

A group of young people are sitting in a circle on the ground outdoors at night. They are surrounded by trees and string lights, creating a warm and intimate atmosphere. The scene is framed by large, out-of-focus green leaves in the foreground.

BLACKTOWN YOUTH SERVICES ASSOCIATION

2023

ANNUAL REPORT

ACKNOWLEDGMENT TO COUNTRY

**BLACKTOWN YOUTH SERVICES ASSOCIATION
(BYSA) WOULD LIKE TO ACKNOWLEDGE THE
TRADITIONAL OWNERS OF THIS LAND,
THE DARUG NATION.**

**WE PAY OUR RESPECTS TO ELDERS PAST,
PRESENT AND
EMERGING AND EXTEND THAT RESPECT TO
INDIGENOUS AND NON-INDIGENOUS PEOPLE WHO
SHARE THIS SPACE WITH THE 48 FAMILY.**

**ALWAYS WAS, ALWAYS WILL BE,
ABORIGINAL LAND.**



ARTWORK BY BY EMMA-CONSTANCE

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ABOUT US

VISION

*Our vision is that no young
person gets left behind,
NO MATTER WHAT!*

MISSION

*Our mission is to support, resource
and empower young people to
create transformative change in
their lives and communities.*

OUR APPROACH

*We connect young people with Youth
Practitioners who provide support to ensure
basic needs are met. We use Music, Art and
Culture to engage and inspire young people.*

*This creates future educational and
employment pathways so they can positively
contribute back to society.*

BOARD OF MANAGEMENT

Patrick Ryan - Chair

Not-for-profit leadership; change management

Petko Petkov - Treasurer

Financial management and reporting; strategy

Adele McLennan-Gillings - Secretary

Mental health; education

Moera Tufunga - Ordinary Member

Mental health; community engagement

Harry Callaghan - Ordinary Member

First Nations Elder; community engagement

Amanda Glenwright - Ordinary Member

Strategic planning; peer workers

Stacy Gershberg - Ordinary Member

Human Resources; compliance

Ishra Prasad - Ordinary Member

Community safety

MESSAGE FROM OUR BOARD

The 2022-2023 Financial Year was another period of great change for BYSA. Our Board underwent a change, with the departure of several of our valued members. On behalf of the entire organisation, we wish a fond farewell to Renee Van Vugt, Samuel Hartridge, and the previous Chairperson, Rebecca Meli. We thank you for your work serving on the BYSA board and wish you all the best.

To fill our Board, we were pleased to welcome the following members:

Patrick Ryan (Chairperson)

Petko Petkov (Treasurer)

Moera Tufunga

Harry Callaghan

Amanda Glenwright

Stacy Gershberg

Ishra Prasad

These members joined our continuing Secretary, Adele McLennan-Gillings.

We also welcomed some new staff and farewelled some old this year. In particular, we would like to thank Natalie Chiappazzo, Alison Becroft, and JT Tavola, who moved on from BYSA this year. Youth HQ was inspired by and developed from the work these staff did with young people over many years. Their passion and tenacity has been a shaping force. BYSA would not be the organisation it is today without the influence of these dedicated individuals. We wish them all the best in their respective new endeavours.

The BYSA passion lives on in our current team of workers and volunteers. Despite the challenges of working in a rapidly changing organisation, the work that BYSA staff do with young people and behind the scenes is testament to their talent and heart. They are responsive to our young people's needs and creative in their work. BYSA continues to deliver programs that are both fundamentally unique and utterly needed in Blacktown. Crisis management, meeting basic needs, providing fun and connection, cultural healing, and creative support and inspiration are all part of the day-to-day work of our team. They are fierce supporters of our young people and of each other. There is something really special about the BYSA space and all the people who pass through it.

Most importantly, the success of BYSA is attributed to the incredible young people who continue to show up, share their lived experiences and become the change that they want to see within themselves and their communities. We thank each and every one of you for the trust you place in BYSA.

