



Investing in  
our **Youth** Inc.

ANNUAL REPORT

**22//23**





## OUR COMMITMENT TOWARDS A RECONCILED AUSTRALIA

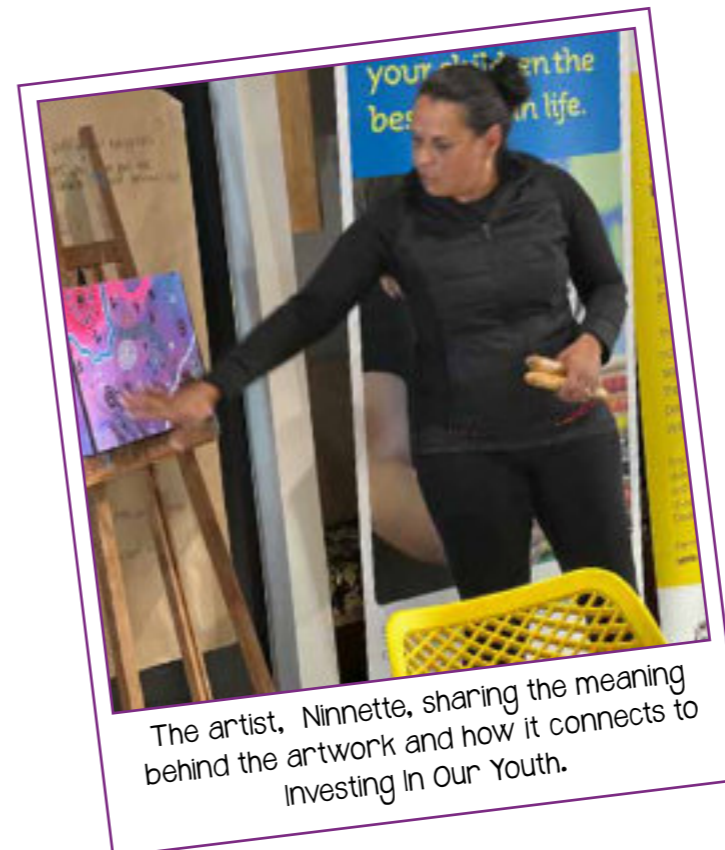
We would like to acknowledge and pay respect to the traditional custodians and Elders of this land past, present and emerging; recognising their long history and cultural connection, their strength, resilience and capacity.

We acknowledge their special and unique place in our nation's historical, cultural and linguistic identity.

Artwork created by Ninnette Comito. A Balladong woman of the Gnaalla Karla Boodja

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The artist, Ninnette, sharing the meaning behind the artwork and how it connects to Investing in Our Youth.



# ACKNOWLEDGEMENTS

Investing In Our Youth is fortunate to have a network of alliances who we collaborate and partner with to promote the healthy development of children young people and families. We would like to extend our sincerest thanks to our funding bodies, community partners and individual supporters who make it possible for us to continue to deliver high quality programs and services.



With special thanks to our Child & Parent Centre host schools, Carey Park Primary School and Wilson Park Primary School. We are fortunate to collaborate and partner with some fantastic organisations and people. We'd like to acknowledge and thank the following; Adam Road Primary School, City of Bunbury, City of Busselton, Collie Early Education, Dalyellup Primary School, Feed it Forward, Food Bank, Hudson Road Family Centre, Josh Langley, Kia Bunbury, Maidens Park Primary School, Milligan, Playgroup WA, Radiance, Road Safety Commission, Shire of Collie, South West Women's Health & Information Centre, Vinnies, Wanslea and Waratah.

In Kind support      Financial Support under \$5,000      \$5,000 + in financial support

# CHAIR REPORT



On behalf of our Board I am very pleased to endorse the 2022/2023 Annual report for Investing In Our Youth.

Investing In Our Youth (IIOY) was established in response to a recognised gap in services supporting early intervention & support particularly for the 0-K age group and Parents. The CPC model (Collie & Carey Park) became a core of our business model and we continue to provide an essential service now extending to include the programs of HIPPI, RYDE, Yallo, Blue Leaf and The Pod. The demand for our service hasn't diminished over time but the recognition of IIOY and its valued role has grown substantially. This happens because of the passion and commitment of the IIOY team. I am in awe of the team and wish to thank each of you for all you bring and all you do.

Our activity only occurs through the support of funding agencies and I wish to acknowledge our many supporting agencies and organisations. Your continued support to assist us deliver key services is critical.

