



**Youth Law
Australia**

Annual Report 2021 - 22

*Every child.
Every problem.
Everywhere.*

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2021 - 22 Highlights

From July 2021 - June 2022, YLA was contacted by **3,974** children, young people and their advocates and provided:

3762 legal services

6503 referrals

Breakdown of legal services

2030 legal advices

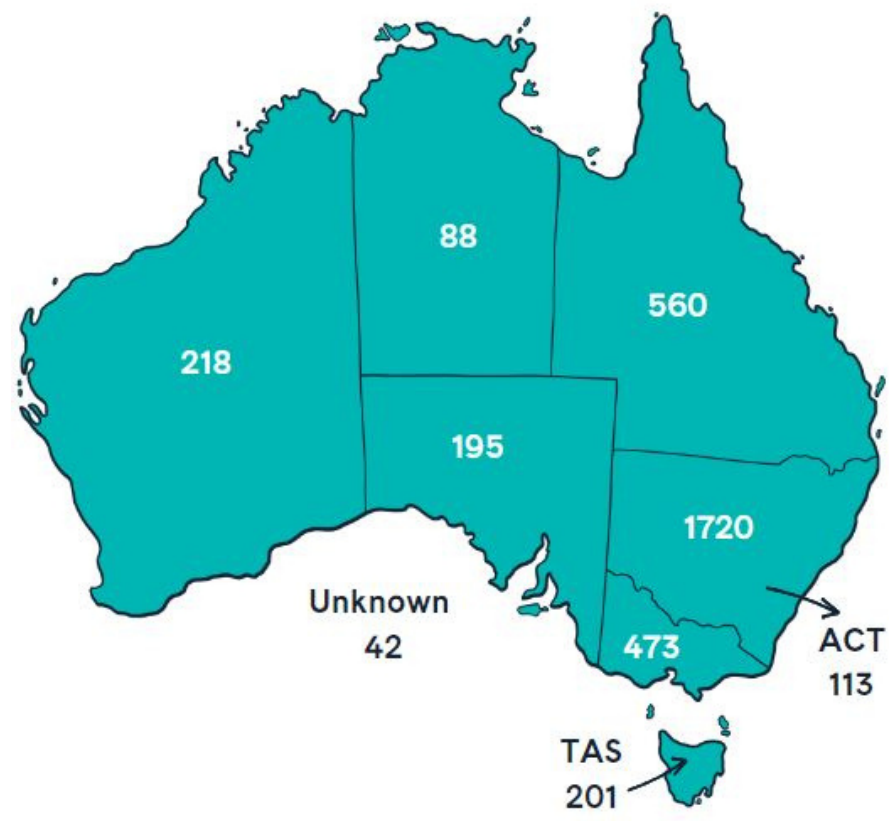
63 casework services

1517 legal informations

152 minor assistances

YLA matters by state/territory

(excluding minor assistances)



1,600,636 page views on yla.org.au



2021 - 22 Highlights cont.

YLA matters by gender

female	1820
male	1293
other/rather not say	414
transgender	54
neither male nor female	27
intersex	2

YLA matters by age

Under 18	1321
18 -25	1265
Adults	1024
Advocates	514

*some clients may be both under 18 and an advocate and are therefore included twice.

YLA matters by cohort

20 visa holders (excluding international students)

80 international students

84 from culturally and linguistically diverse backgrounds

164 disclosed a disability

159 self-identified Aboriginal or Torres Strait Islander, or both.

106 clients disclosed that they belong to the LGBTQIA+ community.

Executive Summary

Increasing impact

This year was a time of immense growth for YLA. Funded by the Commonwealth Attorney-General's Department, we launched a new project dedicated to the early intervention and prevention of child maltreatment. This funding has allowed YLA to use technology to increase access to justice for young people who are experiencing or at risk of harm.

Last financial year, we helped over **3,600** children and young people by providing practical and legal solutions to almost any legal problem.

Access to justice

YLA continues to be one of the most innovative Community Legal Centres in Australia. Our technology-enabled services allow children and young people to reach us 24/7, wherever they are in Australia or overseas. YLA operates across eight legal jurisdictions to ensure that we are accessible for all Australian children and young people, no matter which State or Territory they live in.

This year, we launched a live legal webchat to connect young people with legal assistance with real solicitors in real time. Our innovative approach can reach any young person in Australia and invites them to connect with us anytime and from anywhere, including regional, rural and remote communities.

Advancing children's rights

Our vision is for children and young people's rights to be fully realised, and for them to have access to youth-friendly justice and holistic support.

YLA continues to partner with other rights-focused organisations to advocate for the rights and interests of young people in Australia. We maintain consultative status with the United Nations' Economic and Social Council, and continue to be accredited with Community Legal Centres Australia. YLA is also a member of Australia's peak children's rights body, the Child Rights Taskforce.

Thank you to our supporters

Thank you to our funders and supporters who contribute to YLA through financial and in-kind assistance. We thank the Commonwealth Attorney-General's Department, the Fair Work Ombudsman, the Tasmanian University Student Association, UNSW, King & Wood Mallesons and Johnson, Winter, Slattery.

Thank you to our dedicated staff, board members, volunteers, pro bono partners, and interns for another successful year of providing essential legal support to children and young people.

