

HELLO INITIATIVE.



**ANNUAL REPORT
2020/21**



ACKNOWLEDGEMENT OF COUNTRY



**NGAALA KAADITJ NYUNGAR MOORT
KEYEN KAADAK NIDJA BOODJA.
NGANNY KADITJ NYUNGAR KABARLI
BWORAN KOORA YEY.**

**WE ACKNOWLEDGE NYUNGAR PEOPLE ARE THE
FIRST CUSTODIANS OF THIS LAND.
WE ACKNOWLEDGE OLD WOMEN AND OLD MEN
PAST AND PRESENT.**



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WHO WE ARE

Our Vision

Our vision is for a fair and equitable justice system that supports young people and their families to make better choices and build a better future for their community. We believe in learning from mistakes.

Our Mission

Our mission is to improve the social and judicial outcomes for young people involved in criminal justice in Western Australia. We do this by providing support relevant to the real world.



Our Values

We are **KIND**...
in our perspective
and seek to
understand.

We are
CURIOUS...
to try new things
and believe there
is always a better
way.

We are **BOLD**...
in the way we
design our
supports and the
way we do
business.

Our Strategic Approach

This year we released our official strategy, *Playing to Win*. Here we presented our new organisational values, winning aspirations and core competencies, that assist our capacity to deliver high quality services to vulnerable young people in the justice system.

Our strategy was created by the team at our retreat in February 2021. We recognised that by implementing our unique capabilities as a diverse, youth-led organisation, we are able to make change in the justice sector. As a not-for-profit, we are able to take risks, fail fast and learn faster than other companies. This enables us to provide practical and real support for our clients, adapting to feedback from our partners to support those most vulnerable.

By prioritising our clients, Hello Initiative works to pilot innovative projects to find new ways of supporting those in justice. We have strived to create a data rich and transparent outcome base, in order to legitimise our approach, deliver better projects and improve our understanding of our client's needs.

LETTER FROM OUR CEO

It has been my great privilege to lead Hello Initiative through a period of enormous growth in the last year. This year has seen us expand our existing programs as well as launch new projects, and mature as an organisation through a refinement of our mission and vision and the ongoing evolution of our organisational identity.

In 2020/21, Mobile Support remained the cornerstone of our operations at Hello Initiative. This project continues to serve our largest client group, and demand has been growing from across the youth justice sector as Hello Initiative establishes itself as a dynamic player in this field. Mobile Support is now supported by its own Community Liaison team to ensure our clients have reliable access to their digital and mobile connections at all times.

In addition, in 2020/21 we have seen the delivery of our first client-facing program in the Cyber Safety Workshops program, with two in-person programs delivered to support young people in managing their online presence and navigating the online world safely. We also launched an industry program, where we hosted an in-kind innovation workshop for social workers, youth workers and students to build sector capacity, learn practical social impact innovation skills, and ideate creative solutions to some of the stickiest problems in youth justice.

This work has all been made possible by our growing family of volunteers. Hello Initiative has experienced escalating interest from the community to volunteer in designing and delivering our innovative programs. One of our greatest strengths as an organisation is our team of dedicated volunteers. 12-months ago, Hello Initiative was driven by a team of 6 committed volunteers.

At the end of our year, we are led by 16 volunteers with ongoing plans to expand our volunteer base to meet the increasing demand placed on our service. We were pleased to offer a number of developmental and social activities to our team, such as a Youth Justice Masterclass event, and workshops in Human Centred Design Thinking.



Additionally, in February 2021 Hello Initiative went on our first organisational weekend retreat to undertake a strategic planning process. The resulting Strategic Plan sets the course for Hello Initiative for the coming years, using the Harvard Business School 'Playing to Win' framework to identify our key organisational goals. Retreat also saw the committee review our organisational values, and determine it was time for a refresh: the new values of Kind, Curious and Bold were established to better reflect our social innovation program focus.

This year has not been without its challenges. Covid-19 continues to disrupt our community in diverse and sometimes unexpected ways. At Hello Initiative, the biggest impact has been the cancellation of a number of in-person workshop events as well as the ongoing instability in our supply chain to resource the Mobile Support program. Additionally, with demand and growth comes a high and complex workload managed by volunteers, and Hello Initiative will continue to manage our internal organisational capacity and manpower as we scale our programs and our impact.

The next 12 months hold more exciting opportunities for Hello Initiative. Invigorated by our renewed organisational focus on practical responses to the challenges in youth justice, there are more pilot programs addressing pragmatic problems set to be trialled, and a burgeoning role as an advocate for system reform and legislative change. We will continue to grow and develop our team, expand our reach across Western Australia, and put the challenges and opportunities for youth justice communities in the spotlight.

