5	4
Moirra L Saville			5	5
Fionn Skiotis		07/11/2017	2	1
Sarah A Winter		07/11/2017	2	1
Elle Burgess	03/04/2018		2	2
Katie Maskiel	07/11/2017		4	2
Georgina Willcock	07/11/2017		4	4

\* Reflects the number of meetings which the Director was eligible to attend as a director throughout the year.

Signed in accordance with a resolution of the Board of Directors.



Director

Dated 13 November 2018



Director

13 November 2018

**NATIONAL CHILDREN'S AND YOUTH LAW CENTRE**

**A.B.N. 73 062 253 874**

**DIRECTORS' DECLARATION**

In the opinion of the Directors of the National Children's and Youth Law Centre:

- (a) The financial statements and notes, as set out on pages 4 to 12, are in accordance with the Corporations Act 2001 and the Australian Charities and Not-for-profits Commission Act 2012, including:
  - (i) giving a true and fair view of the financial position of the Company as at 30th June 2018 and of the performance for the year ended on that date; and
  - (ii) complying with Accounting Standards (including the Australian Accounting Interpretations), the Corporations Regulations 2001, and the Australian Charities and Not-for-profits Commission Regulations 2013, the requirements of the Charitable Fundraising Act 1991 and associated regulations.
- (b) there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



Director



Director

Dated 13 November 2018

13 November 2018



# Statement of comprehensive income

For the year ending 30 June 2018

	Note	2018 \$	2017 \$
<b>REVENUE</b>	2	<b>478,875</b>	<b>322,479</b>
Employee costs	3	(349,810)	(258,486)
Consultants		(1,520)	(1,480)
Depreciation and Amortisation	3,7	(15,988)	(9,763)
Insurance		(2,663)	(3,439)
Computer and website expenses		(26,781)	(28,285)
Auditor's remuneration		(3,650)	(3,625)
Accounting & bookkeeping expenses		(18,000)	(16,723)
Design, printing and production costs – publications		(1,257)	(424)
Project expenses		(27,700)	-
Travelling & staff development		(13,491)	(13,259)
Administration and overhead expenses		(5,402)	(6,947)
<b>PROFIT/(LOSS) BEFORE INCOME TAX</b>		<b>12,583</b>	<b>(19,982)</b>
Income tax expense		-	-
<b>PROFIT/(LOSS) FOR THE YEAR</b>		<b>12,583</b>	<b>(19,982)</b>
Other comprehensive income for the year		-	-
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<b>12,583</b>	<b>(19,982)</b>

## Statement of changes in equity

For the year ending 30 June 2018

	Retained earnings \$	Actual replacement reserve \$	Total \$
<b>BALANCE AT 1<sup>ST</sup> JULY 2016</b>	<b>260,802</b>	<b>11,676</b>	<b>272,478</b>
Profit/(Loss) for the year	(19,982)	-	19,982
Other comprehensive income for the year	-	-	-
<b>BALANCE AT 30<sup>TH</sup> JUNE 2017</b>	<b>240,820</b>	<b>11,676</b>	<b>252,496</b>
Profit/(Loss) for the year	12,583	-	12,583
Other comprehensive income for the year	-	-	-
<b>BALANCE AT 30<sup>TH</sup> JUNE 2018</b>	<b>253,403</b>	<b>11,676</b>	<b>265,079</b>

# Statement of financial position

For the year ending 30 June 2018

	Note	2018 \$	2017 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	4	278,290	343,877
Inventories	5	2,000	2,000
Other current assets	6	6,571	11,871
<b>Total current assets</b>		<b>286,861</b>	<b>357,748</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	7	-	-
Intangible assets	8	135,965	151,953
<b>Total non-current assets</b>		<b>135,965</b>	<b>151,953</b>
<b>TOTAL ASSETS</b>		<b>422,826</b>	<b>509,701</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	9	125,842	232,626
<b>Total current liabilities</b>		<b>125,842</b>	<b>232,626</b>
<b>Non-current liabilities</b>			
Trade and other payables	10	31,905	24,579
<b>Total current liabilities</b>		<b>31,905</b>	<b>24,579</b>
<b>TOTAL LIABILITIES</b>		<b>157,747</b>	<b>257,205</b>
<b>NET ASSETS</b>		<b>265,079</b>	<b>252,496</b>
<b>EQUITY</b>			
Retained earnings		253,403	240,820
Asset replacement reserve		11,676	11,676
<b>TOTAL EQUITY</b>		<b>265,079</b>	<b>252,596</b>

