



Annual report

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## ABOUT MYSA

Established in 1997, Multicultural Youth South Australia Inc. (MYSA) is the state representative advisory, advocacy and service delivery body for multicultural young people aged 12-30 years, the only youth-specific multicultural agency in South Australia, and one of two leading youth-specific multicultural agencies in the country. MYSA is recognised locally and nationally for its leadership in multicultural youth issues. As a state representative body, we represent a broad and changing range of youth interests and backgrounds. MYSA is involved in four key areas of work:

- 1.** Policy and research. MYSA is funded by the State Government to provide policy and program advice, information and support to a range of government departments and services on refugee and migrant youth issues. MYSA is represented on various state and national policy groups including co-convening the Multicultural Youth Advocacy Network (MYAN) and chairing the Youth Settlement Action Network (YSAN). MYSA is also actively involved in a range of research projects to inform the policy and practice context in which government funded services are delivered to children and young people.
- 2.** Industry support and capacity building. MYSA is funded by the State Government to assist mainstream government and non-government agencies to become more culturally inclusive and responsive. In this capacity, MYSA provides cross-cultural training, resources, information, advice and other support to a wide range of South Australian community services.
- 3.** Direct service delivery. MYSA is funded by the State and Federal Government to provide a wide range of specialised services, programs, and projects to young refugees and migrants. Under its service delivery arm, MYSA currently services approximately 4000 children and young people from refugee backgrounds each year.
- 4.** Community capacity building. MYSA is funded by the State Government to administer the Multicultural Youth Development Fund (MYDF), a refugee youth-specific community grants scheme which provides one-off funding to refugee youth and community groups for youth development and youth capacity building projects.

## **Vision**

MYSA will work towards a world where all young people are equipped with the resources and opportunities to fully participate in the social, cultural, economic and political life of the community. MYSA will inspire and challenge young people from multicultural backgrounds to work towards their goals and full potential at their own pace and according to whatever stage of personal, social and cultural development they are at.

MYSA will serve young people through research and policy development, sector development and capacity building, direct service delivery and community capacity building.

Mission statement MYSA will take a leadership role in ensuring that young people from multicultural backgrounds are equipped with the resources and opportunities to fully participate in the social, cultural, economic and political life of the community through:

- Raising the state and national profile of young people and the issues affecting them.
- Providing policy and program advice to state and national government decision-makers on multicultural youth issues.
- Providing supported opportunities for young people to present their views openly to key decision-makers.
- Working in partnership with other agencies to ensure that the achievements and contributions of young people are celebrated, valued and respected.
- Facilitating and encouraging strong partnerships and information exchange across and between service sectors and agencies to improve the type, nature and level of support provided to young people.
- Identifying and mobilising human and financial resources to respond to needs of young people.
- Providing meaningful opportunities for young people to contribute to MYSA's policy and service delivery work.

- Developing and building the capacity of the government and non-government sectors to respond more effectively to the needs of young people through training, resource development, joint projects and initiatives, information, advice and support.
- Engaging in an ongoing process of self-assessment and evaluation to ensure effective leadership and continuous learning and improvement.

## Values

MYSA's core values include:

- **Leadership** - MYSA is committed to reflecting the qualities of good leadership including vision, innovation, inspiration, adaptability, wisdom, competence, communication, self-evaluation and confidence.
- **Social justice** - MYSA is committed to intervening in the conditions, circumstances, processes and practices that give rise to injustice, disadvantage, discrimination and oppression of multicultural young people.
- **Diversity** - MYSA is committed to working against discrimination based on age, gender, culture, ethnicity, language, religion, socioeconomic status, sexual orientation, disability and any other aspect of diversity.
- **Empowerment** - MYSA is committed to supporting young people and their communities to bring about their own change.
- **Professionalism** - MYSA is committed to acting with honesty, integrity, responsiveness, transparency and accountability to maintain the trust and respect of young people, the broader community services sector, its funding providers and the general public.
- **Social responsibility** - MYSA is committed to managing human and financial resources in an ethical and responsive manner.
- **Participation** - MYSA is committed to ensuring that young people can meaningfully participate in decisions that affect their lives.