I am so excited to see where 2021/22 will take us at Hello Initiative, and what change we will make along the way.



Ashleigh Small

**CO-FOUNDER &
CHIEF EXECUTIVE OFFICER**

MOBILE SUPPORT PROGRAM

Mobile Support Program

Our flagship program is the Mobile Support Program (MSP). Via the MSP, we connect young people in the justice system smartphones, primarily by diverting second hand mobile devices from landfill.

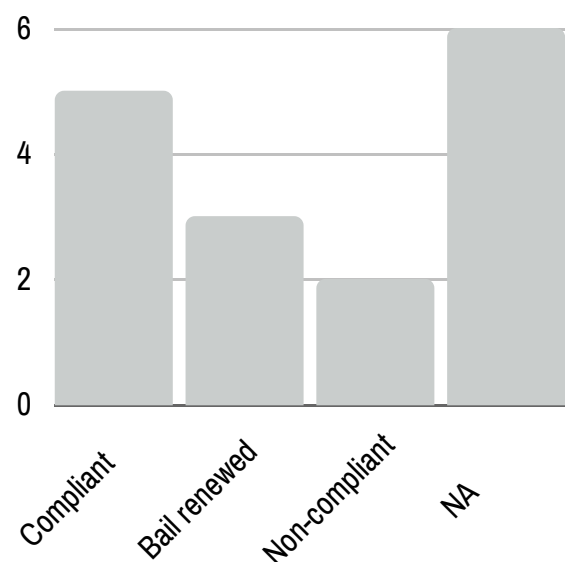
After a young person is referred to our program, we provide ongoing support through the provision of internet data and credit. This creates an opportunity for the young people to stay in contact with their youth worker, friends and family. Access to a smart device empowers the young person to easily access systems like medical appointments, mental health services and even school. It also creates access to community services such as crisis accommodation and food relief agencies.

Who and How

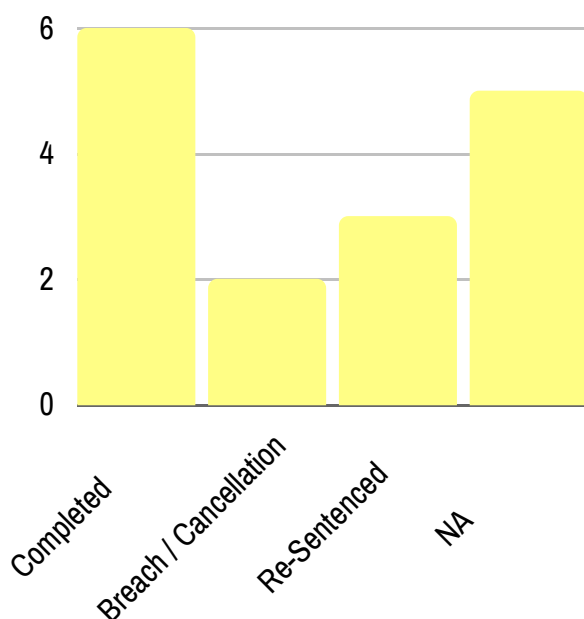
MSP currently supports ~62 young people in the Perth Metropolitan area, with plans underway to expand our program to support an additional ~130 young people in Perth and the West Kimberley region.

HI relies on donations of disused devices from small businesses, community groups, individuals and corporate partners. Procurement can be an ongoing challenge, including community fears about data management. HI strives to educate their stakeholders about how to safely donate their device.

Bail Outcomes



Community Order Outcomes



Improvements

A key improvement to the MSP is better capture and transparency of program outcomes. In 2020/21, the MSP team delivered a complete transformation program of our data management systems in order to better capture program impact.

