2026
Impact Report

The Link
Youth Health
Services





Acknowledgments

We acknowledge the Palawa people as the traditional custodians of Lutruwita, the land, waterways and seas on which we live, work, and play. We recognise their deep and enduring connection to Country, community and culture, which has continued for over 60,000 years. We pay our respects to Elders past and present, and extend that respect to all Aboriginal and Torres Strait Islander peoples across the island.

We are a service enriched by listening, employing, and valuing people with lived experience of mental ill-health, substance use, and recovery and the experience of people who have been carers, families, or supporters. Each person's journey is unique and a valued contribution to The Link's commitment to mental health, alcohol and other drug support, and suicide prevention responses.

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President & CEO Report

As President and Chief Executive Officer, we are proud to present The Link's annual report for 2025–2026. This year, our shared focus has been on strengthening the organisation while remaining responsive to the changing needs of young people across Southern Tasmania.

The 2025–2026 financial year has been one of renewal, capacity building and preparation for the future. We welcomed three new senior leaders into a revised leadership structure. Together, they bring strong alignment with our mission and the skills and experience needed to deliver our strategy and respond to the changing needs of young people in Southern Tasmania. With this, we would like to acknowledge our previous senior leadership, and staff members, whose hard work and dedication have built the foundation we work upon today.

A core component of our strategy is building a sustainable workforce and investing in its development so that we can better meet the needs of young people. To support this commitment, we have introduced a leadership development program and six-monthly culture surveys, while strengthening our approaches to recruitment, induction and professional development. This work is already showing results, with staff turnover at its lowest level in five years.

The cost-of-living crisis is having a profound impact on the young people we serve, with escalating demand for mental health services, and for practical supports like food relief. This growing demand, and added pressures on young people, is driving us to review our programs, and improve processes to reduce barriers to ensure young people can access the support they need when they need it.

Throughout the year we have hosted a range of group activities to build connection, increase peer support and to help address the growing issue of loneliness for young people. Data from the HILDA Survey identifies young Australians aged 15–24 as the age group experiencing the highest levels of loneliness. Social isolation is not only a social issue but a significant health concern.

Australian evidence links it with mental illness, emotional distress, psychological distress, suicide, premature death, poorer health behaviours and adverse physical effects, including high blood pressure and impaired immune function. Conversely, more frequent social contact is associated with better overall health. For these reasons, group work, and connection will continue to be a priority for the organisation.

The Link has made significant investments into Quality, Safety and improved Clinical Governance. We have established, a Quality, Safety and Inclusion function and have commenced the implementation of a contemporary Quality Management System. We have also established a Clinical Advisory Group, which includes independent clinical, family and youth representatives. Our focus on quality, will enable us to deliver the best services possible, reducing barriers to access and improving outcomes for the young people we serve.

We acknowledge the extraordinary people who make The Link's work possible. Our dedicated workforce has chosen career paths that are both challenging and rewarding, and each day our staff bring skill, care and commitment to their work with young people. We also acknowledge the contributions of The Link Board, the headspace Hobart Consortium and the Youth Reference Group. These volunteers provide governance and guidance, and help keep us accountable to our mission.

Additional to government funding, we are generously supported by x squared architects who have partnered with the organisation since 2022 both financially, and with their design expertise. Through their generosity in this financial year, we have been able to provide food staples, to hundreds of young Tasmanians in need and were able to send two members of our youth reference group to the headspace National forum. Every year brings new challenges for the community sector, including rising costs and growing demand.

Yet these challenges are outweighed by those faced by the young people we serve. We will carry that perspective into the new year with openness, curiosity and a clear commitment to ensuring young Tasmanians can access the services they need. As a holistic service, we will continue to consider the wraparound supports young people require and explore how we can strengthen our services to meet growing demand.



Suellen Taylor
President



Rory Wilson
Chief Executive Officer

Our Values

Trust
Walking Together
Compassion
Authenticity
Respect



About Us

Established in central Hobart in 1990, The Link Youth Health Service provides specialist support for young people aged 12–25 across Southern Tasmania. The service was founded in recognition that young people have distinct needs and require an inclusive, accessible environment, particularly those who are vulnerable or marginalised. The Link meets young people where they are at, helping them access support and navigate a complex health system. As a registered charity, our mission is to support young people to be healthy and empowered.

The Link operates a holistic service hub in central Hobart, minutes from the bus mall, the mall and the hospital. Through a holistic approach, the Link supports 12-25 year olds with mental health, sexual and general health, alcohol, tobacco and other drugs, work and study, a youth health fund, and operates an open access drop in space. This drop in space has evolved to meet the changing needs of young people offering showering and washing facilities, lockers, visiting complementary services, and brief interventions and referrals. Due to cost of living demands the service now offers food relief, access to clothing, backpack beds and homelessness kits for those without secure housing.

The Link has been the lead agency for headspace Hobart since it opened in 2012 as the 33rd headspace centre established in Australia. The service expanded in 2021 in response to growing demand for youth mental health support. Today, headspace Hobart is one of two headspace services in Southern Tasmania and consistently supports more young people and delivers more occasions of service than the national average. In addition to its central Hobart location, the service provides outreach through Pulse Youth Health Services in Glenorchy.

The Link is the only centrally located, holistic youth health service in Southern Tasmania. Our location is a critical enabler of access, providing convenience and discretion for young people seeking support. We continue to evolve our services in response to the changing needs of Tasmanians aged 12–25.

The Link would like to acknowledge its funders, the Commonwealth Government through Primary Health Tasmania, and the Department of Social Services, The State Government through the Department of Health, and the Derwent Valley Council.





Governance

The Link Board

The Link board, is made up of up to 8 suitably skilled members who provide governance and oversight of the organisation. Expertise in senior leadership includes, finance, strategy and project management, quality and safety, legal expertise, youth programs, local and state government and organisational development. Youth reference group members are invited to selected meetings, ensuring there is a strong combination of strong governance, and youth informed strategy and decision making.