We look forward to another year of expanding our impact, increasing access to justice and supporting the rights of children and young people on a national scale.

Legal Assistance

YLA provides free and confidential legal advice, assistance, representation and referrals to children, young people and their advocates Australia wide. Our innovative technology-enabled service allows anyone under the age of 25 (or an advocate on their behalf) to contact us for legal support 24/7.

Our Legal Practice is made up of four different projects:

- The General Practice:** a generalist legal practice providing legal advice, information and referrals to all young Australians, about any legal issue.
- The Harm Practice:** a practice that supports young people to disclose harm and seek help through an anonymous online chat. Legal advice and assistance is also provided to young people experiencing maltreatment via email and webform.
- The Young Workers' Rights Service:** a specialist employment law practice providing legal advice and representation to prevent the exploitation of young workers in the ACT, NT and NSW.
- The Student Legal Service:** a collaboration with the Tasmanian University Student Association that provides free legal support to students of the University of Tasmania.

Across the four projects, YLA provided **3,762** legal assistance services, an increase of **34%** from the previous financial year.

YLA works hard to increase access to justice for the young people who need it the most. We are proud of our diverse client base and will continue to make our service more accessible for all.



YLA understands that, often, legal problems do not occur in isolation. They are frequently accompanied by other concerns, including safety, wellbeing and mental health. As such, YLA takes care to make appropriate referrals to other organisations, including therapeutic and mental health services, to ensure young people are provided with holistic support while they navigate their legal concerns. Last year, we made **6,503** referrals, **43%** of which were to mental health support services.

Our website attracts **over 1.6 million** page views per year and is a trusted source of legal information for children, young people and their advocates. The YLA website has factsheets on **over 100** legal topics, across eight different jurisdictions in Australia. We are continuously working to update and maintain the existing pages for legal accuracy, and to develop new pages that reflect the issues impacting young people today.



Our impact, according to our clients:

"Thank you so much for that, you have put my mind at ease. It has all been incredibly helpful!"

Young person who contacted YLA about sexting.

"I just wanted to say thank you very much for your help. This was helpful helped me decide what is best for me and what I can do. So thank you. You are a great service for kids."

Young person who contacted YLA about family violence.

The General Practice

The General Practice supports any young person, with any legal issue, from anywhere in Australia.

Last year, the General Practice provided **1,680** legal assistance services to children, young people under the age of 25 and their advocates on civil, criminal and family law issues. In every case, we take care to tailor our advice to the age and literacy level of the client.

Civil Law

Civil law is the most common area of law that the General Practice assists with. When advising on civil and administrative matters, we provide practical solutions alongside relevant legal options to empower our clients to take control of their situations and provide intensive assistance where necessary.

Last year, YLA's general practice helped with **758** matters civil and administrative matters.

The most common civil law matters included:

- **Education**
- **Employment**
- **Domestic violence protection orders**
- **Bullying**
- **Health and medical**
- **Motor vehicles**

The General Practice cont.

Criminal Law

The General Practice assisted with **317** criminal law issues this year.

We advise all young people on their criminal law problems, regardless of whether they have committed a crime, or are a victim of crime. Our work in the criminal law space has a focus on preventing and reducing crime through education and access to tailored legal support.

The most common topics were:

- Domestic and family violence
- Age of consent
- Traffic and vehicle regulatory offences
- Child abuse material
- Harassment
- Sexual assault

Family Law

The General Practice advised on **193** family law issues this year.

Many of the family law matters we assist with are about young people's increasing capacity to make decisions about where they will live and who they will spend time with. Family and domestic violence continues to be a major concern for young people. Many clients with family law issues disclosed that they have or are experiencing domestic and family violence.

The most common topics included:

- Age to leave home
- Parenting arrangements
- Parenting disputes
- Parentage
- Marriage
- Pregnancy

The General Practice cont.

Additional legal help: a case study

In complex situations, the General Practice can provide intensive legal assistance and representation to clients. These matters often result in positive outcomes for our clients, who otherwise may not have had access to legal support.

Meet Sally.

YLA was contacted by 17-year-old Sally by telephone. Sally had a learning disability and had just completed her final exams. Sally told us that although a number of disability provisions had been approved to help her complete her exams it was alleged that she misused these disability provisions and had breached the examination rules.

Sally denied any wrongdoing and told us there was a disciplinary hearing that had been set to hear the allegations. She asked for our help to respond to these allegations and to prepare for the disciplinary hearing.

YLA drafted a statement, written submissions and agreed to represent Sally at the disciplinary hearing.

Sally was notified that after careful consideration of all the evidence no further action would be taken, and her exam results would not be affected. Sally was very grateful for the assistance that she received from YLA and said that it was a pleasure working with the YLA team.

Information and Referrals

YLA also provides support to a small range of clients who do not meet our criteria (i.e. they are over the age of 25, reside outside of Australia) in the form of referrals to other legal and non-legal services.

This year, The General Practice provided **664** legal informations and **1,795** referrals to connect clients with holistic support.

Community Legal Education

The General Practice ran **23** community legal education sessions last financial year. We participated in the Hunter Community Legal Service Birth Certificate Day, where the General Practice Principal Solicitor helped clients to get access to identification documents. We also participated in legal education presentations to high school students about consent.