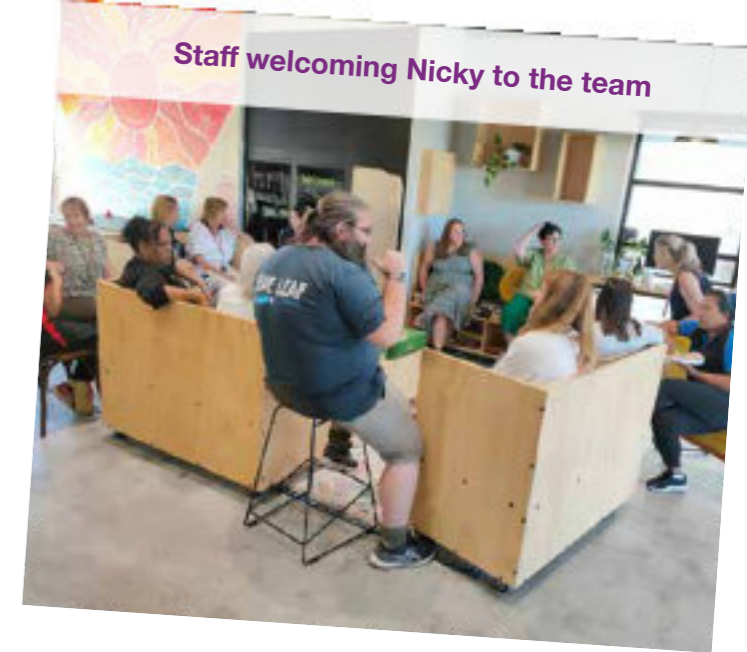
I am very pleased to welcome Nicky Smith as CEO at IIOY. Nicky joined us earlier in 2023. I also welcome new Board Members Chris Gorman and Catherine Elson. At the same time I wish to thank retiring Board Member Cristal Gleeson.

Our Board provide key governance & strategic oversight and I wish to thank our Board members for their commitment & support.

Our auditor Philip Edmondson has retired and I acknowledge the appointment of David Paine as Auditor.

Please enjoy this report and reflect on the various activities undertaken over the past 12 months.

Ian Telfer  
Chairperson





# CEO REPORT



In March 2023 I was proud to join the team of Investing in Our Youth as the new CEO. Over the years I have partnered in various other job roles with the organisation and had always been impressed by the range of services offered from the early years all the way through to youth. It is an organisation that truly meets its aim of prevention through collaboration with the range of community partners. This is achieved by the heartfelt dedication and commitment from a truly remarkable team of board members, staff and volunteers.

In this financial year there has been a renewed focus on prevention in mental health with the commencement of a new initiative called Blue Leaf, funded by Healthways. While we might all like to think things are back to normal post pandemic the increasing of anxiety and depression would say otherwise. Adding to this the increasing cost of living which will also exacerbate mental ill health. If we don't act to implement holistic strategies now, particularly for children and young people, we risk having a whole generation at a long-term disadvantage.

Our early years programs continue to support the mental health and well being of children and parents with a range of programs offered at Yallo Dalyellup Community Hub, Carey Park and Collie Valley Child and Parent Centres. These programs as well as the HIPPY program also support children in building and strengthen

families' connections to, and engagement with, their local community and to expand their networks and knowledge around local resources. Investing in Our Youth recognises the importance of community, belonging and pride as a key influencing factor in improving wellbeing.