Governance Committee

The Governance Committee is responsible for overseeing the organisation's compliance with relevant legislation and regulations, maintaining a robust policy framework, monitoring the effectiveness of the Board and its members, and overseeing the nomination and appointment of new Board members.

Finance and Risk Committee

The Finance and Risk Committee is responsible for overseeing the organisation's financial performance, financial reporting, budgeting and internal controls. It also monitors organisational risks, reviews the effectiveness of risk-management strategies, and provides advice and recommendations to the Board to support sound financial stewardship and informed decision-making.

Clinical Advisory Group

The Clinical Advisory Group is delegated by the Board to oversee clinical governance and support continuous improvement in the quality, safety, effectiveness and inclusiveness of clinical and program services. Its membership includes youth, family and independent representatives, ensuring that oversight is informed by lived experience, community perspectives and independent expertise. The Group is supported by the independent Quality, Safety and Inclusion function, which promotes transparency, accountability and best practice across clinical and program management teams and provides assurance to the Board.



Governance

Youth Reference Group

The Youth Reference Group's primary function is to advise headspace Hobart, ensuring that the service's planning, delivery, evaluation and improvement are informed by the experiences, perspectives and priorities of young people. The Group also provides broader advice to The Link, helping to shape services, programs and organisational decision-making across the organisation. Members make a valued contribution by sharing their diverse knowledge and lived experience, identifying emerging needs and barriers, and supporting services to remain accessible, inclusive, relevant and responsive to young people.

A perspective from our youth reference group

Isabeau

During 2026, the Youth Reference Group has provided feedback and generated ideas for headspace Hobart and other programs of The Link that have positively impacted the internal and external operations of services provided.

This year, the Youth Reference Group was involved in various internal affairs; members aided in assessing new headspace recruitment interviews, updated the YRG Personal Development Plan for new members, provided feedback to X-Squared Architects about the layout of the building/s and meeting rooms for the annual audit and review of headspace Hobart, and completed surveys for The Link to inform how they prioritise and provide healthy food and behaviours.

The opportunity to speak on behalf of young people in Tasmania has been rewarding. My role as a Youth Reference Group member has felt important, and I have seen my own ideas, and those of my fellow members, result in meaningful changes. This sense is particularly strong for the internal decisions we have participated in, such as altering the meeting rooms used by young people and their clinician, firstly because these are aspects of the youth health service that are experienced immediately by young clients, and secondly, because I can witness the positive changes in front of me. Being asked about various organisational decisions has encouraged me to voice my ideas. I have felt that my and my fellow members', opinions are always taken seriously, which has further promoted my confidence in my value and role as a Youth Reference Group member.

Externally, members have spent time representing headspace Hobart at various community events for young people. Being involved in external promotions for headspace Hobart has been a highlight of my experience as a Youth Reference Group member. I attended the Tasmanian Youth Forum, where I helped provide a chill-out space for the young people. I thoroughly enjoyed simply colouring-in alongside those who entered our headspace zone. Talking to the young people was great fun, and I was happy to be in a helping role in such a laid-back environment. Immediately afterwards, I felt very eager to attend similar events. Overall, such events have encouraged my confidence in a helping role and strengthened my passion for supporting young people's mental health and well-being.

The Youth Reference Group also met with Amber from the Department of Education, Children and Young People, and Janice, the Australian Youth Representative to the UN. Conversing with Janice was valuable, and I appreciated the opportunity to speak with someone appointed by the UN who directly represented Australian young people. We were asked about issues faced by young Australians, and ways that the government can support our youth. Our voices were listened to, and they will be captured in the 2026 Youth Representative Report. This experience was significant, and I am proud that my ideas were heard alongside those of fellow young Australians.

Governance

A perspective from our youth reference group

Opal

OutSpace our LGBTQIA+ youth group that we run with Working It Out has seen growing numbers with some months seeing over 20 young people attending. We have heard from teachers, clinicians, and parents that OutSpace has been reducing feelings of isolation and improving the wellbeing of the young people who attend.

I have really enjoyed working alongside staff, our LGBTQIA+ peer volunteers, and the young people who attend to build and grow a welcoming space that is valued by our community.

The headspace Hobart Consortium is a network where we collaborate with local youth services to stay informed about emerging trends, challenges, and potential collaboration opportunities as well as new developments in our services. This allows us to collaboratively address challenges within the community and stay up to date with one another so we can make appropriate referrals. Youth Reference Group members, such as myself, have contributed towards co-chairing alongside the independent chair and sharing what the Youth Reference Group has been up to.

Youth Reference Group members have sat on interview panels for a range of roles in the organisation including Access Team Clinicians, Open Access Workers, and Centre Manager. This brought young people's voices into helping choose who would best engage with young people and deliver the support that they were seeking. It's been a privilege to meet so many passionate people and work with our staff to empower our teams through recruiting fantastic additions to our workforce.



Governance

headspace Hobart Consortium

The headspace Hobart Consortium brings together representatives from partner organisations and the local community to provide strategic advice, local knowledge and collaborative support to headspace Hobart. The Consortium helps ensure the service remains responsive to the needs of young people and families, strengthens connections across the health and community service system, and supports effective service planning, integration and continuous improvement. Members make a valued voluntary contribution by sharing their expertise, networks and perspectives, promoting accountability to the headspace model and the local community, and championing better outcomes for young people.