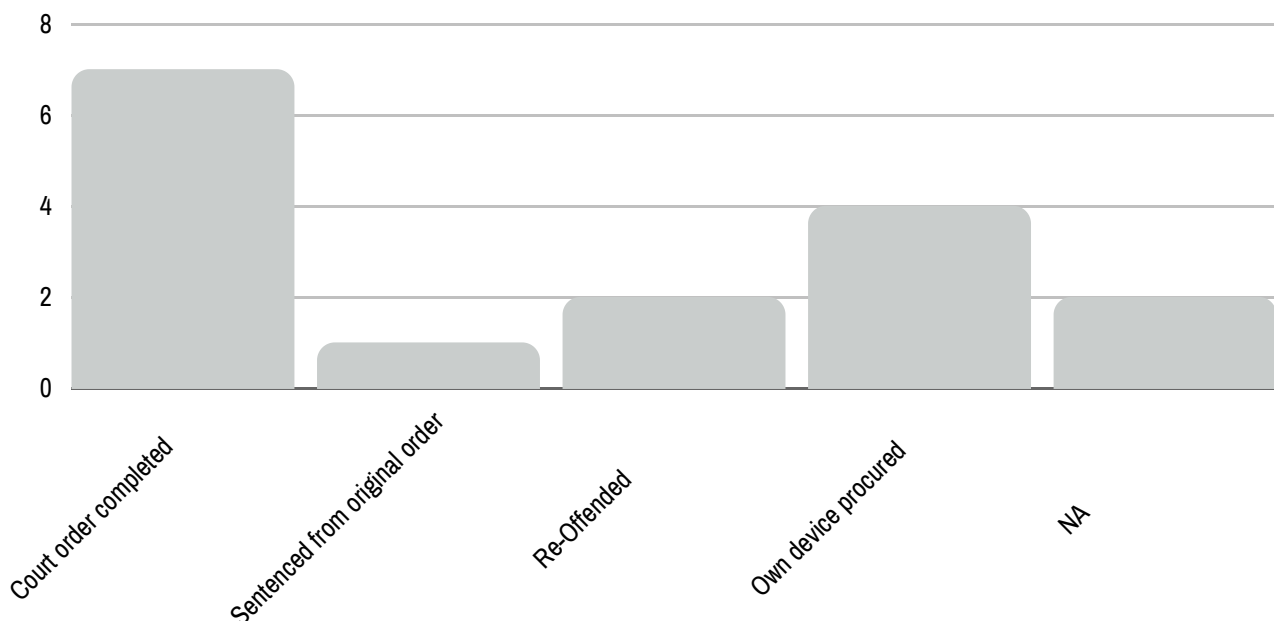
HI now captures comprehensive outcomes data through the use of a completion survey that is filled out by the referring youth worker once their client has completed their participation with the MSP. With improved data capture, HI can be more confident and transparent in its reporting.

MOBILE SUPPORT PROGRAM

Data Snapshot

- 85% were male with an average age of participants was 15 years old.
- 54% listed their exit reason as being due to the successful completion of their court order
 - An additional 15% of completions occurred due to the young person obtaining their own mobile device.
- 54% had no new charges, with an additional 15% demonstrating less frequent or reduced severity of new charges.
- 46% used their device to access medical services, like booking doctors appointments.
- 70% used their mobile device for education and training support, like attending voluntary work experience.
- 23% used their mobile device to access mental health services, like booking a psychologist appointment.

MSP Exit Data (June – July 2021)



MSP Data Summary

This comprehensive reporting is in its infancy, but early data demonstrates promising quantitative evidence of the impact we had been capturing anecdotal and through client stories. This new reporting approach is in line with our new organisation strategy which promotes 'radical transparency' as a key operational pillar across the organisation.

HI will continue to measure what matters and leverage this information to continually improve our program.

CIRCUIT BREAKER

Introduction

This year, Hello Initiative consolidated our pilot programs into the Circuit Breaker project. Circuit Breaker seeks to trial new and innovative interventions in the youth justice sector to intervene in the cycles of justice. Circuit Breaker is where we incubate new ideas, pilot them on a small scale and collect data on what works to transform them into full scale operations.

By doing this we support industry upskilling, idea capture and management across various youth sectors. We seek to improve the capacity of the sector to deliver new 'models of care' for young people in justice in an effort to move the needle on social and judicial outcomes.

Program Overview

Our Cyber Workshops provide engaging education on how to navigate the online community.

When we provide young people access to the digital world through their Mobile Support smartphone device, we have a responsibility to ensure they are safe when doing so.

The workshops are based on three pillars of online safety: privacy, security and, managing healthy relationships and cyberbullying.

These sessions also include a pro-social mentoring activity with the young people, their caseworkers and the HI volunteers. This provides an opportunity for young people to have fun and engage with their caseworkers in a no-pressure environment for them to talk through anything they are facing at the time.

In October 2020, we delivered our first workshop at Rosemount Bowling in Mt Lawley. In June 2021, we delivered our second successful workshop at Bounce Inc. in Cannington.

CYBER WORKSHOPS



Feedback

Feedback from both caseworkers and young people was very positive. One young person noted her attendance at the event was **'the only fun thing I was able to do all school holidays'**

CIRCUIT BREAKER (CONT.)