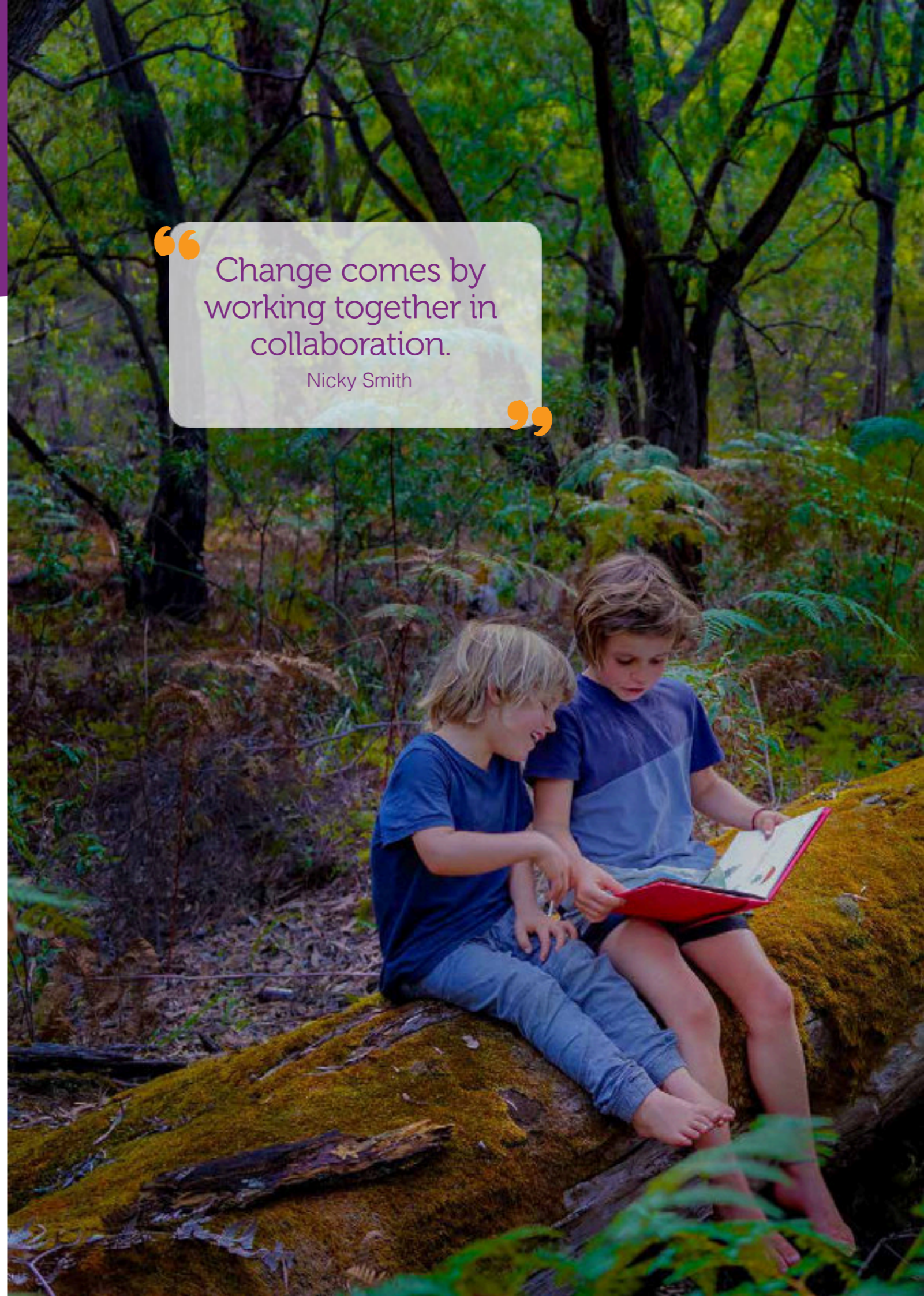
Our driving programs, End to End and RYDE, continue to support young people that otherwise may have barriers preventing them gaining their driver's license. For all young drivers, the single most important protective factor is the hours of supervised driving experience they gain in real-world traffic situations before going solo. But getting a driver's license isn't just about prevention of road trauma it is about access and equity particularly for young people in regional areas. Increasing the number of people with a driver's licence will help increase access to training, education and employment opportunities.

I take this opportunity to thank the team at Investing In Our Youth as well as the funding bodies, sponsors, supporters and stakeholders. Together we can make a difference now and into the future to the wellbeing of our children, youth, families and community.

Nicky Smith  
Chief Executive Officer

“Change comes by working together in collaboration.”

Nicky Smith







“ My children’s and my own life would not be the same with out the child and parent centre! I feel the child and parent centre saved my family.  
CPC - Carey Park Family ”

# EARLY YEARS

**CAREY PARK**  
Child & Parent Centre - Carey Park successfully implemented a number of strategies to share the importance of reading in early childhood. Paint Bunbury REaD early literacy program was embedded throughout the Centre and Bubbles Biyabeda’s Book of the Term was introduced. The Centre is decorated to represent the book and activities created to replicate the theme, which has received positive feedback from families attending the Centre. To top it all off, a gorgeous full length mural of Bubbles Biyabeda was painted on the foyer wall, communicating the sing, read, yarn and play message as soon as you walk through the door.

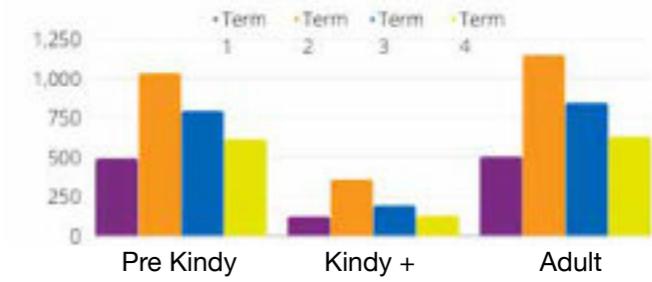
Paint Bunbury REaD book box to help alleviate the impacts of financial stress on families and children.