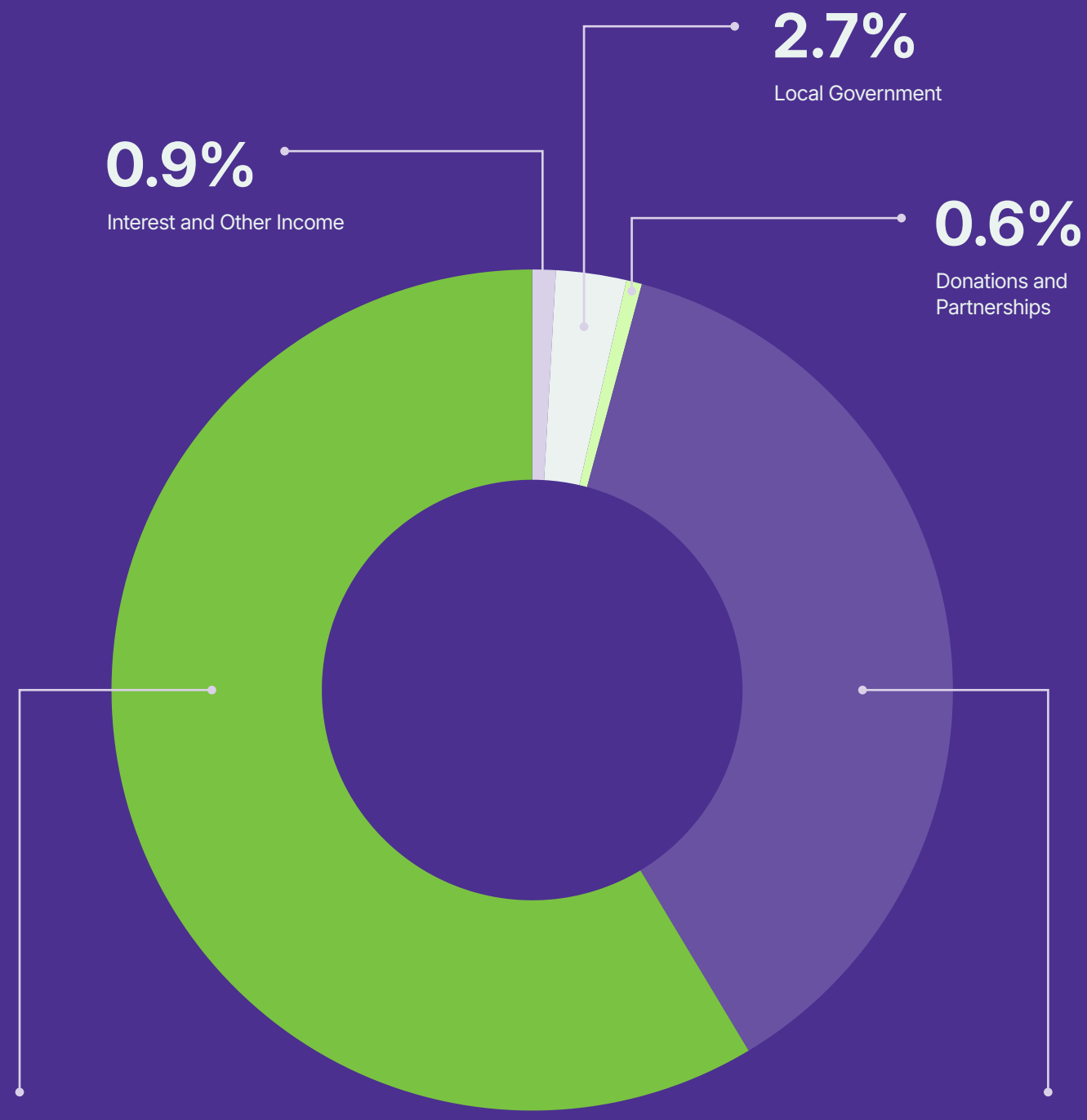






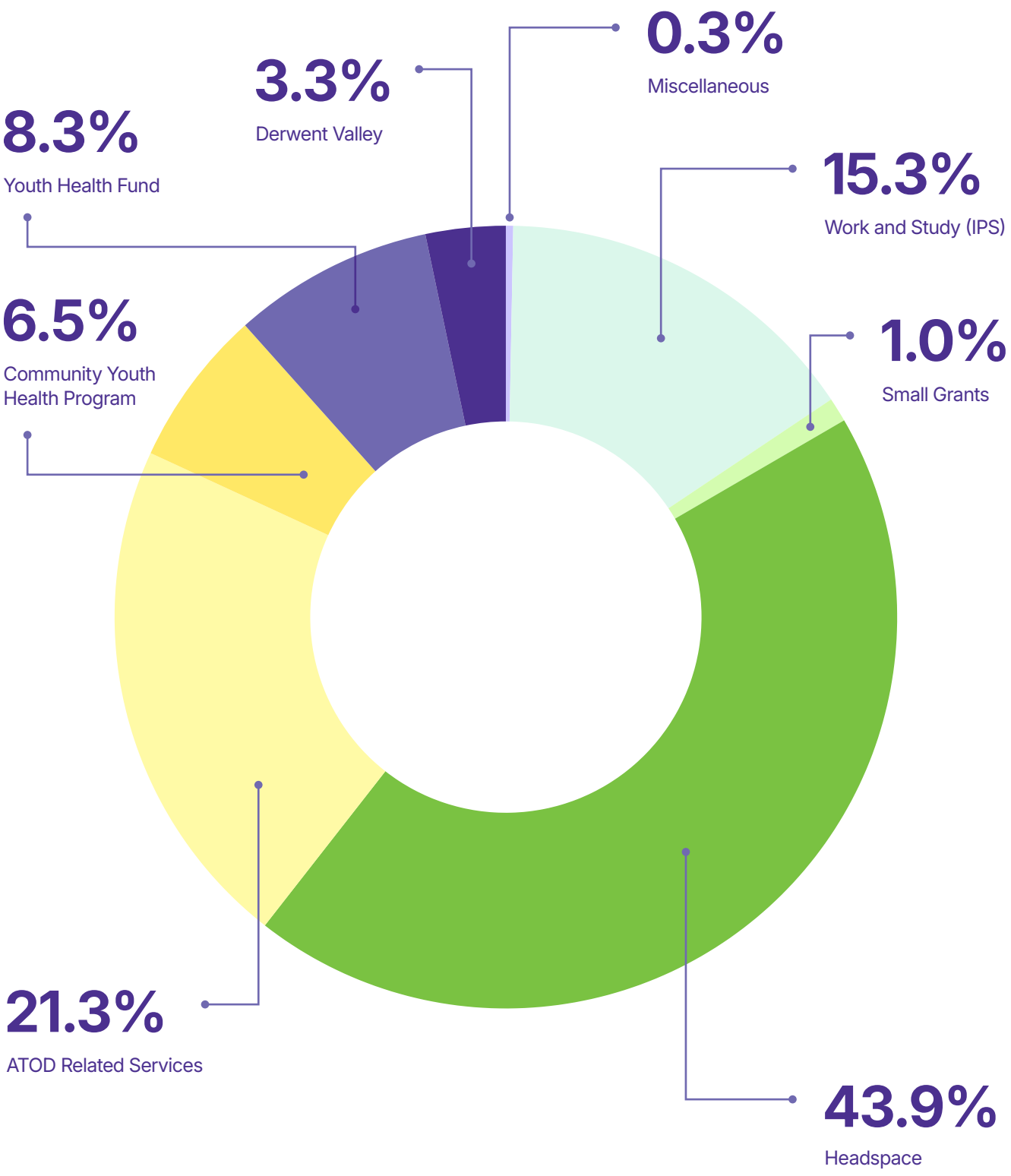
Income

Funding source



Expenditure

Expenditure by program



Programs



Alcohol, tobacco, and other drug program (ATOD)

The Link's ATOD program, offers support for young people with substance misuse through a harm minimisation approach. The supports available include brief interventions, one on one counselling, family inclusive practice, health promotion, outreach and case management. The program is the only ATOD program delivered by a specialist youth organisation in Southern Tasmania. Funding permitting, the service also offers peer and group support. The ATOD program is accredited through the QIC Health and Community Standards.

81

Young people supported

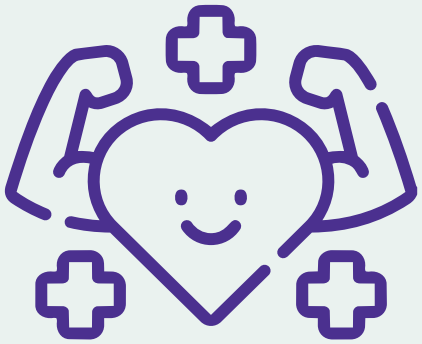
400

Occasions of support

8

Health promotion activities

Programs



Youth Health Fund

The Link Youth Health service operates the statewide youth health fund, funded by the Tasmanian state government. This fund, supports young people with essential health needs, when they have no other means of paying for these services. This includes a broad range of items and activities including access to a GP, prescriptions, counselling and psychology services, toiletries, dentistry and can also support with urgent terminations of pregnancy amongst other things. The fund is supported by a statewide network of Youth Health Fund Access Workers, with governance provided by a statewide advisory committee.

585

Young people supported

755

Occasions of financial support

$124, 638

Distributed across the state for essential health needs




Misgendering
Pronouns


BEEF TACOS


Scan QR code here for a copy!
BEEF TACOS


Vegetable Rice with Sausages
the link

Programs



Community Youth Health Program

The Link's Community Youth health program combines an open access drop in space, with practical support, health promotion and connection to other services. Located in the heart of Hobart, in a discreet location just off Liverpool Street, the drop in space has showering, laundry, food, and access to clothing as well as being supported by a range of visiting services including Centrelink, Hobart Legal Service, Care 2 serve and others. The service also supports access to the Youth Health Fund for toiletries, and other relevant health items. There is a kitchenette, with food and beverages available, as well as offering food relief for young people who don't have access to food. The space also supports group activities, including health promotions, and skills building workshops. The service also undertakes outreach to promote services, and to provide health promotion activities that build knowledge and improve health outcomes.

