

# 2021-22

# ANNUAL GENERAL MEETING REPORT





# ACKNOWLEDGEMENT OF COUNTRY

The staff and management of North West Youth Accommodation Service Inc. respectfully acknowledge all First Nations People and their continuing connection to land, waters and community.

We pay our respects to the people, the cultures and the elders past, present and emerging of the Turrbal and Jagera/Yuggera Peoples, the traditional custodians of the lands upon which we work.







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# Our Vision, Mission and Values

set the foundation for why and how we deliver our services.

## **Vision:**

Safe to grow. Empowered to change. Opportunities to thrive.

## **Mission Statement:**

To support young people on their journey from homelessness to independence

## **Values:**

Partnerships - we partner with the community and young people.

Independence - we build independence through resilience, leadership and responsibility.

Empowerment - we empower through knowledge, self- determination, rights and positive change.

Optimism - we believe in change and hope.

Commitment - we are committed to quality, effectiveness and consistency.



# WHO WE ARE

North West Youth Accommodation Service Inc. (NWyAS) is a small organisation which has supported young people who are homeless or at risk of homelessness for over 35 years.

The organisation was formed in 1985 as a community response to the local need for support and services for homeless and at-risk young people. Father Wally Dethlefs formed a group of local residents that included a bank manager, engineer, student, quantity surveyor together they formed the Enoggera Boarding Group.

The organisation received its Certificate of Incorporation of an Association on the 17th January 1986 under the name North-West Boarding Inc. and facilitated the placement of young people experiencing homelessness with approved community members for three-month placements.

In 1997, NWyAS began to receive SAAP funding from the Queensland Government and continues to build strength on strength to maintain a quality community service. We currently receive funding from the Department of Communities, Housing and Digital Economy (DCHDE) to deliver a real and effective response to youth homelessness within our community.

The organisation changed its name to North West Youth Accommodation Service Inc. in 1999 to better reflect the services it provides.

In 2016 we received funding to extend the services we provide through Mobile Support – supporting young people who have the capacity (with support) to obtain and maintain accommodation in the community through private rentals, student accommodation and share houses.

Service agreements with the Department of Communities, Housing and Digital Economy (DCHDE) have allowed us to continue to provide housing, referral support and mobile support to young clients. NWyAS now manages 10 DCHDE properties and 4 Headlease properties, providing transitional housing and support to young people aged 16-25 years old and their dependants.

# PRESIDENT'S REPORT

It is with great pleasure that I present the President's report 2021 – 2022 for North West Youth Accommodation Service (NWYAS).

In 2021- 2022 NYWAS received funding from the Queensland Government's Department of Communities, Housing and Digital Economy under the National Partnership Agreement on Homelessness - to manage 14 properties while at the same time providing specialised case-management support to tenants of the service.

Firstly, I would like to thank the staff team, led by Samantha Wallwork, who joined us in September 2021 as the Manager. Despite continued challenges of Covid restrictions and the impacts of the February floods, the team continued to deliver high quality services to vulnerable young people experiencing homelessness.

Finding long term stable housing for young people has become even more of a challenge over the past 12 months, with the housing crisis in Brisbane substantially affecting the rental market. Young people are particularly disadvantaged due to limited rental history, lower income and higher rents. Young people are also up against a level of judgement and discrimination purely because they are young and seen as not reliable or suitable to rent a property to. For the young people with NYWAS, who are at the end of their tenancy with us and have made real strides in developing the skills and stability to no longer need the level of support we offer, this is incredibly disheartening and also means they remain with us for longer than planned.

Thank you to the other members of the Board, Heath (Treasurer), Sue (Vice President), Jake, Ella, Amanda, Harry and Hans. I would like to acknowledge the extensive skill base of our Board and the time that everyone has given to the governance of NWYAS. Also thank you to Trish, who joined us this year in a paid Secretariat role, she has proven herself invaluable and a great asset to the board. I am excited for the year ahead and all that we hope to achieve as a collective.

# PRESIDENT'S REPORT

This year saw the development of NWYAS Strategic Plan 2022 -2025. The plan identifies 6 goals:

Goal 1 : NWYAS is providing high quality services to young people in the community

Goal 2: NWYAS workforce development is prioritized

Goal 3: Organisational governance and internal processes are consolidated and enhanced

Goal 4: NWYAS has a clear and identifiable brand

Goal 5: A sustainable and diversified funding base has been secured

Goal 6: NWYAS has high level engagement with local community, the sector and all levels of government.

These goals are aspirational and a big ask for a small organisation, but the staff and Board are committed and excited to work towards achieving as many outcomes as possible over the next 3 years.

I would also like to thank our local members, Councillor Andrew Wines, The Honourable Mark Furner MP, Tim Mander and our Federal Member Elizabeth Watson-Brown MP, businesses and community members who have supported us over the year.

Looking forward in 2022/23 we hope that the Government's commitment to addressing the lack of affordable housing in the greater Brisbane area will translate into more social housing options for young people. We look forward to working with the Government, the housing sector and our community to find real, long term, sustainable housing options for young people.

*Sharon Gingell - President*





# TREASURER'S REPORT

The overall financial result for FY22 was a deficit of \$8,500. This represents a departure from last financial years' result of a \$60k surplus. The reason for this difference is a reduction in revenue of 8% (\$70k) which can be attributed to two main items. In FY21 we received \$45k in pandemic related stimulus however, no stimulus was received in FY22. We were also fortunate enough to receive several one-off donations in FY21, which were not repeated in FY22.

Expenses remained remarkably steady despite rising prices across the economy. Employee benefits were slightly lower however, Administrative and Rental Property costs rose by a combined 36%. The ability to operate efficiently and find savings in a variety of other places, allowed the organisation to keep overall costs in check.

Equity remains high for an organisation of this size, with almost 70% of liabilities represented by deferred government funding revenue. This provides the organisation with financial stability and the confidence to plan for the future. While cash has reduced from FY21, our cash position remains strong with an increased current ratio demonstrating improved liquidity. Further ratio analysis is included below and provides a useful set of easily understandable metrics:

| Ratio Analysis               | 2022 | 2021 | Description  |
|------------------------------|------|------|--|
| Program Expense Ratio        | 84%  | 86%  | Percentage of outgoings spent on core mission                      |
| Administrative Expense Ratio | 14%  | 12%  | Percentage of outgoings allocated to administrative                |
| Government Reliance Ratio    | 79%  | 71%  | costs Reliance on government funding                               |
| Employee Expenses Ratio      | 63%  | 61%  | Employee costs to produce revenue                                  |
| Current Ratio                | 2.5  | 2.2  | Liquidity - Dollars of current assets to cover current obligations |
| Cash Reserves Ratio          | 8    | 9    | Months of cash on hand to cover expenses.                          |

Lastly, I would like to thank the team for their continued resilience, agility, courage and frugality. Their ability to continue delivering high quality services and support for young people in the face of a housing crisis and increasingly challenging economic condition, is something they should be immensely proud of.

*Heath Goldfinch - Treasurer*

# MANAGER'S REPORT

What a privilege it is to be writing my first report for NWWYAS as manager. Taking the mantle in September 2021, I was warmly welcomed by an incredibly committed team and Board in a challenging and changing environment. Given this this is my first introduction, a little about myself. A qualified social worker, I have a background in complex case management working with veterans and previously, Indigenous family support in a child safety environment. Additionally, I have managed teams in primary community health and mental health. What brought me to NWWYAS, and indeed remains central, is our shared commitment to ensuring that the rights of children and young people are honoured and upheld - with housing and the right to a secure, safe home - at the very core of our obligations.

Echoing our President, it is relevant to acknowledge how we, alongside our community, weathered many storms through COVID lockdowns, floods, a growing housing crisis and ever-increasing pressures on a sector already stretched to the limit. Here, it is with the work and wisdom of everyone at NWWYAS, staff and Board alike, and with the help of our supporters, that we have continued to punch above our weight. In our mobile support program alone we have delivered, on average, up to three times the minimum in hours and cases across the year. And while a portfolio of fourteen properties is an arguably small number, we have housed a total of fifty-five people, including singles, couples, and families. It is worth stating, in a housing environment such as this, amidst a pandemic and floods, with rental vacancy rates below 1% and a social housing waiting list extending into years, these numbers are indicative of the hard work undertaken by our staff and young people towards securing stable long-term housing. In this regard, I am continually impressed by the personal strength and determination of the young people involved in our service as they navigate the exceedingly difficult terrain of obtaining secure housing in the tightest economy we have perhaps ever seen.

