

HELLO



INITIATIVE.

**ANNUAL REPORT
2021/22**



ACKNOWLEDGEMENT OF COUNTRY



**NGAALA KAADITJ NYUNGAR MOORT
KEYEN KAADAK NIDJA BOODJA.
NGANNY KADITJ NYUNGAR KABARLI
BWRAN 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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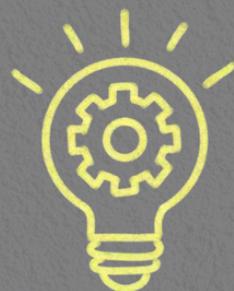
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ABOUT HELLO INITIATIVE



WHO WE ARE

Hello Initiative is a social impact innovation agency striving to improve social and judicial outcomes for West Australian young people involved in the justice system. We're a charity organisation powered by a dedicated team of change-makers. We believe there is a better way to manage and support young people in the justice system, and make our communities safer at the same time.

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** 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.



WHAT WE VALUE

Kind

We are **kind** in our perspective and we seek to understand our clients, our stakeholders and our community. *We deal in the business of justice.*



Curious

We are **curious** to try new things and believe there is always a better way. *We seek to spark new ideas and embed innovation in a fractured system.*



Bold

We are **bold** in the way we design our supports and the way we do business. *We do not accept the status quo.*



LETTER FROM OUR CEO

It is hard to believe another year has flown by at Hello Initiative. Now three years old, the 2021-22 period has been another phase of significant growth for our organisation marked by some important reforms, which have seen HI begin to transition from our start-up roots to an established not-for-profit.

There has been a lot of growth and development in HI's service offerings. This year saw HI add another pragmatic change project to our program of youth justice activity, as we took the Court Breakfast Project (CBP) to trial. This project was launched in August 2021, and saw HI design and deliver a 5-day per week food relief program at the Perth Children's Court. Excellent feedback from the community and stakeholders on the pilot project drove HI to establish the CBP as a key program and secure ongoing funding, with the project now funded in an upgraded service model until at least July 2023.

In addition to the Court Breakfast Project, HI had grand plans in 2021-22 to test other innovative service options in the youth justice sector, and was able to secure pilot funding for two other projects – the Youth Justice Innovation Advisory Council (YJIAC) and the Smart Casual Clothing Bank. Unfortunately, Covid-19 disruptions in the first half of 2022 saw these face-to-face programs put on hold as we sought to put the safety of our vulnerable clients first. Still important pillars of our model of change in the sector, I look forward to seeing these new programs come to life in 2022-23.

HI is continuing to grow and evolve, and in 2021-22 this came in the form of some significant organisational changes. The most influential of these was the commencement of our first paid staff members. In July 2022, HI welcomed Priscilla Gardner as our new Program Coordinator as a paid part-time staff member with the role of supporting our frontline volunteer leads and driving our impact data collection forward. Additionally, HI veteran Chris Dickson (formally COO) stepped into the newly created role of Managing Director in a paid part-time capacity to support HI deliver business development activity. These two roles will create significant additional capacity at HI, and mark an exciting step towards delivering sustainable impact in our sector.

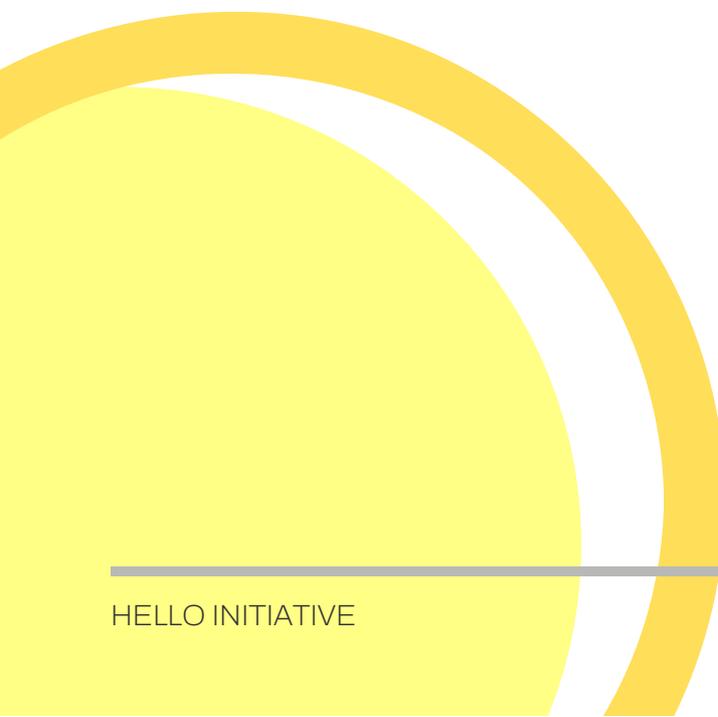


Additionally, 2021-22 saw new team members commence and the restructure of a number of portfolios, as we planned and delivered new projects and expanded our service breadth and depth. In September 2021 we opened our first regional programs, with referrals opening for the Mobile Support Project in the Wheatbelt and West Kimberley. We also began to plan for the new advisory and governance board, set to commence in late 2022 to improve the strategic planning and governance capacity of the organisation. Overall, 2021-22 saw HI solidify its role as a change-maker in the youth justice sector and work on developing internal structures to support our role in making change for the long term.