585

Young people engaged

95

Number of health promotion activities

211

Referrals to other services

Programs



Derwent Valley Youth Support Service

The Derwent Valley Youth Support Service (DVYSS) continued to provide free and confidential health and wellbeing support to young people aged 12-25 through drop-in services, outreach activities, health promotion, and strong community partnerships across 2025 and 2026.

Throughout the year, staff focused on creating welcoming and accessible opportunities for young people to connect, seek support, access information, and engage with their local community. Relationships with schools, community organisations, and local stakeholders continued to strengthen, helping to build pathways that supported young people to access the right support at the right time.

The service responded flexibly to changing community needs, delivering support across a broad range of areas including mental health, social connection, education, safety, and general wellbeing. Through a strong focus on early intervention, relationship-building, and youth participation, the DVYSS remained an important point of connection and support for young people in the Derwent Valley.

32

Young people accessed our drop in services

76

Occasions of support

18

Total number of community outreach activities

Programs



Party in the Paddock Activation

In 2026, The Link received funding from the Department of Health to deliver a peer-led safe space at Party in the Paddock. The activation offered festival attendees practical support, trusted health information and a welcoming place to seek assistance.

Support available through the activation included:

- essential health items and harm-reduction resources;
- information about staying safe at the festival;
- drug alerts and testing strips for nitazenes and fentanyl;
- drink covers and information about reducing the risk of drink spiking;
- brief interventions and referrals to other services, where appropriate; and
- information about consent and access to contraceptives.

The activation encouraged help-seeking among people adversely affected by alcohol and other drugs and provided timely, practical support in a festival environment.

