

Open Doors Youth Service

ANNUAL REPORT 21-22

Welcome!

Vision

Our vision is that all young people of diverse genders, bodies, sexualities and relationships will be connected to culturally and developmentally appropriate services.

Mission

Open Doors Youth Service is Queensland's leading youth support service enriching the lives of LGBTIQAP+ Sistergirl & Brotherboy young people across South East Queensland. We provide individual, group-based, and family support to enhance connections to family, culture, and community.

Values

At Open Doors, we value and promote participation, respect, identity, diversity, and empowerment.



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Acknowledgment of Country

We would like to acknowledge the traditional owners of the lands in which we meet in the service of our community, the Turbal and Jagera (Yuggera) people. We recognise the ongoing connection to the land, waters and community of the Traditional Custodians and pay respect the Elders, past and present. We also recognise, respect, and celebrate the cultural distinctions of the First Nations peoples and value their rich and positive contribution to Queensland and broader society.

Our Board



Matthew Clifford Jones
CHAIRPERSON



Melissa Branjerdporn
SECRETARY



Wendy Chilvers
TREASURER



Rhys Paxton
GENERAL MEMBER



Corinna Theodossio
GENERAL MEMBER



Colette Bots
GENERAL MEMBER



Leo McMonagle
YOUTH REPRESENTATIVE

Our Team



Christopher Pickard
CHIEF EXECUTIVE
OFFICER



Sally Morris
SERVICE DELIVERY
MANAGER



Morgan Cullora
MENTAL HEALTH
PRACTITIONER



Nikki Whitmore
TRAINING & DEVELOPMENT
PROJECT OFFICER



Evie Ryder
ALCOHOL & OTHER DRUG
SUPPORT WORKER



James Bloomfield
ALCOHOL & OTHER DRUG
SUPPORT WORKER

Our Team



Mahalia King
YOUTH & FAMILY
SUPPORT WORKER



Sneha Narayan
INTAKE OFFICER



Alfie Barclay
YOUTH & FAMILY
SUPPORT WORKER



Paula Nixon
FINANCE OFFICER



Bella Windt
ADMIN & FINANCE
SUPPORT OFFICER

Staff & Volunteers

CHIEF EXECUTIVE OFFICER

Chris Pickard

SERVICE DELIVERY MANAGER

Sally Morris

RECONNECT PROGRAM

Mahalia King
Youth and Family Support Worker

Alfie Barclay
Youth and Family Support Worker

AOD SUPPORT PROGRAM

Evie Ryder
Alcohol & Other Drug Support Worker

James Bloomfield
Alcohol and Other Drug Support Worker

JELLYBEANS PROGRAM

Alfie Barclay
Youth and Family Support Worker

BRISBANE MIND (BMIND)

Morgan Cullora
Mental Health Practitioner

TRAINING & DEVELOPMENT

Nikki Whitmore
Project Officer

INTAKE OFFICER

Sneha Narayan

ADMINISTRATION

Paula Nixon
Finance Officer

Isabella Windt
Admin Finance Support Officer

VOLUNTEERS

Asha Keegan
Cat Okuno
Cilla Maree
Christopher Hanson
Colette Bots
Corinna Theodossio
Craig Bowen OAM PDG
Emma Dearness
Ezra Kenny
James Fowler
James Tooley
John Kelly
June Lambourne
Leo McMonagle
Marc Uccello
Matte Clifford-Jones
Matthew Mann
Melissa Branjerdporn
Molly Sunderhauf
Peta Ward
Peter Solowy
Rocky Byrne
Ruben Blackwood
Rhys Paxton
Samson Naylor
Shay Johnston
Wendy Chilvers



Funders



Australian Government
Department of Social Services



An Australian Government Initiative



**Department of Communities,
Disability Services and Seniors**



**Queensland
Mental Health
Commission**



Queensland Government
Queensland Health

Programs



RECONNECT

For LGBTIQ+ Sistergirl & Brotherboy young people between the ages of 12 to 17 who are homeless or at risk of homelessness.



SUICIDE PREVENTION

Part of the National Suicide Prevention Trial, case work and psychological support are provided to young people experiencing suicidality.



JELLYBEANS (unfunded)

A specialised support program for gender diverse and gender queer young people.



ONLINE ENGAGEMENT PROGRAM

Online social spaces for LGBTIQ+ Sistergirl & Brotherboy young people to connect.



YOUNG & PROUD

A social support group for LGBTIQ+ Sistergirl & Brotherboy young people aged 18 to 24.



ALCOHOL & OTHER DRUGS

Outreach service for LGBTIQ+ Sistergirl & Brotherboy young people with substance use concerns.



BMIND

Free, short to medium term therapeutic support to LGBTIQ+ Sistergirl & Brotherboy young people who are experiencing mental ill-health.



TRAINING AND EDUCATION

Training & education to support those providing affirming services for LGBTIQ+ Sistergirl & Brotherboy young people.

Chairperson's Report

I would like to acknowledge the traditional owners of the lands in which we meet in the service of our community, the Turrbal and Jagera (Yuggera) people. We recognise the ongoing connection to the land, waters and community of the Traditional Custodians and pay respect to Elders past and present. We also recognise, respect, and celebrate the cultural distinctions of the First Nations peoples and value their rich and positive contribution to Queensland and broader society.

During the past year, we have navigated a number of significant headwinds including increased operating costs, a significant increase in referrals, and ongoing and hateful speech towards the community. In the face of these challenges, I am immensely proud of the commitment and capability of the team who have continued to work in the relentless pursuit of the health, safety and wellbeing of our young people.