INNOVATION WORKSHOPS

Program Overview

On the December 2020 Hello Initiative launched its inaugural innovation workshop. This workshop saw 15 participants from across the community impact and youth work sector come together to undertake experiential learning in innovation methodologies, and ideate some solutions to key challenges facing the youth justice sector in WA.

Purpose

- Develop some innovative solutions to youth justice challenges;
- Build innovation capacity in the youth justice sector workforce; and
- Create inter-agency links and networks.

Participant Outcomes

- Learn about different innovation methodologies; and
- Apply to a challenge facing youth justice and co-design some innovative solutions.

Human Centred Design Thinking

The participants were broken into two teams which each worked through one problem. The problems considered were:

- Institutionalisation, where home is less stable and safe than detention.
- A culture of detention as a "rite of passage" in their peer group.

Attendees

Attendees came from a variety of backgrounds and experience levels, including managers, youth workers and support workers, and students.

Industries included:

- Employment programs
- Mental health support workers
- Family law and legal system workers
- Social work students

Procedure

The workshop provided training to participants in Human-Centred Design Thinking. This is an internally recognised best practice innovation model that originates from Stanford University.

The participants were guided through activities that progressed through the 5 modes of HCDT:

1. Empathise: understand what the end users need – what are their fears, hopes and motivations?
2. Define: what is really the problem? How can we identify a leverage or intervention point?
3. Ideate: how might we solve this problem using blue-sky and transformational ideas?
4. Prototype: identify the key assumptions in our solutions and test these assumptions at a small scale
5. Test: get feedback on our idea, iterate and scale

COMING SOON

COURT BREAKFAST PROGRAM (AUGUST 2021)

Proposal

The Court Breakfast program seeks to approve outcomes related to court attendance. This program is planned to be delivered in partnership with the Children's Court of Western Australia, and implemented on the ground by the Court Welfare Volunteer team.

This program recognises that socio-economic challenges for families attending court can mean that sometimes young people are coming to court without having a substantial breakfast.



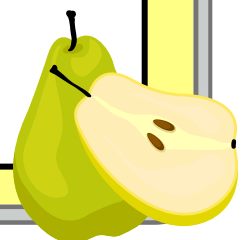
Participant Outcomes

1. Increase attendance and encourage young people to show up for their court date, and wait the required time for their appearance in front of the magistrate.
2. Improve behaviour for young people while they are waiting, discouraging antisocial behaviour.
3. Improved engagement within the courtroom itself – better behaviour and listening to what is going on, therefore improving adherence and understanding of order requirements.

Pilot Planning

This program will measure perceptions of the outcomes through staff and consumer surveys, as well as food consumption as an indicator of community acceptability. It is proposed to deliver foods such as fresh fruit, muesli bars, juice and baked goods.

This program is proposed to undertake a 6-month pilot to assess outcomes and acceptability. If successful, the program will ideally be delivered as a long-term fixture at the Northbridge court, with the potential to deliver it at satellite courts, as well as increase the complexity and diversity of food available.



COMING SOON

CLOTHING BANK (NOVEMBER 2021)

Proposal

It is proposed that this program is modelled off previously tested models such as Dress for Success, where participants can access a bank of professional attire. This model will provide smart casual clothes that are appropriate for a cohort of young people and teenagers who may require good quality smart casual clothes, but not necessarily business attire.



Participant Outcomes

- Improved presentation and associated opportunities for young people at school interviews.
- Improved presentation and associated opportunities for young people a job or volunteering interviews.
- Improved empowerment of young people to manage their presentation at court, and communicate to the court and magistrate their intentions for improved behavioural outcomes..



Pilot Planning

It is proposed that new clothes are purchased for this program to ensure quality and support uptake from young people with trendy items. Laundry of the items once returned is also proposed to form part of this model.

- Jeans, wide-leg pants and skirts.
- Good quality tee-shirts, blouses and polo shirts.
- Closed-in shoes such as boots, sneakers and tennis shoes.
- Belts.
- Jackets.

It is proposed that these outcomes are reported via electronic surveys from the referring worker with the opportunity for the young person to provide additional personal feedback



COMING SOON

YOUTH JUSTICE INNOVATION ADVISORY COUNCIL (2022)

Proposal

Within HI, we strive to collaborate with professionals within the youth justice sector, however, we are missing the critical voice of the user in our collaboration. As a cohort of highly vulnerable young people, mostly aged under 18, casual collaboration and ad hoc stakeholder engagement will not be sufficient to meet the need for a consumer voice. A program such as this would provide an avenue for young people to develop their professional skills, build a preliminary professional network, and demonstrate to their community and peers their commitment to learn and grow from their experience in the youth justice system.