Sector wide, the challenges – and efforts - to address the increasing housing crisis have been great. This year I was lucky enough to attend the Australian Housing and Urban Research Institute (AHURI ) housing conference in Canberra. Over three days, delegates contributed to discussions focused on new and innovative ways that we, as service providers, with the support of government, can achieve the ultimate goal of ending the homelessness crisis in Australia. As a social worker with years of working in the family support sector, I remain inspired by the contributions of our peer youth housing providers and the move towards a greater focus on the role of strengthening family relationships, addressing trauma, and advocating for human rights in the prevention of what may otherwise be, an ongoing homelessness and trauma cycle.

# MANAGER'S REPORT

We know that ending homelessness requires a coordinated sector response, and after meeting our then soon-to-be Prime Minister, Hon. Anthony Albanese at the beginning of the election campaign in April this year, I was heartened by his assurance that youth housing will be an area of great care by his government. At a time where the multitude of challenges can appear insurmountable, I also look forward to the continued efforts of the federal government and their work towards building a National Housing Strategy. I am further encouraged by the commitment of our state government to social housing via the delivery of their Housing and Homelessness Action Plan. This, coupled with the youth-focused planning and investment strategies developed in consultation with our peak bodies, gives me further hope that with housing at the forefront, the full actualisation of the rights of children and young people is achievable.

None of this work, and the work to come, would be possible without the invaluable contributions of our staff, finance team, Board, community and most importantly, young people themselves. Because while we may beat expectations, it is our young people, many of whom have survived adverse childhood events and personal tragedy, who continue to do the heavy lifting of carving out a path in a society faced with unprecedented challenges. We, as an organisation, will strive in our efforts to act on our core values of hope and social justice, with the rights of the child at the centre of who we are and what we do. On a personal note, I am so grateful for the opportunity to work alongside such caring and committed professionals and for the ongoing support of our Board and community. On a professional note, I look forward to the opportunities ahead due to the welcomed increase of funding for vital service delivery and housing remaining high on the agenda at all levels of governments. With the ongoing work and support of everyone who makes NPYWS what it is, I have no doubt we will continue to achieve great outcomes.

*Samantha Wallwork - Manager*

# MEET THE BOARD

## Sharon Gingell - President

Sharon has been the Coordinator of Northside Connect since March 2012. She has over 27 years' experience in the Community Sector and has worked in the areas of homelessness, family support, domestic violence and mental health. Sharon joined the NWEAS Board at the 2020 AGM and has an interest and commitment to ensuring that all young people are housed in safe, appropriate accommodation with access to the support and services they need to achieve their goals and dreams.

## Sue Thomson - Vice Chairperson

Sue Thomson has a strong background in marketing, communications and engagement. She has held executive level marketing and management roles across public, private and not for profit sectors, delivering integrated marketing communications programs in local, domestic and international markets. She joined the NWEAS Board in 2020 and continues to enjoy working with the team to provide services that support the vulnerable in our community.

## Heath Goldfinch - Treasurer

Heath joined NWEAS in early 2021 and has 25 years' experience in finance and operations across multiple sectors including NFP, construction, publishing, engineering, and telecommunications. Currently acting Chief Operations Officer at Multicultural Australia, Heath is a CPA and fellow of the Governance Institute of Australia. A Buddhist in the Tibetan tradition, Heath has previously served as Treasurer for Langri Tangpa Buddhist Centre. This influence has provided Heath with a worldview predicated on universal kindness and compassion, which drives his natural desire for community service.

## Patricia Rodgers - Secretary

Trish joined the NWEAS team in February 2022 in a part-time office administration position. As part of her new role she is also now Secretary to the NWEAS Board – taking over from Jake Araullo in May 2022. Having worked for many years in the private health industry, she is excited to be working again for a NFP organisation. Being new to the sector, Trish is enthusiastic to learn about and contribute to combating Youth Homelessness.

## Jake Araullo – General Member

Jake has been working with NWEAS on the Board since the early 2019. Working primarily in politics and non-profit NGOs Jake has seen firsthand the strong positive impact and influence that well supported community sector organisations can have on a local area. Over the years Jake has contributed to the strengthening and positive direction of the organisation. Jake stepped down from the Board's Executive Secretariat role this year to enable him to contribute more fully to the board as a general member.



# MEET THE BOARD

## Ella Craig - General Member

Ella has been a non-executive Board member with NWYAS since 2020. Ella currently works as a lawyer, dealing predominantly with corporate governance and commercial litigation matters, and has been able to contribute to the goals of the organisation. Ella grew up in Mitchelton, and was involved in the local community throughout the years. She is passionate about creating positive social change for the area and the surrounding suburbs.

## Hans Geffert - General Member

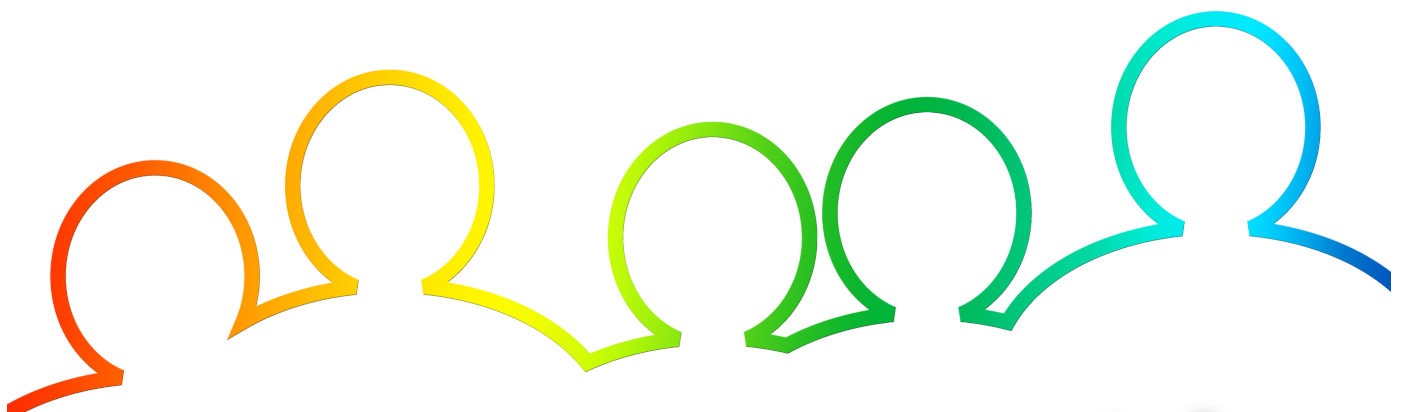
Hans is an experienced strategy and public policy professional with close to 20 years' experience working with the Federal and Queensland Government. Hans joined NWYAS as a Board member in 2021 inspired by stories from young people that have benefited from the support provided by NWYAS, and motivated by the opportunity to play a role in helping to tackle youth homelessness in the region and supporting vulnerable young people in the community at a pivotal stage in their lives.

## Harry Kacak - General Member

Harry has deep experience working with client leadership in multiple countries to develop strategy, improve performance, and improve risk and governance processes. Harry is focused on impacting the for purpose sector, joining the NWYAS Board in 2021. Harry is motivated by helping others, and with honesty his most core value, believes in leading through transparency and vulnerability. Driven by learning and growth, he is always seeking new and innovative ways to tackle challenges.

## Amanda Ronan-Hearn - General Member

Amanda Ronan-Hearn has over 10 years' experience across a range of industries with roles predominantly within Human Resource Management and Marketing. Amanda has been a long time Board member and supporter of NWYAS and has provided a wealth of knowledge and valuable expertise to NWYAS.



# HOW WE HELP

NWYAS provides support to young people experiencing homelessness through:

1. Supported Housing Program
2. Rent Support Program
3. External Support for exited SHS tenants
4. Interim referral support to alternate housing and support providers

In 2021-22, NWYAS received 176 distinct direct referrals from young people. NWYAS was unable to meet demand through our supported housing program due to only having 14 properties. Workers utilised the Queensland Homelessness Information Platform (QHIP) to inform young people of possible vacancies with alternate services. If suitable, referrals were then sent through on behalf of the young person. Approximately 160 young people consented to having their details used for referrals through QHIP, managed by NWYAS.



Some young people with less complex needs were eligible for support through our mobile support program. In accessing this program, young people were able to bi-pass homelessness services and secure housing in the private rental market. In 2021-22, 75 distinct persons accessed support through our Mobile Support program.