We are now engaging with over 3,000 young people each year across a range of programs and services, delivering critical and life-affirming work within the community. This year we have also progressed several strategic initiatives that is transforming how we operate and is readying the service for the next few years. One area of focus this past year has been our Training Programs, having now run a number of successful capacity building and education programs such as our Trauma Responsive Care Program.

I would like to take a moment to pass on sincere thanks to our Advisory Panel, Sub-Committee Members, and our ongoing and departing Board members. I particularly want to thank our outgoing Treasurer, Wendy Chilvers. Wendy has worked tirelessly on optimising our financial governance and strategy the past couple of years and we look forward to her continuing support on our Advisory Panel.

Finally, I must also thank our funding partners, and the wonderful organisations and individuals who have been fundraising and volunteering for the service. Without the generosity and support of the wider community we wouldn't be able to deliver for the community.

Over the coming year we will continue to depend on your support.

With pride,
Matthew Clifford-Jones

Treasurer's Report

For the period 1 July 2021 to 30 June 2022

Open Doors Youth Service has worked hard to continue programs in an increasingly challenging funding environment. Income fell slightly compared to last year (\$1.244 million down to \$1.036 million) which was partially offset by a fall in total expenses (\$1.150 million to \$1.049 million).

ODYS continues to deliver successful core programs including Reconnect, funded by the Department of Social Services and the Alcohol and Other Drug Intervention program funded by Queensland Health. However, funding has ceased for the Suicide Prevention Program and Jellybeans.

To support our young community, ODYS made the decision during the year to continue the Jellybeans program without core funding. This has seen our operating surplus drop below zero compared to last financial year (from \$94.6 thousand surplus to \$13.3 thousand deficit). We are committed to securing funding for Jellybeans in 2023 and will be continuing to pursue new opportunities and innovative partnerships to maximise the support the team provides to our young people. This includes continuing to engage with our government and community sponsors, pursuing new corporate sponsorships and finding ways to expand and enhance our fee for service offering.

We started the year with net assets of \$446.9 thousand and cash on hand of \$747.6 thousand. Income for the period was \$1.036 million with expenses of \$1.049 million, driving a slight decrease in net assets of \$13.3 thousand. This has left the organisation in a strong ending position as at 30 June 2022 of \$433.6 thousand in net assets and \$525.0 thousand of cash on hand. Our financial statements have been audited by Haywards Chartered Accountants. They have formed the opinion that the financial report fairly represents the financial position of the Open Doors Youth Service and of its financial performance for the year ended 30 June 2022.

A special thank you to our dedicated finance officer Paula Nixon who has been supporting the organisation to enhance and transition its finance function in advance of her retirement in the year ahead. Our CEO Chris Pickard has been overseeing this transition to our new finance support partners Infinity Business Partners. Chris continues to strengthen the finance function and support improved risk management and controls as the organisation evolves.

The incredible work of the team at Open Doors is made possible by the continued support of our funding partners, sponsors, allies, and volunteers. Thank you all for the time, money, passion and commitment you have provided to our young rainbow community this year. Please continue to dig deep in the years ahead as we strive to help all our young people in need.

Yours sincerely,
Wendy Chilvers

Chief Executive Officer's Report

It was important that after several years of significant growth, we revisited who we are at our core and what Open Doors are here to do for our young people. This exercise allowed us as an organisation to refocus on the work we want to be doing and spend time ensuring our frameworks and processes align to this which is what we have done over the past year.

Strategically the focus this year has been on planning, preparation for further growth and in some ways, catching up to our growth experienced in recent years.

It has been a difficult year regarding funding, particularly as demand for services has significantly increased, however our funding has not. The lack of growth funding and loss of key Suicide Prevention funding has placed a strain on our finances. As such, much work has gone into the strategic development of plans to diversify our funding streams into the future.

We obtained our Human Services Quality Framework Accreditation, which was a big milestone, renewed core program funding, continued to develop and grow relationships with key stakeholders including research partners to help capitalise on recent efforts to collect meaningful data for future use, partnered with corporate firms such as Deloitte on capacity building initiatives and have set solid foundations in preparation for growth in the near future.

A transition within finance function has and will continue to streamline many of our internal processes which will only aid to create greater efficiencies throughout the organisation.

This year, our young people continued to be the topic of many a public conversation, many of which were unproductive and unnecessary, but they continued to show strength, determination and an incredible resilience and have come through the other side even stronger together.

As always, thank you to the amazing team of dedicated and passionate staff both past and present over the past year.

Thank you to our wonderful volunteers who give their time generously to our service and our young people.

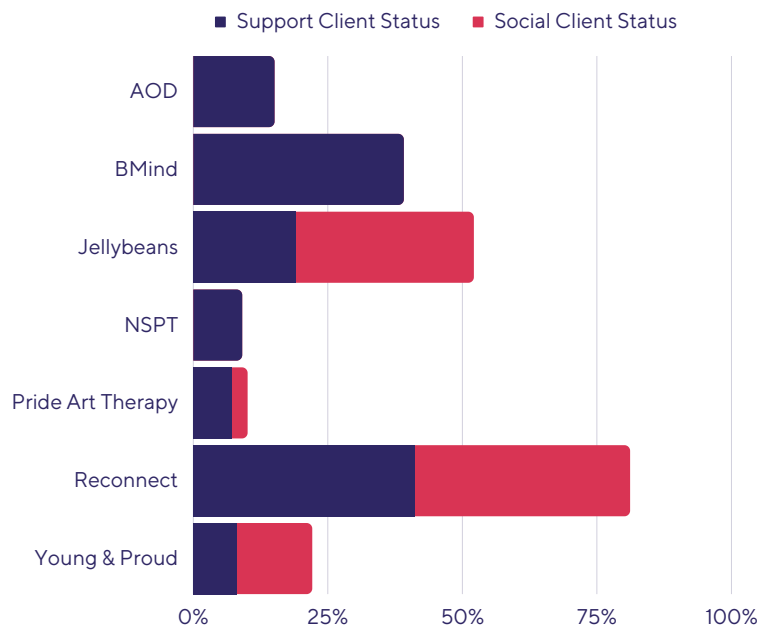
Thank you to the ODYS Board for your support, guidance and dedication over the past year.