Participant Outcomes

- Implement co-design principles for development of new projects through Circuit Breaker and through any continuous improvement undertaken in Mobile Support or other major projects.
- Collect user feedback on the challenges of the youth justice journey and identify key intervention points where programs could improve social or judicial outcomes.
- Provide an opportunity for young people to self-advocate and create a greater dialogue between 'the system', the community of service providers, and the young people involved in the youth justice sector.

Pilot Planning

It is planned that this program will see HI pay young people for their expertise to sit on the council, and host approximately 4-5 sessions with the council over a 12-month period. This program is important because in order to deliver services that best meet the needs of young people in youth justice, we need to listen to their voices. These voices do not currently have a platform in the community services sector, and HI believes we are well placed and indeed have a responsibility to create this advocacy pathway.

COMMITTEE UPDATE

Our Growth

As our demand and capacity to pilot innovative services within the youth justice sector grows, our team has successfully expanded with it. At the end of the 2019/20 financial year, Hello Initiative consisted of only 6 members all directly working with the Mobile Support and Cyber Safety programs. With our recent expansion into various different projects, social media engagement and community liaison, our team has tripled to 18 indispensable members.

This expansion has also provided our team members the opportunity to develop their leadership skills as they grow into managerial positions. At Hello Initiative we strongly value our gold standard volunteering model, in which we endeavour to champion the ambitions and visions of each of our members. In doing so we have provided opportunities for professional development, encouragement in pursuing new skills, and a work culture grounded in honesty, compassion and understanding.

Falcon Bay Retreat

To kick 2021 off, our then team of 9 volunteers ventured down to Falcon Bay for our first-ever team retreat. It was an exciting time filled with team building activities, numerous coffee runs and most importantly, the collaborative creation of our 2021 strategic plan. Working together we updated our organisational; mission, vision, values, winning aspirations, core competencies and understanding of our positioning within the youth justice system to align with our evolving organisation. Planning is now underway for our 2022 retreat. We look forward to collaboratively reflecting on our organisational aims and goals once again.