616

People accessed the safe space

358

Naloxone kits were distributed

468

Brief interventions were delivered

377

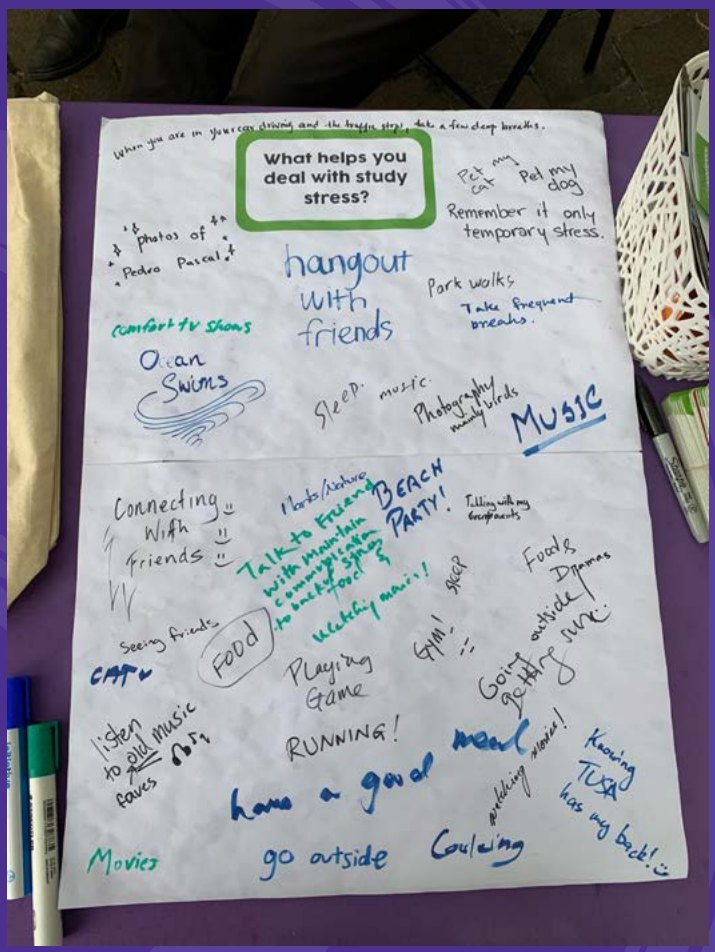
Drink covers were distributed


the link
The Youth Health Fund

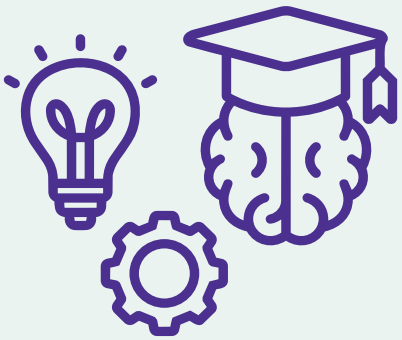

headspace
Hobart
headspace Hobart offers health advice, support and information for young people aged 12 to 25
the link
youth health service
headspace
Hobart


headspace
Hobart
headspace Hobart offers health advice, support and information for young people aged 12 to 25
visit headspace.org.au/hobart
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FICTION
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What helps you deal with study stress?
Pet my cat
Pet my dog
Remember it only temporary stress.
photos of Pedro Parcal
hangout with friends
Park walks
Take frequent breaks.
comfort tv shows
Ocean Swims
sleep
music
Photography mainly birds
MUSIC
Connecting with friends
Talk to Friend with mental illness
BEACH PARTY!
Talking with my boyfriends
Seeing friends
FOOD
Playing Game
GYM!
Goint outside
RUNNING!
meal
Knowing TUSA has way back!
Movies
go outside
Cooking

Programs



headspace Hobart and Work and Study Program

The Link is the lead agency for headspace Hobart, located in Central Hobart. headspace Hobart offers a no wrong door approach supporting young people across 4 key streams including mental health, sexual and general health, ATOD and work and study. These services are delivered by a range of youth specialists including General Practitioners, Social Workers, Psychologists, ATOD Clinicians, Vocational Specialist and a Community Health Educator. The program is supported through headspace National, through the Early Career Program, which funds a Clinical Educator and a Graduate, which supports training across the organisation and service delivery. The program is based on best practice knowledge, combined with local need, and is informed by a youth reference group and the headspace consortium. Additional to onsite services, headspace Hobart offers outreach services in Glenorchy, and more broadly across the youth community through the Community Health Educator.

The work and study program, is a specialist service for those using the Hobart headspace, built on the internationally renowned individual placement service model supporting young people in their own community. The Work and Study team includes a Vocational Peer Worker, adding peer support to the wraparound support offered by the service. The service is accredited through the headspace model integrity framework and the Individual Placement and Support (IPS) Fidelity Model.

1,330

Young people supported

5,103

Occasions of support

70

Community engagement activities

30

Young people achieved positive work or study outcomes throughout the year

Our Future

Looking ahead, The Link will build on its foundations as a holistic youth health service, strengthening access, quality and outcomes for young people across Southern Tasmania. We recognise that young people's needs rarely fit neatly within a single program or service system. Mental health, physical health, alcohol and other drug support, housing, education, employment, financial security and social connection are often interrelated, yet support can be fragmented and difficult to navigate.

Our priority is to address this fragmentation through stronger partnerships, clearer pathways and a shared commitment to coordinated, youth-centred care. We will continue to work with health, community, education, employment, housing and government partners to make it easier for young people to access the right support at the right time. We will also consider complementary services that can be delivered on-site, through outreach or in partnership, creating a more seamless experience and reducing the need for young people to repeatedly tell their story.

Our vision is for a more inclusive youth hub in the centre of Hobart: a welcoming, accessible and discreet place where young people aged 12–25 can receive holistic support, practical assistance and opportunities for connection under one roof. Shaped by young people and strengthened by community partnerships, the hub would bring together complementary expertise while preserving the trusted relationships, flexibility and no-wrong-door approach that define The Link.

To realise this vision, we will focus on sustainable growth, stronger clinical governance, an empowered workforce, meaningful youth participation and evidence-informed improvement. In a challenging funding environment, we will pursue opportunities that are practical, collaborative and responsive to emerging need, while advocating for a service system that is easier for young people to understand and navigate. Our goal is clear: every young person who comes to The Link should feel welcomed, respected and connected to the support they need to be healthy and empowered.






the link
youth health service
headspace Hobart offers health advice, support and information for young people aged 12 to 25
headspace
Hobart


the link
headspace Hobart offers health advice, support and information for young people aged 12 to 25


Jenga
Jenga


the link


the link
PARTY SMART
PARTY SAFE
Synthetic Opioids like Fentanyl and Nitazenes are Known to show up in party drugs...
COLLECT FREE test Strips here!
CARRY NALOXONE - TEST YOUR DRUGS!
Disposal Pouches available for contaminated drugs



Board Members' Report

For the year ended 30 June 2026

The Board of Management present their report, together with the financial statements, on the association for the year ended 30 June 2026.