- HIGHLIGHTS**
- Focus on Transition to School: programs at Carey Park Primary School, Maidens Park Primary School and Adam Road Primary School supported both parents and children transitioning into the education system.
  - Stephanie Alexander Kitchen Garden Project supported by South32. Lots of cooking, gardening and sensory exploration of food and produce embedded throughout a variety of programs.
  - Josh Langley was back for a third year in a row to celebrate Mental Health Week at the Centre with How to Be a Wonder Hunter.
  - Exciting new addition to staff with Kirsty, Family Liaison and MyTime Facilitator. Kirsty did 200 practical hours with the Centre and was awarded ECU’s 2022 Practical Student of the Year for Humanities as part of her Bachelor of Counselling.

**3,721**  
Children who attended services at the centre in 22-23

**2,633**  
Children attended Early Learning Programs at the Centre.

**470**  
Families attended Parenting and Family programs at the Centre.





## COLLIE VALLEY

The Child & Parent Centre – Collie Valley continued to work towards their goal of increasing successful transition into school. The transition to school project aims to develop a shared understanding of what makes a successful transition for children across providers, working closely with parents, schools and agencies.

Playgroup continues to be the core of the Centre. It is a place for children to have new experiences and opportunities to play, socialise and discover. Through robust curriculum planning, observations of children’s learning styles and interests, the Centre provides children with quality learning and experiences to start school successfully and more importantly, become confident lifelong learners.



### HIGHLIGHTS

- In October, Carole and Kasey were invited to join Jodie Hanns, local PM, as her guests to attend the Kaya Collie Dining Experience after being selected by the community as ‘Collie Legends’
- First 1000 Days Playgroup was launched at the CPC in term 4, partnering with Radiance and Playgroup WA. This playgroup is for parents and families pregnant or have a child/ren birth to 1 year.
- The Centre co-hosted a celebration for Maternal Mental Health Awareness in May to bring awareness to perinatal mental health. The morning consisted of group connection games, dancing, and a healthy morning tea.
- Thanks to South 32, we were able to again offer our families and the wider community a laminated “Collie Service Directory”, with all the contact number’s families with children birth-8 years may need in the Collie area.
- Successful collaboration with 4Families, Waratah, WACHS and Wanslea continued to provide families with additional support and referrals at the Centre.

“ There’s too much to write! This place is awesome, and I now do lots of activities at home with my child. ”



## FAMILIES



### HIPPY (HOME INTERACTION PROGRAM FOR PARENTS & YOUNGSTERS)

It’s been a wonderful year for HIPPY Bunbury - Collie program. With the anticipated addition of Age 3’s to the program, the team achieved the highest enrolments they’ve had in years. Previously, the program was designed for 4 and 5 year olds and this is the first year the program will align with the 3 and 4 year old Kindergarten curriculum – setting children up for a strong and confident start to school. The IIOY team bid a sad farewell to long time team manager, Julia and welcomed Gaia to the team. Gaia has been with the organization for several years and is excited to see the program continue to thrive in Bunbury and Collie. She is a brilliant addition to the team.

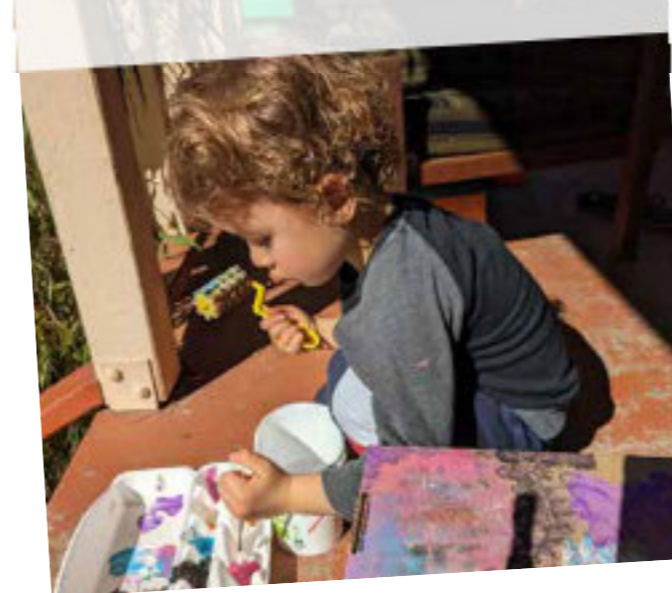
### HIGHLIGHTS

- Welcomed four new families in Collie
- Record number of enrolments since COVID-19
- Beautiful new books and activities for our new age 3 families
- Sophia, HIPPY Coordinator flew to Melbourne to attend the National HIPPY Conference and learn about the Age 3 program
- The team visited the Girrawheen HIPPY site in Perth to collaborate and learn how other sites operate



“ I started HIPPY when I began kindy and when I received my first pack I was so happy. Mummy and I worked through the books and got to play lots of different games. We had a lot of fun and I learned so much. ”  
HIPPY Graduate

Tino, completing his HIPPY box.