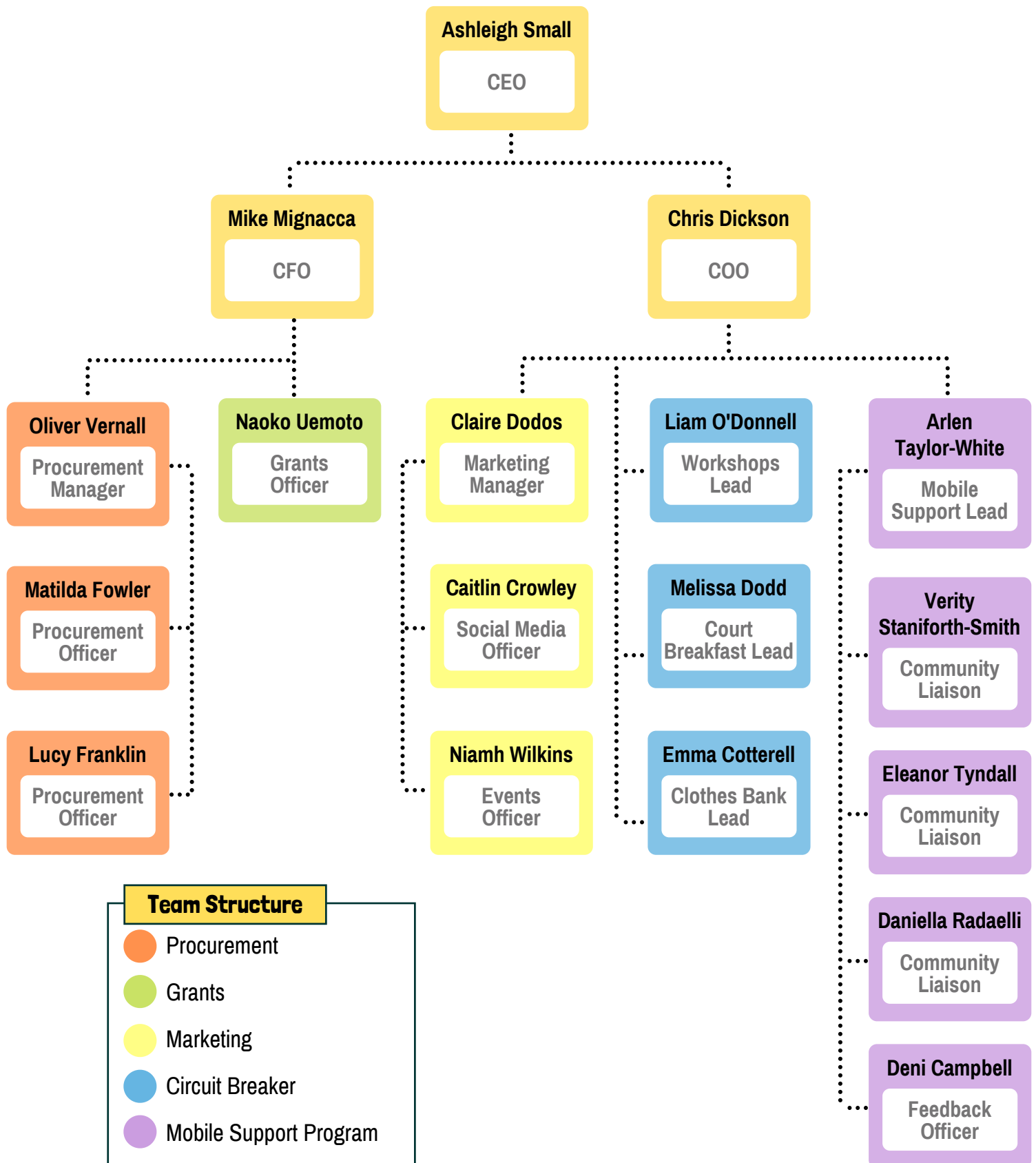


#RaisetheAge Campaign

As vocal supporters of the #RaisetheAge campaign, our team attended the Social Reinvestment WA screening of *In My Blood It Runs* for the launch of the WA campaign. Supporting our community in this way provides an opportunity to demonstrate our public alliance with the campaign to raise the age of incarceration, whilst also meeting socially with our team to build rapport and facilitate our social work culture.



ORGANISATIONAL STRUCTURE



DEVELOPMENT OPPORTUNITIES

Youth Justice Masterclass

Since majority of our volunteers work outside of the youth justice sector, our CEO Ashleigh produced an educational session on all things justice. This session was open to all our volunteers, aiming to develop our knowledge on topics ranging from popular acronyms, bail orders, legislation and open discussions on innovative solutions to problems facing the justice system. This masterclass equipped us with the confidence to engage appropriately with the justice system, and to comprehend the impact our work is having on vulnerable young people.

Human Centred Design Thinking

For our volunteers interested in design thinking and innovation, HI conducted experiential training sessions based on Stanford's model of Human Centred Design Thinking. This provided an opportunity for our team to gain new skills, address program challenges with a fresh approach, and build their capacity to work innovatively in the team.

OUR NEW RECRUITS



Niamh Wilkins
Events Officer



Naoko Uemoto
Grants Officer



Deni Campbell
Feedback Officer



Matilda Fowler
Procurement Officer
(Councils)



Melissa Dodd
Court Breakfast
Program Lead



Emma Cotterell
Clothing Bank
Program Lead

VOLUNTEER TESTIMONIALS

Chris Dickson, COO

When Ash and I founded HI I could not have imagined we'd get to this point. I've had the opportunity to work with 18 brilliant volunteers across the year, oversee a fully funded Mobile Support Program and work on building multiple new pilots that are ready to go in the new financial year!



Michael Mignacca, CFO

My first year at HI has been an exciting and engaging experience and I've enjoyed working with our newly established finance team across a diverse range of tasks. As a team we've had the opportunity to build sustainable funding pathways and robust reporting tools which will allow HI to continue to service our clients & work towards our mission for many years to come.



Oliver Vernal, Procurement Manager

Being the Procurement Manager is an extremely rewarding and challenging role. Creating a stable supply of mobile devices for the MSP is incredibly important for the future of HI, as it will allow us to reach more young people. Being successful in this position directly influences the magnitude to which we can improve community outcomes, and knowing this fuels my ambition to continue to improve the work we are doing.



Lucy Franklin, Procurement Officer (Schools)

It is great to see the educational impact that HI can have on young people-and see them learning about youth justice. It is always so exciting to see how passionate teenagers are and hear the incredible ideas they have for change. It is powerful as the students are the same age as the young people that HI help.



Liam O'Donnell, Workshops Program Lead

Developing and delivering the Cyber Workshops has given me the opportunity to mix both mentorship and education into programs that directly impact our young people in a positive way. I love delivering client-facing programs and enjoy empowering young people to make wiser choices to achieve change in their lives. HI provides these young people, who have had to endure significant hardship, with hope for their future.