## ***MESSAGE FROM THE CHAIR***

It is my pleasure to provide this AGM Report. The past year has been one of change and consolidation for MYSA, whose mission is to serve and support multicultural young people in the process of settlement in South Australia. The year 2017 commemorates our 20th anniversary, and fittingly, the beginning of our first social enterprise, Miss Mysa Events (MME). MME is an innovative boutique event styling and management service with a social conscience. MME not only provides an independent income stream to fund MYSA's operations but it also offers valuable training and employment opportunities for our young unemployed clients. As a social enterprise, MME is a new innovation for MYSA, one that we believe will strengthen our future.

The official launch of MME was held on Friday the 10th of November at Botanic Park, with over 250 people in attendance. It was wonderful to see and hear from MYSA's co-founders Ms Carmen Garcia and Dr. Helena de Anstiss reminiscing about our humble beginnings to become a state and national leading peak body and provider of services to multicultural young people.

MYSA is recognised as an innovator in services and advice regarding issues facing young people as is evidenced in its success in attracting government grants and providing best practice advice to state and federal government agencies and community organisations. This success would not be possible without the tremendous effort and support from staff, volunteers, and community groups and on behalf of the Board, I sincerely thank all of MYSA's staff and supporters.



**Associate Professor Harry Savelsberg**  
Chair

## CEO'S REPORT

### *The Establishment of MYSA's first Social Enterprise; Miss Mysa Events:*

One of the key highlights of the 2016-2017 year was the establishment of MYSA's very first social enterprise, Miss Mysa Events. Through our day-to-day work with young people from refugee and migrant backgrounds, the significant barriers many of them face in finding long-term, stable employment and the subsequent impact this has on their self-esteem and ability to participate in the community was clear. Our experiences are reflected in Census data, which shows that South Australia has the lowest workforce participation rates for refugee youth aged 18-24 years relative to the rest of Australia. This is a source of legitimate concern as the South Australian refugee youth population is growing annually at a faster rate than the national rate. We also know that young refugees experience a range of individual, social, cultural and systemic barriers to employment. It has become clear to us that current responses to tackling youth unemployment are simply not working and that innovative ideas and approaches are needed.





Considering this, MYSA began exploring how we as an organisation could provide our young people with practical support and tangible linkages to employment in an industry that would not simply give young people access to a 'job', but would allow them to begin paving their career pathways. This resulted in the establishment of an income generating and self-sustaining social enterprise as a means for skills development and social and economic participation for young people; 'Miss Mysa Events' (MME). MME is a boutique event planning and coordination business that specialises in pop-up bars, furniture hire, floral installation, brand promotion, graphic design and event styling and coordination. The enterprise also has a Moroccan themed vintage caravan, the Queen of Sheba, available for hire for weddings, corporate events, baby showers, hens' and bucks' nights, Christmas parties, birthdays and other special events.

MME provides young people with access to paid work experience and the development of a range of transferable social, interpersonal, practical and job-ready skills (e.g. floristry, manual handling, hospitality, safe food handling and responsible serving of alcohol). The social enterprise targets young people who experience the greatest barriers to accessing paid work. We understand that young people are generally not unemployable by their own making; the barriers they face are extensive and include: English language difficulties, limited formal education and/or disruptions to education in their countries of origin, poor educational outcomes, a lack of Australian work experience and local references, no recognition of former skills and work experience and a lack of knowledge of, and access to, culturally appropriate employment services. We found that mainstream employment services were struggling to adequately support refugee young people to secure and remain in long term employment. Instead of putting these young people in the 'too hard basket', MME provides opportunity and hope to young people who often have neither through the chance earn their very first payslip and receive a regular income.





MME is also fully complimented by MYSA's core business: supporting refugee and migrant young people experiencing high and complex needs. In addition to providing employment opportunities, young people also benefit from wrap-around support including remedial education support (including our homework and employment club); case management to address social, behavioural and mental health issues and role modelling and mentoring.