## HOW WE HELP

50 young people who referred to NWYAS requested immediate/crisis supported accommodation. Crisis/immediate accommodation differs from transitional accommodation as it is offered for a shorter time period and is often shared by other young people. Shared accommodation presents a barrier to many young people who refer to NWYAS. Due to significant trauma and abuse experienced through their lives, many young people do not feel safe sharing accommodation with other young people they do not know. As a result:

**80**

young people referred for transitional housing support similar to NWYAS.

## 2021-2022 Achievements

### TRANSITIONAL ACCOMMODATION

95.65% occupancy rate = 4.35% vacancy rate (average)

55% of tenancies ended with full or partial bond refund

44% of debt repayment plans completed or in progress

53% of tenancies ended with rent credit or paid to date

### SPECIALIST YOUTH HOMELESSNESS SUPPORT SERVICES

39 clients and 16 accompanying children received support and accommodation. Increase in couples with children accessing housing and support this financial year. 75 clients accessed the Mobile Support Program

### TENANT ACHIEVEMENTS

10 young people attained employment  
4 young people continued with high school studies

### SUSTAINING TENANCIES (Integrated Housing and Support)

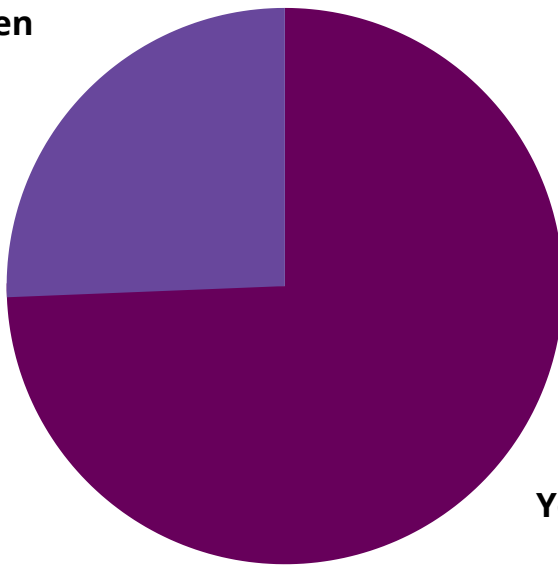
68% of young people achieved independent housing outcomes  
75 Rent Support Program clients were supported to gain or sustain accommodation  
83% of young people transitioned out of NWYAS in a planned way

# OUR TENANTS

In the 2021-2022 financial year, NWWYAS housed  
39 young people and  
16 accompanying children.