# Statement of cash flows

For the year ending 30 June 2018

	Note	2018 \$	2017 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipt from grants, donors, projects & customers		391,436	534,906
Payments to suppliers and employees		(458,489)	(393,075)
Interest received		1,466	1,347
Net cash from/(used in) operating activities	11	(65,587)	143,178
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant & equipment and intangibles	7,8	-	(56,934)
Disposals of property, plant & equipment and intangibles	7,8	-	-
Net cash from/(used in) operating activities		-	(56,934)
Net increase/(decrease) in cash held		(65,587)	86,244
Cash at the beginning of the year	4	343,877	257,633
<b>CASH AT THE END OF THE YEAR</b>	4	<b>278,290</b>	<b>343,877</b>



## NATIONAL CHILDREN'S AND YOUTH LAW CENTRE

A.B.N. 73 062 253 874

### NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

For the year ended 30th June 2018

#### NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The National Children's and Youth Law Centre is a company limited by guarantee, incorporated and domiciled in Australia.

##### Basis of Preparation

The financial report is a general purpose financial report which has been prepared in accordance with the Corporations Act 2001, the Australian Charities and Not-for-profits Commission Act 2012, Australian Accounting Standards - Reduced Disclosure Requirements, Accounting Interpretations, and other authoritative pronouncements of the Australian Accounting Standards Board, and the Charitable Fundraising Act 1991 and associated regulations.

The following is a summary of the material accounting policies adopted by the entity in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

##### Accounting Policies

##### (a) RECOVERABLE AMOUNT OF NON-CURRENT ASSETS

Property, plant and equipment is measured on a cost basis. The carrying amount of property, plant and equipment is reviewed by the directors annually, to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts. The Australian Accounting Standards (including the Australian Accounting Interpretations) does not require not for profit entities such as the company to revalue their non-current assets to current market value, therefore these assets are recognised at their cost less any adjustments for amortisation and/or depreciation.

##### (b) DEPRECIATION & AMORTISATION

Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operation over the estimated useful lives of the assets. The reducing value method of depreciation has been adopted.

The depreciation / amortisation rates used for each class of assets are:-

Rate Per Annum

Computer Equipment & Software

10.00%

##### (c) ACQUISITION OF ASSETS

Assets acquired are recorded at the cost of acquisition, being the purchase consideration determined as at the date of acquisition plus costs incidental to the acquisition. In the event that settlement of all or part of the cash consideration given in the acquisition of an asset is deferred, the fair value of the purchase consideration is determined by discounting the amounts payable in the future to their present value as at the date of acquisition.

##### (d) REPAIRS & MAINTENANCE

Maintenance, repair costs and minor renewals are charged against income in the period in which they are incurred.

##### (e) INCOME TAX

No provision has been made in respect of income tax as the company is deemed to be exempt from income tax by virtue of Section 50-5 of the Income Tax Assessment Act 1997.

##### (f) ACCOUNTS PAYABLE

Trade payables are recognised when the entity incurs an obligation to make future payments resulting from the purchase of goods and services.

##### (g) COMPARATIVE AMOUNTS

Reclassifications of financial information are made only where such reclassifications do not require an adjustment to be made to the balance of retained profits or accumulated losses as at the end of the preceding reporting period. The comparative information is reclassified, to ensure comparability with the current reporting period.

##### (h) GOODS & SERVICES TAX

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of i. acquisition of an asset or as part of an item of expense; or ii. for receivables and payables which are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of the receivables or payables. Cash flows are included in the statement of cash flows on a gross basis. 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.

##### (i) RECEIVABLES

Trade receivables and other receivables are recorded at amounts due less any allowance for doubtful debts.

**NATIONAL CHILDREN'S AND YOUTH LAW CENTRE**  
**A.B.N. 73 062 253 874**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**For the year ended 30th June 2018**

**NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**  
**(j) FINANCIAL ASSETS**

**Recognition**

Investments are initially measured at cost, being the fair value of the consideration given, including transaction costs. Investments are classified into the following specific categories and, after initial recognition, are measured as set out below.

**Held for Trading Financial Assets**

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management and within the requirements of AASB139: Recognition and Measurement of Financial Instruments. Financial assets held for trading purposes are classified as current assets and are stated at fair value. Realised and unrealised gains and losses arising from changes in the fair value of these assets are included in the income statement in the period in which they arise.

**Loans and Receivables**

Trade receivables, loans and other receivables are carried at amortised cost less impairment.

**Held-to-maturity investments**

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity investments where it is the company's intention to hold these investments to maturity. Any held-to-maturity investments held by the company are stated at amortised cost using the effective interest rate method, less impairment, with revenue recognised on an effective yield basis. The effective interest rate method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts the estimated future cash receipts throughout the expected life of the financial asset, or where appropriate, a shorter period.