Last but not least, thank you to our wonderful young people who continue to inspire, motivate and drive us to continue doing this work.

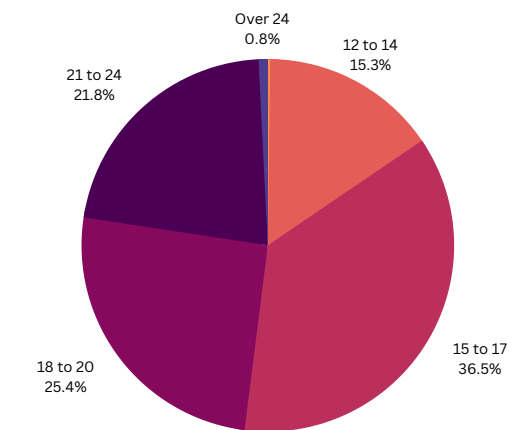
Christopher Pickard

Service Delivery Manager's Report

PROGRAM ENGAGEMENT 21-22



CLIENT DEMOGRAPHICS



490 young people were provided with support

49.7% were new clients in 20-21
50.3% had been existing clients from the previous period

While the previous 2020-21 period saw a 60% growth in clients supported by Open Doors, this period saw this high volume of client engagement continue and steadily rise throughout the year with 490 young people supported by Open Doors in the 2021-22 period.

Along with high levels of clients being actively supported, this period also saw a 50% increase in the number of referrals received by Open Doors demonstrating the ongoing heightened demand for support services impacted by the COVID pandemic.

Consequently, the wait list for new referrals grew in excess of 350 young people and the response time to new referrals stretched out several months. While having a wait time for new clients to access services has been new territory for Open Doors, in comparison to the lengthy wait times currently experienced by other youth and mental health services, we have been able to maintain an effective and efficient referral process. In response to the increased demand and the stretched capacity of the service delivery team, a focus of this period was to ensure our case management work is focused,

intentional and goal oriented coupled with renewed focus on developing our group program. The aspiration being that a psychosocial group has the potential to meet more young peoples' support, social, and educational needs than what individual support has the capacity to facilitate.

This saw us pulling back from co-facilitating numerous outreach groups that were time and resource intensive and redirecting our focus onto the planning, structure and tailoring our own internal group program. This included a consultation process with young people who identified a raft of themes, topics, and activities that are important to them. This focus on our group program saw the majority of client engagement shift from a support client category (those who are receiving individual support alongside their group engagement) to a social client category (those who only access groups) by the end of the period. This work will continue into the next period with plans for the introduction of therapeutic groups.

The ever-changing health mandates in response to the COVID pandemic along with flooding in January 2022 impacted how our services could be delivered. Lockdowns delayed and pushed major events to later in the year, with both Pride and Queeriosity falling in November making the end of 2021 a particularly hectic period.

Despite lockdowns the majority of groups this period were able to be delivered in person (79% in person vs 21% online). Group registration processes and a cap on participant numbers established last period have remained in place to ensure adequate social distancing and supervision of young people in the space. In contrast, individual support has maintained its hybrid delivery with phone, zoom and text appointments remaining a key service modality that facilitates greater accessibility to support.

Our service delivery processes have continued to adapt and evolve in response to the rapidly changing climate of increased demand. One significant success was the introduction of an online referral form that directly enters data into our CRM which removed double handling of data and decreased the likelihood of referrals being missed or lost through human error. I would like to acknowledge the extraordinary level of commitment, skill, and tenacity the service delivery team demonstrate over the last year. Not only did they continue to deliver a reliable and high-quality service to young people in the face of incredible demand, but they also committed to continuously improve the quality of our work. I have been honoured to work with an exceptional team of skilled practitioners.



Training & Development

This year saw the expansion of training, workshops and public speaking engagements undertaken by the training and development facilitator role at Open Doors Youth Service (ODYS).

The training and development project offers an opportunity to build capacity of people working in community settings, government and non-government organisations and businesses. The training explores transformative approaches to LGBTIQAP+ Sistergirl and Brotherboy social and emotional well-being, access and equity across health, education, homes, communities and beyond. All sessions are tailored to reflect the context/needs of the school or organisation.

Highlights

- Education based settings: Training was delivered across public and private schools, including independent and faith-based schools, as well as tertiary educational institutions. Sessions were delivered for both educators and students.
- Parent and Carers: Two online Parent and Carer sessions were delivered.
- Open Access Sessions: Following the pilot of open access sessions in 2021, ODYS offered one half day and one full day fee-for-service open access session in this reporting period. These received positive feedback and we plan to deliver further sessions in 2023.
- Program growth: During this reporting period there continues to be consistent growth in organisational training enquiries and bookings. Word of mouth referral is strong.