## Gender of SHS Tenants

Young men  
25.6%



**29**

young women

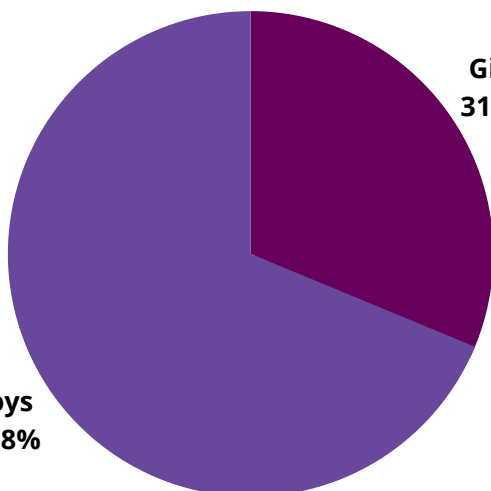
**10**

young men

Young women  
74.4%

## Gender of accompanying children

Boys  
68.8%



Girls  
31.3%

**5**

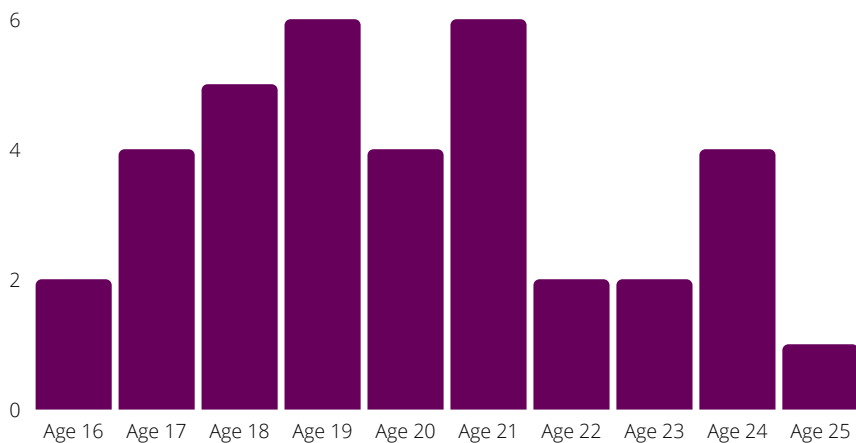
girls

**11**

boys

# OUR TENANTS

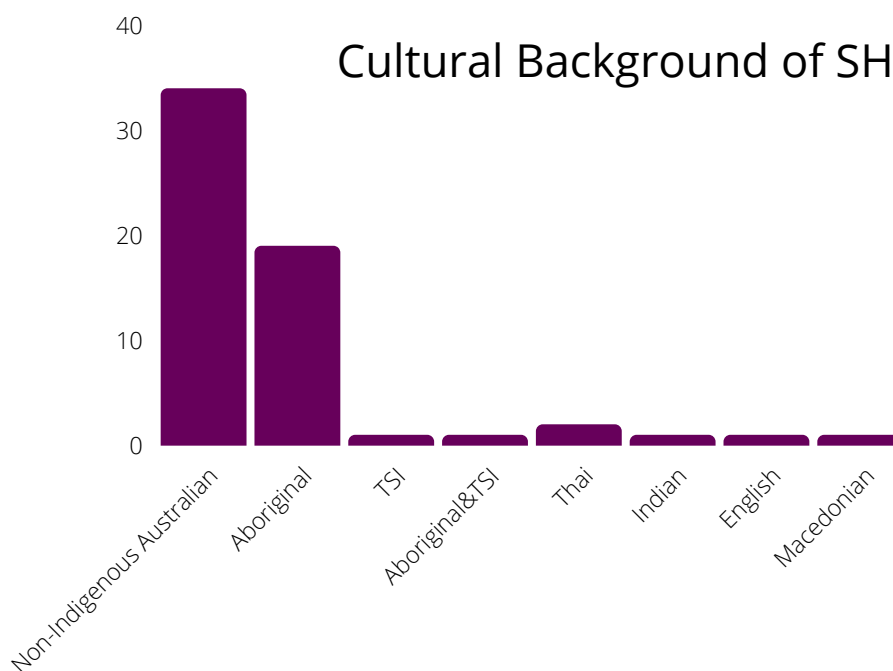
Age of SHS Tenants When First Moved In



Average age of SHS tenants was **20 years**



Cultural Background of SHS Tenants



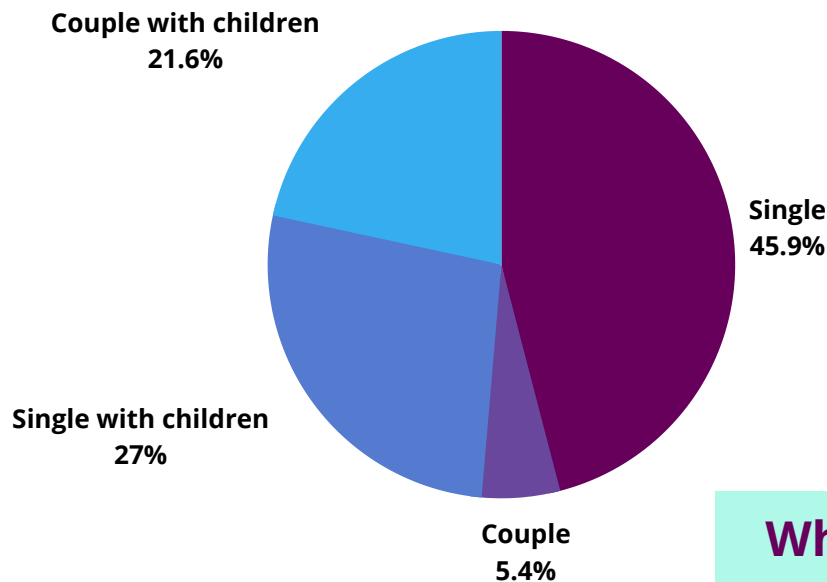
**5**

Culturally and linguistically diverse



# OUR TENANTS

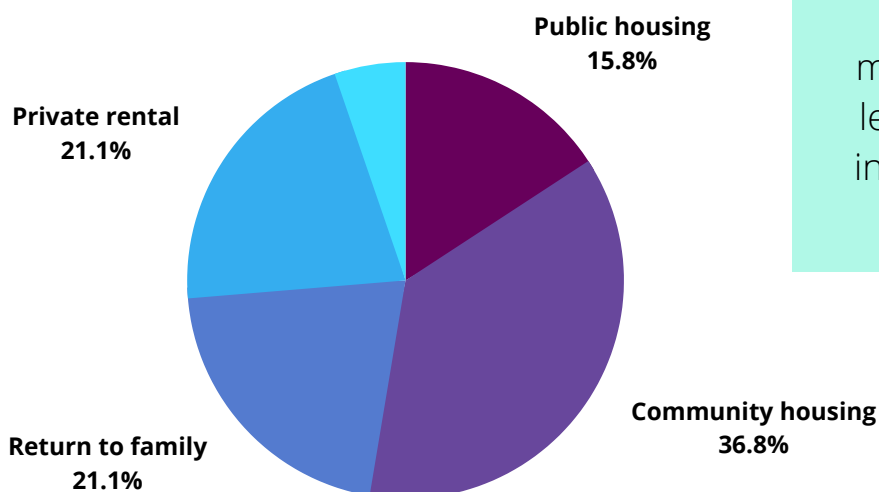
## Family Makeup of SHS tenants



## Where do they go?

NWYAS 'transitional' housing is designed to be a stepping stone between the chaos and transience of homelessness and stable, long-term housing. Case-plans with young people focus on exiting to stable, sustainable long term housing. The majority of young people leaving our program exit into community or public housing.

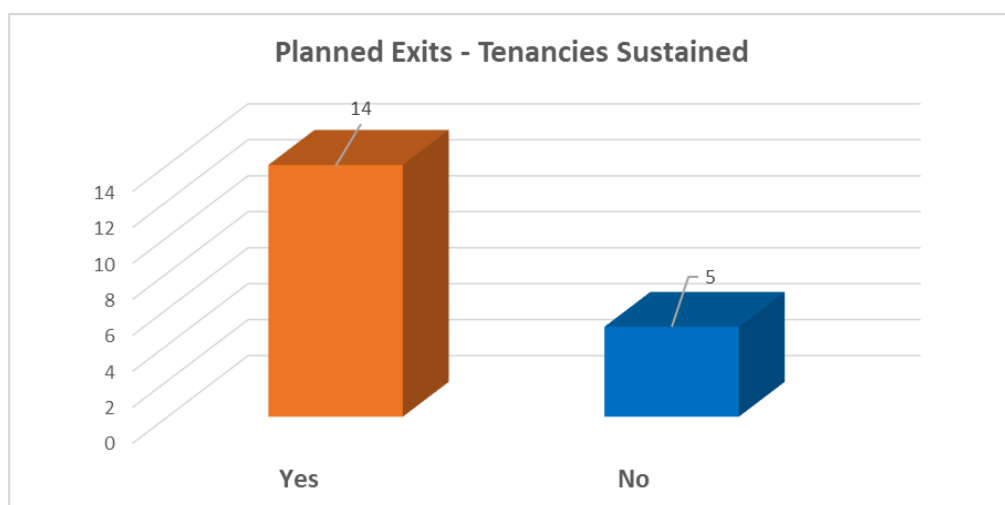
## Exit Housing Outcomes



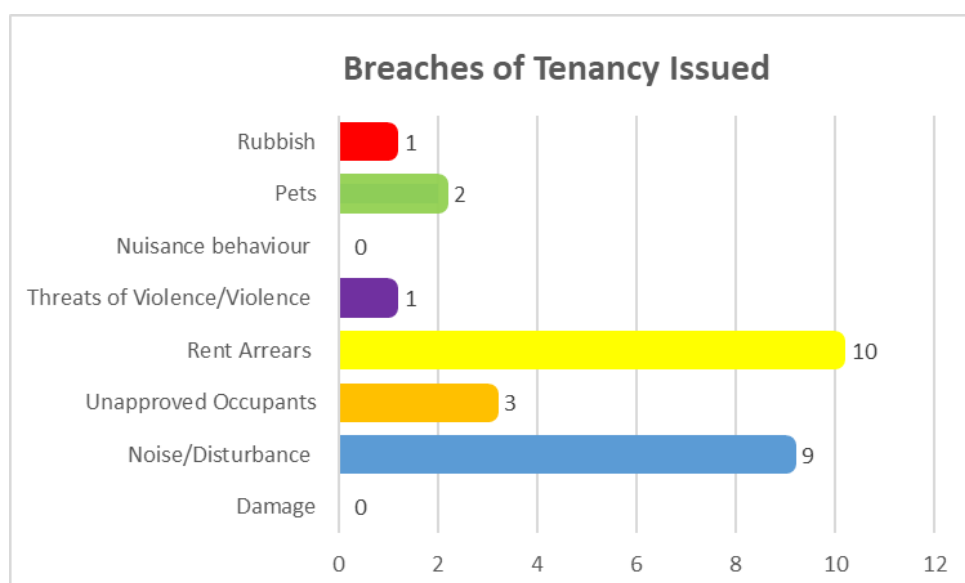
# SUSTAINING TENANCIES

This financial year NWYAS has had a total of 30 tenancies with 19 exits. The number of tenancies has remained consistent over the past two years, with an increase of lease extensions for current tenants after their 12 month period. COVID, the floods and the limited private, Social and Affordable Housing stock available have all contributed to the housing crisis Queensland is facing, and for many of our tenant's exit housing options are now more limited and more difficult to obtain. Of the 19 exits we had five tenancies end in an unplanned way with four of these tenants being issued with a Notice to Leave.

68% of tenants exited in a planned manner with open communication with staff



NWYAS prepares all tenants to live independently in their future housing. We adopt a supportive tenancy framework to allow our tenants every opportunity to learn about tenancy agreements. With support, staff assist young people with understanding how they can engage with their tenancies so they may succeed in future housing.

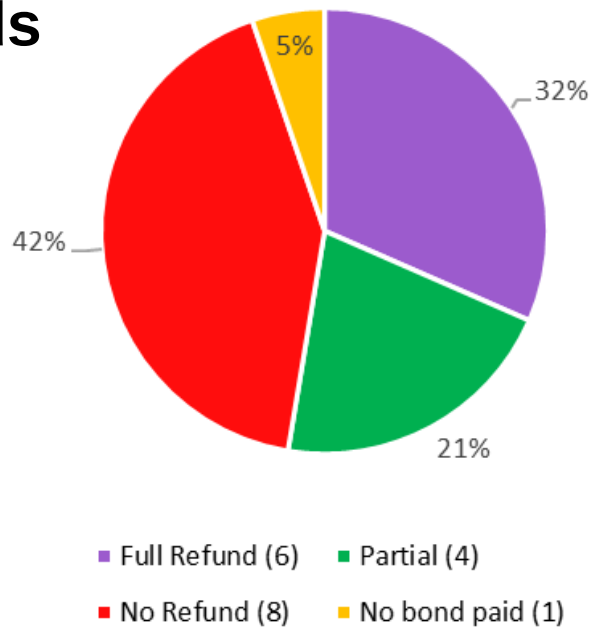


In the 21-22 financial year there were a total of 26 Notices to Remedy Breach issued to 11 tenancies. Of those 11 tenancies, six tenants received and remedied their one breach notice.

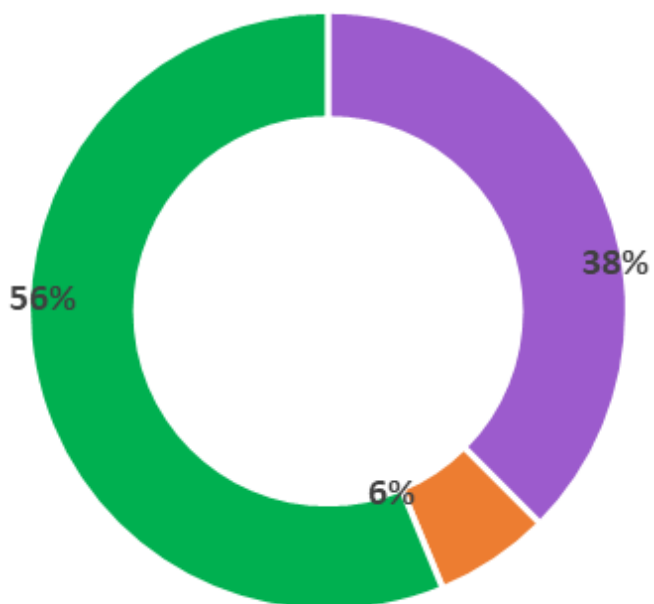
# SUSTAINING TENANCIES

## Bond Refunds

Of the 19 exits this financial year 6 tenants received full bond refunds, 4 tenants with partial refunds, 8 tenants whose bond we claimed to cover the costs of cleaning, rent arrears and damage to property upon exit and 1 tenant who did not pay a bond.