**Available-for-sale financial assets**

Available-for-sale financial assets include any financial assets not included in the above categories. Available-for-sale financial assets are reflected at fair value, less impairment. Unrealised gains and losses arising from changes in fair value are taken directly to the available-for-sale revaluation reserve, until the investment is disposed of or is determined to be impaired, at which time the cumulative gain or loss previously recognised in the available-for-sale revaluation reserve is included in the income statement for the period.

**Fair value**

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

**Impairment**

At each balance sheet date, the company assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in the income statement.

**(k) EMPLOYEE ENTITLEMENTS**

Provision as an other payable, has been made in the report in respect of the company's liability for annual and long service leave as at balance date. A liability for long service leave is recognised, and is measured as the present value of expected future payments to be made in respect of services provided by employees up to reporting date. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted by using interest rates on national government guaranteed securities with terms to maturity that match as closely as possible, the estimated future cash outflows.

**(l) CASH & 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. Bank overdrafts are shown within short-term borrowings in current liabilities on the balance sheet.

**(m) REVENUE**

Revenue from the rendering of service is recognised upon the delivery of the service to the customers. Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. Donations are recognised as income upon receipt and Grant income is recognised as revenue in accordance with grant requirements and project expenditure undertaken. All revenue is stated net of the amount of goods and services tax (GST).

**(n) RELATED PARTIES**

There have been no related party transactions entered into by the company covering the period under review.

**(o) DONATIONS**

Donations are recognised as income upon receipt or at such time as the company's entitlement to funds is crystallised, whichever is the earlier.

**(p) PROVISIONS**

Provisions are recognised when the company has a present obligation, the future sacrifice of economic benefits is probable and the amount of the provision can be measured reliably. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at year end, taking account risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

**NATIONAL CHILDREN'S AND YOUTH LAW CENTRE**  
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**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**For the year ended 30th June 2018**

**NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

**(q) IMPAIRMENT OF ASSETS**

The carrying amounts of the company's assets are reviewed on an annual basis to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss (if any). Any impairment loss is recognised in the profit and loss immediately, should it arise, as are any subsequent reversals.

**(r) INTANGIBLES**

**Computer Software**

Computer Software is recognised at the cost of acquisition. Computer Software has a finite life and is carried at cost less any accumulated amortisation and any impairment losses. Amortisation is calculated over its useful life being a period of three years.

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>NOTE 2 - REVENUES</b>		
Grants - Attorney General	238,538	209,702
Projects Income - Research Strategy & Partnerships Office	81,200	-
Projects Income - Innovation Grant	60,136	-
Projects Income - ACU	-	10,000
Projects Income - Lawmail	-	21,983
Donations Received - King & Wood Mallesons	71,755	60,000
Donations Received - Telstra Foundation	20,000	-
Donations Received - Lexis Nexis	1,461	11,657
Donations Received - Sparke Helmore	500	-
Donations Received - Bite Me Bakehouse	511	-
Donations Received - Optiver Pty Ltd	-	3,550
Donations Received - University Of Sydney Law Society	119	1,500
Donations Received - Private Individuals	2,505	63
Copyright Agency Income	654	2,708
Interest Received	1,466	1,316
	<u><u>\$ 478,845</u></u>	<u><u>\$ 322,479</u></u>

**NOTE 3 - EXPENSES**

Profit has been arrived at after charging the following:

<b>Employee Costs</b>		
Salary and Wages	303,234	217,514
Superannuation	28,327	20,343
Leave Provisions	16,394	17,565
Other staff costs	1,855	3,064
	<u>349,810</u>	<u>258,486</u>
Amortisation of non-current intangible assets	-	-
Depreciation of non-current assets	15,988	9,793
	<u>15,988</u>	<u>9,793</u>

**NOTE 4 - CASH AND CASH EQUIVALENTS**

**Current**

Cash on Hand	124	53
Cheque Account	8,167	230,048
Paypal	5	-
Cash Management Account	269,994	113,776
	<u><u>\$ 278,290</u></u>	<u><u>\$ 343,877</u></u>

Cash at bank earns interest on floating rates based on daily bank deposit rates.

Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to items in the balance sheet as follows:

Cash and Cash Equivalents	<u><u>\$ 278,290</u></u>	<u><u>\$ 343,877</u></u>
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**NOTE 5 - INVENTORIES**

**Current**

Stock of Publications	<u><u>\$ 2,000</u></u>	<u><u>\$ 2,000</u></u>
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**NOTE 6 - OTHER ASSETS**

**Current**

Prepayments	<u><u>\$ 6,571</u></u>	<u><u>\$ 11,871</u></u>
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**NOTE 7 - PROPERTY, PLANT AND EQUIPMENT**

**Computer & Office Equipment**

At cost	30,541	30,541
Less: Accumulated depreciation	<u>30,541</u>	<u>30,541</u>
	<u>-</u>	<u>-</u>

**NATIONAL CHILDREN'S AND YOUTH LAW CENTRE**  
**A.B.N. 73 062 253 874**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
For the year ended 30th June 2018

	2018	2017
	\$	\$
<b>NOTE 7 - PROPERTY, PLANT AND EQUIPMENT</b>		
<b>Library</b>		
At cost	500	500
Less: Accumulated depreciation	500	500
	<u>-</u>	<u>-</u>
<b>Total Property, Plant &amp; Equipment</b>	<u>\$ -</u>	<u>\$ -</u>

**Gross Carrying Amount**

Movements in the carrying amounts for each class of property, plant and equipment between the beginning and end of the financial year are as follows:

**Library, Computer & Office Equipment**

Balance at the beginning of the year	-	1,795
Disposals	-	-
Additions	-	-
Depreciation expense	-	(1,795)
<b>Carrying amount at the end of the year</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Gross Carrying Amount at 30th June</b>	<u>\$ 31,041</u>	<u>\$ 31,041</u>
<b>Accumulated Amortisation at 30th June</b>	<u>\$ 31,041</u>	<u>\$ 31,041</u>
<b>Net Book Value at 30th June</b>	<u>\$ -</u>	<u>\$ -</u>

**NOTE 8 - INTANGIBLE ASSETS**

**Computer Software**

At cost	162,191	162,191
Less: Accumulated amortisation	26,226	10,238
<b>Total Intangible Assets</b>	<u>\$ 135,965</u>	<u>\$ 151,953</u>

**Gross Carrying Amount**

Movements in the carrying amounts for each class of intangible between the beginning and end of the financial year are as follows:

**Computer Software**

Balance at the beginning of the year	151,953	103,017
Disposals	-	-
Additions	-	56,934
Amortisation expense	(15,988)	(7,998)
<b>Carrying amount at the end of the year</b>	<u>\$ 135,965</u>	<u>\$ 151,953</u>
<b>Gross Carrying Amount at 30th June</b>	<u>\$ 162,191</u>	<u>\$ 162,191</u>
<b>Accumulated Amortisation at 30th June</b>	<u>\$ 26,226</u>	<u>\$ 10,238</u>
<b>Net Book Value at 30th June</b>	<u>\$ 135,965</u>	<u>\$ 151,953</u>

**NOTE 9 - TRADE AND OTHER PAYABLES**

**Current**

Grants Received in Advance - Attorney General Grants	79,864	167,273
Grants Received in Advance - MCV	-	11,755
Creditors & Accruals	14,238	8,366
PAYG Withholdings	5,873	10,126
Superannuation Payable	6,074	5,770
GST Payable	(4,128)	14,484
Employee Entitlements - Annual Leave	23,922	14,853
	<u>\$ 125,843</u>	<u>\$ 232,627</u>

**Non-Current**

Employee Entitlements - Long Service Leave	<u>\$ 31,904</u>	<u>\$ 24,578</u>
	<u>\$ 157,747</u>	<u>\$ 257,205</u>

Trade payables are non interest bearing, and for goods and services acquired from within Australia, are normally settled within 30 days. Provision for Employee entitlements in relation to Long Service Leave have been restated from current to non-current liabilities. comparatives have been restated accordingly, for consistency.

**NOTE 10 - EQUITY**

The Company is a company limited by guarantee. The liability of each member is limited to \$100 in the case of a winding up. Members are not entitled to receive a dividend or share in any surplus of the Company. The total number of members at 30th June 2018 was 8. Total Contribution by members in the event of the Company being wound up would be \$800.



# NATIONAL CHILDREN'S AND YOUTH LAW CENTRE

A.B.N. 73 062 253 874

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

For the year ended 30th June 2018

	2018 \$	2017 \$
<b>NOTE 11 - CASH FLOW INFORMATION</b>		
<b>Reconciliation of cash flow from operations with Profit/(Loss) after income tax</b>		
Profit/(Loss) after income tax	12,583	(19,982)
<b>Non-Cash flows</b>		
Depreciation and Amortisation	15,988	9,793
<b>Changes in net assets and liabilities:</b>		
(Increase)/Decrease in trade and other receivables	-	12,729
(Increase)/Decrease in other assets	5,300	(1,414)
Increase/(Decrease) in trade and other payables	(99,458)	142,052
<b>Cash flows used in operations</b>	<u>\$ (65,587)</u>	<u>\$ 143,178</u>

## NOTE 12 - FINANCIAL INSTRUMENTS

### Credit Risk Exposure

The credit risk on financial assets of the company which have been recognised in the balance sheet is generally the carrying amount net of any provision for doubtful debts.