### YALLO

Yallo continues to bring people from Dalyellup together and celebrating their community’s strengths. Our focus, together with our partners at Milligan, is to encourage people to participate in their local community, build strong connections, learn new skills and knowledge and have improved wellbeing. Over the last year the Yallo Early Childhood team has developed a varied program for local families with young children.





### HIGHLIGHTS

- Yallo Play Café at Dalyellup Primary school continues to thrive and provides a welcoming environment for families that supports children’s school readiness through a play based curriculum.
- The Yallo early childhood team has brought the beautiful Dalyellup parks to life with stories, songs, play and laughter. After a fantastic response to Children’s Week “Bush Magic in the Park” event, the team were inspired to hold regular activities at local parks for young families. Summer Storytelling and Nature Play have filled the calendar, with a focus on early literacy and learning through play. Many participants walk to these events and linger afterwards, building friendships with other local families.
- Yallo partnered with Community Arts Network to bring Intercultural Lullabies to the centre. This innovative program brings together Noongar musicians and intercultural communities to celebrate their language and culture through song and performance. The project culminated in a multilingual songbook and a concert at Bunbury Entertainment Centre with over 200 people in attendance. Yallo continues to support the group who have now been renamed CAST – Cultures all Singing Together.
- The acclaimed parenting programs Dads Tuning into Kids and Bringing up Great Kids in the First 1000 days (BUGB) have been held at Yallo. The Babies program has been hugely popular, leading this to becoming a regular activity that Yallo offers. It is a mindful, respectful and reflective program that enables expectant and new parents to go on their own parenting journey in a non-judgemental safe space.

“ Programs that are free for new parents are a huge help, especially when people feel isolated with no immediate family and close friends with kids around us. It helps to navigate parenthood, understand our new baby and help get tips to keep our relationship alive. ”

Bringing Up Great Babies Participant

#### Yallo Events



**60**  
Families joined Childrens Week Bush Magic in the Park



**109**  
Families joined Storytelling in the Park



**480**  
Families joined activities at Childrens Dalyellup Christmas Festival



**154**  
Community members participated in Intercultural Lullabies Community Workshops

#### Yallo Play Cafe



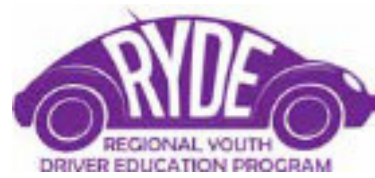
**194**  
Total number of Children that attended 18 Play Cafe sessions



**100%**  
of families surveyed Strongly Agree they would refer a friend to Play Cafe







## YOUTH

### RYDE

The South West RYDE program continues to support young people achieve their drivers license in Bunbury, Busselton and more recently in Collie. The program has 47 providers with 120 support workers actively engaging young people with RYDE. The team have successfully retained 19 generous volunteer mentor drivers who dedicated their time to over 203 supervised log book driving sessions with young people. This program wouldn't be possible without the selfless dedication of the volunteers and for that, we thank each and every one of you.



**305 HOURS**  
of supervised log book driving hours were taken up by Young People



83  
Young People signed up to South West RYDE



747  
Sessions offered by 19 Volunteers

### HIGHLIGHTS

- One young person completed over 20 sessions with RYDE Mentors and now has their licence. This y/p lives with a parent with a disability so this was a huge help to them and means that they are now able to help more at home with getting their parent to medical appointments, grocery shopping etc.
- We were able to purchase a brand new Kia Picanto to launch RYDE in Collie due to the generosity of the Bendigo Community Bank Collie.

### END TO END

It's been another really busy year for the End to End program. With the total program target of 160 participants, the program is well and truly kicking goals with 218 young people engaged in the program.

### HIGHLIGHTS

For a young First Nations participant, getting their driver's license has meant far



“Once I got my licence, it was freedom!”

Photo by ABC South West: Kate Stephens



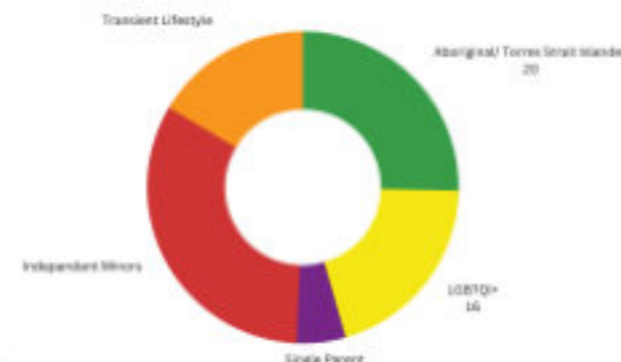
End to End Young Driver Training Program Manager Semara, participant Jayden, Member for Bunbury Don Punch and SWC Mellisa Teede. Photo credit: Breanna Redhead

more than simply being allowed to legally drive.