## Tenant Debt Repayment

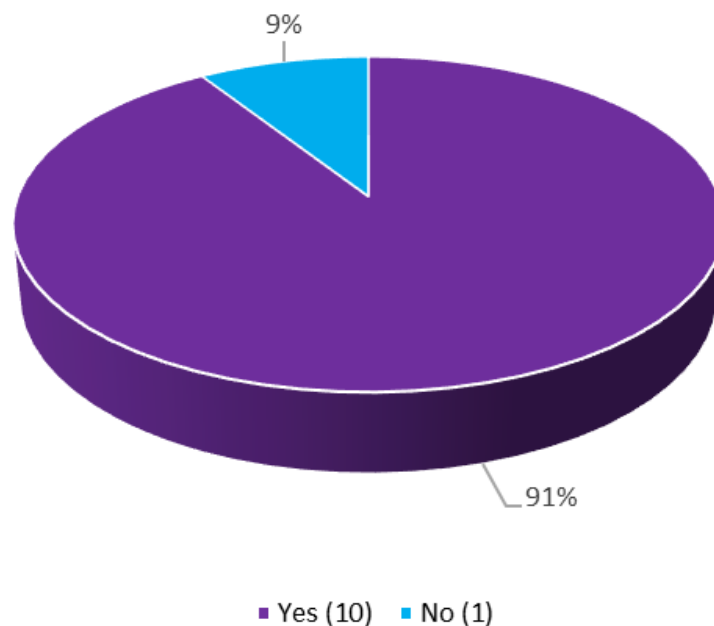


NWYAS had 16 tenants with a debt during this reporting period. Six tenants repaid their debt in full; one tenant is continuing to repay her debt and we had 9 tenants exit with money owing. Generally, money owing is for bond cleaning, repairs and disposal of items left at the property.

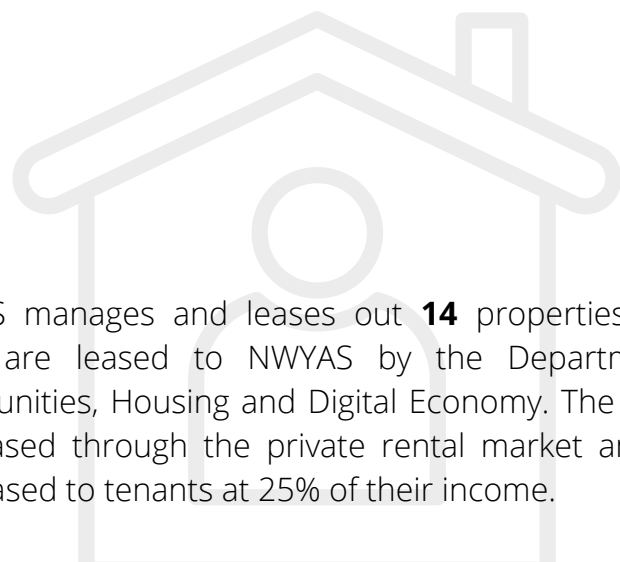
■ Paid (6) ■ In Progress (1) ■ Not Paid (9)

# SUSTAINING TENANCIES

## Rent in Advance



Of the 11 tenancies we had at the end of the 21-22 financial year, 10 tenancies were in advance with their rent payments. We encourage tenants to have this buffer of rent in advance as it assists the tenant's financially when exiting. Often tenants will be required to pay two rents in the period between them finalising their tenancy with NWWAS and starting their new tenancy. As demonstrated in our tenant debt repayment, several tenants who were not in advance with rent could not afford to repay their rent owing to NWWAS upon their exit.



NWWAS manages and leases out **14** properties. **10** of these are leased to NWWAS by the Department of Communities, Housing and Digital Economy. The other 4 are leased through the private rental market and then sub-leased to tenants at 25% of their income.

# FROM HOMELESSNESS TO HOUSING

The housing crisis in Brisbane has had a huge impact on every type of housing that our young people rely on. This has increased the difficulty of both our SHS accommodation clients and our mobile support clients to secure safe and affordable accommodation. Young people who have had flawless tenancies with NWWAS are having great difficulty finding accommodation at the end of their 12 months with our service, despite the efforts of both young people and their case workers. While it was always difficult for our young people to gain a private rental, it has now become almost impossible with the state of the rental market.

Offers of social or community housing have increasingly become rarer even in the most desperate of situations. The flow on effect from the lack of housing exit options means NWWAS has increasingly had to extend young people's tenancies past the 12-month mark, limiting access of other young people who are homeless and calling regularly for housing support. Despite the very difficult housing environment we have some great housing outcomes and inspiring stories about. We would like to share two of our young people's stories with you (names have been changed for privacy purposes).





# FROM HOMELESSNESS TO HOUSING



## Sarah's Journey

Sarah is a 22 year old First Nation single parent who grew up under a long-term child protection order in Brisbane. Sarah was moved around a lot while in state care and experienced great trauma by those who should have protected her. When she turned 18, she was forced to leave the child safety residential care she was in. She became homeless due to no housing being arranged in her transition out of care. Sarah travelled to North Queensland to Cairns/ Townsville and surrounding areas to find couches to sleep on and to reconnect with her family and culture.

Earlier this year Sarah made the decision to leave Townsville after running in with the law and experiencing toxic and unsupportive relationships with her family that were having a negative and stressful impact on both her and her 18 month old son James. She also left Townsville to leave a violent relationship where Domestic Violence orders were involved.

Sarah and her son James arrived in Brisbane with no stable accommodation to go to. She went to a caravan park and stayed in a cabin for a couple of weeks however the rent was \$500 a week which Sarah found difficult to afford. She had to leave the caravan park and started couch surfing all over Brisbane, moving daily from place to place with James. At various times Sarah was street homeless with James causing great safety concerns for both. At times Sarah would pay for a motel for a night so that James and she could have a warm shower and a good night's sleep. Sarah was exhausted from moving everywhere daily.

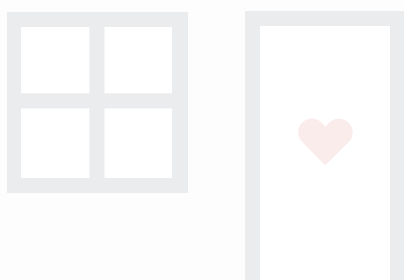
Sarah's mother and stepfather lost their housing in Cairns and followed Sarah to Brisbane. These toxic and violent relationships intensified to the point of alcohol and trauma fueled violence where Sarah was injured. Police became involved, arrests were made, and child safety notifications were reported on the welfare of James. Sarah managed to avoid being imprisoned at the Police watch house and instead was supported by police to contact a previous foster carer who agreed she could stay at her house with James, so she had time to recover and continue looking for housing. Red Cross came and picked up Sarah and James and transported them an hour away to the safety of this foster carer who Sarah calls Aunty.

## Sarah's Journey - continued

Sarah started engaging in support through the mobile support program with North West Youth Accommodation Service (NWyAS) where we supported her emotionally giving her the opportunity to discuss the trauma she had been experiencing, connect her with other support services to also provide support for her practically, exploring her legal issues and of course supporting her with housing applications and to look for stable housing.

With support from our mobile support program Sarah was able to move into a 2 bedroom unit that was both safe and affordable. Sarah moved in with no furniture, no food, and no kitchen items. James and Sarah were sleeping on the carpet only. NWyAS was able to arrange for a church to furnish Sarah's unit with everything she James needed including a TV, cot, beds, sheets, blankets and quilts, dining table and chairs, lounges, and a TV cabinet. Sarah was also set up with everything she needed for her kitchen including plates, pots and pans and electrical appliances. NWyAS was there to assist with the church bringing the furniture in and to help Sarah feel comfortable with people she did not know coming into her unit. NWyAS also ensured Sarah and James had ample food to last until Sarah was next paid. Sarah was overwhelmed with happiness and could not believe how beautiful her unit looked all set up with everything both her and James needed including some new toys for James. Sarah was unable to connect electricity due to a previous bill she owed an electricity company, so NWyAS supported Sarah to fix this difficulty, contacting many providers and eventually negotiating for with Energex for electricity to be connected in her name with a provider.