### Interest Rate Risk Exposure

Exposures arise predominantly from assets with a fixed interest rate with market values recognised as carrying value at year end.

### Net Fair Value of Financial Assets and Liabilities

The carrying value of cash and cash equivalents and financial assets and liabilities approximates their fair value. There are no other monetary financial assets or liabilities.

## NOTE 13 - EVENTS AFTER 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 company, the results of those operations or the state of affairs of the company in future financial years.

## NOTE 14 - REMUNERATION OF KEY MANAGEMENT PERSONNEL

Management Team	\$ 280,560	\$ 220,253
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## NOTE 15 - RELATED PARTIES

There were no related party transactions throughout the year. Directors are not remunerated for their services.

## NOTE 16 - COMPANY DETAILS

The registered office and principal place of business of the company are situated at the 1st Floor, Law Building, University of New South Wales, Sydney NSW 2052.

## NOTE 17 - DECLARATION TO BE FURNISHED UNDER THE CHARITABLE FUNDRAISING ACT, 1991.

<b>Gross Proceeds from Fundraising Activities - Donations Received</b>	96,851	76,770
<b>Less Costs of Fundraising Activities</b>	-	-
<b>Net Surplus from Fundraising Activities</b>	<u>\$ 96,851</u>	<u>\$ 76,770</u>
<b>During the year, Funds were applied to charitable purposes in the following manner:</b>		
Subsidising Centre running costs	96,851	76,770
<b>Surplus/(Deficiency) arising from Fundraising Activities</b>	<u>\$ -</u>	<u>\$ -</u>

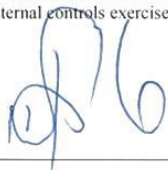
The company does not always spend the monies received from fundraising in the same year as it is raised. Where a surplus in fundraising receipts arises in any one year, such surplus forms part of the retained profits. Where a shortfall arises, after staff and other centre running costs, such a shortfall is funded from retained profits, grants received or investment income.

<b>Fundraising appeals conducted during the year</b>	\$0	\$0
<b>Comparison of Monetary amounts and percentages</b>		
Total Cost of fundraising / Gross Income from fundraising	0%	0%
Net Surplus from fundraising / Gross Income from fundraising	0%	0%

## Declaration by Directors in respect of fundraising appeals for the year ended 30th June 2018

On behalf of the Board of Directors, I, as a director, declare that in my opinion:

- (a) the accounts give a true and fair view of all income and expenditure of The National Children's and Youth Law Centre with respect to fundraising appeals;
- (b) the provisions of the charitable Fundraising Act 1991 and the regulations under the Act and the conditions attached to the authority have been complied with;
- (c) the internal controls exercised by the company are appropriate and effective in accounting for all income received.



Director  
Dated 13 November 2018

**DOBBS VUMBACA & CO**  
Chartered Accountants

Partners  
NEIL A. DOBBS CA  
GEORGE VUMBACA CA  
HELEN YIANNIKAS CA

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EMAIL: [admin@dobbsvumbaca.com.au](mailto:admin@dobbsvumbaca.com.au)

The Board of Directors  
National Children's and Youth Law Centre  
University of New South Wales  
SYDNEY NSW 2052

Dear Board Members,

In accordance with Section 307C of the Corporations Act 2001 and in accordance with the requirements of Subdivision 60-C of the Australian Charities and Not-for-profits Commission Act 2012, I am pleased to provide the following declaration of independence to the directors of National Children's and Youth Law Centre.

As audit partner for the audit of the financial statements of the company for the year ended 30<sup>th</sup> June 2018, I declare that to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit, and no contraventions of the auditor independence requirements as set out in the Australian Charities and Not-for-profits Commission Act 2012, or any applicable code of professional conduct, in relation to the audit.


Yours faithfully,  
**DOBBS VUMBACA & CO**



George Vumbaca CA  
Partner

26<sup>th</sup> September 2018  
Sydney, NSW





‘Dear Lawmail, Thank you so much for the card.... Thank you so much. I appreciate it.... Having this card would make me feel better as [name] is a person that would surely make me go without treatment... Thank you once more, you are doing a great job for people like me.’ – Feedback from a 17 year old who asked about the right to receive life-saving medical treatment against the wishes of an elder.



# Youth Law Australia

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