Hopes & Opportunities

- Opportunities for the Training and Development program to become further embedded, broaden its reach and influence change include;
- Increased marketing
- Increased youth involvement: An opportunity exists for YRG members to be involved for example reviewing existing material, developing new resources and co-delivering sessions.

***“Knowledge emerges only through invention,
through restless, impatient, continuing, hopeful
inquiry human beings pursue in the world, with the
world, and with each other”***

- Paulo Friere



Intake Officer's Report

The intake role is a relatively new addition to the Open Doors Youth Service process for young people to access the service. It began last financial year (July 2020-June 2021) under Teddy McDiarmid and continued from July 2021 by Sneha Narayan. **The primary goal of the intake process is it to be the first interaction a young person has with the organisation and the need for the young person to feel seen, heard and affirmed in who they are.** This is an opportunity for the intake worker to reiterate the importance of safety, non-judgement and belonging as well as to understand the needs of the young person and the most suitable case worker/program for them. For many young people, the intake worker may be the first person LGBTIQ+ person they are meeting with in their lives and this can be an momentous interaction.

This year the referrals/intake space has seen quite a shift from a gradual increase in the first half of the year to plateauing towards the latter part of the year. This initial increase led to the system being overwhelmed and referrals had to be paused for a few months to allow the team to process the backlog. Referrals were reopened in October of 2022 and there has been a steady stream of new referrals since. The referrals/intake pathway has also been redefined. Due to the large volume of referrals, the online form has also been updated for users.

A major takeaway this year has been the increased demand for social groups access over individual supports. This can be seen in the number of social intakes conducted over support intakes. Based on this it can be said that young people are looking for a sense of support and connection from each other over an affirming adult in a support context. The social groups run at Open Doors have seen an increase in popularity with the under 18s group Rainbow Frogs becoming almost as popular as Jellybeans.



Alcohol & Other Drug Program

Open Doors Alcohol and Drug Program was launched on the 22nd of May 2018 as the first ever in Australia to address substance use in the LGBTIQAP+ SB Youth sector.

Currently the program employs an AOD Support worker: Evie Ryder and James Bloomfield. ODYS Alcohol and Drug program works holistically with young people and their families with a strong focus on harm minimisation and empowering our young people to make safe and informed decisions about their substance use. We support any young person aged 12 – 24 who identifies within the LGBTIQAP+SB community and would like support around concerns with their use of Alcohol and Other Drugs.

Evie and James have continued our positive engagement with community members, organisations, Government Departments, Youth Interagency networks and LGBTIQAP+SB support groups across the Southeast Queensland Corner. Evie and James have also attended different High School's Wellbeing Days and delivered information and support to organisations and young people.

Highlights

- Ongoing outreach provided at Redcliffe, Caboolture, and Indooroopilly.
- Ongoing regional outreach social support groups both in person and online in Metro North.



BMind Program

The Brisbane Mind Program (BMind) launched in November 2020 at Open Doors Youth Service, in partnership with the Queensland Council for LGBTI Health (QC), with counsellor Morgan joining the ODYS team as a Mental health Practitioner also in November 2020.

The program provides much needed support to LGBTIQAP+ Brotherboy & Sistergirl young people 12-24; who are experiencing mental ill-health and/or trying to manage the systemic impacts many queer folks face when accessing statutory mental health systems in Queensland. The program offers free, short to medium term, mental health support.

The program has been able to provide individual support to 112 ODYS young people while also providing support through workshops focusing on maintaining positive mental health, communicating healthy boundaries, and practicing healthy boundaries. Morgan has also attended several ODYS social groups to co-facilitate healthy mental health conversations. Themes around communicating safe boundaries/saying 'no', articulating challenges experienced by young LGBTIQAP+ people within the health care system and owning self, have all been consistently explored by young people during sessions.

While some engagement with the program was challenging due to COVID-19 and during the February floods in Brisbane, young people continued to prioritise their mental health- proactively taking steps to regularly participate in individual 416 sessions and groups.

Moving forward- the introduction of the 'Tree of Life' therapeutic group in October has shown promising numbers as a new regular therapeutic group for the ODYS young people. This program will provide young people an opportunity to build on some of the strengths they are exploring in BMind sessions. It is also another opportunity to collaborate with the QC team.



112 Open Doors clients engaged in the BMind program this year



Under BMind, 416 individual sessions were conducted

Highlights

- Presentation for Mount Gravatt Child Youth Mental Health Service team (CYMHS) on 'Open Doors Youth Service Referral Pathways and Service Delivery' in September 2021
- Presentation with the Metro South Adult Complex Trauma Mental Health Professional Network on 'Dissociation & Complex Trauma' in September 2021
- Participation and co-facilitation in the ATLAS Suicide prevention Study in October 2021; ODYS research collaboration with Griffith University and independent researchers
- Participation and support to young people during the 'Safe Binder' workshop; ODYS collaboration with the Children's Gender Service in January 2022
- Co-facilitation of the Children's Gender Service Information service for ODYS clients and ODYS parents & carers; ODYS collaboration with the Children's Gender Service in July 2022
- Attending three (3) school visits with Jellybeans worker Alfie to discuss Mental Health support options for students.

Jellybeans

The Open Doors' Jellybeans program provides individual and social group support to trans and gender diverse young people who are between the ages of 12 -24. This program is available for young people in South East Queensland and is currently funded internally by donations.

This program represents around 70% of Open Doors participants and we recognise that these particular supports for trans and gender diverse young people are detrimental to their social and economic well being.