Sarah loves her unit and calls it "her and bubba's house." With support from our Mobile Support Program, Sarah has made huge changes to her lifestyle in a short period of time because she has stability, support and can see a future for herself and James. She is about to engage in counselling with Brave Hearts, James is in day care 2 days a week, she has stopped drinking alcohol all together and NWyAS supported her with a referral for a family wellbeing worker. Child safety have exited her life in relation to any safety concerns with James, Sarah is learning about healthy relationships, and she has joined the organization CREATE and is part of the SPEAK OUT group that is looking at change for children and young people who are under state protection orders. Sarah states she feels peace for the first time in her life and says now she really can just focus on being the mother she wants to be to James.



# FROM HOMELESSNESS TO HOUSING



Hannah was 17 and under a long-term child protection order when she moved in to supported housing with NWEAS. Hannah was living in a child safety SILS (Semi Independent Living Service) prior to moving in with NWEAS but was told she needed to leave because she was pregnant, and she could not stay in that placement. Hannah had no options other than entering a homelessness service for housing for herself and her unborn child. Hannah was so unsupported that after her interview for housing with NWEAS, we started supporting her even prior to there being a vacancy to move her in to. Despite being under a protection order Hannah did not have community visitor from the office of the public guardian and at 29 weeks pregnant she'd had no anti natal education aside from the routine hospital appointments. Child safety and Mercy Family Services mentioned on interview that they were going to do everything they can to support Hannah to parent her child when she was born, however, a week after Hannah moved into NWEAS, Hannah's CSO (Child Safety Officer) and team leader phoned and said the plan going forward was that Hannah's baby would be removed at birth.

Hannah's NWEAS case worker linked Hannah with a community visitor to assist Hannah in advocacy with child safety and completed a referral to the Young Parents Program for pregnancy anti natal education and support, and negotiated that they take Hannah on despite their service not being funded to work with young people who are under protection orders. Hannah's case worker also supported Hannah to apply for a child advocate through the Office of the Public Guardian, an urgent application for Legal Aid, a referral to Clarence Street Mater for counselling and support around relapse prevention for marijuana and a referral to the next Step Plus program through Life without Barriers. Hannah made up her baby nursery with everything she needed for her baby and had her baby's room ready well before giving birth.

In September 2021 Hannah gave birth to her beautiful daughter Kaleah. The plan that was put in place with child safety that Hannah could have Kaleah beside her while she was in hospital was not upheld and 6 hours after Hannah gave birth, child safety came to the hospital and removed Kaleah from Hannah- putting Kaleah in the Special Care Nursery where she could only see her daughter if an approved person by child safety was with her. Hannah's case worker went up to the hospital as often as possible so Hannah could spend time with Kaleah in the Special Care nursery.

## Hannah's Story - continued

Hannah bonded well with Kaleah, had a wonderful attachment and all feedback from contact was positive. During a family group meeting Hannah's case worker supported her to ask if she could go to the 3-month New Families Program (a placement for mothers who have child safety involvement in their baby's life) so she had a chance to be with Kaleah full time and prove she could parent Kaleah. On this day they agreed and said they would arrange it.

Hannah and Kaleah went to The New families Program for three months where she was supervised with Kaleah and blew everyone away with her loving bond with Kaleah, how protective she was of her baby and her high-level parenting skills. The reports were all positive and Hannah was informed she would be returning to her unit at the end of the three months with Kaleah with her and child safety would continue to monitor them both. Three days prior to leaving the New Families Program Hannah and her case worker were told, during a stake holder review, that despite how well she had done at the New Families Program she would not be returning home with Kaleah and instead Kaleah would be placed with one of Hannah's auntie's that Hannah had met only once in her life and lived 70 minutes away.

Hannah has regular supervised contact with Kaleah and continues to fight for custody of her. Hannah continued to engage with NWWAS and other services and after thirteen months with NWWAS, Hannah moved from our supported accommodation to a 2 bedroom property through the Department of Communities Housing and Digital Economies.

Hannah now has safe, affordable and long-term housing. Hannah is a true example of how much a complex young person's life can change with stable housing, motivation and determination on their behalf and consistent advocacy and support from their NWAYS Case Worker. Hannah continues to be supported by NWWAS through our Mobile Support Program.



# PARTNERSHIPS & COMMUNITY SUPPORT

We do what we do with the support of the community, networks and supporters.



## Hills and District Chamber of Commerce:

The Chamber has supported NWWAS with low cost training and valuable networking across this financial year. We have met so many amazing business owners keen to partner with us and put back into the community.

## Brisbane Basket Brigade

BBB is a non-profit organisation that provides food and gifts to our young people at Christmas time each year. These generous donations help to make Christmas special for our young people - especially for those with young families.



## Share the Dignity



NWWAS also receives sanitary products from this amazing charity to distribute to young women who are homeless and couch surfing, or young women who have recently moved into our accommodation and are struggling financially. Another amazing project run by Share the Dignity is their hand-bag drive, equipping homeless young women with sanitary and hygiene products as well as a good quality donated bag.



## Rotary Mitchelton

Continues to support us in our work with homeless and at-risk young people. Rotary supports our strong relationship with Picabeen and will generate fundraising ideas that support both services individually and collaboratively.

# PARTNERSHIPS & COMMUNITY SUPPORT



## Bridgeman Downs Community Church

NWYAS was supported this last year by The Bridgeman Downs Community Church who gave Christmas and Easter Hampers to each of the young people and young families in our supported housing. Christmas and Easter are often very difficult times for our service users and these Hampers helped them practically but also made them feel cared for.

## Lord Mayor's Charitable Trust

A big thank you to the Lord Mayor's Charitable Trust who continue to give NWYAS a grant to provide our young people with a Christmas party. Christmas is often a very difficult time of year for most of our young clients. We were also fortunate enough to be invited to meet with the Lord Mayor's wife at City Hall to discuss the trust and the work we do with homeless and at-risk young people in the community.



## Local , State and Federal Members

NWYAS continues to enjoy support from our local, state and federal government members. A special thank you to our local state member Hon Mark Furner MP and all that he and his staff do for NWYAS, our community and young people.

A big thank you also to the Nudgee State Member Hon Leanne Linard MP for her support through household donations given straight to our young people in our housing that is within her electorate.

## PARTNERSHIPS & COMMUNITY SUPPORT



*supporting community*

We enjoy ongoing collaboration with Picabeen Community Centre and Northside Connect. In our commitment to safer, stronger communities we benefit from a sharing of knowledge and resources.



### Events and Sector Participation

NWYAS is out and about in our sector and our community keeping the conversation about youth homelessness positive and constructive. We proudly attended and supported events such as:

- Youth Working Group participation
- Accommodation Coordinators Network Meetings
- Brisbane North Case Coordination Meetings



# THANK YOU

A major thank-you to all Board members, NWWAS staff, our reliable tradespeople and the local community groups who have made this work possible.

Special shout-out goes out to Luke Roberts (Tenancy Worker 2019-2021) who finished up with us in February this year to return to study. We wish him all the best as he enters this exciting new chapter in his life.

We would also like to thank Pip Stewart who temporarily filled the case worker role and retired to travel Europe! We follow you in spirit.

NWWAS would like to acknowledge the hard work that Deon Menerey has put in to taking up the Tenancy Worker role, her many successes in the role achieved under exceptional circumstances.

Welcome to Trish our new administration worker. Trish has hit the ground running and even after this short time would already be lost without her.

Finally, thanks to Hon. Mark Furner and his office for their ongoing support.





Finally, we would like to thank all our contractors for their ongoing support in helping NWYAS continue to deliver much needed support to young people experiencing homelessness.

THANK  
YOU



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- EST 1996 -



**The Front Yard Guy**

And the back as well

# GRANTS & DONATIONS

## **Gambling Community Benefit Grant Fund**

This financial year saw NWYAS finalise the full \$32 000 grant from the Queensland Government's Gambling Community Benefit Fund. NWYAS used this money to replace all the white goods and furniture items across the 14 properties. All the items that had been replaced were donated to the young people moving out of NWYAS properties.

## **Lady Bowen Trust Grant**

We continued to utilise the existing Lady Bowen Trust grant to provide Welcome Packs for tenants as they enter our supported accommodation program. Items include all the kitchen essentials required in independent living, along with towels, sheets, pillows, and a cleaning pack.

## **Hills Chamber – Never OK fund**

This donation was set up to support young people who are at risk of or experiencing domestic violence to keep safe. This has assisted with financial relief to assist tenants with moving costs, purchasing household items, phones, and other necessary items.

## **Youth Engagement Fund**

NWYAS continues to partner with Picabeen and Rotary to fundraise for grants to support young people's education, employment, and upskilling goals.

## **Keys to Drive**

We continue to support young people with brokerage to obtain their learners and/or drivers' licence as part of their case management plan.