We look forward to continuing to support BYSA, our young people and the community.



OUR TEAM

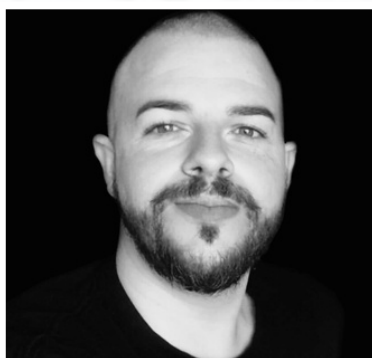
OUR TEAM



Pablo Ortega
Youth Practitioner



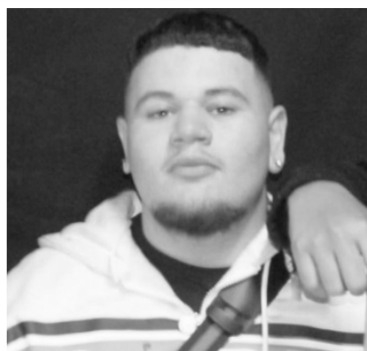
Brittany Cronin
Youth Practitioner



Benjamin Hourn
Youth Practitioner



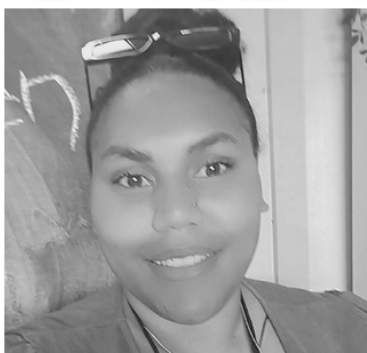
Pedro
Youth Specialist



Lakka
Youth Specialist



Antonia Lukic
Finance Manager



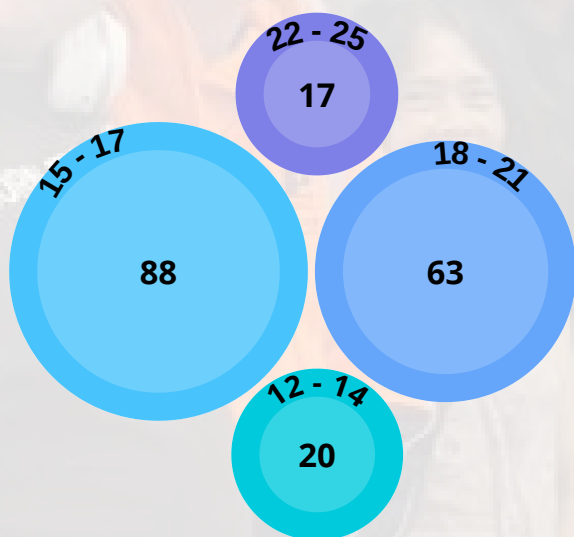
Vilisi Baka
Administration



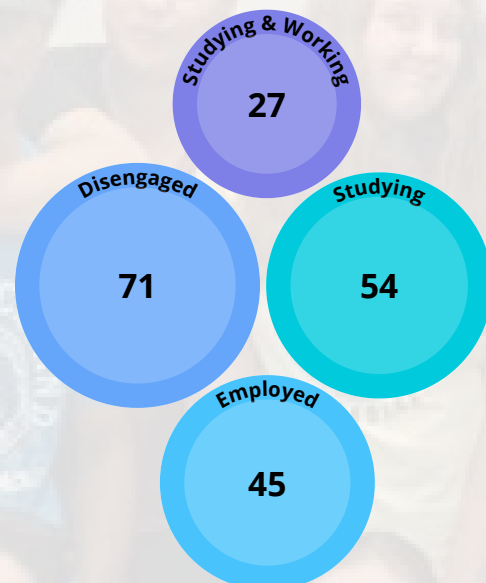
OUR IMPACT

2022-2023 STATISTICS

AGE

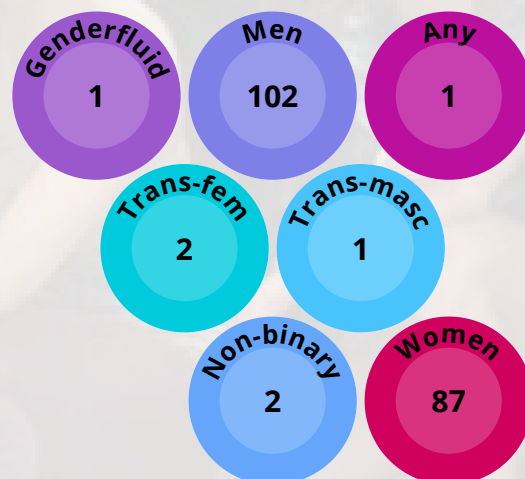


PARTICIPATION

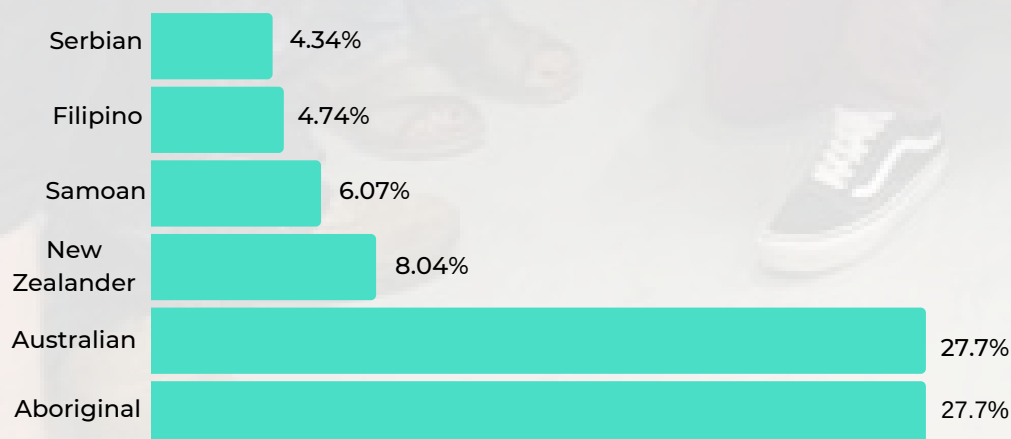


191
INDIVIDUAL
YOUNG PEOPLE
REGISTERED
IN FINANCIAL
YEAR

GENDER



CULTURAL IDENTITY



3233
OCCASIONS
OF SERVICE

2022-2023 STATISTICS

880

HOURS OF SAFE
SPACE

358

HYGIENE PACKS
DISTRIBUTED

128

STUDIO
SESSIONS

168

DINNER
NIGHTS

22

CULTURAL
PROGRAMS

20

ADVOCACY
SESSIONS

7

YOUTH LED
PROJECTS

A full-page background image featuring a dramatic sunset sky. The upper half is dominated by a vibrant orange and yellow sky with scattered clouds. Several power lines stretch diagonally across the frame. The lower half shows the dark silhouette of a modern building with multiple balconies and windows. A semi-transparent white horizontal band is positioned across the middle of the image, serving as a backdrop for the text.

YEAR IN REVIEW



BYSA Studios is a youth-led recording studio program on site at BYSA. Fusing together music, passion, and creativity BYSA studios creates a platform for young people to use creative expression as a tool to find their voice and heal through the power of music.

STUDIO SESSIONS

ACTIVATIONS

BYSA Activations engage young individuals who may struggle with other programs. Developed collaboratively, these spaces prioritize young people's interests, incorporating ideas through informal consultations. Activations help build confidence for interactions with clients, staff, and the wider community.