Jellybeans workers provide a number of supports within a case management context, working collaboratively with the key strengths of participants. Supports offered under the Jellybeans program have included:

- Support and resources for regional and rural youth
- Accessing mental health support
- Accessing financial security
- Housing support and advocacy
- Access to gender affirming health care
- Access to varying forms of identification and documentation
- Access to employment and training
- School-based supports (students & staff)
- Access to food security
- Provision of gender affirming resources
- Post incarceration support and advocacy
- Self care and everyday life skills
- Access to IT and school supplies

We work with schools, families and other communities advocating for the inclusion of our own participants as well as those who may not easily access our support, to address the use of discrimination and prejudice from a social justice framework.

Due to current and historical trends within our community we have particularly acknowledged the intersections present in trans and gender non conforming relationships. Community lead consultation has been implemented to inform how existing services can best respond to disclosures of domestic, sexual and family violence when made by trans and gender diverse young people and support discourse around healthy relationships. This has been made possible through collaboration with BRISSC, WWILD, QC'S, YFS & BDVS.

We also acknowledge that discrimination exists outside of families or intimate partners and have worked to empower school environments to better understand the needs of trans and gender diverse young people and promote healthy relationships.

Connections have been made with over 30 schools in various capacities as well as multiple tertiary education platforms. Jellybeans workers have also collaborated with the ODYS training and education arm to further support community capacity building.



Additionally, we have worked closely with the Adult and Children’s gender services to address the lack of knowledge, awareness and bias from health professionals within Queensland. This has included transparency around legalities regarding Hormone Replacement Therapy and identifying literature gaps in research for young people accessing gender affirming health care. A successful Q&A event was also held in collaboration with the gender services to better support our young people as well as parents and carers. A large portion of support has been implemented through access to gender affirming products and we are hopeful for the implementation of bulk production binder supply in Australia in 2023. In addition to the Q&A, Jellybeans participants were offered a mix of social and practical group events.

Specifically, binding and safety workshops, Pride Art Therapy, a private session and artist talks from the Queensland Art Gallery exhibition Embodied Knowledge, which showcased several trans and non binary artists, and most recently, a collaborative seniors and young persons event to create historical connections.

The pandemic continued to affect not only the way individual support has been implemented throughout the past year, but also the way groups have been facilitated. Despite this, Jellybeans has been able to implement two groups per month, both in person and online. There has been a steady consistency, being our most attended group at ODYS, reducing isolation and creating an affirming environment. While we have continued to cap groups for the safety of our young people and community, we have also found ways to have larger groups throughout the year as well as attending larger community events. We hope to continue to provide safe spaces for trans and gender diverse young people to connect and be their authentic selves.

Young & Proud

The Young and Proud program consists of 2 core elements, these being a social group and a one-on-one case management service.

The Young and Proud social group aims at equipping young people aged 16-24 with skills to navigate through accessing adult services, living independently, developing social skills, and strengthening connections to community. These social groups use a mix of casual social engagements and structured skill building workshops to cater to the target demographic. Young and Proud social groups are largely led by the common needs of the group as well as current events within the community. This means that the participants are able to learn and adapt skills relevant to their current situation as well as understand and effectively engage with events and topics that are impacting on their community.

The case management side of Young and Proud focuses on providing support to young people aged 18-24 who are ineligible for the Reconnect program. This program aims to provide early intervention support for these young people who are at risk of or are experiencing homelessness. Young and proud works by providing young people with support to navigate the process of finding and acquiring safe and stable accommodation, developing tenancy skills and skills to sustainably live independently. Young and Proud Case Management takes a holistic approach when addressing housing concerns as we understand that there are many factors at play when maintaining a sustainable tenancy, whether independently or within the family home. Each of these factors are addressed and explored with the Young Person.

This year Young and Proud has seen James Bloomfield come on board to head the case management aspect as well as run the social groups with co-facilitator Evie Ryder.



Multicultural Pride

Multicultural pride is a group run for the culturally diverse young people of Open Doors.

The group was initially run once a month for an hour. This year the frequency has been changed to fortnightly, with the first group being online and the second face to face. This is the smallest group run at Open Doors and the goal for the next year is to expand it to be accessible for all LGBTIQ+ Sistergirl Brotherboy CALD young people.



Reconnect

The Reconnect Program is an early intervention and prevention program for young people aged 12 to 18 years (or 12 to 21 years in the case of newly arrived young people) who are homeless or at risk of becoming homeless.

A vital focus of this program is supporting ongoing connection to chosen family and friends, school, community, health services, employment and social supports as important protective factors to reduce the risk of homelessness.

Key services offered under Reconnect funding at ODYS include:

- Intake, brief intervention, and referral service support
- One on one support and care coordination
- Social groups (Rainbow Frogs)
- School outreach in the greater Brisbane region
- Parent and Carers support group

The Reconnect program has had a busy year with a strong focus on networking and community capacity building. Workers regularly collaborated with services such as Stride, Intercept, YFS, BABI and CYMHS to support referral pathways and ensuring external workers felt confident to work appropriately with LGBTIQ+ young people. We also participated in regular networking meetings including the Ipswich Interagency, Inner Urban Youth Interagency, and Reconnect regional meetings.

Throughout the year we supported several days of significance at schools including Wear it Purple Day, Bullying No Way Day, and Mental Health Week. School outreach was undertaken to assist schools with creating safe and inclusive LGBTIQ+ groups, increase the visibility of ODYS and increase staff knowledge and skills. Significant time was also spent sharing knowledge and building relationships with school-based nurses who are often the first point of call for young people seeking support at school.

Our group program has really taken off this year with Reconnect funding being used to support multiple groups. Rainbow Frogs in particular has grown significantly this year with most sessions now being fully booked days in advance. It is a privilege to share a space where young people feel comfortable to be their authentic selves and celebrate queer joy on a fortnightly basis.