Board members

The following persons were board members of the association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Suellen Taylor - President from 21 July 2025

Erin Stephens - Treasurer

Elenor Rigney

Eloise Day

Karen Abey - from 29 October 2025

Angela McManamey - from 29 October 2025

Stuart Davey - from 29 October 2025

Catherine Spiller - from 29 October 2025

Rory Wilson - President to 21 July 2025

Significant changes in the state of affairs

There were no significant changes in the nature of the association's activities during the financial year.

Operating result

The surplus of The Link Youth Health Service Inc for the year ended 30 June 2026 amounted to $45,808 (2025: deficit of 363,990).

Signed in accordance with a resolution of the Members of the Board.

On behalf of the Board of Management,

Suellen Taylor
President

Erin Stephens
Treasurer

12/10/2026

Principal activities

During the financial year the principal continuing activities of the association consisted of:

- The provision of health information to young people
- Running a walk-in holistic health service for young people 12-25 years
- The promotion of harm reduction strategies for young illicit drug users
- The diversion of young people with alcohol and other drug issues from the court system
- The provision of funds for young people to access health services statewide through a network of trained access workers
- Headspace Hobart (The Link Youth Health Service Inc as the lead agency)
- Deliver flexible, friendly, relevant and practical service options at a centralised site
- Provide timely, relevant interventions to improve the overall wellbeing of young people in primary health, mental health, alcohol and drug, and vocational assistance including with partner organisations
- Use a cost-effective collaborative approach that draws on sharing resources and expertise within the health and community sector
- Establish new service opportunities that can assist young people earlier in the onset of mental health and associative substance use problems
- Ensure all work practices have a current evidence base
- Utilise pre and post qualitative measures to assess client outcomes
- Reform local service systems; implementing community awareness campaigns and community education to assist
- young people experiencing mental health problems and influence both policy direction and community attitude
- Individual Placement and Support Program for assisting headspace clients in employment and training opportunities

Bentleys
THINKING AHEAD

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AUDITOR'S INDEPENDENCE DECLARATION
TO THE LINK-YOUTH HEALTH SERVICE INC
ABN: 11 770 186 878

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2026 there have been no contraventions of:

(i) the auditor independence requirements as set out in the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and

(ii) any applicable code of professional conduct in relation to the audit.



Bentleys Tasmania Audit Pty Ltd
Registered Audit Company
Michael Ian Derbyshire
Director

12 October 2026

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An association of legally independent firms

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Advisors
Accountants
Auditors

Financial Report

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General information

The financial statements cover The Link Youth Health Service Inc as an individual entity. The financial statements are presented in Australian dollars, which is The Link Youth Health Service Inc's functional and presentation currency.

The Link Youth Health Service Inc is a not-for-profit incorporated association, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Registered office	**Principal place of business**
57 Liverpool Street Hobart TAS 7000	57 Liverpool Street Hobart TAS 7000

A description of the nature of the association's operations and its principal activities are included in the board members' report, which is not part of the financial statements.

The financial statements were authorised for issue on 28/10/2026.

Statement of Comprehensive Income

For the year ended 30 June 2026

	Note	2026 $	2025 $
Revenue			
Government grants 3	3	3,588,189	3,367,234
Other grants	4	117,335	105,200
Self-generated income	5	43,476	53,552
Medicare payments headspace		90,526	88,311
Return of underspent funds		-	(138,993)
Operating surplus		3,839,526	3,475,304
Expenses			
Youth Health Fund Services	6	124,639	117,696
Audit and accountancy		9,950	10,287
Employee benefits expense		2,843,758	2,914,750
Depreciation and amortisation expense		32,779	52,613
Information technology		67,973	62,930
Vehicles and travel expenses		52,522	57,793
Other expenses		304,692	271,182
Marketing		30,629	29,233
Occupancy		261,137	257,210
Training/professional development		65,310	65,191
Finance costs		329	409
Surplus/(deficit) for the year		45,808	(363,990)
Other comprehensive income for the comprehensive income		-	-
Total comprehensive income/(loss) for the year		45,808	(363,990)

The above statement of comprehensive income should be read in conjunction with the accompanying notes.

Statement of Financial Position

For the year ended 30 June 2026

	Note	2026 $	2025 $
Assets			
Current assets			
Cash and cash equivalents	7	1,160,698	1,129,467
Trade and other receivables	8	3,314	29,600
Prepaid cards	9	6,709	1,488
Accrued revenue	10	21,109	-
Payments in advance	11	1,956	2,851
Total current assets		1,193,786	1,163,406
Non-current assets			
Property, plant and equipment	12	416,049	442,247
Total non-current assets		416,049	442,247
Total assets		1,609,835	1,605,653
Liabilities			
Current liabilities			
Trade and other payables	13	359,879	197,648
Employee benefits	14	87,845	114,720
Subsidies and grants received in advance		222,928	369,415
Total current liabilities		670,652	681,783
Non-current liabilities			
Employee benefits	14	54,379	84,874
Total non-current liabilities		54,379	84,874
Total liabilities		725,031	766,657
Net assets		884,804	838,996
Equity			
Reserves	15	756,006	-
Retained surpluses		128,798	838,996
Total equity		884,804	838,996

The above statement of comprehensive income should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

	General Reserve $	Retained surpluses $	Total equity $
Balance at 1 July 2024	-	1,202,986	1,202,986
Transfer to reserve	-	-	-
Deficit for the year	-	(363,990)	(363,990)
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	(363,990)	(363,990)
Balance at 30 June 2025	-	838,996	838,996