While it may have felt like Covid-19 was going to be left behind in 2020, 2021 and 2022 have brought their own challenges related to the ongoing pandemic. At Hello Initiative, this manifested in a number of exciting new programs funded to be delivered in early 2022 being delayed as well as the cancellation of a number of in-person events, including our YJIAC sector launch event. With a high number of clients not yet vaccinated, HI has had to be patient in the delivery of these new projects, with the safety of our clients, our frontline community partners and our volunteers front of mind.

While we have achieved a lot this year, there is still much work to be done in the WA youth justice sector. I look forward to working with my team and community to learn more about the challenges our young people face, and taking bold action to meet those needs.

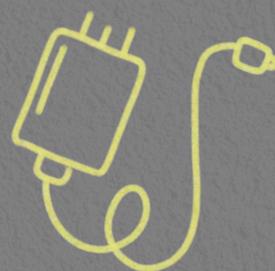
It has been a great privilege to lead Hello Initiative for the last year, and I look forward to another year of change and challenge as we strive to improve the social and judicial outcomes for young people in the WA justice system.



Ashleigh Small

**CO-FOUNDER &
CHIEF EXECUTIVE OFFICER**

MOBILE SUPPORT PROJECT



ABOUT THE MOBILE SUPPORT PROJECT

The Mobile Support Project (MSP) has been Hello Initiative's flagship project since its launch in late 2019. Since then, the Mobile Support Project supported over 350 young people with access to recycled and refurbished smartphone devices and reliable access to mobile credit.

The aim of this project is to improve social and judicial outcomes for young people by addressing the digital divide that young people in the criminal justice system face, and creating a reliable line of communication to a variety of support networks. These support networks include formal justice system supports such as their Youth Justice Officers and lawyers as well as more holistic supports such as counselling services, crisis accommodation and food relief services.

MOBILE PHONE PROCUREMENT

Mobile devices are largely procured via donation from small business, community groups, individuals and corporate partners.

We're proud to divert these devices from landfill through re-use in the Mobile Support Project. The procurement of donated devices can be an ongoing challenge, some of which can be attributed to community fears about data management. We strive to educate our stakeholders about how to safely donate their devices, and we take data management very seriously. The procurement portfolio has increased in size and budget this year in an effort to address these challenges.

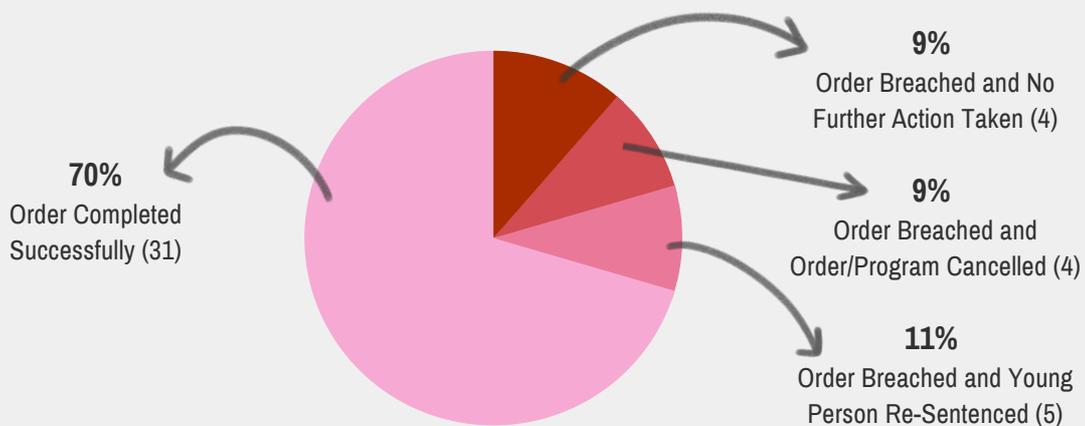


PROJECT OUTCOMES

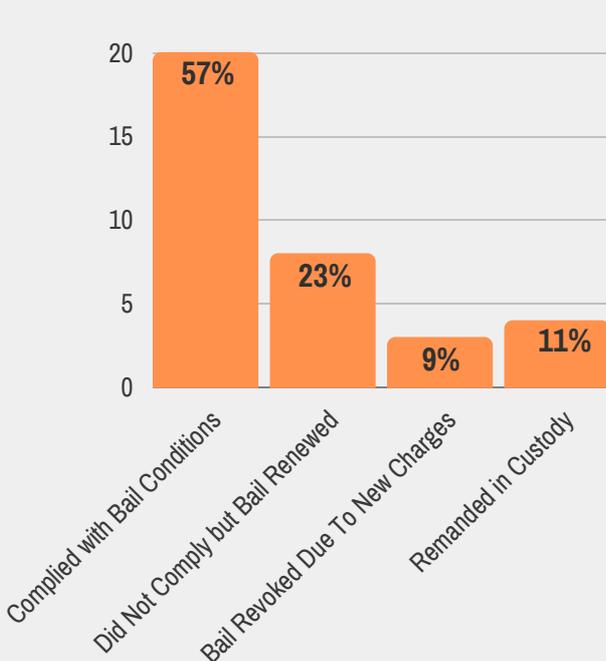
The data from the Mobile Support Project shows us that a referral supports a young person to:

- Improve social outcomes including access to diverse support services,
- Reduce re-offending,
- Increase court order completion rates, and
- Support the reintegration of young people into the broader WA community.