As part of our commitment to advocacy, a powerful collaboration was undertaken with the Queensland Youth Housing Coalition (QYHC) where Reconnect workers had the opportunity to share the unique difficulties for young LGBTIQ+ people accessing accommodation. Young people were also invited to share their stories with QYHC to support the creation of a report which will highlight areas of need to increase access to safe and stable accommodation.



There have also been several exciting new initiatives this year including the creation of 'Rainbow Traveller' packs and the reinvigoration of our Containers for Change fundraiser and Givit platform. The 'Rainbow Traveller' packs were funded by a generous donation that saw the creation of 10 ready to go packs filled with essentials for any young person who is couch surfing or has unstable accommodation. These include blankets, battery packs, toiletries, inflatable pillow, and also some little niceties such as chocolate, gum, herbal tea and mentos! For Containers for Change, our young people are passionately collecting all eligible containers at the end of each group with the hopes of one day having raised enough money for a Nintendo Switch. We have also reconnected with Givit through which we were able to receive 10 all season sleeping bags to give to young people as well as two new lounges to use in our group space.

Reconnect has employed a few workers this year starting with Kate Green who has been on extended leave since January 2022. Mahalia King joined the ODYS team as a Reconnect worker in May 2022 and Alfie Barclay started doing two days of Reconnect work a week from July 2022 in addition to his work with the Jellybeans program.

Sponsors & Supporters

AFTERCARE
ANDROGEN INSENSITIVITY SYNDROME (AIS)
SUPPORT GROUP AUSTRALIA INC
BRISBANE CITY COUNCIL
BRISBANE POWERHOUSE
COMMONWEALTH BANK
CORONIS HAMILTON
DIVERSE VOICES
GAR'BAN'DJEE'LUM NETWORK
HERBERT SMITH FREEHILLS
HOT HOUSE
INDIGILEZ WOMEN'S LEADERSHIP & SUPPORT GROUP
LENDLEASE
NETHERWORLD
NEW FARM CINEMA
PATRONS OF NEW FARM
PRICE WATERHOUSE COOPERS
RAINBOW FAMILIES QUEENSLAND
RIVER CITY PRIDE
SAP
SPORTSMAN HOTEL
ST MICHAEL AND ALL ANGELS ANGLICAN CHURCH
STRIKE BOWLING, WINTERGARDEN
SUNCORP
THE WICKHAM HOTEL
UQ
RAPID
QUEENSLAND POSITIVE PEOPLE
QUEENSLAND COUNCIL FOR LGBTI HEALTH

OPEN DOORS YOUTH SERVICE INC.

**FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2022**

1.

OPEN DOORS YOUTH SERVICE INC.
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
Revenue	2	945,011.52	1,102,241.90
Other Income	2	90,993.79	142,068.88
Employee benefits expense		(819,088.88)	(841,387.26)
Depreciation and amortisation expense		(31,891.00)	(35,516.00)
Insurance		(10,870.92)	(8,298.50)
Motor vehicle and Travel expenses		(26,940.37)	(16,191.28)
Staff training and development expenses		(7,998.34)	(31,530.28)
Audit, legal and consultancy fees		(50,822.39)	(82,229.98)
Client support services expense		(6,701.37)	(26,077.16)
Other operating costs		(94,993.80)	(108,447.78)
		<hr/>	<hr/>
Current year surplus before income tax		(13,301.76)	94,632.54
Income tax expense		-	-
		<hr/>	<hr/>
Net current year surplus		(13,301.76)	94,632.54
		<hr/>	<hr/>
Other comprehensive income		-	-
		<hr/>	<hr/>
Total comprehensive income for the year		(13,301.76)	\$94,632.54
		<hr/>	<hr/>
Total comprehensive income attributable to members of the entity		(13,301.76)	\$94,632.54
		<hr/> <hr/>	<hr/> <hr/>

The accompanying notes form part of these financial statements.

OPEN DOORS YOUTH SERVICE INC.
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
ASSETS			
Current Assets			
Cash at Bank and On Hand	3	525,052.61	747,626.42
Debtors & Prepayments	4	21,633.00	5,122.50
Total Current Assets		<u>546,685.61</u>	<u>752,748.92</u>
Non-Current Assets			
Plant & Equipment	5	5,838.65	14,640.65
Right-Of-Use Assets	6	5,210.00	28,299.00
Total Non-Current Assets		<u>11,048.65</u>	<u>42,939.65</u>
TOTAL ASSETS		<u>\$557,734.26</u>	<u>\$795,688.57</u>
LIABILITIES			
Current Liabilities			
Creditors & Accruals	7	47,508.99	102,933.08
Contract Liability	8	3,756.69	151,798.97
Lease Liability		-	25,512.00
Employee Provisions	9	51,772.36	48,790.18
Total Current Liabilities		<u>103,038.04</u>	<u>329,034.23</u>
Non-Current Liabilities			
Employee Provisions	9	15,042.26	14,076.62
Lease Liability		6,058.00	5,680.00
Total Non-Current Liabilities		<u>21,100.26</u>	<u>19,756.62</u>
TOTAL LIABILITES		<u>\$124,138.30</u>	<u>\$348,790.85</u>
NET ASSETS		<u>\$433,595.96</u>	<u>\$446,897.72</u>
MEMBERS FUNDS			
Retained Surplus		<u>433,595.96</u>	<u>446,897.72</u>
TOTAL MEMBERS FUNDS		<u>\$433,595.96</u>	<u>\$446,897.72</u>

The accompanying notes form part of these financial statements.