Level Up is a transformative program aiding vulnerable youth in issues like homelessness and domestic violence. Through referrals and essential support, it empowers individuals to navigate challenges with resilience, offering both immediate relief and a foundation for a more stable future.

OPERATION LEVEL UP

THE ARENA

The Arena fosters friendly competition and physical activity, encouraging young people to join teams. This program promotes teamwork, resilience, healthy behaviors, and the development of new interests and sporting skills.



Co:Lab, an ongoing creative program, focuses on music production, songwriting, and beat making to enhance participants' identity, confidence, and technical skills. With access to professional equipment, recording studios, and expert support in music, photography, and videography, the program aims to foster creativity and personal growth in young individuals.

CO-LAB

CULTURES COLLIDE

Cultures Collide celebrates diversity among young people, promoting cross-cultural understanding through activities like traditional cuisines and dances and cultural engagements. The program fosters a sense of belonging, cultural pride, and a global perspective, enriching participants' lives.





Dinner With, a youth-led program at BYSA, engages young participants in developing life skills through collaborative cooking. With support from staff or volunteers, they work together to prepare nutritious meals, fostering skills in cooking, preparation, meal planning, and enhancing employability skills like food knowledge, hygiene, presentation, professionalism, and teamwork.

DINNER WITH

HUSTLE & MOTIVATE

This program guides young individuals in creating professional profiles, offering mentorship for a head start in education and employment. It covers basics like form-filling, document preparation, resume writing, job applications, interview readiness, and maintaining professional profiles.



Ignite equips youth with self-advocacy skills, covering campaign planning, protest organization, and meeting participation. Participants become representatives, voicing youth concerns, and evolve into role models within BYSA and their communities. This program sparks impactful change, ensuring the valued voices of youth are heard.

IGNITE

RHYME & DINE

Rhyme and Dine: A dynamic program where young talents shine in DJ-ing and performing arts. Against a vibrant backdrop with a dance floor and dinner, it's an unforgettable concert experience fostering confidence, camaraderie, and self-expression.



The Summit equips youth with essential life skills through engaging workshops on respect, consent, healthy relationships, self-reflection, and accountability. Participants write letters to their future selves, emphasizing strong friendships, mental health, and physical fitness. This transformative program empowers young people for a confident and fulfilling future.

THE SUMMIT

TALANOA

Talanoa fosters mental health awareness for Pasifika youth through open, culturally sensitive conversations. Providing a safe space, it empowers young people with resources and coping strategies, embracing Pasifika heritage. The program encourages mutual support, breaking down stigma and prioritizing mental health for future generations.





'Street Kidz': A youth-created documentary, in collaboration with our Digital Insights Lead and Youth Specialists, highlights youth homelessness. The film allows young individuals to share experiences and advocate for themselves. Showcased at BYSA with a red carpet event, it empowered youth in a supportive environment, ensuring their voices are heard.

STREET KIDZ

NOBODY'S BUSINESS

This program encourages young people to tap into their creative side, trial new projects, experiment with new skills, learn the basics of how they can build a personal and product image and how to market their product with the intention of making sales and profit.



During BYSA's closure period we ran community activations at Blacktown Showground to continue engagement with young people. These activations were run two days a week where we provided food, activities and various forms of support. These activations proved to be valuable to many young people and maintained engagement with young people.

BYSA ON THE ROAD



ACKNOWLEDGEMENTS

FUNDING BODIES

paulramsay
FOUNDATION



Vincent Fairfax Family
Foundation

DONORS & PARTNERSHIPS



Health
Western Sydney
Local Health District



BYSA would like to thank you for your continued support to ensure that no young person gets left behind.