It has given them the confidence to seek employment, give up smoking, re-join their sports club, and most importantly, reconnect with their 4-year-old child. In the case of this young participant, we supported them to get their birth certificate, Medicare card, ID letter from Youth Justice Services, complete a Centrelink application, and helped them to apply for the PCYC Leadership course.

They hadn't been at school since Year 7 and had very low literacy and language skills. We worked with them to complete their pre-driver education and took them driving in our RYDE vehicles, so they could observe and discuss road rules from the passenger seat to assist with their comprehension.

Once they had obtained all the identification necessary to apply for their Learner's permit, they disengaged from the program due to difficulties they were facing in their personal life. We tried to contact them once





a month to see if they would re-engage, and after 18 months they were ready. During this break from the program, they suffered a serious spinal injury and were unable to work, train, or drive. They told us they got 'pretty depressed' and were smoking a lot of marijuana to cope with the pain. However, once they were cleared by their doctor to begin training again they said they immediately quit smoking to get fit and start driving again.

Since then, they obtained their learner's permit with our support. Gathering all of their ID together, we booked verbal learner's theory tests, which they passed on their second attempt. They have been accessing driving lessons consistently and show a new determination to get their driver's licence, consistent work, and create a better life for them and their child.



### BLUE LEAF INITIATIVE

The Blue Leaf Initiative was officially launched in October after being awarded a grant from Healthways. The program was conceived as an idea to extend mental health awareness to mental health support for young people experiencing low to moderate mental ill health.

As with any new initiative, it has evolved from its conception to suit the needs of young people in the region. This has meant a shift in focus from one to one peer mentoring, towards connection via events and education through training.

Blue Leaf have held numerous events throughout City of Bunbury and Shire of Capel to reduce social isolation in young people and connect them with other agencies in the region as well as multiple free mental health and suicide prevention training.

“ During my life I have sought assistance for myself, friends and family members for mental health issues and never have I felt so listened to and received such immediate, relevant support. The mental health support system is difficult to navigate and there are many barriers to accessing the best services for any given situation. The Blue Leaf Initiative plays a part in relieving these difficulties while maintaining professionalism, empathy, and ethics. I would like to take this opportunity to congratulate everyone involved.”

Blue Leaf Participant



### HIGHLIGHTS

- 14 volunteer mentors have been recruited, inducted and received Mental Health First Aid Training and safeTALK.
- One of the participants in the feedback commented that the training increases confidence in offering mental health support, reduces stigma and encourages early intervention.
- Had a presence at Neighborhood Day, Shire of Capel Youth Club, National Youth Week events, Mental Health Week, Dalyellup Christmas Festival
- Created marketing material and brand to be easily recognisable at events which include shirts, lanyards, wallet cards which have a QR code to take them to the Blue Leaf website to access support and also 24/7 crisis lines.







## SOCIAL & PROFESSIONAL BUSINESS DEVELOPMENT

The Early Childhood Education and Care (ECEC) continues to face workforce and training challenges. Staff shortages are at an all time high, resulting in Directors working on the floor, less qualified staff and reduced time for training and networking.

The Pod attended numerous meetings and information sessions with key government departments exploring the issues affecting the child care sector and possible solutions.

A vital factor in the delivery of early childhood services in the regions is a skilled and well supported workforce. The Pod spent a considerable time providing support, mentoring, online training and delivering face to face workshops in small regional towns such as Boddington and Kojonup.

Thanks to the support from South32, The Pod was engaged for the year to provide in depth support to guide Boddington Early Learning Centre through retaining and training competent staff. Challenges being experienced by the industry included attraction and retention of staff and the need for ongoing professional development. The Pod created online training for the team on their 'tap n go' platform, allowing staff to complete training at a time that suits them.

The Pod consultant, Claire made several trips down to Boddington and completed an assessment and rating evaluation for the

Early Learning Centre which will give the staff direction and areas to focus on to provide high quality care for children in their community.

The Pod was able to provide similar consultancy support to regional Centre in Kojonup. The community run early learning Centre undertook The Pod's 'tap n go' online training to boost the staff's qualifications and the team provided marketing support to attract and retain new staff whilst guiding the committee through policy updates and change.

For the first time, The Pod created an online induction app for a service in Harvey. New staff complete the online Induction training which includes service information, philosophy and policy information. Centre Director stated this was a game changer, saved her so much time inducting new staff and meant all staff were consistently given the same information. The Pod are hoping more Centres will take on this app which can be tailored to each Centre.

Although it has been another busy year for The Pod, the program faces uncertainty in the future. With most Early Childhood Centres working at capacity, reduced staff and increased turnover, Centres don't have the time or money to invest in much needed consultancy support. We are hopeful the government will step in with grants to support the industry through this difficult time.