## **Client Needs – Toyota Donation**

Client Needs-Toyota Donation Donations from this program are used to support young people for anything that is not covered by our existing grants or donations.

## **SIP (Saving for Independence)**

Donations from this program contribute to a young person's purchase of white goods or another essential household items. NWYAS matches the amount of money that a young person saves (up to \$250) to assist them with the transition to independence.

## **The Leadership Sphere – Dare to Lead**

A huge thank you to the Leadership Sphere for granting the NWYAS manager the opportunity to undertake the incredible Dare to Lead training course. Developed originally by thought leader Dr Brene Brown, this learning will continue to strengthen the leadership and organisation as a whole in remaining aligned with our values and authentic in our approach.



North West Youth Accommodation Service Inc.

ABN 96 498 083 070

Annual Financial Report

30th June 2022

The management committee present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2022.

#### Officers

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

Sharon Gingell President

Jake Araullo (resigned on 10/05/2022) Secretary

Trish Rodgers (appointed on 10/05/2022) Secretary

Heath Goldfinch Treasurer

#### Committee members

The following persons were committee members of the incorporated association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Sharon Gingell Heath Goldfinch Amanda Ronan-Hearn Harry Kacak

Sue Thomson Jake Araullo Ella Craig Hans Geffert

#### Objectives

The objectives of the incorporated association are:

- Offer safe accommodation and support to homeless young people with consistency and equity.
- Provide opportunities and positive encouragement for young people to participate in mainstream society.
- Recognise the changing needs of young people and associated issues and provide a responsive service.
- Advocate for fair treatment and entitlements for service users from the community by action and information.
  - Develop and encourage service users to participate in programs, organisations and activities that them to gain independence and responsibility of their own lives.
- Maintain and develop a high level of staff knowledge and practice in all aspects of youth work.

#### Strategy for achieving the objectives

The strategy employed by the incorporated association to achieve its objectives are:

- Service Quality: We strive for continuous improvement and maintaining quality services.
- Growth and Sustainability: We focus on prioritising growth and excellence in service provision.
- Leadership and Governance: Are at the forefront of our values and best practice.
- Staff Culture and Values: We ensures our staff and clients can feel and see our values and culture.

#### Principal activities

The principal continuing activities of the incorporated association are focused on the provision of support to young people at risk of or experiencing homelessness via the following programs:

- Supported Housing Program (SHS)
- Rent Support Program
- External Support for exited SHS tenants
- Interim referral support to alternate housing and support providers

#### Performance measures

The incorporated association measures its performance on the number of tenants housed, bed nights provided, clients supported, hours of support delivered and successful exits into the private rental market.

Contents

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General information

The financial statements cover North West Youth Accommodation Service Inc. as an individual entity. The financial statements are presented in Australian dollars, which is North West Youth Accommodation Service Inc.'s functional and presentation currency.

North West Youth Accommodation Service Inc. is a not-for-profit incorporated association, incorporated and domiciled in Queensland, Australia. Its registered office and principal place of operation are:

3/47 Blackwood St  
Mitchelton, QLD 4053

The financial statements were authorised for issue on 25th October 2022.

North West Youth Accommodation Service Inc.  
Statement of profit or loss and other comprehensive income For  
the year ended 30 June 2022

|  | Notes | 2022<br>\$     | 2021<br>\$    |
|--|-------|----------------|---------------|
| Revenue  |       |                |               |
| Government Funding   | 3     | 666,263        | 629,267       |
| Other Income   | 3     | 149,381        | 257,430       |
| Expenses   |       |                |               |
| Administrative costs   |       | (115,856)      | (100,898)     |
| Rental property costs  | 4     | (134,210)      | (110,461)     |
| Employee benefits  |       | (509,916)      | (542,663)     |
| Depreciation   |       | (12,053)       | (15,625)      |
| Client support   |       | (36,694)       | (45,944)      |
| Motor vehicles   |       | (8,815)        | (9,653)       |
| Other expenses   |       | (6,647)        | (1,091)       |
| Surplus/(Deficit) before income tax expense  |       | (8,547)        | 60,362        |
| Income tax expense   | 14    | -              | -             |
| Surplus/(Deficit) after income tax expense for the year attributable to the members of North West Youth Accommodation Service Inc. |       | (8,547)        | 60,362        |
| Other comprehensive income for the year, net of tax  |       | -              | -             |
| Total comprehensive income for the year attributable to the members of North West Youth Accommodation Service Inc.                 |       | <u>(8,547)</u> | <u>60,362</u> |

*The above statement should be read in conjunction with the accompanying notes*

North West Youth Accommodation Service Inc.  
Statement of financial position  
As at 30 June 2022

|                                | Notes | 2022<br>\$     | 2021<br>\$     |
|--------------------------------|-------|----------------|----------------|
| <b>Assets</b>                  |       |                |                |
| <b>Current assets</b>          |       | 550,396        |                |
| Cash and cash equivalents      | 5     | 1,279          | 623,272        |
| Trade and other receivables    | 6     | -              | 28             |
| Contract assets                | 7     | 15,352         | -              |
| Other                          | 8     | 567,027        | 10,817         |
| Total current assets           |       | <u>634,117</u> | <u>634,117</u> |
| <b>Non-current assets</b>      | 9     | 22,235         |                |
| Property, plant and equipment  |       | 22,235         | 28,785         |
| Total non-current assets       |       | <u>589,262</u> | <u>28,785</u>  |
| Total assets                   |       | <u>662,902</u> | <u>662,902</u> |
| <b>Liabilities</b>             |       |                |                |
| <b>Current liabilities</b>     |       |                |                |
| Trade and other payables       | 10    | 31,436         | 48,479         |
| Contract liabilities           | 11    | 169,386        | 179,643        |
| Employee benefits              | 12    | 27,877         | 55,281         |
| Total current liabilities      |       | <u>228,699</u> | <u>283,403</u> |
| <b>Non-current liabilities</b> |       |                |                |
| Employee benefits              | 13    | 8,778          | 19,167         |
| Planned Maintenance            |       | 15,000         | 15,000         |
| Total non-current liabilities  |       | <u>23,778</u>  | <u>34,167</u>  |
| Total liabilities              |       | <u>252,477</u> | <u>317,570</u> |
| <b>Net assets</b>              |       | <u>336,785</u> | <u>345,332</u> |
| <b>Equity</b>                  |       |                |                |
| Retained surpluses             | 14    | 336,785        | 345,332        |
| Total equity                   |       | <u>336,785</u> | <u>345,332</u> |

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

North West Youth Accommodation Service Inc.  
Statement of changes in equity  
For the year ended 30 June 2022

|   | 2022<br>\$            | 2021<br>\$   |
|---|-----------------------|--------------|
|   | Retained<br>surpluses | Total equity |
|   | \$ 284,970            | \$ 284,970   |
| Balance at 1 July 2020                                  | 60,362                | -            |
| Surplus/(Deficit) after income tax expense for the year | 60,362                | 60,362       |
| Other comprehensive income for the year, net of tax     | -                     | -            |
| Total comprehensive income for the year                 | 60,362                | 60,362       |
| Balance at 30 June 2021                                 | 345,332               | 345,332      |
|   | Retained<br>surpluses | Total equity |
|   | \$ (8,547)            | \$ (8,547)   |
| Balance at 1 July 2021                                  | 336,785               | 345,332      |
| Surplus/(Deficit) after income tax expense for the year | (8,547)               | (8,547)      |
| Other comprehensive income for the year, net of tax     | -                     | -            |
| Total comprehensive income for the year                 | (8,547)               | (8,547)      |
| Balance at 30 June 2022                                 | 336,785               | 336,785      |

*The above statement should be read in conjunction with the accompanying notes*



North West Youth Accommodation Service Inc.  
Statement of cash flows  
For the year ended 30 June 2022

|  | Notes | 2022<br>\$            | 2021<br>\$            |
|--|-------|-----------------------|-----------------------|
| Cash flows from operating activities                             |       |                       |                       |
| Receipts from funders and customer                               |       | 765,768               | 1,052,366             |
| Payments to suppliers and employees                              |       | <u>(857,311)</u>      | <u>(950,710)</u>      |
| Interest received  |       | 334                   | 1,540                 |
| Donations received   |       | 1,916                 | 28,836                |
| Grants received  |       | <u>28,568</u>         | <u>32,509</u>         |
| Net cash from operating activities                               |       | <u>(60,725)</u>       | <u>164,540</u>        |
| Cash flows from investing activities                             |       |                       |                       |
| Payments for property, plant and equipment                       |       | <u>(12,150)</u>       | <u>1,091</u>          |
| Net cash used in investing activities                            |       | <u>(12,150)</u>       | <u>1,091</u>          |
| Net cash from financing activities                               |       | <u>-</u>              | <u>-</u>              |
| Net increase in cash and cash equivalents                        |       | (72,875)              | 165,631               |
| Cash and cash equivalents at the beginning of the financial year |       | <u>623,272</u>        | <u>457,641</u>        |
| Cash and cash equivalents at the end of the financial year       | 5     | <u><u>550,396</u></u> | <u><u>623,272</u></u> |

*The above statement should be read in conjunction with the accompanying notes*

Note 1. Summary of Significant accounting policies

The financial report is a special purpose financial report prepared in order to satisfy the financial reporting Requirements of the Associations Incorporation Act 1981.