// ANNUAL REPORT 2023

2022-2023 FY FINANCIALS

Blacktown Youth Services Association Incorporated

ABN 30 023 616 686

Financial Statements
For the Year Ended 30 June 2023

Blacktown Youth Services Association Incorporated
Statement of Profit or Loss and Other Comprehensive Income
For the Financial Year Ended 30 June 2023

	Notes	2023	2022
		\$	\$
Revenue			
Revenue from contracts with customers	4	691,514	226,127
Other income	5	9,134	73,674
Total revenue		700,648	299,801
Expenses			
Administration and other operating costs		(142,415)	(53,483)
Employee benefits		(611,340)	(192,275)
Finance costs		-	(911)
Lease payments for short-term/low-value leases		(620)	-
Program expenses		(158,121)	(109,841)
Total expenses		(912,496)	(356,510)
Net deficit for the year		(211,848)	(56,709)
Income tax expense		-	-
Deficit after income tax		(211,848)	(56,709)
Other comprehensive income		-	-
Total comprehensive loss		(211,848)	(56,709)

The accompanying notes form part of these financial statements.

Blacktown Youth Services Association Incorporated
Statement of Financial Position
As at 30 June 2023

	Notes	2023 \$	2022 \$
Assets			
Current			
Cash and cash equivalents	6	1,263,483	1,409,555
Trade and other receivables	7	6,989	896
Current assets		1,270,472	1,410,451
Non-current		-	-
Non-current assets		-	-
Total assets		1,270,472	1,410,451
Liabilities			
Current			
Trade and other payables	8	24,740	1,308
Provisions	9	22,898	38,981
Other liabilities	10	953,059	888,283
Current liabilities		1,000,697	928,572
Non-current			
Provisions	9	4,978	5,234
Non-current liabilities		4,978	5,234
Total liabilities		1,005,675	933,806
Net assets		264,797	476,645
Equity			
Accumulated funds		264,797	476,645
Total equity		264,797	476,645

The accompanying notes form part of these financial statements.

Blacktown Youth Services Association Incorporated
Statement of Changes in Equity
For the Financial Year Ended 30 June 2023

	Notes	Accumulated Funds \$	Total Equity \$
Balance at 1 July 2021		428,593	428,593
Retrospective restatement	11	104,761	104,761
Deficit for the year		(56,709)	(56,709)
Other comprehensive income		-	-
Total comprehensive loss		(56,709)	(56,709)
Balance at 30 June 2022		476,645	476,645
Balance at 1 July 2022		476,645	476,645
Deficit for the year		(211,848)	(211,848)
Other comprehensive income		-	-
Total comprehensive loss		(211,848)	(211,848)
Balance at 30 June 2023		264,797	264,797

The accompanying notes form part of these financial statements.

Blacktown Youth Services Association Incorporated
Statement of Cash Flows
For the Financial Year Ended 30 June 2023

	Notes	2023	2022
		\$	\$
Cash flows from operating activities			
Receipts from grants, customers and others		825,463	1,032,666
Receipts from fundraising and donations		300	56,830
Payments to suppliers and employees		(975,649)	(302,551)
Interest received		3,814	128
Interest paid		-	(911)
Net cash (used in)/provided by operating activities		(146,072)	786,162
Cash flows from investing activities		-	-
Net cash provided by investing activities		-	-
Cash flows from financing activities		-	-
Net cash provided by financing activities		-	-
Net change in cash and cash equivalents		(146,072)	786,162
Cash and cash equivalents at beginning of financial year	6	1,409,555	623,393
Cash and cash equivalents at end of financial year	6	1,263,483	1,409,555

The accompanying notes form part of these financial statements.

Blacktown Youth Services Association Incorporated
Notes to the Financial Statements
For the Financial Year Ended 30 June 2023

1. General information

The financial statements cover Blacktown Youth Services Association Incorporated, an entity incorporated under the *Associations Incorporation Act 2009* (NSW) and domiciled in Australia. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards and a registered charity under the *Australian Charities and Not-for-profits Commission Act 2012*.

The entity's principal activity was to provide recreational and education programs for young people aged 12-24 in the Blacktown Local Government Area (LGA) by delivering a range of activities and creative workshops to engage through programs and hubs.