In the financial year, the General Practice developed and reviewed **91** factsheets for yla.org.au.

The General Practice cont.

Impact in the General Practice

YLA invites each client to provide feedback on our service after we have closed their matter.

We are very proud to report that of the general practice clients who provided YLA with feedback:

100% of clients said we treated them well or very well.

100% of clients said it was ok or easy to contact us.

94% of clients said that our advice was useful or very useful.

76% of clients said that we responded to them quickly enough or very quickly.

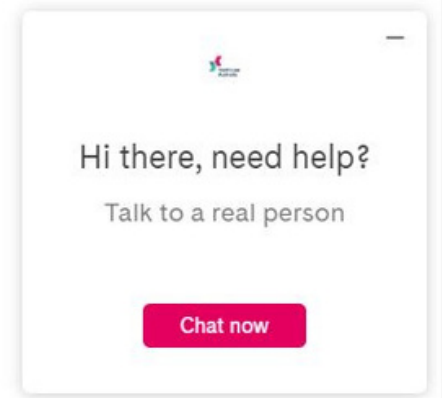
"Thank you so much for the information provided. It is a great service you're providing and I will be singing your praises."

"Thank you so much for taking the time to respond to my inquiry and to provide further information. I appreciate it greatly. Thank you for your information and generosity."

"I truly appreciate you looking into this for us. I cannot thank you enough in taking this seriously as we were quite upset and worried about it. It is great to know there is an organisation that we can contact if the need arises."

The Harm Practice

In December 2021, YLA received funding from the Commonwealth Attorney-General's Department to launch a new service to assist young people who are at risk of harm or who had experienced harm. Our new practice includes an anonymous online chat service that aims to support young people to access legal help, using a method and technology that they are familiar with.



Funded under the National Strategy to Prevent and Respond to Child Sexual Abuse, the anonymity of the online chat service creates a safe space for young people to disclose harm or maltreatment and connects them with legal help in real time.

YLA's new service was fully operational by May 2022 and provided **566** legal assistance services in the period, including **180** live online chats with clients, providing legal information and resources instantly.

In this practice:

- **One in five** clients was at risk of harm.
- **13%** had experienced or were experiencing domestic and family violence.
- **Over 30%** of clients were under the age of 18.

The most common matters in the Harm Practice were:

- **Age of consent**
- **Sexual assault**
- **Domestic and family violence**
- **Image-based abuse**
- **Bullying**

The Harm Practice cont.

Case Study



Meet Lee.

Lee is a 14-year-old who used the anonymous chat to contact us from overseas after his parents sent him to another country against his will. Lee wanted to come back to Australia so he could continue his schooling, but his parents would not allow him to return because they believed he was too rebellious. After chatting for a while, Lee trusted us enough to provide his name and an email address for us to get in touch with him.

We provided Lee with legal advice about his situation and referrals to services in the country he was in so he could be holistically supported throughout the process.

Lee was able to talk to his parents and they agreed to bring him back to Australia.

Impact in the Harm Practice

Clients are invited to complete a feedback survey at the close of their matter. We are pleased to report that of the clients who provided feedback:

100% of clients said it was ok or easy to contact us.

100% of clients said our assistance was useful or very useful.

100% of clients said we responded to them quickly enough.

100% of clients said we treated them well or very well.

The Harm Practice cont.

Clients are invited to provide feedback after the live chat has closed. Examples of feedback include:

"I feel less worried now knowing the answers to my questions"

"Took a bit of time to type but overall, just what I was looking for."

"Very good and informative."

Young Workers' Rights Service

The Young Workers' Rights Service (YWRS) is funded by the Fair Work Ombudsman Community Engagement Grants Program to provide a specific employment law service for young people under 25 in NSW, NT and the ACT.

During the financial year, the YWRS provided **711** detailed legal advices and **136** intensive workplace relations casework services to young people on a variety of employment law matters in the reporting period.

The YWRS takes time with young workers to empower them to understand their legal rights and jointly identify legal and practical solutions for their situation. We offer to assist young workers with any next steps required such as helping to calculate underpayments, writing to their employer, or drafting complaints and applications.

As part of our casework service, the YWRS regularly represents clients in applications to the Fair Work Commission, Fair Work Ombudsman and the Australian Human Rights Commission. On **2** occasions in reporting period, we represented clients at the Federal Circuit and Family Court of Australia.

In this year, the Young Workers' Rights Service was successful in recovering **\$71,615.50** in unpaid wages and compensation for clients who had been exploited at work.

Case Study



Meet Kevin.

Kevin is a 16 year old boy who left home and school due to family conflict. He was living in a Youth Hostel and started working as a casual employee at a fast food franchise for a flat rate of \$13.40 per hour. He was surprised to find that this was lower than the casual rate of pay in the Fast Food Industry Award, and that he was not paid penalty rates for working on weekends. He discovered this was due to his employment being subject to an old Enterprise Agreement from 2007. In accordance with section 225 of the Fair Work Act, he submitted his own F24B and F24C Applications to terminate the Enterprise Agreement.

This required personal courage and commitment, but Kevin did not have the financial resources to conduct ASIC searches and effect service of documents on all the employer parties to the agreement. YWRS assisted him to do this, and then facilitated pro bono referral of his substantive application to the SDA Union.