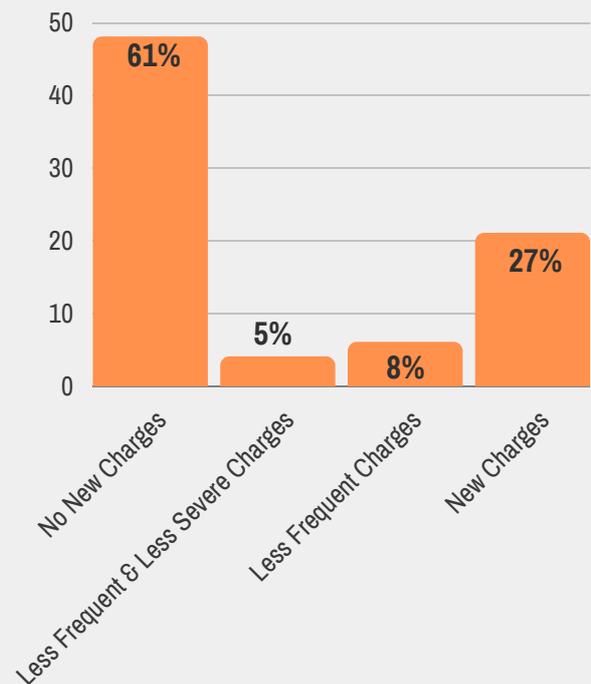
Community Order Outcomes:



Bail Outcomes:



Offending Behaviour:

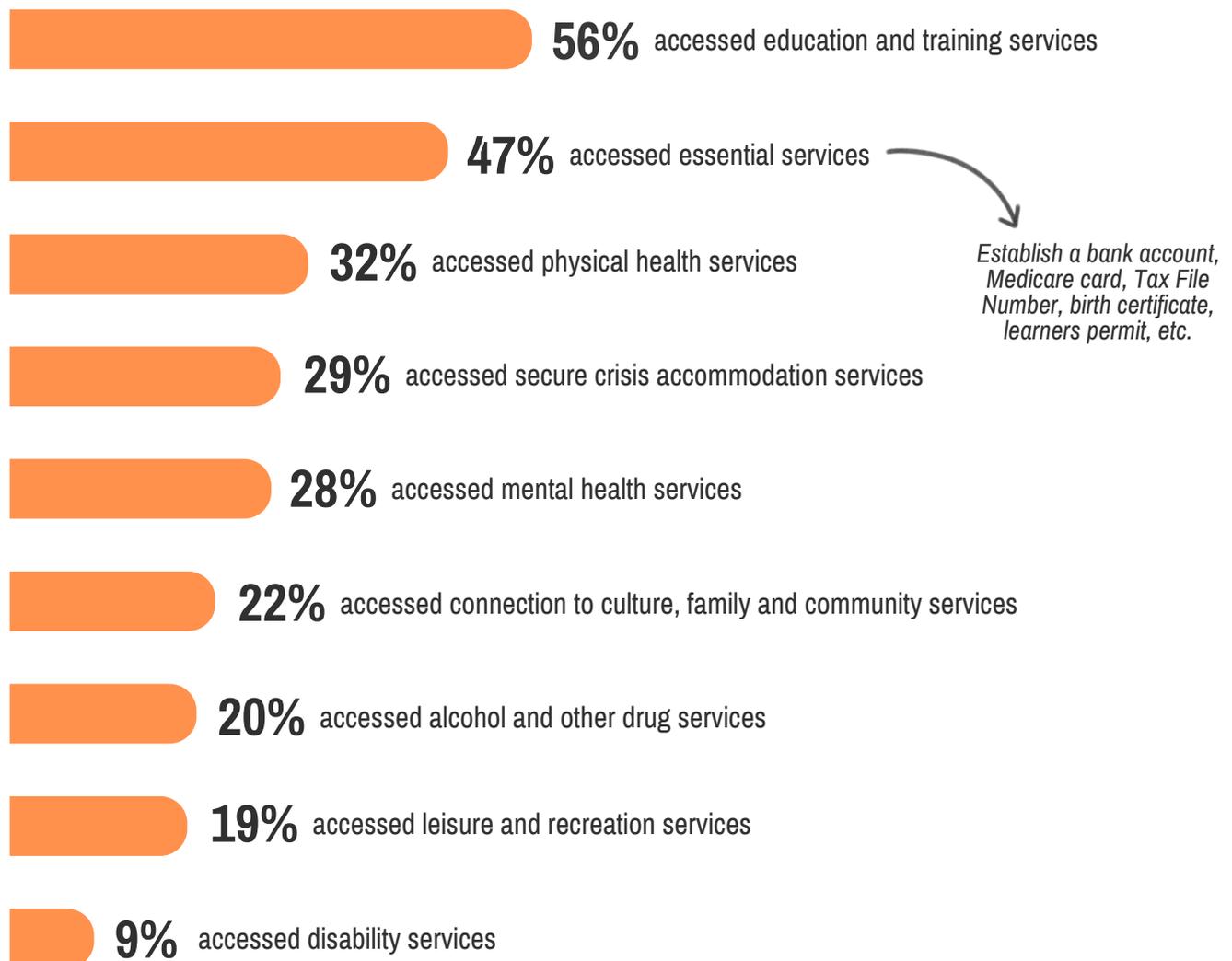


PROJECT OUTCOMES CONT.

Key interim project outcomes include:

- 79 young people have completed their MSP referral this year with 63 clients active on an MSP referral at the end of the year.
- 70% of applicable young people successfully completed their court order
- 57% of applicable young people who completed their MSP referral were fully compliant with their bail order.
- 74% of applicable young people who completed their MSP referral either eliminated or reduced their offending during their referral.
- Approximately 150 mobile devices were diverted from landfill this financial year.

Social Supports - What else did young people use their MSP device for?



PROJECT FEEDBACK

“ Thank you for all of your support whilst I have been in the program – the work you do is invaluable in supporting young people involved in the justice system.

- Non-Government Youth Worker

This feedback has been de-identified.

“ Having a SIM card helped Alex dramatically! Given their remote location communicating with them was hard, having their own SIM made it much easier and we were able to actually start building rapport and getting them linked in with services and building their independence.

- Youth Justice Officer

KEY MILESTONES

In September 2021, HI received funding to expand the service delivery of MSP to support not only referrals from Youth Justice Offices in the Perth Metropolitan area, but additionally from the Wheatbelt and West Kimberley regions. Plans are being made to further service regional WA in 2022-23. Our team expanded to compensate for the increased demand of this expansion.

We began a partnership with PwC to design and implement a Salesforce Customer Relationship Management system. This will allow us to store our clients data more securely, reduce the administrative burden on our volunteers and enable us to collect richer data.

-  Flagship region - Perth Metro
-  Current regions - West Kimberley and the Wheatbelt
-  Future regions - Pilbara and Midwest



COURT BREAKFAST PROGRAM



ABOUT THE COURT BREAKFAST PROGRAM

The Court Breakfast Program (CBP) aims to improve judicial outcomes for young people who come into contact with the youth justice system in WA through the provision of a nutritious breakfast at the Perth Children's Court. This program is inspired by food relief programs delivered in low socioeconomic schools and is designed to support young people and their families to attend court, demonstrate prosocial behaviour, and engage with the staff and judicial process to improve long term outcomes.

Hello Initiative delivers this program in partnership with the Perth Children's Court of Western Australia and a team of Court Welfare Volunteers.



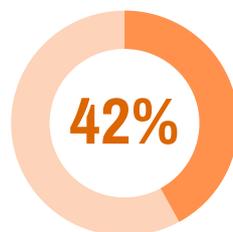
PROGRAM OUTCOMES

During the course of the 21/22 financial year the Court Breakfast Program supplied 47 deliveries of food to the Perth Children's Court of Western Australia. Over the course of a 6 month pilot period user feedback was collected from clients and staff and was overwhelmingly positive.

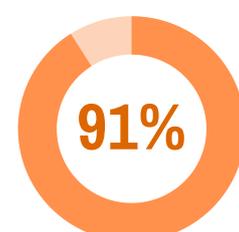
Rolling surveys delivered to young people and their families captured consumer feedback on the CBP.



of young people identified that the CBP made it easier for them to wait for their court appearance.



of young people never ate breakfast before court.
 An additional 44% only sometimes had breakfast.



of young people identified they would "definitely" use the CBP again.
 An additional 7% would "maybe" use the CBP again.

PROGRAM OUTCOMES CONT.

A monthly survey was delivered to staff to assess the impact of the Court Breakfast Program.

97%

of staff reported that they felt the CBP should remain an ongoing fixture at the Perth Children's Court.

“ I think this is such a great new program. Often the court attendees haven't eaten before they've come to court or can't afford to buy anything to eat once they get here. Sometimes they can be at court for hours on an empty stomach so this is definitely a very good, helpful program. It is much better for the attendees to be at court without an empty stomach. - Court Staff

Regarding young people's engagement and behaviour, staff noted that the CBP:

Improved communication

“ Children are communicating with us and freely coming forward to chat. Parents are also more open.

Managed distractions

“ Food/drink is a great distraction, hydrates, calms and allows one to concentrate on the pleasure of taste, smell and filling empty, rumbling tummies.

Supported the development of rapport

“ When the kids come and ask, there is more of a chance to talk to them and enquire after their welfare etc. - it's friendlier.

Relaxed young people and improved overall mood

“ ... young people have stayed instead of taking off and have been calmer as they had something to eat before court.