## BONAR BARDIP MURALS

Bonar Bardip means Story of the Seasons in Noongar. The Bonar Bardip project involved a group of local Noongar artists working collaboratively with students at Carey Park Primary School to create a series of murals that tell the story of the six Noongar seasons, as they unfold across the South West landscape. The murals were unveiled earlier this year and are now on permanent display at the school.

The murals follow the journey traditionally taken by Wardandi people, their lives connected to the shifting seasons. The story starts at the ocean during the warmth of Birak and Boonaroo, when the fish are fat and abundant in the shallows. As the weather cools during Djiran, the story moves inland across the sand dunes and into the bush when the first rains of Mookaroo fall on boodja. The trees break into bloom, the fish spawn in the rivers and the frogs burst out of hibernation. During Djilba the heavy rains soak the land and fill the waterholes. Woorra (female kangaroos) and ngwaryir (possums) care for their young while koolbardi (magpies) swoop to protect their nests. Finally in Kambarang the bush floor is carpeted with a rainbow of wildflowers. The blooming moojar (Australian Christmas tree) is a sign that heat is on the way.

Noongar artists Basil Hart, Tahlia Bennell, Glen Garlett and Bianca Hart worked collaboratively with the students to create the murals. They were supported by a Noongar language educator and cultural storyteller Charmaine Councillor. The project was managed by IIOY staff member Gaia, working in collaboration with the

Bunbury Aboriginal Elders, Wardandi Miya-K Kaakadjiny Aboriginal Corporation, Carey Park Primary School and the Bunbury Regional Art Gallery.

The project was guided by Aboriginal connection to country - central to this is the philosophy

**“If you care for country the country will care for you”.**

Aboriginal connection to country is based on a deep understanding of the natural world developed over millennia of reading the subtleties and interconnectedness of all life. The murals provide opportunities to share some of these stories and build understanding of the natural world and the need to protect it. They also supported and continue to support reconciliation by creating a safe place for Indigenous and non-Indigenous people to work together, sharing and learning about Wardandi culture.

The next stage of the project is to create a bilingual children’s picture book using images of the murals along with text created by school students.

Bringing this project to life has been a celebration of Community, Wardandi Culture and Art.





# ADVOCACY – OUT AND ABOUT

During 2022-23 we held the following memberships:

- Australian Charities and Not-for-Profit Commission
- Australian Association of Infant Mental Health
- Bunbury Geographe Chamber of Commerce and Industry
- Early Childhood Australia
- ProcessWorx
- Youth Affairs Council of WA
- Volunteer SW

We participated in the following committees and networks:

- Greater Bunbury Early Years Network
- Busselton Dunsborough Volunteer Centre
- Centrecare Networking
- Collie Education Advisory Committee
- Collie Interagency Network
- Collie Primary Principals Network
- Collie Suicide Prevention Network
- Collie Valley Coalition of Schools
- Collie Shire Safety and Wellness Committee
- Headspace Bunbury Consortium
- Interagency Parenting Program Meetings
- Local Advisory Committee
- National Paint The Town REaD Round Table
- Local Area Parenting Group - Coastal and Inland

- Radiance Network
- South West Employment Skills and Participation Roundtable
- South West Disability Network
- South West Suicide Prevention Steering Group
- South West Youth Network (WACHS SW)
- Wilson Park Primary School Progress Meetings
- WA Paint the Town REaD Committee

Staff professional development included:

- Aboriginal Cultural Competency Training Workshop
- Australian Childhood Foundation: Action Feedback with Children: Ideas & Tools to Listen Better
- Certificate I in AUSLAN
- Cultural Awareness
- Early Childhood, Early Intervention
- EarlyYears Speech Training
- Empowering Parents - Empowering Practitioner Webinar
- Dare to Lead Leadership Training
- Gate Keeper
- HIPPY Gathering
- Impacts of Trauma
- Inclusive Workplaces: Embracing Diversity & Welcoming Everyone
- Kiddo Literacy Training
- On Dad's Mind: What Does Healthy Fatherhood Look Like Now?