Young Workers' Rights Service cont.

Community Legal Education

During the reporting period, the YWRS delivered community legal education sessions to school students in Darwin and Alice Springs as part of an ongoing partnership with the NT Electoral Commission's "Democracy Dash" series.

The YWRS has also developed an ongoing relationship with Karen Sheldon Training (NT) to deliver community legal education sessions to students enrolled in apprenticeships and traineeships in the hair and beauty industry.

The YWRS has delivered tailored community legal education sessions to university students at the University of Technology Sydney and the University of Wollongong. The YWRS has also developed an ongoing relationship with YouthWorx NT to deliver regular training to vulnerable youth enrolled in their transition to work program.



YWRS Solicitor Kailey Coble at the Kindness Shake International Students Day Out (April 2022).

Impact in the YWRS Practice

The Young Workers' Rights Service is pleased to report that 100% of clients who provided feedback during the period gave the following positive feedback:

100% of clients said it was ok or easy to contact us.

100% of clients said we responded to them quickly enough or very quickly.

100% of clients said our assistance was useful or very useful.

100% of clients said that we treated them very well.

Young Workers' Rights Service cont.

The YWRS is proud to support young people through very stressful situations. When things go wrong at work, it can impact many aspects of a young person's life including their financial security, education, living situation and more.

During the period, we received the following feedback from YWRS clients.

"Thank you so much for the help and advice you have given me over the past couple of weeks during my most difficult time I will certainly be recommending advice YLA as frequently as I can thank you again."

"Yes, thank you very much for helping me and explaining everything to me this afternoon and for writing the email for me to send my ex-employer. I really appreciate the time and effort you guys have put towards helping me with this situation and teaching me about situations like this."

"I would like to give a massive thank you for coming all this way with me and my family to have this settlement sorted. It was an extremely long process, but I thank you for everything you have done to support me and my family."

The Student Legal Service

The Student Legal Service is an initiative of the Tasmanian University Student Association and Youth Law Australia, to provide legal help to any student at the University of Tasmania. This project is vital in increasing access to justice for students.

Around **80%** of SLS clients are international students, and **40%** are culturally and linguistically diverse. This project provides essential legal support to vulnerable students, who otherwise might not have access to justice or assistance.

During the period, the Student Legal Service provided **95** legal assistance services to students.

The most common topics included:

- Immigration
- Credit and debt
- Domestic violence and protection orders
- Education
- Housing
- Defamation

Additional legal help: A Case Study

In complex situations, the Student Legal Service can represent clients at court and mediation.

Meet Jean.

A student sought assistance from the SLS at short notice to help them respond to a restraining order application. The situation was a complex one. Our solicitor was able to represent the student in court and at a mediation session. In the end, due to our advocacy, the other party agreed to withdraw their application for a restraint order and our client was able to avoid the impact of having a restraint order made against them. This was an important safeguard for the student's ability to one day practice in their chosen field, which requires them to hold a Working With Vulnerable People registration.




The TUSA Practice cont.

Student Clinical Legal Education Program

The Student Legal Service also runs a Clinical Legal Education Program that provides law students with the opportunity to engage in social justice and community law activities.

YLA would like to extend its gratitude to all of the incredible University of Tasmania students who volunteered their time and effort to the Program in 2021-2022.

Our impact, according to our clients:



"The advice is really useful for me and it is what I need. Thanks for the help!"

"Thank you for your email containing the written summary of topics covered and the advice on each. I feel much clearer on this as a result and happier about my choices and decisions moving forward. I appreciate your time and support so far. It has been very beneficial."

Leadership and Law Reform

Youth Law Australia is dedicated to monitoring and advocating for children's rights and best interests, particularly in relation to the United Nations Convention on the Rights of the Child. We are proud to partner with leading human rights organisations, the Diplomacy Training Program and Australian Lawyers for Human Rights, to run a successful webinar series that raises awareness of children's rights issues in a domestic and international context.



Our leading research and rich data, inform law reform submissions that contribute to policy changes that positively impact the rights of young people in Australia.

This year, we made submissions and advocated to raise the age of criminal responsibility from 10 to 14. As a youth legal service, we are in a unique position to understand the negative impact of early interaction with the justice system in a child's life. We will continue to advocate for reform in this area, to ensure Australia's domestic laws align with international human rights standards.

Individual staff members have also advocated for law reform in their own areas of specialty, including the right for children to participate in family court and coercive control legislation.

YLA also continues to maintain our consultative status to the United Nations' Economic and Social Council.

You can read our recent submissions here: <https://yla.org.au/about-us/publications/>

Thank you!

To our funders

We extend our gratitude to the Commonwealth Attorney-General's Department, King & Wood Mallesons, the University of New South Wales Faculty of Law and Justice, the Australian Government Solicitor, ASIC, Telstra, Microsoft and Johnson, Winter, Slattery for their generous support.

We thank the Fair Work Ombudsman for their funding of the Young Workers' Rights Service under the Community Engagement Grants Program, the Commonwealth Attorney-General's Department for funding our General Practice and Harm Practice and the Tasmanian University Student Association for funding the Student Legal Service.