Principal place of business is 15 First Ave, Blacktown, NSW, 2148.

The financial report was authorised for issue by the Committee on 7 December 2023.

2. Changes in accounting policies

New and revised standards that are effective for these financial statements

A number of revised standards became effective for the first time to annual periods beginning on or after 1 July 2022. The adoption of these revised accounting standards has not had a material impact on the entity's financial statements.

Accounting Standards issued but not yet effective and not been adopted early by the entity

A number of new and revised standards have been issued but are not yet effective and have not been adopted early by the entity. The Committee is currently assessing the impact such standards will have on the entity.

3. Summary of significant accounting policies

Financial reporting framework

The general purpose financial statements of the entity have been prepared in accordance with the requirements of the *Associations Incorporation Act 2009* (NSW) and the *Australian Charities and Not-for-profits Commission Act 2012*.

Statement of compliance

The general purpose financial statements of the entity have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures and other authoritative pronouncements of the Australian Accounting Standards Board.

Basis of preparation

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of this report are as follows:

The financial statements are presented in Australian dollar (\$), which is the entity's functional and presentation currency.

Blacktown Youth Services Association Incorporated
Notes to the Financial Statements
For the Financial Year Ended 30 June 2023

Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the entity expects to receive in exchange for those goods or services.

Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Other revenue

For any revenue streams that are not defined as contracts with customers, revenue is recognised when the entity gains control, economic benefits are probable and the amount of the revenue can be measured reliably.

Operating expenses

Operating expenses are recognised in profit or loss upon utilisation of the service or at the date of their origin.

Income tax

No provision for income tax has been raised as the entity is exempt from income tax as a registered charity under the *Australian Charities and Not-for-profits Commission Act 2012*.

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.

Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected losses. Trade receivables are generally due for settlement within 30 days.

Impairment of assets

At the end of each reporting period the entity determines whether there is evidence of an impairment indicator for non-financial assets.

Trade and other payables

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

Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

Blacktown Youth Services Association Incorporated
Notes to the Financial Statements
For the Financial Year Ended 30 June 2023

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

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows

Provision for employee benefits

Provision is made for the entity's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

Liabilities relating to contracts with customers

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before the grant conditions are fulfilled. Contract liabilities include deferred income. Contract liabilities are recognised as revenue when the entity performs under the contract (i.e., fulfils conditions of the grant).

The conditions usually fulfilled within twelve (12) months of receipt of the grant. Where the conditions will only be satisfied more than twelve (12) months after the reporting date, the liability is discounted and presented as non-current.

Going concern

Notwithstanding net current assets of \$269,775 as at 30 June 2023, the entity had a deferred grant revenue balance of \$953,059 as at that date. The entity was advised after year-end that grant funding comprising the majority of the entity's revenue during the financial years ended 30 June 2022 and 30 June 2023, would no longer continue. The entity has been allowed to utilise the remaining funds it holds as deferred income up until January 2024. The committee is currently looking at alternative revenue sources to support the operations of the entity in the future.

Comparative figures

Where required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year. With the exception of minor reclassifications between certain financial statement line items, comparatives are consistent with prior years, unless otherwise stated.

Significant management judgement in applying accounting policies

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Blacktown Youth Services Association Incorporated
Notes to the Financial Statements
For the Financial Year Ended 30 June 2023

Estimation uncertainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

Receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An allowance for expected losses is included, where applicable, based on historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. The allowance for expected losses is based on the best information at the reporting date.

Long service leave

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Blacktown Youth Services Association Incorporated
Notes to the Financial Statements
For the Financial Year Ended 30 June 2023

	2023 \$	2022 \$
4. Revenue from contracts with customers		
<u>Revenue recognised over time</u>		
Grant income - Department of Industry, Science and Resources	-	11,657
Grant income - non-government	691,444	214,405
Membership fees	70	65
	691,514	226,127

How the entity recognises revenue

Grants

If conditions are attached to a grant, revenue is recognised when the entity satisfies those conditions.