Although the enterprise is still in its infancy, it has proved to be extremely popular with a broad range of events and projects already completed and underway, and paid work experience provided to a number of our young people. For example, we have been working closely with Community Corporate, a business dedicated to linking the corporate and not-for-profit sectors together. Community Corporate works closely alongside the top 100 businesses in Australia, and has agreed to support MME by brokering partnerships between the corporate sector and the enterprise. We are extremely excited to see what the future holds for MME as we continue to build our reputation in the sector and increase employment opportunities for young people.



### ***Program in Focus: MYSA's Mums and Bubs Program***

MYSA's Mums and Bubs program, designed to provide pregnant teens and young mums from refugee and migrant backgrounds with social, emotional and practical supports to increase their parenting capacity, has been growing in popularity since its inception. The 2016-2017 financial year saw the delivery of some of our most well attended Mums and Bubs sessions to date. Three program areas fall under the umbrella of Mums and Bubs; Circle of Security, MYSA Playgroup and social group, and after hours outreach.



The Mums and Bubs program was developed in 2015 to address barriers to parenting faced by MYSA's new mothers, including a lack of parenting experience and positive role modelling provided during their own upbringing. During the last financial year the program has had a particular focus on providing supports to young mums from the burgeoning Syrian community in South Australia to promote the development of positive parenting skills, strengthen social networks, increase confidence and community participation and improve English skills. Circle of Security (COS) training, an attachment-based parenting program, has continued to prove extremely effective in helping young mums to better understand the needs of their children and enhance their attachment security.



Additional support is also provided to our mums through afterhours outreach, with MYSA social workers visiting the home and providing additional supports during high stress times. We have been privileged enough to be present during a number of births, and have then supported and watched as our young mums apply the knowledge and skills they have gained in their home environments.

This year, our mums and bubs have been treated to outings and activities all over the city through our playgroup and social group, providing them with an opportunity to go to places and see sights that they may not otherwise have the opportunity to. Such outings have included Monarto Zoo, Latitude, Crocs Play Centre, the Marion Aquatic Centre and the Adelaide Fire station; we have also hosted a gourmet cooking class with a professional chef during which both mums and bubs were able to get a hands on, interactive cooking lesson. We have been delighted to see our mums form strong friendships, and our bubs grow and develop in a safe and supportive environment, and look forward to continuing and strengthening the program throughout the next year.



### *Partnership in Focus: City of Marion Council*

This financial year has seen the establishment of an exciting new partnership between MYSA and the City of Marion Council, which has youth engagement and participation as a key strategic priority within its 2017-2027 Strategic Plan. In keeping with the goals of the City's strategic plan and the shared goals and values of MYSA, a suite of youth leadership and engagement initiatives were co-developed. These initiatives were the first of what is hoped to be a long and successful partnership between MYSA and the City of Marion.



The highlight of the partnership was arguably the 'Through Our Eyes' Multicultural Film Festival which premiered during Refugee Week. The Film Festival showcased a short film which was written, filmed and produced by refugee young people during a Youth Leadership program, funded by the City of Marion Council. The program was developed on the premise that young people have immense potential to be influencers in the community around them, but that not all young people have the same opportunities or are equipped with the skills and resources to become effective leaders. One such group are refugee young people. In order for us to have a harmonious, inclusive multicultural community, the voice of refugee and migrant communities need to be included. This occurs by ensuring equal participation from those from refugee and migrant backgrounds and their involvement in key leadership positions and in decision making processes. This program sought to equip refugee young people with the skills and resources required to become active participants and leaders within their own community.



In order to influence and impact change, MYSA engaged a group of multicultural young people within the City of Marion who had an interest in affecting change within their region. The leadership program itself involved upskilling young people in the areas of effective communication, lobbying and advocacy, grant writing and managing public funds, marketing and promotions, leadership and professionalism, event and risk management, videography and editing and harnessing social media platforms.