To our Board of Directors

Our Board of Directors commit their time to YLA voluntarily, and we are incredibly grateful for their ongoing support and commitment to YLA.

- **Georgina Willcock**
- **Scott Richardson**
- **Adam Gordon**
- **Dagmar Neumann**
- **Muhunthan Kanagaratnam**
- **Michael Allen**
- **Georgina Morphett**
- **Karen Bevan**
- **Sam Burrett**
- **Elizabeth Knight**

To to our dedicated staff

The YLA team is close-knit and incredibly hard-working. YLA extends its warm thanks to the talented senior management, solicitors, paralegals, solicitors, and communications and operations staff who make up the core YLA team and who dedicated their efforts to supporting their clients during the reporting period.



Christmas Celebrations with some YLA team members in December 2021: <https://www.instagram.com/p/CX4hycJFZ3b/>.

To our volunteers

Finally, we would like to acknowledge the hard work of our on-site volunteers, cyber volunteers and interns from the University of New South Wales and the University of Tasmania, whose time and effort is invaluable.

Thank you

National Children's and Youth Law Centre

Trading as Youth Law Australia

ABN 73 062 253 874

Financial Statements - 30 June 2022

National Children's and Youth Law Centre
Trading as Youth Law Australia
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30 June 2022



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The directors present their report, together with the financial statements, on the company for the year ended 30 June 2022.

Directors

The following persons were directors of the company during the whole of the financial year and up to the date of this report, unless otherwise stated:

Georgina Willcock (Chair)
Scott Richardson (Deputy Chair)
David Dixon (resigned 27 July 2022)
Adam Gordon
Karen Bevan
Dagmar Neumann
Muhunthan Kanagaratnam
Georgina Morphet
Samuel Burrett
Michael Allen
Elizabeth Knight
Luke McNamara (appointed 27 July 2022)

Principal activities

During the financial year the principal continuing activities of the company consisted of:

- 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; and
- be a centre for research, training and policy development in matters of children's rights.

Information on directors

Name:	Georgina Willcock
Title:	Chair
Experience and expertise:	Lawyer, Gilbert + Tobin
Name:	Scott Richardson
Title:	Deputy Chair
Experience and expertise:	Manager, NSW Department of Industry
Name:	David Dixon
Title:	Board member
Experience and expertise:	Professor, University of New South Wales
Name:	Adam Gordon
Title:	Board member
Experience and expertise:	Investment Professional, Director, Champ Private Equity
Name:	Karen Bevan
Title:	Board member
Experience and expertise:	Principal Consultant
Name:	Dagmar Neumann
Title:	Board member
Experience and expertise:	Non-Executive Director; Strategy Consultant
Name:	Muhunthan Kanagaratnam
Title:	Board member
Experience and expertise:	Partner, Gilbert + Tobin

Name:	Georgina Morphett
Title:	Board member
Experience and expertise:	Risk & Intelligence Officer, ATO
Name:	Samuel Burrett
Title:	Board member
Experience and expertise:	Client Relationship Manager, Clayton Utz
Name:	Michael Allen
Title:	Board member
Experience and expertise:	Director of Philanthropy & Government Relations, Fred Hollows Institute
Name:	Elizabeth Knight
Title:	Board member
Experience and expertise:	NSW Regional Manager, Safety & Resilience, Good Shepherd Aust NZ
Name:	Luke McNamara
Title:	Board member
Experience and expertise:	Professor, University of New South Wales

Meetings of directors

The number of meetings of the company's Board of Directors ('the Board') held during the year ended 30 June 2022, and the number of meetings attended by each director were:

	Full Board Attended	Full Board Held
Georgina Willcock	6	6
Scott Richardson	6	6
David Dixon	-	6
Adam Gordon	-	6
Karen Bevan	6	6
Dagmar Neumann	6	6
Muhunthan Kanagaratnam	5	6
Georgina Morphett	3	6
Samuel Burrett	5	6
Michael Allen	6	6
Elizabeth Knight	5	6

Held: represents the number of meetings held during the time the director held office.

Contributions on winding up


The company is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the company being wound up, the constitution states that each member is required to contribute a maximum of \$100 each towards meeting any outstanding obligations of the company. At 30 June 2022, the total amount that members of the company are liable to contribute if the company is wound up is \$1,100 (2021: \$1,100).

Auditor's independence declaration

A copy of the auditor's independence declaration as required under Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* is set out immediately after this directors' report.

This report is made in accordance with a resolution of the board of directors.

On behalf of the directors



Georgina Willcock
Chair



Scott Richardson
Deputy Chair

19 October 2022



LBW & Partners

Chartered Accountants & Business Advisors
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Mark W Willock

National Children's and Youth Law Centre Trading as Youth Law Australia

ABN: 73 062 253 874

Auditor's Independence Declaration to the Directors of National Children's and Youth Law Centre (Trading as Youth Law Australia)

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as auditor of National Children's and Youth Law Centre (Trading as Youth Law Australia) for the year ended 30 June 2022, I declare that, to the best of my knowledge and belief, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Rupaninga Dharmasiri Partner

LBW & Partners
Chartered Accountants Level 3, 845
Pacific Highway CHATSWOOD
NSW 2067

Dated this 18th day of October 2022

National Children's and Youth Law Centre
Trading as Youth Law Australia
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2022