	General Reserve $	Retained surpluses $	Total equity $
Balance at 1 July 2025 -	-	838,996	838,996
Transfer to reserve	756,006	(756,006)	-
Surplus for the year	-	45,808	45,808
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	45,808	45,808
Balance at 30 June 2026	756,006	128,798	884,804

The above statement of changes in equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows

	Note	2026 $	2025 $
Cash flows from operating activities			
Government grants, fees and other income		3,721,831	3,762,075
Payments to suppliers		(3,696,394)	(3,835,212)
Interest received		12,375	41,934
Net cash from/(used in) operating activities		37,812	(31,203)
Cash flows from investing activities			
Payments for property, plant and equipment	12	(6,581)	(60,052)
Net cash used in investing activities		(6,581)	(60,052)
Net cash from financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		31,231	(91,255)
Cash and cash equivalents at the beginning of the financial year		1,129,467	1,220,722
Cash and cash equivalents at the end of the financial year	7	1,160,698	1,129,467

The above statement of cash flows should be read in conjunction with the accompanying notes



Notes to the Financial Statements

Note 1. Material accounting policy information

The accounting policies that are material to the association are set out either in the respective notes or below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Basis of preparation

These general purpose financial statements have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures issued by the Australian Accounting Standards Board ('AASB'), the Australian Charities and Not-for-profits Commission Act 2012 and Tasmanian legislation the Associations Incorporation Act 1964 and associated regulations, as appropriate for not-for profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Revenue recognition

The association recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the incorporated association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the incorporated association: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Donations

Donations are recognised at the time the pledge is made.

Grants

Grant revenue is recognised in profit or loss when the incorporated association satisfies the performance obligations stated within the funding agreements. If conditions are attached to the grant which must be satisfied before the incorporated association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Notes to the Financial Statements

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Volunteer services

The incorporated association has elected not to recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such resources received is also not recognised.

Income tax

As the association is a tax exempt institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax. The Link Youth Health Service is endorsed as a Deductible Gift Recipient (DGR) for taxation purposes.

Reclassification of comparatives

Comparative figures where appropriate have been reclassified to be comparable with the figures presented for the current financial year.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Estimation of useful lives of assets

The association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Impairment of non-financial assets other than goodwill and other indefinite life intangible assets

The association assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

Employee benefits provision

As discussed in note 14, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Notes to the Financial Statements

Note 3. Government grants

ATOD - Core Funding	
Grant income received	665,536
Bank interest, medicare and other	1,240
Funds available	666,775
Less: grant expenditure	(629,389)
Underspend	37,386

AOD Peer Worker	
Grant income received	-
Bank interest, medicare and other	-
Funds available	-
Less: grant expenditure	(31,156)
Overspend	(31,156)

Overspend offset by underspend in prior years

Community Youth Health	
Grant income received	254,937
Bank interest, medicare and other	439
Funds available	255,376
Less: grant expenditure	(247,810)
Underspend	7,566

Headspace	
Grant income received	1,110,356
Bank interest, medicare and other	91,828
Funds available	1,202,184
Less: grant expenditure	(1,203,766)
Overspend	(1,582)

Overspend offset by underspend in prior years

Headspace - Demand Management	
Grant income received	48,728
Bank interest, medicare and other	-
Funds available	48,728
Less: grant expenditure	(48,733)
Overspend	(5)

Headspace - Additional Demand Management Activities	
Grant income received	76,260
Bank interest, medicare and other	-
Funds available	76,260
Less: grant expenditure	(76,260)
Total	-

Headspace - Early Career	
Grant income received	63,052
Bank interest, medicare and other	-
Funds available	63,052
Less: grant expenditure	(63,052)
Total	-

Headspace - Enhancement Uplift	
Grant income received	183,522
Bank interest, medicare and other	-
Funds available	183,522
Less: grant expenditure	(183,524)
Overspend	(2)

Headspace - Underspend Rollover	
Grant income received	89,830
Bank interest, medicare and other	-
Funds available	89,830
Less: grant expenditure	(89,950)
Overspend	(120)

Notes to the Financial Statements

Illicit Drug Diversion Initiative (IDDI)	
Grant income received	150,302
Bank interest, medicare and other	148
Funds available	150,450
Less: grant expenditure	(148,996)
Underspend	1,454

Youth Health Fund	
Grant income received	333,601
Bank interest, medicare and other	334
Funds available	333,935
Less: grant expenditure	(315,148)
Underspend	18,787

Work & Study (IPS)	
Grant income received	587,403
Bank interest, medicare and other	388
Funds available	587,791
Less: grant expenditure	(579,609)
Underspend	8,182

Party in the Paddock	
Grant income received	24,662
Bank interest, medicare and other	-
Funds available	24,662
Less: grant expenditure	(24,663)
Overspend	(1)

Note 4. Other grants

Small Grants	
Grant income received	13,700
Bank interest, medicare and other	-
Funds available	13,700
Less: grant expenditure	(13,694)
Underspend	6

Derwent Valley Youth Support	
Grant income received	103,635
Bank interest, medicare and other	-
Funds available	103,635
Less: grant expenditure	(125,186)
Overspend	(21,551)

Overspend offset by underspend in prior years

Note 5. Self-generated income

	2026 $	2025 $
Interest income	33,483	41,934
Donations	8,991	4,981
Sundry income	769	6,034
Client payments headspace	233	603
	43,476	53,552

Notes to the Financial Statements

Note 6. Youth Health Fund Services

	2026 $	2025 $
Physiotherapy	1,664	1,045
Pharmaceutical services	7,063	6,961
Optical	2,874	868
Counselling services	9,800	13,052
Complimentary therapies	2,382	1,148
Dental services	1,438	1,391
Family planning	6,688	11,903
GP/specialist	29,076	23,417
Toiletries	26,968	16,569
Surgery	36,686	41,342
	124,639	117,696

Note 7. Cash and cash equivalents

	2026 $	2025 $
Current assets		
Cash at bank	1,160,698	1,129,467

Accounting policy for cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Notes to the Financial Statements