From the onset of the program, the participants identified that they wanted to tell their stories and challenge what they identified as unfair media representations of young people from refugee backgrounds. In today's political climate it is more important than ever for young people, particularly those from diverse backgrounds, to have a voice and a forum upon which they can challenge negative public perceptions that are often fuelled by the media. The film showcases the stories of a group of young people, detailing their journey to Australia, the challenges they have endured and overcome throughout their settlement experience in South Australia and their hopes and aspirations for the future. The project allowed young people to not only tell their personal stories, but to also show the ways in which they are contributing positively to the South Australian community. The Film Festival, officially opened by Mayor Kris Hana on Friday the 23rd of June, proved to be an overwhelming success. Over 90 people were in attendance including community members, elected members of the Marion City Council, local Member's of Parliament and the broader settlement and community services sector. Since the premiere of the film, the group of young people responsible have been invited to present the film and share their stories at a number of forums, including to new arrivals through TAFE SA's Adult Migrant English Program, increasing the reach of the film and also providing young people with the opportunity to further apply the skills they learned throughout the program. We are excited to continue working in partnership with the City of Marion council to deliver innovative and engaging programs to young people from multicultural backgrounds who live in the area.



### ***Daniel's Story:***

Daniel arrived in Australia from Liberia in 2016. His mother sponsored him to come to Australia, however shortly after his arrival in Adelaide she relocated interstate and stopped providing any financial support to Daniel and his brother, whom he lived with. The siblings were also not able to access income support from Centrelink due to the conditions of his mother's sponsorship (that she should be supporting them financially). Daniel heard about MYSA at an open day event where one of our staff members had spoken about our services for young people from refugee and migrant backgrounds. Daniel eagerly attended a group work session at MYSA's youth space that week, where he was able to engage with other young people and also spoke with MYSA social workers about the support we were able to provide him. From there, Daniel was linked in with a range of MYSA's group programs and went along to his very first camp as part of the MYSA 4 Men Program at Murray Bridge. At the camp he forged strong friendships with other young men from a diverse range of cultural backgrounds, was linked with positive role models and with the other young men developed strategies for coping with stress, anger management, maintaining healthy relationships and physical and emotional wellbeing. Daniel also learned how to fish and went kayaking for the very first time!

Daniel was a keen participant in and star of MYSA's 'Through Our Eyes' Multicultural Film Festival, which was developed in partnership with the City of Marion Council. The program provided Daniel with an opportunity to meet other young people living in his area and to share his settlement story with the broader community. Daniel was also linked with MYSA's employment pathways program and supported to apply for and secure two part time cleaning positions, one being at the new Royal Adelaide Hospital. Daniel is now working regularly and is saving up his hard earned money to purchase his first car.



### ***Staff, Board and Volunteer Contributions***

I would like to take this opportunity to thank the highly committed and dedicated MYSA staff team. Without their enthusiasm and passion for the young people we work with, we simply would not be able to see the incredible outcomes we achieve on a daily basis. I would also like to sincerely thank our team of dedicated volunteers who generously donate their time to support our young people through a range of group work programs. In particular, our volunteers who deliver our weekly homework and employment club, providing young people with much needed tutoring support to complete homework tasks, reach academic goals and develop their resumes. I would also like to acknowledge our Board of Management chaired by Associate Professor Harry Savelsberg. Thank you for continuing to provide untiring support and guidance to ensure that MYSA continues to achieve incredible outcomes for young people and families, and maintain the reputation and high service standard we have strived so hard to achieve over the past twenty years.



**Tamara Stewart-Jones**  
CEO

# ***FINANCIAL STATEMENTS***

**Multicultural Youth South Australia Inc**

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**For the Year Ended 30 June 2017**

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**Multicultural Youth South Australia Inc****Committee's Report****30 June 2017**

The committee members submit the financial report of the Association for the financial year ended 30 June 2017.

**1. General information****Committee members**

The names of committee members throughout the year and at the date of this report are:

Harry Savelsberg (Chair)

Melanie Burton (Deputy Chair)

Peter Agalla

Fiona Verity

Resigned 09/09/2016

Jasmine Hetzel-Bone (Secretary)

Aref Ahmadi

Joanna Farmer (Treasurer)

**Principal activities**

The principal activities of the Association during the financial year were:

- MYSA's primary service area is the provision of direct relief, support and development of young refugees and migrants

- MYSA is committed to supporting the community sector, government and local communities to effectively respond to the needs of refugee and migrant young people

**Significant changes**

The following significant changes in the nature of the principal activities occurred during the financial year:

With income generation and sustainability a key focus of MYSA's 2017-2020 strategic plan; the board made a decision to invest surplus funds to develop and establish a social enterprise as a means of skills development and social and economic participation for young people experiencing multiple vulnerabilities. The social enterprise would:

a) provide training and employment opportunities for refugee young people,

b) engage the corporate sector and expand and develop MYSA's partnerships, and

c) provide an income stream that was independent of government funding which would be invested into programs and services for refugee young people and their communities.