3.

OPEN DOORS YOUTH SERVICE INC.
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022

	<u>Retained Surplus</u>	<u>Revaluation Surplus</u>	<u>Total</u>
Balance at 1 July 2020	\$352,265.18	\$NIL	\$352,265.18
Comprehensive Income			
Surplus for the year attributable to members of the entity	\$94,632.54	-	\$94,632.54
Total comprehensive income attributable to members of the entity	\$94,632.54	-	\$94,632.54
Balance at 30 June 2021	\$446,897.72	\$NIL	\$446,897.72
Balance at 1 July 2021	\$446,897.72	\$NIL	\$446,897.72
Comprehensive Income			
Surplus for the year attributable to members of the entity	(\$13,301.76)	-	(\$13,301.76)
Total comprehensive income attributable to members of the entity	(\$13,301.76)	-	(\$13,301.76)
Balance at 30 June 2022	\$433,595.96	\$NIL	\$433,595.96

The accompanying notes form part of these financial statements.

OPEN DOORS YOUTH SERVICE INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Department of Social Services	246,269.92	243,575.59
Interest	1,085.50	1,249.95
Other Income	624,097.11	831,087.76
Payments		
Wages & Salaries & Other Supplies	(1,068,404.34)	1,000,054.32
Net cash provided by (used in) operating activities	<u>(\$196,951.81)</u>	<u>\$75,858.98</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for purchase of plant & equipment	-	-
Net cash provided by (used in) investing activities	<u>-</u>	<u>-</u>
CASH FLOWS FROM FINANCIAL ACTIVITIES		
Repayments of Lease Liabilities	(25,622.00)	(29,290.00)
Net cash provided by (used in) financing activities	<u>\$(25,622.00)</u>	<u>\$(29,290.00)</u>
Net increase/(decrease) in cash held	(222,573.81)	46,568.98
Cash at beginning of the reporting period	747,626.42	701,057.44
Cash at end of the reporting period	<u>\$525,052.61</u>	<u>\$747,626.42</u>
Reconciliation of Net Surplus/Deficit to Net Cash Provided by (Used in) Operating Activities		
Operating Result	(13,301.76)	94,632.54
- Depreciation	31,891.00	35,516.00
- Interest	488.00	1,318.00
- Increase/(Decrease) in Payables	(55,424.09)	78,117.93
- Increase/(Decrease) in Provisions	3,947.82	18,759.11
- (Increase)/Decrease in Prepayments & Debtors	(16,510.50)	36,053.76
- Increase/(Decrease) in Contract Liability	(148,042.28)	(188,538.36)
Net cash provided by (used in) operating activities	<u>(\$196,951.81)</u>	<u>\$75,858.98</u>

The accompanying notes form part of these financial statements.

OPEN DOORS YOUTH SERVICE INC.
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirement of the Associations Incorporated Act (Qld) and Australian Charities and Not-for-Profits Commission Act 2012. The committee has determined that the association is not a reporting entity.

The report is also prepared on an accruals basis and 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.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Operating Grants, Donations and Bequests

When the entity receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance to AASB 15.

When both these conditions are satisfied, the Entity:

- identifies each performance obligation relating to the grant
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

If a contract liability is recognised as a related amount above, the Entity recognises income in profit or loss when or as it satisfies its obligations under the contract.

Capital Grant

When the entity receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The entity recognises income in profit or loss when or as the entity satisfies its obligations under the terms of the grant.

Interest Income

Interest income is recognised using the effective interest method.

All revenue is stated net of the amount of goods and services tax.

OPEN DOORS YOUTH SERVICE INC.
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(b) Property, Plant and Equipment

Plant and Equipment are carried at cost less, where applicable, any accumulated depreciation.

Depreciation is calculated on the prime cost basis and is brought to account over the estimated economic lives of all fixed assets commencing from the time the asset is held ready for use.

The depreciation rates used are as follows:

<u>Class of Fixed Assets</u>	<u>Depreciation Rate</u>
Plant and Equipment	25%

(c) Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over to recoverable amount is recognized in the income and expenditure statement.

(d) Employee Provisions

Provision is made for the Organisation's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee Provisions have been measured at the amounts expected to be paid when the liability is settled.

(e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

(f) Leases

The Entity as lessee

At inception of a contract, the entity assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Entity where the Entity is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Entity uses the incremental borrowing rate.

OPEN DOORS YOUTH SERVICE INC.
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(f) Leases (cont'd)

The Entity as lessee (cont'd)

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Entity anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Concessionary Leases

For leases that have significantly below-market terms and conditions principally to enable the Entity to further its objectives (commonly known as peppercorn/concessionary leases), the Entity has adopted the temporary relief under AASB 2018-8.

(g) Goods and Services Tax (GST)

Revenues, expenses and assets are recognized net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

(h) Comparative Figures

Comparative figures, where necessary, have been reclassified in order to comply with the presentation adopted in the figures reported for the current financial year.

OPEN DOORS YOUTH SERVICE INC.
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(i) Economic Dependence

Open Doors Youth Service Inc. is dependent on government funding to operate. As at the date of the report the committee has no reason to believe the government will not continue to support the organisation.