- Manual Handling
- Mental Health First Aid
- Play Builds Brains
- Professional Certificate in Developmental Trauma
- Protective Behaviours
- Relationships Australia - Building a Strong Parent Child Relationship
- SafeTALK
- Senior First Aid
- Storytelling in Nature – connecting children with the land and First Peoples cultures
- Sue Larkey's Transition to School & Early Childhood Special
- Tuning in to Kids
- Where do we begin: A case discussion exploring practice strategies for infant and toddler assessment
- Who's the Boss

We supported the following events and forums:

- AEDC Bunbury Early Years Stakeholders
- BSHS Industry Tour Day
- Bubbles Biyabeda's Birthday
- Careers and Cultural Day at BSHS
- Child and Parent Centre Coordinator Forums
- Childrens Day Event
- Dalyellup Christmas Festival
- Dalyellup Multicultural Sundowner
- Dalyellup Skate Park Opening
- Domestic Violence Candlelight Vigil and Awareness

- Find Your Village
- Freddy FOGO Birthday parties
- Koolambidi Woola Grand Opening
- Koolambidi Youth Festival and Expo
- Kindy Orientation Days
- Grandfamilies Day
- Mental Health Week events
- NAIDOC Week Flag Raising Ceremony
- NAIDOC Elders Day
- National Road Safety Events
- Pridefest events
- Radiance Maternal Health Day
- Reconciliation Bridge Walk Bunbury
- National Youth Week Festivals
- South West Grants Expo
- Youth Affairs Council of WA Fairground Conference
- Youthchella
- Volunteer South West Networking
- Wardandi Bonar Bardip Mural Unveiling
- Withers Community Workshop



# GOVERNANCE

## BOARD MEMBERS



## ORGANISATIONAL INFORMATION

Investing In Our Youth was incorporated in 2002 under the 'Western Australian Associations Incorporation Act 1987', Registration No: A1010627M. Our constitution was updated to comply with the 'Western Australian Associations Incorporation Act 2015' in November 2017.

The organisation is an income tax exempt charity and is registered with the Australian Charities and Not-for Profits Commission. The organisation is registered for GST and ABN details are 26 472 921 505.

## AUDITS AND ACCOUNTS

A finance sub-committee has been formed to assist the Board in overseeing the proper financial management of the organisation. The Committee members included Ian Telfer, June Foulds and Michael Finn.

The organisation requires that proper records of accounts are kept, true and complete accounts are maintained and audited annually and the auditor's report is presented at the Annual General Meeting. The external auditor for Investing In Our Youth is David Paine.



# FINANCIAL REPORT

FOR THE YEAR ENDED  
30 JUNE 2023



# INDEPENDANT AUDITORS REPORT

## TO THE MEMBERS

### QUALIFIED OPINION

I have audited the financial statements of Investing In Our Youth Inc being Special Purpose Financial Statements.

In my opinion, except for the effects, if any, of the matter(s) described in the Basis for Qualified Opinion section of this report, the accompanying financial statements give a true and fair view of the financial performance and cash flows of the organisation for the period July 2022 to June 2023, and the financial position as at June 2023, in accordance with the basis of accounting as described in Note 1 to the financial statements.

### BASIS OF QUALIFIED OPINION

As is common for organisations of this type and size, it is not practicable to establish and maintain an effective system of internal control over all income-producing activities until their initial entry in the accounting records. This is particularly so where cash receipts are concerned. Accordingly, my audit in relation to income was limited to amounts deposited in the bank and recorded in the financial records. Additionally, and where relevant, I relied on information and explanations provided to me.

### CONDUCT OF THE AUDIT

I conducted the audit in accordance with Australian Accounting Standards. My responsibilities under those standards are further described in the relevant section below. I am independent of Investing In Our Youth Inc in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethical Conduct for Professional Accountants (the Code) that are relevant in Australia to the audit of the Financial Statements. I have also fulfilled other ethical responsibilities as per the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### EMPHASIS OF MATTER - BASIS OF ACCOUNTING

I draw attention to Note 1 to the Financial Statements, which describes the basis of accounting. The Financial Statements have been prepared to assist Investing In Our Youth Inc meet the requirements of its members and those charged with its governance. As a result the Financial Statements may not be suitable for any other purpose. My audit opinion is not modified in respect of this matter.

## RESPONSIBILITIES OF THE RESPONSIBLE PERSONS

The Governing Committee is responsible for overseeing the organisation's Financial Statements process, and is responsible for the preparation of the Financial Statements that give a true and fair view and have determined that the basis of preparation described in Note 1 to the Financial Statements is appropriate to meet the needs of the members. The Governing Committee's responsibility also includes such internal control as determined necessary to enable the preparation of Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Governing Committee is responsible for assessing the organisation's ability to continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting; unless the Governing Committee either intends to liquidate the entity or to cease operations, or has no realistic alternative but to cease operations.

## AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL REPORT

My objective is to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 statements.

As part of an audit in accordance with Australian Audit Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risk of material misstatement of the Financial Statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events of conditions that may cast significant doubt on the entity's ability to continue as a going concern.



If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report, or, if such disclosures are inadequate, to modify my report. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the Financial Statements, including the disclosures and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding any other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

*David Paine*

**David Paine,**  
*Certified Practising Accountant*

Dated 28 August 2023

To view the complete auditors report, please click on the image below



**FOR MORE INFORMATION CONTACT:**

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