We continue to explore ways to improve our data collection at the Perth Children's Court, and have already seen similar results as the project has graduated from its 6 month pilot stage.

PROGRAM OUTCOMES CONT.

The Court Breakfast Program received positive feedback from the president of the Perth Children's Court, His Honour Judge Hylton Quail:

“ Since the introduction of the CBP young people attending the Court are engaging very positively with the program. It is apparent to court staff and welfare workers that the numbers of hungry young people coming to court are higher than we previously suspected. Feeding them has made a big difference. Behaviour in the waiting area has improved markedly since the commencement of the program and relations between staff and the young people in the waiting area have improved.

Magistrates report that the focus and concentration of young people appearing before them after they have had some food and are not hungry is much better than before the CBP started.

The CBP has had a positive impact and many families have expressed their appreciation and thanks. Young people are happier to attend court, the experience is less upsetting for many of those who are given breakfast and they are better engaged and listen to what they are told in court. The Court supports the continued operation of the CBP.

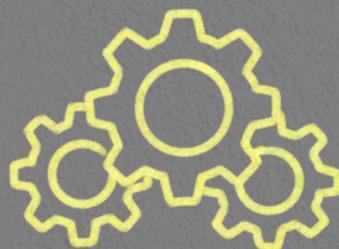
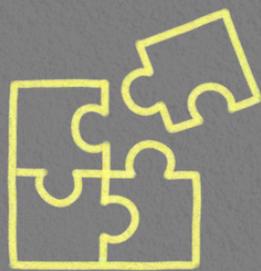
- His Honour Judge Hylton Quail

KEY MILESTONES

In July 2022 Hello Initiative secured ongoing funding to continue the positive impact of the Court Breakfast Program beyond its initial pilot period. This funding has allowed us to expand this program for a 12 month period, and enhance the menu to include healthier options. The healthier menu will include reduced sugar muesli bars, individual yoghurt packs, popcorn packs, rice crackers/savoury biscuits and will swap banana bread for protein balls.



CIRCUIT BREAKER PROGRAM



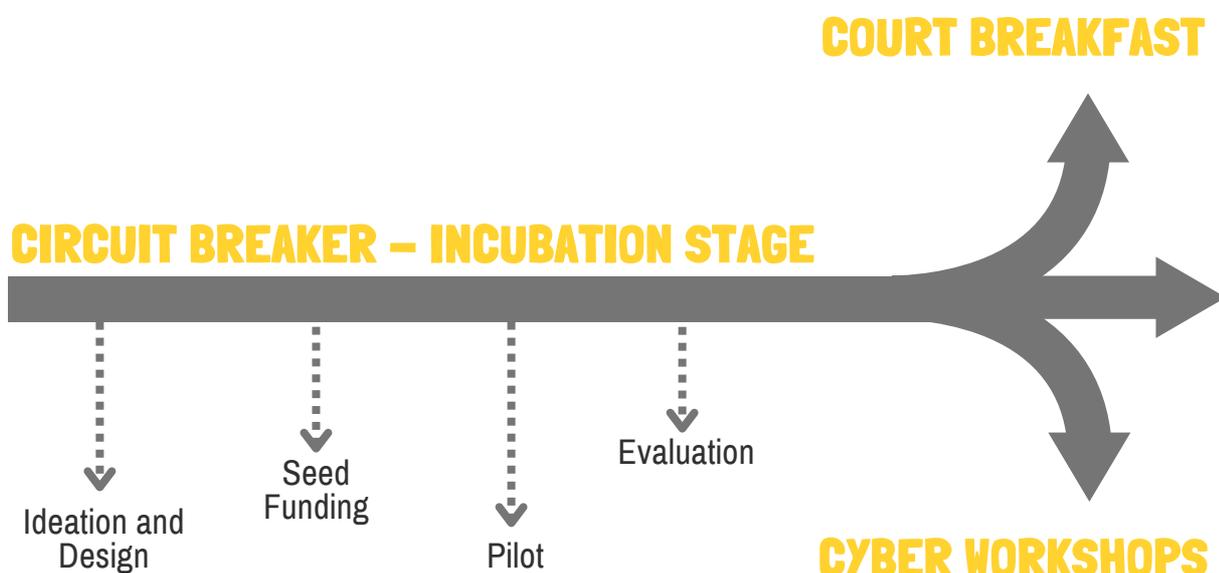
ABOUT CIRCUIT BREAKER

Hello Initiative's Circuit Breaker project 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.

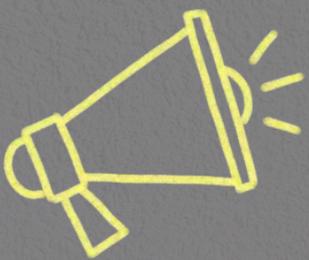
Hello Initiative applies Stanford University's Human-Centred Design Thinking approach to the design and testing of social innovation projects. By doing this we support industry upskilling, idea capture and management across various youth sectors. We seek to improve the capacity of the sector to deliver new 'models of care' for young people in justice in an effort to move the needle on social and judicial outcomes.