Miss MYSA Events Pty Ltd, a boutique high end event styling and event management service, was incorporated in June 2017 and is wholly owned by MYSA. Miss MYSA Events Pty Ltd began trading subsequent to the end of the financial year.

**Benefits as a result of contracts**

During the financial year, there were no benefits received or entitled to be received as a result of a contract between an officer, firm or body corporate and the Association.

**Payments and other benefits**

No payments or benefits of a pecuniary value, other than remuneration in respect of their employment with the

**Multicultural Youth South Australia Inc****Committee's Report****30 June 2017****Payments and other benefits**

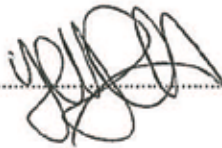
association, were received by any officers of the Association during the financial year.

**2. Operating results and review of operations for the year****Operating result**

The profit/(loss) of the Association for the financial year amounted to \$ (49,461)(2016: \$ 28,011).

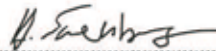
Signed in accordance with a resolution of the Members of the Committee:

CEO: .....



Tamara Stewart-Jones

Committee member: .....



Harry Savelsberg

Dated

4th december 2017



**MULTICULTURAL YOUTH SOUTH AUSTRALIA INC.**

**AUDITOR'S INDEPENDENCE DECLARATION**

We declare that, to the best of our knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit of the financial report of Multicultural Youth South Australia Inc for the year ended 30 June 2017.

*HLB Mann Judd*

**HLB Mann Judd**  
**Chartered Accountants**

*C.M.J.*

**Corey McGowan**  
**Partner**

**Adelaide, South Australia**

**4 December 2017**

**HLB Mann Judd Audit (SA) Pty Ltd ABN: 32 166 337 097**

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**Multicultural Youth South Australia Inc****Statement of Profit or Loss****For the Year Ended 30 June 2017**

		<b>2017</b>	<b>2016</b>
	<b>Note</b>	<b>\$</b>	<b>\$</b>
<b>Income</b>			
Government Grants	2	<b>1,774,069</b>	1,375,589
Interest received		<b>16,753</b>	3,017
Other income	2	<b>104,440</b>	51,147
		<b>1,895,262</b>	1,429,753
<b>Expenditure</b>			
Depreciation and amortisation expense	6	<b>46,238</b>	20,176
Repairs and maintenance		<b>14,562</b>	6,221
Employee benefits expense		<b>1,051,446</b>	924,214
Other operating expenses	3	<b>832,477</b>	451,131
		<b>1,944,723</b>	1,401,742
Net Profit / (Loss)		<b>(49,461)</b>	28,011

The accompanying notes form part of these financial statements.



## Multicultural Youth South Australia Inc

## Statement of Financial Position

30 June 2017

	Note	2017 \$	2016 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	355,255	682,463
Trade and other receivables	5	106,396	39,284
<b>TOTAL CURRENT ASSETS</b>		<b>461,651</b>	<b>721,747</b>
Plant and equipment	6	201,891	92,398
Investments in subsidiaries	7	10	-
<b>TOTAL NON-CURRENT ASSETS</b>		<b>201,901</b>	<b>92,398</b>
<b>TOTAL ASSETS</b>		<b>663,552</b>	<b>814,145</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	38,255	56,061
Employee benefits	9	45,307	81,133
Other accruals		6,400	53,900
<b>TOTAL CURRENT LIABILITIES</b>		<b>89,962</b>	<b>191,094</b>
<b>TOTAL LIABILITIES</b>		<b>89,962</b>	<b>191,094</b>
<b>NET ASSETS</b>		<b>573,590</b>	<b>623,051</b>
<b>MEMBERS' FUNDS</b>			
General reserve	10	24,000	24,000
Retained profits		549,590	599,051
<b>TOTAL MEMBERS' EQUITY</b>		<b>573,590</b>	<b>623,051</b>

The accompanying notes form part of these financial statements.