Membership fees

Revenue relating to membership is recognised over the period to which the agreement relates.

5. Other income

Donations	300	56,830
Paid paternity leave	-	13,906
Interest income	3,814	128
Other income	5,020	2,810
	9,134	73,674

6. Cash and cash equivalents

Cash at bank	1,220,430	1,322,726
Short-term deposits	43,053	86,829
	1,263,483	1,409,555

7. Trade and other receivables

Current

Trade receivables	5,900	400
Refundable bond	200	200
Net GST and BAS receivable	889	-
Other receivables	-	296
	6,989	896

8. Trade and other payables

Current

Trade payables	775	47
Accrued expenses	23,965	-
Net GST and BAS payable	-	1,261
	24,740	1,308

Blacktown Youth Services Association Incorporated
Notes to the Financial Statements
For the Financial Year Ended 30 June 2023

	2023 \$	2022 \$
9. Provisions		
Current		
Provision for employee benefits	22,898	38,981
	<u>22,898</u>	<u>38,981</u>
Non-current		
Provision for employee benefits	4,978	5,234
	<u>4,978</u>	<u>5,234</u>
10. Other liabilities		
Current		
Contract liabilities - non-government	953,059	888,283
	<u>953,059</u>	<u>888,283</u>

11. Retrospective restatement

The following errors pertaining to prior years were noted in the current year:

- a) Grant income and project expenses were incorrectly disclosed;
- b) Internally generated administration income and expenditure items were incorrectly recognised;
- c) Deferred revenue balances were incorrectly allocated;
- d) Personal leave was incorrectly recognised; and
- e) Incorrect classification of long service leave provision.

The aggregate effect of the errors on the annual financial statements for the financial year ended 30 June 2022 is as follows:

	Previously Stated \$	30 June 2022 Adjustments \$	Restated \$
Grant received	379,776	(153,714)	226,062
Donations received	491,830	(435,000)	56,830
Other income	16,909	-	16,909
Program expenses	(663,555)	553,714	(109,841)
Employee expenses	(192,275)	-	(192,275)
Total other expenses	(89,394)	35,000	(54,394)
Deficit	<u>(56,709)</u>	<u>-</u>	<u>(56,709)</u>

Blacktown Youth Services Association Incorporated
Notes to the Financial Statements
For the Financial Year Ended 30 June 2023

	Previously Stated \$	30 June 2022 Adjustments \$	Restated \$
11. Retrospective restatement (continued)			
Total assets	1,410,452	-	1,410,452
Trade and other payables	(1,308)	-	(1,308)
Provisions - current	(49,811)	10,829	(38,982)
Provisions - non current	-	(5,234)	(5,234)
Other current liabilities	(987,449)	99,166	(888,283)
Net assets	371,884	104,761	476,645
Accumulated funds	371,884	104,761	476,645
Equity	371,884	104,761	476,645

12. Related parties

The entity's related parties include its key management personnel and related entities. Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties.

	2023 \$	2022 \$
<u>Key management personnel compensation</u>		
Total key management personnel compensation	<u>121,759</u>	<u>117,517</u>

13. Remuneration of auditors

SDJA

Audit of financial report	5,500	-
Assistance with financial report preparation	2,000	-
	<u>7,500</u>	<u>-</u>

Ross Fowler & Co Chartered Accountant and Business Advisors

Audit of financial report	-	2,500
	<u>-</u>	<u>2,500</u>

14. Economic dependency

The entity is dependent on the receipt of financial assistance from funding bodies for the majority of its revenue. Subsequent to year end, the entity was advised that this funding would no longer continue. Refer to Note 3 Going Concern and Note 17 Subsequent Events.

15. Commitments

The entity had no material unrecognised contractual commitments as at 30 June 2023.