KEY MILESTONES

Over the course of 2021-22 our Court Breakfast Program successfully completed its 6 month pilot and graduated out of the Circuit Breaker Program to become a permanent addition to Hello Initiative's programming. Our e-Safety Workshops are undergoing continuous improvement through the Circuit Breaker Program. Three new additional pilots identified through the Circuit Breaker Program are in their final planning stages for launch later in 2022.



CIRCUIT BREAKER'S PILOT PROGRAMS



E-SAFETY WORKSHOPS

Since 2020 Hello Initiative has been delivering e-Safety Workshops providing education for young people on how to navigate life online. When we provide young people with a mobile device through our Mobile Support Project, we also have an ethical duty to teach young people how to use these devices safely. Our e-Safety workshops aim to create an interactive, fun and pro-social mentoring opportunity between young people, their caseworkers and HI volunteers. Workshop content is tailored to age group and includes privacy and security, cyberbullying, personal information, online relationships and avoiding phishing/scams.

WORKSHOP OUTCOMES

Young people were awarded with a certificate to demonstrate their participation in a voluntary educational program. Feedback from the May 2022 workshop was positive. One caseworker noted the workshop ***“was a great balance of enjoyable activity and content”*** and that it ***“was helpful to have both the workbook and discussions about the different areas of cyber safety.”*** The workshops were believed to result in ***“very much”*** rapport and mentoring built between young people and staff and along with the activities being ***“very much”*** enjoyable.



KEY MILESTONES

In the face of delays due to COVID-19, Hello Initiative was able to overcome these challenges and host an e-Safety Workshop in May 2022 at Bounce Inc. in Cannington with positive outcomes.

We are looking forward to hosting another two e-Safety Workshops in the second half of 2022.

INNOVATION WORKSHOPS

Hello Initiative's Innovation Workshops provide access to training in Human-Centred Design Thinking methodology to youth justice industry workers and students who may not be able to afford commercial innovation training.

Workshops see participants engage in a variety of exercises in experiential learning and will apply their new skills in real time to real problems and ideate solutions to key challenges facing the youth justice sector in WA.

WORKSHOP OUTCOMES

Our Innovation Workshops aim to develop skills and build the innovation capacity of the youth justice sector workforce. This project focuses on creating meaningful collaborative relationships within the youth justice sector by facilitating inter-agency links and networks. Co-designed innovative solutions ideated within workshops that can be applied to current industry challenges are proposed to have lasting benefits for the youth justice sector.

KEY MILESTONES

Following a successful launch in late 2020, Hello Initiative continues to ingrain Innovation Workshops into its core programming. Facilitated by funding received in March 2022, we have undergone planning to deliver regular workshops launching in October 2022.

HI also delivered a number of HCDDT workshops in partnership with the University of Western Australia and the Grand Challenged program to support student and community innovation education.



COMING SOON: **YOUTH JUSTICE INNOVATION ADVISORY COUNCIL**

The Youth Justice Innovation Advisory Council is a 'one of a kind' youth advisory council specific to the youth justice system within WA. The project provides an opportunity for Hello Initiative to listen to the critical voice of young people with lived experience of being engaged in the justice system. Through paid feedback sessions this project will provide an avenue for growth and development for Hello Initiative and the young people involved in the council.

PROJECTED OUTCOMES

Young people will participate in an open space for self advocacy, resulting in valuable feedback collection, project improvement and identification, and strengthened relationships between young people and community service providers.



This program aims to elevate the importance of listening to young people's views and lived experiences in order to effect positive change in current policy and procedures to better support young people.



Additionally, engagement in the Youth Justice Innovation Advisory Council will provide an avenue for young people to develop professional skills and build a preliminary professional network.



KEY MILESTONES

In 2021 Youth Justice Innovation Advisory Council secured funding for a 12-month pilot period, has undergone significant preliminary planning and is currently in its recruitment stages with the first session due to commence in October 2022.

COMING SOON: SMART CASUAL CLOTHING BANK

The Smart Casual Clothing Bank will provide young people an opportunity to obtain age and situation appropriate clothing to support professional presentation for occasions such as court dates, employment, or school interviews. This project was developed to address the unfortunate reality that first impressions matter, and they often prevail even when contradictory evidence is presented.

Hello Initiative's Smart Casual Clothing Bank is based on the already successful model of Dress for Success, however our model has been adapted to suit the young people in the justice system that we serve.

PROJECTED OUTCOMES

This program aims to improve social and judicial outcomes for young people by providing confidence and empowerment and addresses the socio-economic challenges of some young people involved in the youth justice sector who may not have reliable and ongoing access to smart-casual clothing.

KEY MILESTONES

A major win for this project was the opportunity to collaborate with Thread Together on the attainment of a base smart-casual clothing library. This will enable Hello Initiative to use funding obtained in 2021 to reinforce the project against wardrobe shortcomings and distribute increased resources for ongoing operational costs. It is expected this collaboration will result in a better user experience for young people.