	Note	2022 \$	2021 \$
Revenue	4	1,343,583	895,094
Other income	5	1,300	-
Interest revenue calculated using the effective interest method		65	61
Total revenue		<u>1,344,948</u>	<u>895,155</u>
Expenses			
Accounting		(36,500)	(21,875)
Computer expenses		(84,041)	(16,778)
Depreciation and amortisation expense		(48,276)	(47,369)
Employee benefits expense		(925,275)	(601,476)
Project expenses		(105,582)	(75,076)
Subscriptions		(10,341)	(5,676)
Website services		(24,499)	(18,107)
Other expenses		(29,966)	(23,900)
Total expenses		<u>(1,264,480)</u>	<u>(810,257)</u>
Surplus for the year		80,468	84,898
Other comprehensive income for the year		<u>-</u>	<u>-</u>
Total comprehensive income for the year		<u><u>80,468</u></u>	<u><u>84,898</u></u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

**National Children's and Youth Law Centre
Trading as Youth Law Australia
Statement of financial position
As at 30 June 2022**



	Note	2022 \$	2021 \$
Assets			
Current assets			
Cash and cash equivalents	7	1,174,833	575,384
Trade and other receivables	8	7,070	6,489
Inventories		2,000	2,000
Other assets		5,946	11,583
Total current assets		<u>1,189,849</u>	<u>595,456</u>
Non-current assets			
Property, plant and equipment		3,249	5,949
Intangibles	9	45,765	91,341
Total non-current assets		<u>49,014</u>	<u>97,290</u>
Total assets		<u>1,238,863</u>	<u>692,746</u>
Liabilities			
Current liabilities			
Trade and other payables	10	124,455	95,922
Contract liabilities	11	598,472	148,500
Employee benefits	12	72,570	85,426
Total current liabilities		<u>795,497</u>	<u>329,848</u>
Total liabilities		<u>795,497</u>	<u>329,848</u>
Net assets		<u>443,366</u>	<u>362,898</u>
Equity			
Reserves		5,914	5,914
Retained surpluses		437,452	356,984
Total equity		<u>443,366</u>	<u>362,898</u>

The above statement of financial position should be read in conjunction with the accompanying notes

**National Children's and Youth Law Centre
Trading as Youth Law Australia
Statement of changes in equity
For the year ended 30 June 2022**



	Asset replacement reserves \$	Retained surpluses \$	Total equity \$
Balance at 1 July 2020	5,914	272,086	278,000
Surplus for the year	-	84,898	84,898
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	84,898	84,898
Balance at 30 June 2021	<u>5,914</u>	<u>356,984</u>	<u>362,898</u>
	Asset replacement reserves \$	Retained surpluses \$	Total equity \$
Balance at 1 July 2021	5,914	356,984	362,898
Surplus for the year	-	80,468	80,468
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	80,468	80,468
Balance at 30 June 2022	<u>5,914</u>	<u>437,452</u>	<u>443,366</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

**National Children's and Youth Law Centre
Trading as Youth Law Australia
Statement of cash flows
For the year ended 30 June 2022**



	Note	2022 \$	2021 \$
Cash flows from operating activities			
Receipts from grants, donations and customers (inclusive of GST)		1,967,201	1,043,595
Payments to employees and suppliers (inclusive of GST)		(1,367,817)	(714,929)
Interest received		65	61
		<u>599,449</u>	<u>328,727</u>
Cash flows from investing activities			
Payments for property, plant and equipment		-	(5,427)
		<u>-</u>	<u>(5,427)</u>
Net cash from financing activities		-	-
		<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents		599,449	323,300
Cash and cash equivalents at the beginning of the financial year		575,384	252,084
		<u>1,174,833</u>	<u>575,384</u>
Cash and cash equivalents at the end of the financial year	7	<u><u>1,174,833</u></u>	<u><u>575,384</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Note 1. General information

The financial statements cover National Children's and Youth Law Centre as an individual entity. The financial statements are presented in Australian dollars, which is National Children's and Youth Law Centre's functional and presentation currency.

National Children's and Youth Law Centre is a not-for-profit unlisted public company limited by guarantee, incorporated and domiciled in Australia. The company is registered with Australian Charities and Not-for-profits Commission as a charity. Its registered office and principal place of business is:

Level 1, Law Centres Precinct,
Law Building, UNSW Sydney NSW 2052

A description of the nature of the company's operations and its principal activities are included in the directors' report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 19 October 2022.

Note 2. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

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

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the company.

The following Accounting Standards and Interpretations are most relevant to the company:

AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities

The company has adopted AASB 1060 from 1 July 2021. The standard provides a new Tier 2 reporting framework with simplified disclosures that are based on the requirements of IFRS for SMEs. As a result, there is increased disclosure in these financial statements for key management personnel, related parties and financial instruments.

Basis of preparation

These general purpose financial statements have been prepared in accordance with the *Australian Accounting Standards - Simplified Disclosures* issued by the Australian Accounting Standards Board ('AASB'), the *Australian Charities and Not-for-profits Commission Act 2012* and associated regulations, as appropriate for not-for profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 3.