## Multicultural Youth South Australia Inc

### Statement of Changes in Equity

For the Year Ended 30 June 2017

#### 2017

	Retained Earnings	General Reserves	Total
Note	\$	\$	\$
<b>Balance at 1 July 2016</b>	<b>599,051</b>	<b>24,000</b>	<b>623,051</b>
Profit /(Loss) for the year	(49,461)	-	(49,461)
<b>Balance at 30 June 2017</b>	<b>549,590</b>	<b>24,000</b>	<b>573,590</b>

#### 2016

	Retained Earnings	General Reserves	Total
Note	\$	\$	\$
<b>Balance at 1 July 2015</b>	<b>571,040</b>	<b>24,000</b>	<b>595,040</b>
Profit /(Loss) for the year	28,011	-	28,011
<b>Balance at 30 June 2016</b>	<b>599,051</b>	<b>24,000</b>	<b>623,051</b>

The accompanying notes form part of these financial statements.

## Multicultural Youth South Australia Inc

**Statement of Cash Flows**  
**For the Year Ended 30 June 2017**

	<b>Note</b>	<b>2017</b> <b>\$</b>	<b>2016</b> <b>\$</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Grants received		<b>1,815,588</b>	1,438,417
Payments to suppliers and employees		<b>(2,003,808)</b>	(1,325,642)
Interest paid		-	(154)
Interest received		<b>16,753</b>	3,017
Net cash provided by/(used in) operating activities		<b>(171,467)</b>	115,638
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of property, plant and equipment	6	<b>(155,731)</b>	(77,249)
Investments in subsidiaries		<b>(10)</b>	-
Net cash used by investing activities		<b>(155,741)</b>	(77,249)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Net increase/(decrease) in cash and cash equivalents held		<b>(327,208)</b>	38,389
Cash and cash equivalents at beginning of year		<b>682,463</b>	644,074
Cash and cash equivalents at end of financial year	4	<b>355,255</b>	682,463

The accompanying notes form part of these financial statements.

**Multicultural Youth South Australia Inc****Notes to the Financial Statements****For the Year Ended 30 June 2017****1 Summary of Significant Accounting Policies****(a) Basis of Preparation**

This financial report is a special purpose financial statement prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (SA) 1985 and the requirements of Section 60.40 of the Australian Charities and Not-for-profits Commission Regulation 2013. The committee has determined that the not-for-profit Association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The financial statements have been prepared in accordance with the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*, AASB 1031 *Materiality*, AASB 1048 *Interpretation of Standards* and AASB 1054 *Australian Additional Disclosures*. 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.

**(b) Comparative Amounts**

Comparative figures are consistent with prior years, unless otherwise stated below.

Where a change in comparatives has also affected the opening retained earnings previously presented in a comparative period, an opening statement of financial position at the earliest date of the comparative period has been presented.

**(c) Income Tax**

The Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

**(d) Revenue and other income**

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the entity and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

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

**Grant revenue**

Government grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating. Grant funding that has not been spent for the purpose for which it was provided for by the end of the financial year has been carried forward on the Balance Sheet as Grants in Advance.

**Multicultural Youth South Australia Inc****Notes to the Financial Statements  
For the Year Ended 30 June 2017****1 Summary of Significant Accounting Policies****Interest revenue**

Interest is recognised using the effective interest method.

**(e) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

**(f) Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment of losses.

Where the cost model is used, the asset is carried at its cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

**Plant and equipment**

Plant and equipment are measured using the cost model.

**Depreciation**

Property, plant and equipment, excluding freehold land, is depreciated on either a straight-line basis or a reducing balance basis on the discretion of the management over the assets useful life to the Association, commencing when the asset is ready for use.