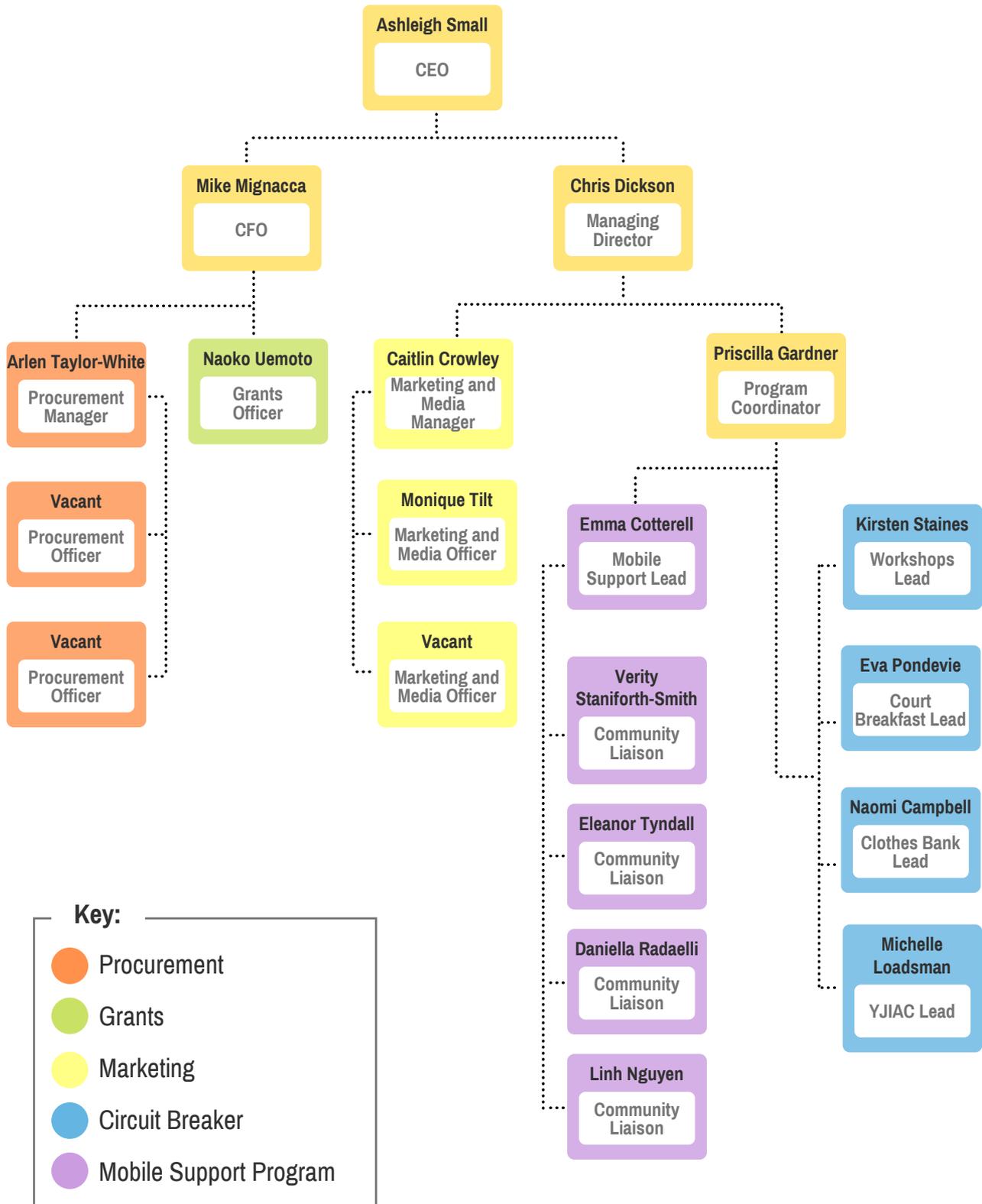
The preliminary planning for the Smart Casual Clothing Bank is well underway, and after persevering through COVID-19 delays the project is set to launch later in 2022.



COMMITTEE OVERVIEW



ORGANISATION STRUCTURE



TEAM TESTIMONIALS



Chris Dickson, Managing Director

2021/22 was a great year at HI and I have loved watching the organisation grow! New volunteers, new staff, new projects and new challenges made it an exciting year to be a part of Hello Initiative. I look forward to what the new year throws at us.

P Gardner, Program Coordinator

In July 2022, I joined HI in this brand new role, coordinating all major projects, focusing on continuous improvement, and enhancing our data collection. I have the absolute privilege of working with the incredibly passionate project leadership team alongside a dedicated group of volunteers who, without their hard work, none of what we do at HI would be possible.



Michael Mignacca, CFO

The past 12 months at HI has been an incredibly rewarding experience and we have enjoyed a period of substantial growth. By securing strong funding streams for both our Established Programs along with our Innovative Pilot Services, we have been able to provide assistance to a greater number of Clients than ever before and I'm excited to see what the next year brings.

Emma Cotterell, MSP Lead

I really love working with the team at HI and being able to be in touch with youth workers and justice workers to learn about the impacts Mobile Support has on the lives of young people has been awesome. I think that the element of accessibility in social justice issues is so invaluable, and this is something that Mobile Support really provides. I also love being able to facilitate an avenue of freedom and independence for young people.