Note 2. Significant accounting policies (continued)

Revenue recognition

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised services to customers at an amount that reflects the consideration the company expects to receive in exchange for those goods or services.

Generally the timing of the payment for rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the company have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the company are:

Grant income

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.

Within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract. Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Project income

Project income is recognised at a point in time when performance obligations are met. The performance obligation is met when legal services have been provided to clients and the fees are receivable.

Revenue recognition policy for contracts which are either not enforceable or do not have sufficiently specific performance obligations

Grant income

Revenue in the scope of AASB 1058 is recognised on receipt unless it relates to a capital grant which satisfies certain criteria, in this case the grant is recognised as the asset is acquired or constructed.

Donations

Donations are recognised on receipt of cash or at the time a receivable is recorded, if earlier.

Other income

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

Comparative figures

Certain comparative figures have been reclassified to conform to the financial statements presentation adopted for the current year.

Income tax

As the company is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Note 2. Significant accounting policies (continued)

Intangible assets

Intangible assets acquired separately are initially recognised at cost. Finite life intangible assets are subsequently measured at cost less amortisation and any impairment. The method and useful lives of finite life intangible assets are reviewed annually. Changes in the expected pattern of consumption or useful life are accounted for prospectively by changing the amortisation method or period.

Website development

Significant costs associated with the development of the revenue generating aspects of the website are deferred and amortised on a straight-line basis over the period of their expected benefit, being their finite life of 5 years.

Trade and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Contract liabilities

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

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

Financial instruments

Financial instruments are recognised initially on the date that the company becomes party to the contractual provisions of the instrument. On initial recognition, all financial instruments are measured at fair value plus transaction costs.

Financial assets

Classification

On initial recognition, the company classifies its financial assets as measured at amortised cost.

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

The company's financial assets measured at amortised cost comprise cash and cash equivalents and trade and other receivables.

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

Note 2. Significant accounting policies (continued)

Financial liabilities

The company 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 company comprise trade and other payables.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Note 3. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Key judgments - grant income

For many of the grant agreements received, the determination of whether the contract includes sufficiently specific performance obligations was a significant judgement involving discussions with a number of parties at the company, review of the proposal documents prepared during the grant application phase and consideration of the terms and conditions. Grants received by the company have been accounted for under both AASB 15 and AASB 1058 depending on the terms and conditions and decisions made.

If this determination was changed then the revenue recognition pattern would be different from that recognised in these financial statements.

Estimation of useful lives of assets

The company determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Note 4. Revenue

	2022 \$	2021 \$
<i>Revenue from contracts with customers</i>		
Grants - Attorney General (Commonwealth)	573,185	237,979
Grants - Attorney General (States)	126,192	335,286
Grants - Fair Work Ombudsman	340,490	136,783
Grants - Social Sector Support Fund	130,449	-
Project income	109,000	1,000
	<u>1,279,316</u>	<u>711,048</u>
<i>Other revenue</i>		
Donations	61,797	79,133
Covid-19 government assistance	-	103,675
Other revenue	2,470	1,238
	<u>64,267</u>	<u>184,046</u>
Revenue	<u><u>1,343,583</u></u>	<u><u>895,094</u></u>

Disaggregation of revenue

The disaggregation of revenue from contracts with customers is as follows:

	2022 \$	2021 \$
<i>Timing of revenue recognition</i>		
Services transferred at a point in time	109,000	1,000
Services transferred over time	1,170,316	710,048
	<u>1,279,316</u>	<u>711,048</u>

	2022 \$	2021 \$
Government revenue (including grants)		
Commonwealth government		
Attorney-General's Department	573,185	237,979
Fair Work Ombudsman	340,490	136,783
Covid-19 government assistance	-	103,675
	<u>913,675</u>	<u>478,437</u>
State government		
Government of South Australia - Attorney-General	8,202	79,608
Tasmanian Government - Department of Justice	16,166	49,260
Queensland Government - Department of Justice and Attorney-General	47,883	112,959
NSW Government - Attorney-General	53,941	93,459
Department of Communities & Justice	130,449	-
	<u>256,641</u>	<u>335,286</u>
Total government revenue	<u><u>1,170,316</u></u>	<u><u>813,723</u></u>

Note 5. Other income

	2022 \$	2021 \$
Net gain on disposal of property, plant and equipment	<u>1,300</u>	<u>-</u>

Note 6. Expenses

	2022 \$	2021 \$
Surplus includes the following specific expenses:		
<i>Superannuation expense</i>		
Defined contribution superannuation expense	<u>79,816</u>	<u>51,455</u>

Note 7. Cash and cash equivalents

	2022 \$	2021 \$
<i>Current assets</i>		
Cash on hand	116	116
Cash at bank	<u>1,174,717</u>	<u>575,268</u>
	<u>1,174,833</u>	<u>575,384</u>

Note 8. Trade and other receivables

	2022 \$	2021 \$
<i>Current assets</i>		
GST receivable	<u>7,070</u>	<u>6,489</u>

Note 9. Intangibles

	2022 \$	2021 \$
<i>Non-current assets</i>		
Website development - at cost	227,951	227,951
Less: Accumulated amortisation	<u>(182,186)</u>	<u>(136,610)</u>
	<u>45,765</u>	<u>91,341</u>

Note 9. Intangibles (continued)