**(g) Cash and cash equivalents**

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

**(h) Employee benefits**

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

Employee benefits expected to be settled more than twelve months after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

Employee benefits are presented as current liabilities in the statement of financial position if the Association does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

**Multicultural Youth South Australia Inc****Notes to the Financial Statements**  
**For the Year Ended 30 June 2017****1 Summary of Significant Accounting Policies****(i) Provisions**

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

**(j) Economic dependence**

Multicultural Youth South Australia Inc is dependent on the Government for the majority of its revenue used to operate the business. At the date of this report the committee members have no reason to believe the Government will not continue to support Multicultural Youth South Australia Inc.



## Multicultural Youth South Australia Inc

### Notes to the Financial Statements

For the Year Ended 30 June 2017

#### 2 Revenue and Other Income

##### Revenue from continuing operations

The following amounts have been included in the statement of profit or loss and other comprehensive income for the reporting periods presented:

	2017 \$	2016 \$
Finance income		
- other interest received	16,753	3,017
<b>Finance income</b>	<b>16,753</b>	<b>3,017</b>
Other revenue		
- operating grants	1,774,069	1,375,589
- other income	104,440	51,147
<b>Other revenue</b>	<b>1,878,509</b>	<b>1,426,736</b>
<b>Total revenue</b>	<b>1,895,262</b>	<b>1,429,753</b>

#### 3 Result for the Year

##### Expenses

The following amounts have been included in the statement of profit or loss and other comprehensive income for the reporting periods presented

Audit fees	8,193	6,623
Accounting fees	42,110	39,810
Advertising	20,343	10,443
Consultancy fees	80,017	29,197
Rent	58,617	55,488
Motor vehicle expenses	29,785	33,374
Client costs	62,745	91,438
Insurance	16,870	24,804
Travel and meetings	67,026	21,690
Social enterprise (Caravans)	212,411	-
Sponsorship	56,722	-
Other operating expenses	177,638	138,264
<b>Total other operating expenses</b>	<b>832,477</b>	<b>451,131</b>

#### 4 Cash and cash equivalents

Cash at bank and in hand	355,255	682,463
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## Multicultural Youth South Australia Inc

## Notes to the Financial Statements

For the Year Ended 30 June 2017

## 5 Trade and other receivables

	2017	2016
	\$	\$
Trade receivables	75,420	12,996
Prepayments	26,319	19,761
GST receivable	-	3,672
Related party receivables	4,657	2,855
<b>Total current trade and other receivables</b>	<b>106,396</b>	<b>39,284</b>

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

## 6 Property, plant and equipment

## PLANT AND EQUIPMENT

## Plant and equipment

At cost	47,079	44,743
Accumulated depreciation	(22,859)	(8,630)

<b>Total plant and equipment</b>	<b>24,220</b>	<b>36,113</b>
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## Motor vehicles

At cost	254,385	111,686
Accumulated depreciation	(104,937)	(73,530)

<b>Total motor vehicles</b>	<b>149,448</b>	<b>38,156</b>
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## Office equipment

At cost	18,472	17,005
Accumulated depreciation	(17,020)	(17,005)
<b>Total office equipment</b>	<b>1,452</b>	<b>-</b>

## Improvements

At cost	27,600	18,371
Accumulated depreciation	(829)	(242)

<b>Total improvements</b>	<b>26,771</b>	<b>18,129</b>
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<b>Total property, plant and equipment</b>	<b>201,891</b>	<b>92,398</b>
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## Multicultural Youth South Australia Inc

### Notes to the Financial Statements

For the Year Ended 30 June 2017

#### 6 Property, plant and equipment

##### (a) Movements in carrying amounts of property, plant and equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Plant and Equipment	Motor Vehicles	Office Equipment	Improvements	Total
	\$	\$	\$	\$	\$
<b>Year ended 30 June 2017</b>					
Balance at the beginning of year	36,113	38,156	-	18,129	92,398
Additions	2,336	142,699	1,467	9,229	155,731
Depreciation expense	(14,229)	(31,407)	(15)	(587)	(46,238)
<b>Balance at the end of the year</b>	<b>24,220</b>	<b>149,448</b>	<b>1,452</b>	<b>26,771</b>	<b>201,891</b>

#### 7 Investments in subsidiaries

	2017	2016
	\$	\$
Shares - Miss MYSA Events Pty Ltd	10	-
<b>Total investments in subsidiaries</b>	<b>10</b>	<b>-</b>

Miss MYSA Events Pty Ltd is a wholly owned subsidiary of Multicultural Youth South Australia Inc.