Blacktown Youth Services Association Incorporated
Notes to the Financial Statements
For the Financial Year Ended 30 June 2023

16. Contingent liabilities

There are no contingent liabilities as at 30 June 2023.

17. Subsequent events

Subsequent to year end, the entity received notice that grant funding relating to the majority of the entity's revenue would be terminated. Refer to Note 3 Going Concern and Note 14 Economic Dependency for further details.

No other adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation of these accounts.

Blacktown Youth Services Association Incorporated
Responsible Persons' Declaration
For the Financial Year Ended 30 June 2023

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

- a) the financial statements and notes are in accordance with the *Associations Incorporation Act 2009* (NSW) and the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - i) giving a true and fair view of the registered entity's financial position as at 30 June 2023 and of its performance for the year ended on that date; and
 - ii) complying with Australian Accounting Standards – Simplified Disclosures, the *Associations Incorporation Regulation 2022* (NSW) and the *Australian Charities and Not-for-profits Commission Regulations 2022*; and
- b) 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.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulations 2022*.


Patrick Ryan
Chairperson
7 December 2023



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P: PO Box 324
West Pennant Hills NSW 2125
M: 0428 074 081
E: info@sdja.com.au
W: www.sdja.com.au

Blacktown Youth Services Association Incorporated
Auditor's Independence Declaration to the Committee of Blacktown Youth Services Association
Incorporated
For the Financial Year Ended 30 June 2023

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as lead auditor for the audit of Blacktown Youth Services Association Incorporated for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been:

- a) No contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- b) No contraventions of any applicable code of professional conduct in relation to the audit.

A stylized signature of "SDJA" in blue ink.

SDJA

A handwritten signature in blue ink that appears to read "Simon Joyce".

Simon Joyce
Director
7 December 2023
Sydney, New South Wales



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**Blacktown Youth Services Association Incorporated
Independent Auditor's Report to the Members of Blacktown Youth Services Association
Incorporated
For the Financial Year Ended 30 June 2023**

Qualified Opinion

We have audited the financial report of Blacktown Youth Services Association Incorporated (the registered entity), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies, and the responsible persons' declaration.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of our report, the financial report of Blacktown Youth Services Association Incorporated has been prepared in accordance with *Associations Incorporation Act 2009* (NSW) and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards – Simplified Disclosures, the *Associations Incorporation Regulation 2022* (NSW) and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Basis for Qualified Opinion

As highlighted in Note 14, the registered entity has historically been economically dependent on grants from certain funding bodies. As highlighted in Note 17, the registered entity was advised after year-end that such funding has been terminated. Therefore, given there are no formal agreements in place for future funding to support the operations of the registered entity, we are unable to obtain sufficient appropriate audit in relation to the entity's ability to continue as a going concern. Our opinion is qualified in respect to this matter.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the registered 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.

Blacktown Youth Services Association Incorporated
Independent Auditor's Report to the Members of Blacktown Youth Services Association
Incorporated
For the Financial Year Ended 30 June 2023

Emphasis of Matter – Contract Liabilities

As at 30 June 2023, the registered entity had recorded contract liabilities of \$953,059 pertaining to unutilised grant funding. As highlighted in Note 17, in light of these underlying funding agreements being terminated post year-end, there is a risk as to whether these amounts will need to be repaid. As such, an emphasis of matter has been raised pertaining to the uncertainty of the classification of contract liabilities as at 30 June 2023.

Responsibilities of Responsible Persons for the Financial Report

The responsible persons of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosures and the ACNC Act, and for such internal control as the responsible persons determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

The responsible persons are responsible for overseeing the registered entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/>. This description forms part of our auditor's report.



SDJA



Simon Joyce
Director
7 December 2023
Sydney, New South Wales



ANNUAL REPORT 2023
BLACKTOWN YOUTH SERVICES ASSOCIATION