VOLUNTEER TESTIMONIALS

Claire Dodos, Marketing Manager

Driving the official communications at HI is an exciting role as I get to present our team's hard work to the public. I love building a community that is passionate about protecting our vulnerable young people, and want to support us in our mission to improve community outcomes. Moreover, I am proud of my small team of officers who consistently show up with bold ideas and the dedication to achieve them.



Caitlin Crowley, Social Media Officer

I create content for our social platforms to help build awareness of HI and our innovative programs. I'm proud to be a part of this incredibly dedicated and passionate team of volunteers who work over-time to improve outcomes for vulnerable young people in the justice system.

Arlen Taylor-White, Mobile Support Lead

Working with HI is so fulfilling and I am constantly motivated by the amazing people not only in my team but across the organisation. I would love to see more support for young people in the justice system, not only through better legislation and organised programs but also with more understanding and empathy throughout the West Australian community.



Verity Staniforth-Smith, Community Liaison Officer

I get to see first-hand the positive impact providing a mobile can have on young people as they navigate our justice system. Joining a community which is so passionate about delivering impactful support services to vulnerable young people has been incredibly rewarding, I feel proud to be a part of the team.

Daniella Radaelli, Community Liaison Officer

I love working with such a passionate group of people. HI really embraces our 'curious' value and is always looking for ways to improve service delivery. There's so much opportunity to get involved in a range of different projects and develop new skills.



VOLUNTEER TESTIMONIALS

Eleanor Tyndall, Community Liaison Officer

Working at HI has given me an insight into the complexities of the justice system. It has highlighted the impact a seemingly small thing, like monthly mobile data, can have on a young person's experience and journey through the justice system. I feel privileged and inspired to be working with HI,



Matilda Franklin, Former Grants Officer

I was the grants and sponsorship officer at HI for an incredibly rewarding 18 months. Most of my role was to promote the wonderful work that we do at HI to charities looking to fund programs like ours, and I worked in an exceptional and driven team of like-minded young people who all shared a common goal of advocating for justice for vulnerable Australians.



TESTIMONIALS FROM OUR COMMUNITY PARTNERS

Jordan, Youth Worker

What has been your experience working with Hello Initiative's Mobile Support Program?

Working with the HI has been extremely positive and has significantly contributed to the young people being able to access services and maintain compliance with their requirements.

What is one thing you wish more people knew about young people in the justice system?

That they often face disadvantage and experience a great deal of difficulty to adhere to strict requirements that they are often not supported to fulfil. Having access to a communication device provides them with the opportunity to engage with supports to address the contributing factors of their offending behaviour and exit the justice system.

Demi, Youth Worker

What has been your experience working with Hello Initiative's Mobile Support Program?

Working with Hello Initiative has enabled a lot of young people who wouldn't normally complete an order complete it successfully as they have been able to be contacted and located. Working with HI has been very easy and has been a very enjoyable process. The young people benefit greatly and the process is easy for staff to follow to best support the young people.

What was a positive outcome you witnessed for a young person involved with HI?

During the school holidays HI hosted an cyber workshop at Bounce and one of the young people who I work with was able to attend. When I spoke to them after the workshop they advised that, that was the first thing they had gotten to do during the whole school holidays and if they hadn't gone that they would not have done anything "fun" all holidays.

OUR PARTNERS

An enormous thank you to everyone who has supported HI this year. We are nothing without our community, and we could not do this without you.

Funding Providers

MARY MACKILLOP
today



Schools



Mobile Support Program Partners



Associated Partners



FINANCIAL REPORTS

Balance Sheet

Hello Initiative Incorporated

As at 31 July 2021

	31 JUL 2021	NOTES
Assets		
Bank		
HI Community Account	20,249	
Total Bank	20,249	
Current Assets		
Prepayments	72	2
Total Current Assets	72	
Total Assets	20,321	
Net Assets	20,321	
Equity		
Current Year Earnings	10,294	
Retained Earnings	10,028	3
Total Equity	20,321	

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Profit and Loss

Hello Initiative Incorporated
For the year ended 31 July 2021

	2021	NOTES
Trading Income		
Donations	6,705	4
Fundraising	2,254	5
Grants	19,350	6
Program Service Fees	2,590	7
Total Trading Income	30,899	
Gross Profit	30,899	
Other Income		
Interest Income	8	
Total Other Income	8	
Operating Expenses		
Accounting Fees	102	
Advertising & Promotion	41	
Bad Debts Expense	845	9
E-Safety Workshop	1,206	
Fees & Permits	78	
Fundraising Expenses - Movie Night	1,123	
Insurance - Public Liability	649	
Meeting Expenses	102	
Miscellaneous Expenses	36	
Mobile Support Program Fees	16,123	8
Telephone & Internet	309	
Total Operating Expenses	20,614	
Net Profit	10,294	

FINANCIAL REPORTS

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report has been prepared on the basis that the Association is a non-reporting entity as there are no users dependent on a general purpose financial report. Therefore this is a special purpose financial report that has been prepared in order to satisfy its financial reporting requirements.