#### 8 Trade and other payables

Trade payables	7,414	25,188
GST payable	6,352	-
Other payables	24,489	30,873
<b>Total trade and other payables</b>	<b>38,255</b>	<b>56,061</b>

#### 9 Employee Benefits

Long service leave provision	2,750	32,047
Annual leave provision	42,557	49,086
<b>Total employee benefit provisions</b>	<b>45,307</b>	<b>81,133</b>

#### 10 General Reserves

##### (a) Long Term Maintenance

The general reserve of \$24,000 (2016: \$24,000) records funds set aside for the future restoration of the 28 Hindley Street, Adelaide premises of Multicultural Youth South Australia Inc. to its original condition

**Multicultural Youth South Australia Inc****Notes to the Financial Statements****For the Year Ended 30 June 2017****11 Contingencies**

In the opinion of the Committee of Management, the Association did not have any contingencies at 30 June 2017 (30 June 2016:None).

**12 Events Occurring After the Reporting Date**

The financial report was authorised for issue on \_\_\_\_\_ by the Committee of Management.

Miss MYSA Events Pty Ltd, wholly owned and controlled by MYSA, began trading subsequent to the end of the financial year.

No other matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

**13 Association Details**

The registered office of the association is:

28 Hindley Street, Adelaide SA 5000

The principal places of business are:

28 Hindley Street, Adelaide SA 5000

255 Torrens Road, West Croydon SA 5008

**Multicultural Youth South Australia 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.

In the opinion of the committee the financial report as set out on pages 4:

1. Presents fairly the results of the operations of Multicultural Youth South Australia Inc as at 30 June 2017 and the state of its affairs for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Multicultural Youth South Australia Inc will be able to pay its debts as and when they fall due.
3. No payments or benefits of a pecuniary value, other than remuneration in respect of their employment with the association, were received by any officers of the Association during the financial year.
4. Satisfy the requirements of the Associations Incorporation Act (SA) 1985, and Section 60 of the Australian Charities and Not-for-profits Commission Act 2012

This statement is made in accordance with a resolution of the committee and is signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2013, for and on behalf of the committee by:

Committee member  .....

Committee member  .....

Dated 4th december 2017



Chartered Accountants

**Independent Auditor's Report  
To the Members of Multicultural Youth South Australia Inc**

**REPORT ON THE AUDIT OF THE FINANCIAL REPORT**

**Opinion**

We have audited the financial report of Multicultural Youth South Australia Inc ("the Association"), which comprises the statement of financial position as at 30 June 2017, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by the members of the Board.

In our opinion, the accompanying financial report of the Association is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act 1985 (SA)*, including:

- a) giving a true and fair view of the Association's financial position as at 30 June 2017 and of its financial performance and cash flows for the year then ended; and
- b) 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 Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* ("the Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to Board members, would be in the same terms if given as at the time of this auditor's report.

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 for the purpose of fulfilling the financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012* and *Associations Incorporation Act 1985 (SA)*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.





Chartered Accountants

## **Responsibilities of Management and Board members for the Financial Report**

Management is responsible for the preparation of the special purpose financial report that gives a true and fair view in accordance with the relevant Australian Accounting Standards in accordance with the *Australian Charities and Not-for Profits Commission Regulations 2013* and the *Australian Charities and Not-for-profits Commission Act 2012* and *Associations Incorporation Act 1985 (SA)* and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

Board members are responsible for overseeing the Association's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Report**

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

As part of an audit in accordance with the 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 management.
- Conclude on the appropriateness of the management'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.



Chartered Accountants

We communicate with Board members 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.

We also provide the Board members with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

*HLB Mann Judd*

**HLB Mann Judd**  
Chartered Accountants

**Adelaide, South Australia**  
**4 December 2017**

A handwritten signature in blue ink, appearing to read 'C. McGowan'.

**Corey McGowan**  
Partner

**HLB Mann Judd Audit (SA) Pty Ltd ABN: 32 166 337 097**

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