The management committee has determined that North West Youth Accommodation Service Inc. (NWAYAS) is not a reporting entity and as such no Australian accounting standards, Australian accounting interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report is prepared on an accruals basis.

The financial report is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

All plant and equipment is valued at cost and depreciated on the straight line basis so as to write off the cost of the asset over its estimated useful life to the organisation.

Employee leave liabilities are recognised and are measured as the amount unpaid at 30 June at current pay rates in respect of employees services up to that date.

Grant funding is initially recognised as a liability and then brought to account as revenue when expended

As NWYAS 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.

Note 2. Economic Dependence

NWAYAS is dependent upon the ongoing receipt of State Government funding to ensure the ongoing continuance of its programs. At the date of this report management has no reason to believe that this financial support will not continue.

NWAYAS is also dependent upon the following concessionary leases provided by the Queensland State Government to further its charitable purposes:

Description of the underlying asset Restrictions

15 Lade St, Enoggera Qld 4051 The accommodation of residents to meet the objectives of the Crisis Accommodation Program (CAP).  
88 Flower St, Northgate Qld 4013

North West Youth Accommodation Service Inc.  
Notes to the financial statements  
30 June 2022

Note 3. Revenue

|  | 2022<br>\$     | 2021<br>\$     |
|--|----------------|----------------|
| <i>Government Funding</i>                                | 597,214        |                |
| QLD Dept. of Housing and Public Works (Homelessness)     | 69,049         | 589,782        |
| QLD Dept. of Housing and Public Works (Housing Services) | 666,263        | 39,485         |
|  | <u>666,263</u> | <u>629,267</u> |
| <i>Other revenue</i>                                     | 28,568         | 32,509         |
| Grants   | 334            | 1,540          |
| Interest   | 1,916          | 28,836         |
| Donations  | 75,725         | 72,676         |
| Rental Income  | 42,220         | 74,494         |
| Insurance Claims (WorkCover Qld)                         | 619            | 47,375         |
| Other revenue*   | <u>149,382</u> | <u>257,430</u> |
|  | <u>815,644</u> | <u>886,697</u> |

Revenue

\*Other revenue for FY21 includes \$45,284 in COVID-19 pandemic relief funding from the ATO via the 'Cash Flow Boost' program. No pandemic relief funds were received in the FY22.

Note 4. Expenses

|   | 2022<br>\$ | 2021<br>\$ |
|---|------------|------------|
| Surplus before income tax includes the following specific expenses: | 44,507     |            |
| <i>Superannuation expense</i>                                       |            | 45,371     |
| Defined contribution superannuation expense                         |            |            |

Note 5. Current assets - cash and cash equivalents

|                 | 2022<br>\$     | 2021<br>\$     |
|-----------------|----------------|----------------|
|                 | 378,746        |                |
| Cash on hand    | 171,650        | 238            |
| Cash at bank    | 550,396        | 451,526        |
| Cash on deposit |                | 171,508        |
|                 | <u>623,272</u> | <u>623,272</u> |

Note 6. Current assets - trade and other receivables

|                              | 2022<br>\$   | 2021<br>\$ |
|------------------------------|--------------|------------|
|                              | 8,056        |            |
| Accounts Receivable          | (6,777)      | 28         |
| Provision for Doubtful Debts | 1,279        | -          |
|                              | <u>1,279</u> | <u>28</u>  |

Note 7. Current assets - contract assets

|  | 2022<br>\$ | 2021<br>\$ |
|--|------------|------------|
|  | -          | -          |

Note 8. Current assets - other

|              | 2022<br>\$    | 2021<br>\$    |
|--------------|---------------|---------------|
|              | 6,304         |               |
| Prepayments  | 9,048         | 2,989         |
| Rental Bonds | 15,352        | 7,828         |
|              | <u>10,817</u> | <u>10,817</u> |

|  |                |                |
|--|----------------|----------------|
| Note 9. Non-current assets - property, plant and equipment | 2022<br>\$     | 2021<br>\$     |
| Office furniture and equipment - at cost                   | 12,150         | 36,782         |
| Less: Accumulated depreciation                             | (1,528)        | (31,446)       |
|  | <u>10,622</u>  | <u>5,335</u>   |
| Rental Property furniture and equipment - at cost          | -              | 28,335         |
| Less: Accumulated depreciation                             | -              | (24,323)       |
|  | <u>-</u>       | <u>4,012</u>   |
| Motor vehicles - at cost                                   | 52,170         | 52,170         |
| Less: Accumulated depreciation                             | (40,557)       | (32,733)       |
|  | <u>11,613</u>  | <u>19,437</u>  |
|  | <u>22,235</u>  | <u>28,785</u>  |
| Note 10. Current liabilities - trade and other payables    | 2022<br>\$     | 2021<br>\$     |
| Accounts payable   | 3,329          | 5,093          |
| Accrued Expenses   | 9,801          | 14,993         |
| BAS payable  | 14,350         | 16,046         |
| Superannuation payable                                     | 3,239          | 11,303         |
| Other payables   | 717            | 1,044          |
|  | <u>31,436</u>  | <u>48,479</u>  |
| Note 11. Current liabilities - contract liabilities        | 2022<br>\$     | 2021<br>\$     |
| Deferred revenue – Government contracts                    | <u>169,386</u> | <u>179,643</u> |
| Note 12. Current liabilities - employee benefits           | 2022<br>\$     | 2021<br>\$     |
| Provision for annual leave                                 | 26,027         | 52,152         |
| Provision for long service leave                           | 1,850          | 3,129          |
|  | <u>27,877</u>  | <u>55,281</u>  |
| Note 13. Non-current liabilities - employee benefits       | 2022<br>\$     | 2021<br>\$     |
| Provision for long service leave                           | <u>8,778</u>   | <u>19,167</u>  |

Note 14. Events after the reporting period

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

North West Youth Accommodation Service Inc.  
Officers' declaration  
30 June 2022

Assertion Statement by Management Committee

The management committee has determined that North West Youth Accommodation Service Inc. is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note1 to the financial statements.

The members of the management committee of North West Youth Accommodation Service Inc. assert that:

1. The financial statements and notes:

- a. are in accordance with the Associations Incorporation Act 1981 and North West Youth Accommodation Service Inc's Rules; and
- b. present fairly the financial position as at 30th June 2022 and the performance for the year ended on that date of North West Youth Accommodation Service Inc in accordance with the disclosed accounting policies.

2. North West Youth Accommodation Service Inc. keeps financial records in a way that properly records the North West Youth Accommodation Service Inc 's income and expenditure and dealings with its assets and liabilities.

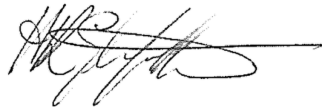
3. In the management committee members' opinion there are reasonable grounds to believe that North West Youth Accommodation Service Inc will be able to pay its debts as and when they become due and payable.

On behalf of the management committee

-----  
Sharon Ginnell Heath Goldfinch  
President Treasurer

25th October 2022

Brisbane





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## Independent Auditor's Report to members of North West Youth Accommodation Service Inc

### Opinion

We have audited the accompanying financial report, being a special purpose financial report, of North West Youth Accommodation Service Inc. which comprises the statement of financial position as at 30 June 2022, the statement of profit and loss for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the management committee's assertion statement.

In our opinion, the financial report presents fairly, in all material respects, the financial position of North West Youth Accommodation Service Inc. as at 30 June 2022 and of its financial performance for the year then ended on that date in accordance with the financial reporting requirements of the Associations Incorporation Act 1981.

### 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. We are independent of the Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

### Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Entity to meet the requirements of the Associations Incorporation Act 1981. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporation Act 1981 and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

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

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## Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgment 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 Entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity'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 Entity 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 those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Yours faithfully,

Arabon Audit & Assurance



Shankar Gokul, CPA FIPA  
Director  
18 October 2022

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