The financial report has been prepared in accordance with the requirement of the Association Incorporations Act of Western Australia Australian Charities and Not for Profits Commission Act 2012, which the Directors have determined are appropriate to meet the needs of members.

The financial report has been prepared on an accruals basis. It 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.

Accounting Policies

The material accounting policies that have been adopted in the preparation of this report are as follows:

(a) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less and have bank overdrafts. Bank overdrafts are shown with current short term borrowings.

(b) Trade and other receivables

Trade receivables, which generally have 30-90 day terms, are recognised and carried at original invoice amount less an allowance for any uncollectible amounts. An allowance for doubtful debts is made when there is objective evidence that the Association will not be able to collect the debts. Bad debts are written off when identified.

(c) Income tax

The Association is a not-for-profit entity that is exempt from income tax and accordingly no amount of tax has been provided for in the financial statements

(d) Trade and other payables

Trade payables and other payables are carried at amortised cost and represent liabilities for goods and services provided to the Association prior to the end of the period that are unpaid and arise when the Association becomes obliged to make future payments in respect of the purchase of these goods and services. Trade and other payables are presented as current liabilities unless payment is not due within 12 months.

(e) Revenue recognition

Revenue is measured at fair value of the consideration received or receivable. Amounts disclosed as revenue are net of returns, trade allowances, rebates and amounts collected on behalf of third parties.

Sale of goods

Revenue is recognised when the goods are delivered and titles have passed, at which time all the following conditions are satisfied:

- the Association has transferred to the buyer the significant risks and rewards of ownership of the goods;

FINANCIAL REPORTS

- the Association retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Association; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of the contract is determined as follows:

- Contract income is recognised by reference to the total actual costs incurred at the end of the reporting period relative to the proportion of the total costs expected to be incurred over the life of the contract;
- Servicing fees are recognised by reference to the proportion of the total cost of providing the service for the product sold; and
- Revenue from time and material contracts are recognised at the contractual rates as labour hours are delivered and direct expenses are incurred.

Interest income

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Association and the amount of revenue can be reliably measured. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that assets' net carrying amount on initial recognition.

(f) Critical accounting estimates and judgements

The application of accounting policies requires the use of judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions are recognised in the period in which the estimate is revised if it affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

(g) Other taxes

Revenues, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods and services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- receivables and payables, which are stated with the amount of GST included.

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

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the taxation authority.

2. Prepayments

Entry relates to pre-purchased resource utilised in relation to the E-Safety Workshops.

3. Retained Earnings

The association adopted new accounting software during the period of this financial year. This entry related to the conversion balance at this point in time.

FINANCIAL REPORTS

	2021	NOTES
4. Donations		
Donations - General	875	
Donations - Court Breakfast Pilot	5,000	
Donations - Movember	830	
Total Donations	6,705	

	2021	NOTES
5. Fundraising		
Fundraising Events - Movie Night	2,254	
Total Fundraising	2,254	

	2021	NOTES
6. Grants		
Grants - Mary McKillop	4,950	
Grants - Sisters of Charity	14,400	
Total Grants	19,350	

	2021	NOTES
7. Program Service Fees		
Program Service Fees - COVID Program	90	
Program Service Fees - Consulting	2,500	
Total Program Service Fees	2,590	

	2021	NOTES
8. Mobile Support Program Fees		
Mobile Support Program - Recharges	12,941	
Mobile Support Program - Sim Cards	1,783	
Mobile Support Program - Charger	1,072	
Mobile Support Program - General	113	
Mobile Support Program - Client Software	213	
Total Mobile Support Program Fees	16,123	

9. Bad Debts Expense

Entry relates to acquittal of UWA Alumni Grant.

FINANCIAL REPORTS

Financial Declaration for Responsible Person

per section 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2013

The Responsible Persons declare that in the Responsible Persons' opinion:

(a) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and

(b) the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

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



Christopher Dickson

Founder / Chief Operating Officer

Dated this 31st day of August 2021