(j) Significant Management Judgement in Applying Accounting Policies

The board evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

OPEN DOORS YOUTH SERVICE INC.
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	<u>2022</u>	<u>2021</u>
2. REVENUE AND OTHER INCOME		
Revenue		
Revenue from Government Grants		
Department of Social Services	246,269.92	419,527.26
Queensland Health	306,566.27	373,630.39
Department of Communities Disability Services and Seniors	21,826.39	75,378.61
	574,662.58	868,536.26
Other Revenue		
Interest	1,085.50	1,249.95
Fees Received	159,977.00	150,000.00
Other Grants	209,286.44	82,455.69
	945,011.52	1,102,241.90
TOTAL REVENUE		
Other Income		
Donations	73,580.49	83,090.06
Sundry Income	17,413.30	58,978.82
	90,993.79	142,068.88
TOTAL OTHER INCOME		
TOTAL REVENUE AND OTHER INCOME	\$1,036,005.31	\$1,244,310.78
3. CASH AT BANK AND ON HAND		
Cheque Account	79,015.14	367,655.38
Cash Management Account	47,376.90	47,353.13
Cheque Account	398,460.57	330,802.48
Australia Post Cards	200.00	1,815.43
	\$525,052.61	\$747,626.42
4. DEBTORS & PREPAYMENTS		
Debtors	21,633.00	5,122.50
	\$21,633.00	\$5,122.50

10.

OPEN DOORS YOUTH SERVICE INC.
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	<u>2022</u>	<u>2021</u>
5. PROPERTY, PLANT AND EQUIPMENT		
Furniture & Equipment - at Cost	129,341.65	129,341.65
Less Accumulated Depreciation	123,503.00	114,701.00
	5,838.65	14,640.65
Motor Vehicle - at Cost	39,133.18	39,133.18
Less Accumulated Depreciation	39,133.18	39,133.18
	-	-
	\$5,838.65	\$14,640.65

6. RIGHT-OF-USE ASSET

The Organisation has a lease on their Head Office . The term is 3 years.

i) AASB 16 related amounts recognised in the Balance Sheet:

	<u>2022</u>	<u>2021</u>
RIGHT-OF-USE ASSETS		
Leased Buildings	42,739.00	42,739.00
Accumulated Depreciation	37,529.00	25,018.00
	5,210.00	17,721.00
Leased Motor Vehicles	-	38,790.00
Accumulated Depreciation	-	28,212.00
	-	10,578.00
TOTAL RIGHT-OF-USE ASSETS	\$5,210.00	\$28,299.00

ii) AASB 16 related amounts recognised in the Statement of Profit or Loss:

Depreciation Charge related to Right-Of-Use Assets	23,089.00	26,615.00
Interest Expense on Lease Liabilities	488.00	1,318.00

OPEN DOORS YOUTH SERVICE INC.
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	<u>2022</u>	<u>2021</u>
7. TRADE CREDITORS		
Audit	3,500.00	3,500.00
Australian Taxation Office - PAYG	13,448.01	57,435.01
Accruals	14,523.86	7,346.69
GST	15,802.02	34,497.64
Superannuation	235.10	153.74
	<u>\$47,508.99</u>	<u>\$102,933.08</u>
8. CONTRACT LIABILITY		
Brisbane City Council	3,756.69	-
Queensland Health	-	63,477.27
Department of Communities, Disability Services and Seniors	-	21,826.39
Other Grant	-	66,495.31
	<u>\$3,756.69</u>	<u>\$151,798.97</u>
9. EMPLOYEE PROVISIONS		
Current		
Provision for Annual Leave	47,065.78	44,354.71
Provision for Superannuation	4,706.58	4,435.47
	<u>\$51,772.36</u>	<u>\$48,790.18</u>
Non-Current		
Provision for Long Service Leave	15,042.26	14,076.62
	<u>\$15,042.26</u>	<u>\$14,076.62</u>

OPEN DOORS YOUTH SERVICE INC.

STATEMENT BY MEMBERS OF THE COMMITTEE

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial Statements.

1. In the opinion of the committee the financial report as set out on pages 1 to 11 are in accordance with the Australian Charities and Not-for-Profits Commission Act 2012 and:
 - (i) Comply with the Australian Accounting Standards applicable to the entity; and
 - (ii) Give a true and fair view of the association's financial position as at 30 June 2022 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.
2. At the date of this statement, there are reasonable grounds to believe that Open Doors Youth Service Inc. will be able to pay its debts as and when they fall due.

This Declaration is signed in accordance with Subs 60.15(2) of the Australian Charities and Not-for-Profits Commission Regulation 2013.

President

Treasurer

Date

13.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
OPEN DOORS YOUTH SERVICE INC.

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Open Doors Youth Service Inc., which comprises the statement of financial position as at 30 June 2022, the statement of profit & loss and other comprehensive income, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report of Open Doors Youth Service Inc. has been prepared in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012 and the Associations Incorporation Act (QLD).

- 1) Giving a true and fair view of the associations financial position as at 30 June 2022 and of its performance for the year then ended; and
- 2) Complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the Australian Charities and Not-for-Profits Commission Regulation 2013.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the Auditor Independence Requirements of the ACNC Act and ethical requirements of the Accounting Professional and Ethical Standards Board's APES110: code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the Australian Charities and Not-for-Profits Commission Act 2012 and the Associations Incorporation Act (QLD). As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Australian Charities and Not-for-Profits Commission Act 2012 and the Associations Incorporation Act (QLD), and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the association'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 committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



PETER GESCH
HAYWARDS CHARTERED ACCOUNTANTS
Level 1 / 488 Lutwyche Road
LUTWYCHE QLD 4030

Dated this 19th day of September 2022

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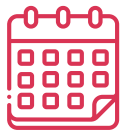
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Participate

Participate in one of our events such as Queeriosity



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Thank You!



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