Arlen Taylor-White, Procurement Manager

I have volunteered with HI for over two years. Volunteering at an organisation that provides practical support to some of WA's most vulnerable populations is an extraordinary experience, I look forward to continuing to work with HI into next year.

TEAM TESTIMONIALS CONT.

Eva Pondevie, CBP Lead

Being the Project Lead for the Court Breakfast Program has been extremely rewarding. I have had the opportunity to work with creative and passionate people, while learning valuable workplace skills. I am excited to be part of the growth of this program to continue making a positive impact in the WA community.



Naoko Uemoto, Grants Officer

Working at HI has been an incredibly warm, and rewarding experience! As a grants officer, I have enjoyed being able to work on applications to support the amazing projects run by HI, but also to start up a grants database. The long-term and forward-thinking focus of this has been very exciting - it makes me feel very lucky to work with such a driven team.



Kirsten Staines, E-Safety Workshops Lead

The e-safety workshops are well-received by both the young people who come, and their support workers. They provide an opportunity for support workers to bond with their young person which helps to facilitate trust and a strong working relationship, and for the young people to have a fun, social outing where they get to be a kid. We've received feedback from the young people that the content taught helped them to figure out what makes them uncomfortable online and how they can avoid these situations.



Caitlin Crowley, Marketing Manager

As the Marketing Manager for HI, I've had the opportunity to try so many new things, learn valuable Marketing skills and collaborate with some really great people! It's been especially exciting to work on expanding the Marketing team through the introduction of new positions. I'm proud to be a part of this team of hard-working, supportive and kind volunteers and I look forward to continuing to share their incredible work.



OUR PARTNERS



OUR PARTNERS AND SPONSORS

We are pleased to announce the commencement of HI's first paid staff members as of 01 July 2022. After three-years of exclusive volunteer management, the paid staff members are a significant step forward for HI to create capacity in driving impact and momentum towards our mission and vision. The two new part-time roles include the Program Coordinator and the Managing Director. Our team extends an enormous thank you to our gold partners for enabling this change - Knight Health Pty Ltd and the WA Department of Communities.

Gold Partners

Department of Communities

Department of Justice



Silver Partners

Onsite Vehicle Inspections



Mobile Support Program Partners



Associated Partners



FINANCIAL REPORTS



Balance Sheet

Hello Initiative Incorporated
As at 31 July 2022

31 JUL 2022 NOTES

Assets

Bank

HI Community Account	149,412
Total Bank	149,412

Current Assets

Prepayments	1,162	2
Total Current Assets	1,162	

Total Assets	150,574
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Liabilities

Current Liabilities

PAYG Withholdings Payable	1,480
Total Current Liabilities	1,480

Total Liabilities	1,480
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Net Assets	149,094
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Equity

Current Year Earnings	128,773
Retained Earnings	20,321
Total Equity	149,094

Profit and Loss

Hello Initiative Incorporated For the year ended 31 July 2022

2022 NOTES

	2022	NOTES
Trading Income		
Donations	68,600	3
Grants	104,719	4
Program Service Fees	4,175	5
Total Trading Income	177,494	
Gross Profit	177,494	
Other Income		
Interest Income	64	
Total Other Income	64	
Operating Expenses		
Accounting Fees	308	
Advertising & Promotion	889	
Court Breakfast Program	6,349	
E-Safety Workshop	584	
Fees & Permits	22	
Fundraising Expenses - General	234	
Innovation Workshops	80	
Insurance - Public Liability	702	
Insurance - Volunteers	415	
Insurance - Workers' Compensation	2,401	
Meeting Expenses	608	
Membership Fees	70	
Miscellaneous Expenses	50	
Mobile Support Program	30,111	6
Printing & Stationery	40	
Smart Casual Clothing Bank Program	194	
Superannuation	539	
Telephone & Internet	54	
Wages & Salaries	5,135	
Total Operating Expenses	48,785	
Net Profit	128,773	

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;
- 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 resources utilised in relation to the E-Safety Workshops.

2022 NOTES

3. Donations

Donations - General	600
Donations - Court Breakfast Program	13,000
Donations - Youth Justice Innovation Council	2,000
Donations - Smart Casual Clothing Bank	3,000
Donations - Knight Health	50,000
Total Donations	68,600

2022 NOTES

4. Grants

Grants - Mobile Support Program	60,000
Grants - Department of Communities	41,719
Grants - Human Centred Design Thinking	3,000
Total Grants	104,719

2022 NOTES

5. Program Service Fees

Program Service Fees - Innovation Workshop	1,500
Program Service Fees - COVID Program	175
Program Service Fees - Consulting	2,500
Total Program Service Fees	4,175

2022 NOTES

6. Mobile Support Program

Mobile Support Program - Recharges	19,440
Mobile Support Program - Sim Cards	3,688
Mobile Support Program - Charger	3,170
Mobile Support Program - Devices	185
Mobile Support Program - Postage	150
Mobile Support Program - Travel	1,845
Mobile Support Program - General	239
Mobile Support Program - Client Software	1,395
Total Mobile Support Program	30,111



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