Note 8. Trade and other receivables

	2026 $	2025 $
Current assets		
Trade receivables	3,314	29,600

Accounting policy for trade and other receivables

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

The association has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Note 9. Prepaid cards

	2026 $	2025 $
Current assets		
Prepaid cards	6,709	1,488

Note 10. Accrued revenue

	2026 $	2025 $
Current assets		
Accrued revenue	21,109	-

Notes to the Financial Statements

Note 11. Payments in advance

	2026 $	2025 $
Current assets		
Payments in advance	1,956	2,851

Note 12. Property, plant and equipment

	2026 $	2025 $
Non-current assets		
Freehold improvements - at cost	375,785	375,785
Less: Accumulated depreciation	(47,449)	(39,030)
	328,336	336,755
Leasehold improvements - at cost	169,075	169,075
Less: Accumulated depreciation	(165,253)	(164,829)
	3,822	4,246
Plant and equipment - at cost	205,022	199,931
Less: Accumulated depreciation	(185,345)	(178,953)
	19,677	20,978
Motor vehicles - at cost	162,603	162,603
Less: Accumulated depreciation	(98,389)	(82,335)
	64,214	80,268
	1,956	2,851

Note 12. Property, plant and equipment continued

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Freehold improvements $	Leasehold improvements $	Plant and equipment $	Motor vehicles $	Total $
Balance at 1 July 2025	336,755	4,246	20,978	80,268	442,247
Additions	-	-	6,581	-	6,581
Depreciation expense	(8,419)	(424)	(7,882)	(16,054)	(32,779)
Balance at 30 June 2026	328,336	3,822	19,677	64,214	416,049

Accounting policy for property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated using diminishing value method basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Buildings 40 years
Leasehold improvements 3-10 years
Plant and equipment 3-7 years
Motor vehicles 5 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated useful life of the assets, whichever is shorter.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Notes to the Financial Statements

Note 13. Trade and other payables

	2026 $	2025 $
Current liabilities		
Trade payables	195,326	68,114
Accruals	93,943	19,750
BAS payable	70,610	109,784
Payments in advance	359,879	197,648

Accounting policy for trade and other payables

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

Note 14. Employee benefits

	2026 $	2025 $
Current liabilities		
Annual leave	87,845	114,720
Non-current liabilities		
Long service leave	54,379	84,874
	142,224	199,594

Accounting policy for employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for long service leave not expected to be settled within 12 months of the reporting date is measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Notes to the Financial Statements

Note 15. Reserves

	2026 $	2025 $
General reserve	756,006	-

Movements in reserves

Movements in each class of reserve during the current financial year are set out below:

	2026 $	2025 $
Balance at 1 July 2025	-	-
Transfer from retained surpluses	756,006	756,006
Balance at 30 June 2026	756,006	756,006

General reserve

During the year, the Board approved the establishment of a general reserve and transferred $756,006 from retained surpluses in accordance with the association's Reserves Policy. The reserve has been established to maintain sufficient unrestricted funds to support the association's ongoing operations and provide financial resilience in the event of unforeseen circumstances. The target balance of the reserve is approximately three months of operating expenditure.

Note 16. Key management personnel disclosures

Compensation

The aggregate compensation made to board members and other members of key management personnel of the association is set out below:

	2026 $	2025 $
Aggregate compensation	203,311	175,109

Notes to the Financial Statements

Note 17. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by Bentleys (TAS), the auditor of the association:

	2026 $	2025 $
Audit services - Bentleys (TAS)		
Audit of the financial statements	6,950	6,750

Note 18. Contingent liabilities

There are no contingent liabilities as at 30 June 2026 and 30 June 2025.

Note 19. Commitments

There are no commitments as at 30 June 2026 and 30 June 2025.

Note 20. Related party transactions

Key management personnel

Disclosures relating to key management personnel are set out in note 16.

Transactions with related parties

There were no transactions with related parties during the current and previous financial year.

Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

Note 21. Events after the reporting period

No matter or circumstance has arisen since 30 June 2026 that has significantly affected, or may significantly affect the association's operations, the results of those operations, or the association's state of affairs in future financial years.

Board Members' Declaration

For the year ended 30 June 2026

In the Board's opinion:

- the attached financial statements and notes comply with the Australian Accounting Standards - Simplified Disclosures, the Australian Charities and Not-for-profits Commission Act 2012 and Tasmanian legislation the Associations Incorporation Act 1964 and associated regulations;
- the attached financial statements and notes give a true and fair view of the association's financial position as at 30 June 2026 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the association will be able to pay its debts as and when they become due and payable.

On behalf of the board members,

Suellen Taylor
President

Erin Stephens
Treasurer

12/10/2026

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INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE LINK-YOUTH HEALTH SERVICE INC
ABN: 11 770 186 878

Opinion

We have audited the special purpose financial report of The Link-Youth Health Service Inc (the Entity), which comprises the balance sheet as at 30 June 2026, the profit & loss statement for the year then ended, statement of changes in equity, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies, and the Board declaration.

In our opinion, the accompanying financial report of The Link-Youth Health Service Inc has been prepared in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012, including:

a) giving a true and fair view of the registered entity's financial position as at 30 June 2026, and of its financial performance for the year ended on that date; and
b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 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 Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The special purpose financial report has been prepared for the purpose of fulfilling the Board's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

A member of Bentleys, a network of independent advisory and accounting firms located throughout Australia, New Zealand and China that trade as Bentleys. All members of the Bentleys Network are affiliated only, are separate legal entities and not in partnership. A member of Allinial Global – an association of independent accounting and consulting firms.
Liability limited by a scheme approved under Professional Standards Legislation.

Advisors
Accountants
Auditors

Responsibility of the Responsible Entities for the Financial Report
The Board of the entity is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The Board's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing the entity'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 Board either intends to liquidate the registered entity or to cease operations, or have 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 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- Conclude on the appropriateness of the Board'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 Entity'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 Entity 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 Board 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.



Michael Ian Derbyshire
Director

Hobart

12 October 2026

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