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Webstie development \$	Total \$
Balance at 1 July 2021	91,341	91,341
Amortisation expense	(45,576)	(45,576)
	<u>45,765</u>	<u>45,765</u>

Note 10. Trade and other payables

	2022 \$	2021 \$
<i>Current liabilities</i>		
Trade payables	59,252	31,480
Accrued expenses	10,585	5,446
Superannuation payable	27,180	17,105
PAYG tax payable	26,216	20,210
Other payroll liabilities	1,222	21,681
	<u>124,455</u>	<u>95,922</u>

Note 11. Contract liabilities

	2022 \$	2021 \$
<i>Current liabilities</i>		
Contract liabilities - Grants - Attorney-General's Department	598,472	-
Contract liabilities - Grants - Fair Work Ombudsman	-	22,308
Contract liabilities - Grants - Attorney-General - State Governments	-	126,192
	<u>598,472</u>	<u>148,500</u>

Note 12. Employee benefits

	2022 \$	2021 \$
<i>Current liabilities</i>		
Annual leave	41,083	34,108
Long service leave	31,487	51,318
	<u>72,570</u>	<u>85,426</u>

Note 13. Financial risk management

	2022 \$	2021 \$
Financial assets		
<i>Held at amortised costs:</i>		
Cash and cash equivalents	1,174,833	575,384
Trade and other receivables	7,070	6,489
Total financial assets	<u>1,181,903</u>	<u>581,873</u>
	2022 \$	2021 \$
Financial liabilities		
<i>Held at amortised costs:</i>		
Trade and other payables	<u>124,455</u>	<u>95,922</u>

Note 14. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by the auditors of the company:

	2022 \$	2021 \$
<i>Audit services - LBW & Partners (2021: Dobbs Vumbaca & Co)</i>		
Audit of the financial statements	<u>5,500</u>	<u>4,000</u>

Note 15. Leases

UNSW has provided office space to the company free of charge with no formal lease agreement and this in-kind donation has not been recorded in these financial statements.

Note 16. Key management personnel disclosures

Compensation

The aggregate compensation made to directors and other members of key management personnel of the company is set out below:

	2022 \$	2021 \$
Aggregate compensation	<u>307,577</u>	<u>344,993</u>

Note 17. Contingent liabilities

The company had no contingent liabilities as at 30 June 2022 and 30 June 2021.

Note 18. Related party transactions

Key management personnel

Disclosures relating to key management personnel are set out in note 16.

Transactions with related parties

There were no transactions with related parties during the current and previous financial year.

Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

Note 19. Economic dependency

The company is dependent on the ongoing receipt of grants from the Commonwealth and State Governments to continue delivering its programs. At the date of this report the directors are aware that all significant grantors have committed to fund the company up to 30 June 2025 and have no reason to believe the Commonwealth and State Governments will not continue to support the company.

Note 20. Members' guarantee

The company is incorporated under *Corporations Act 2012* and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$100 each towards meeting any outstanding obligations of the company. At 30 June 2022 the number of members was 11 (2021: 11).

Note 21. Events after the reporting period

No matter or circumstance has arisen since 30 June 2022 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

In the directors' opinion:

- the attached financial statements and notes comply with the *Australian Accounting Standards - Simplified Disclosures*, the *Australian Charities and Not-for-profits Commission Act 2012* and associated regulations, and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the company's financial position as at 30 June 2022 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

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

On behalf of the directors



Georgina Willcock
Chair



Scott Richardson
Deputy Chair

19 October 2022



LBW & Partners

Chartered Accountants & Business Advisors
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National Children's and Youth Law Centre Trading as Youth Law Australia

ABN: 73 062 253 874

Independent Auditor's Report to the members of National Children's and Youth Law Centre (Trading as Youth Law Australia)

Opinion

We have audited the accompanying financial report of National Children's and Youth Law Centre (Trading as Youth Law Australia) (the company), which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of the company is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the "ACNC Act"), including:

- giving a true and fair view of the company's financial position as at 30 June 2022 and of its financial performance for the year then ended; and
- complying with *Australian Accounting Standards – Simplified Disclosures* and the Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the company in accordance with the auditor independence requirements of the ACNC Act and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including independence standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Other Matter

The financial report of the company for the year ended 30 June 2021 was audited by another auditor who expressed an unmodified opinion on that report on 14th December 2021.



National Children's and Youth Law Centre Trading as Youth Law Australia

ABN: 73 062 253 874

Independent Auditor's Report to the members of National Children's and Youth Law Centre (Trading as Youth Law Australia)

Responsibilities of Directors for the Financial Report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with *Australian Accounting Standards – Simplified Disclosures* and the ACNC Act.

The directors' responsibility also includes for such internal control as the directors determine necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We 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 our 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 company's internal control.



National Children's and Youth Law Centre Trading as Youth Law Australia

ABN: 73 062 253 874

Independent Auditor's Report to the members of National Children's and Youth Law Centre (Trading as Youth Law Australia)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are 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 our opinion. Our 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 company 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.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

Rupaninga Dharmasiri
Partner

LBW & Partners
Chartered Accountants
Level 3, 845 Pacific Highway
CHATSWOOD NSW 2067

Dated this 20th day of October 2022