



Annual Report 2021-2022



Every \$26 enables Lifeline Canberra to answer a life-changing call from someone in need – we rely heavily on the generosity and support of our community.

Thank you



Lifeline Canberra

Lifeline Canberra Incorporated

ABN 14 207 094 003

<https://www.lifelinecanberra.org.au/>

02 6171 6300

GPO Box 583

Level 1, 71 Northbourne Avenue

Canberra ACT 2601

For 24-hour support, call Lifeline on 13 11 14

Seek help and find hope.

Thank you to our supporters



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Our story

For over 50 years, Lifeline Canberra has been available around the clock, every day to support our community in Canberra and the surrounding regions. Over more recent times, our crisis support work has been complemented by a focus on building a community that is more resilient to, and capable of responding to, personal crises and mental health problems.

Our previous Strategic Plan saw us through a period of tough challenges – catastrophic natural disasters, the COVID-19 pandemic, and increasing global uncertainties amongst other things. These events contributed to high levels of anxiety and stress in the community, and these flowed through to increased demand for Lifeline Canberra's services. In this context, Lifeline Canberra's service has become even more essential as people reach out to us for help with personal and relationship difficulties, loneliness, anxiety about the future and as they grapple with deep issues of meaning and purpose.

But also, throughout this time, we have seen firsthand the importance of community cohesion and resilience and learned vital lessons about adaptation and agility in the face of change. This Strategic Plan draws on the important insights of the past few years and provides some guidelines as we face the future.

In doing so, the Plan reinforces our twin purpose by extending our vision to include our prevention and early intervention focus, and also sharpens our mission statement. Importantly, we have recast our values to explicitly include the value of Courage, because we believe this value fundamentally shapes the way we work and why we do it. The Plan also outlines four key priorities we want to work towards over the next three years. These goals aim to ensure we stay agile and relevant, connected to our community and are always there for those who need us. They also help us keep an eye on the core enabling elements of our work that allow us to be financially sustainable, effectively governed, and to look after the people who do this courageous work.

And finally, we have highlighted in a new 'tagline' two key words that we find are so regularly used as we describe our work to ourselves and to others, that here at Lifeline Canberra, we are, and intend to be, 'Always There'.

We could not do this without our large group of dedicated and highly skilled volunteers, who provide support and information to individuals struggling with mental health, crisis or risk to safety. Together with our volunteers, our supporters, and the goodwill of the wider Canberra community we will make sure that we are indeed, 'Always There' when we are needed.

Lifeline Canberra is an active partner in a national network that provides a high-quality telephone support service 24 hours a day, 7 days a week to those in crisis.

Our Vision

To be the organisation people turn to when crisis hits, and a leader in crisis resilience and prevention... helping people avoid reaching crisis point.

Our mission

We provide immediate crisis support to individuals and proactively build mental health resilience within our community. We are always available to offer timely and skilled support for those who are in crisis, feel overwhelmed or isolated and also provide support to their family and friends. Through early intervention and prevention approaches, we aim to build life skills and community awareness so that people are better able to identify, respond effectively to – and ultimately prevent – emerging mental health crises.

Our tagline

Lifeline – Always there

Our values

Courage: We will step into people's distress and stay with them while they are in crisis. We will confront and deal with important issues that affect our mission – challenging ourselves and others to do, and be, better for those we serve.

Leadership: We will be a leader in the mental health sector by showing that we care, through best practice delivery of services.

Integrity: We are genuine in everything we do. We will be honest, transparent, do what we say and say what we do.

Connection: Through connecting with the community, individuals, business and government we will create a robust network of support for our community. We connect people to people, to support and build community.

What drives us

Our number one priority and vision at Lifeline Canberra is to be the first organisation the local community turns to when they need crisis support.

We have 299-volunteers working on our crisis support phone service.

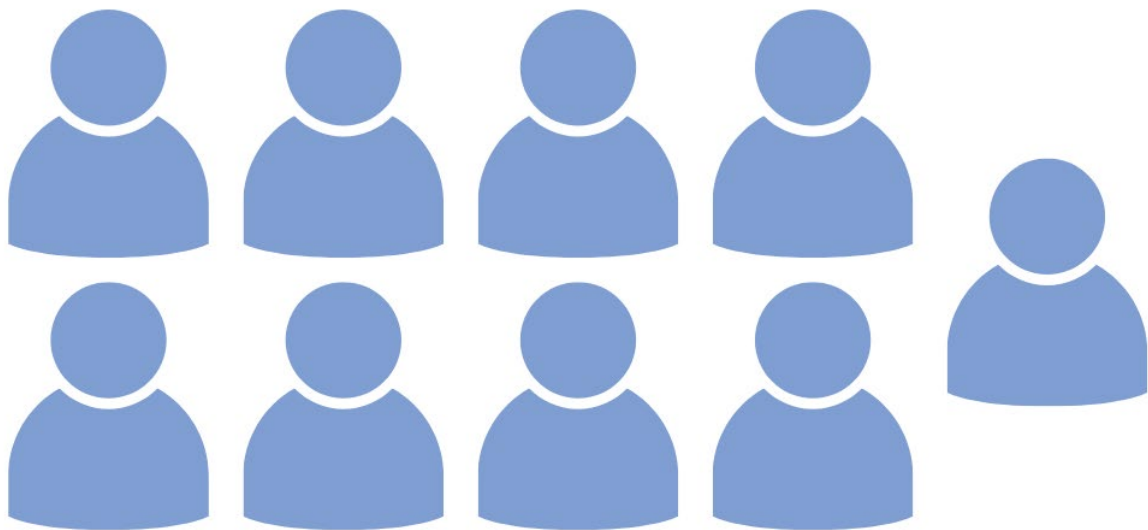
These incredible human beings give up their nights, weekends, and family time to help those in need.

Our volunteers are the true heroes of the community giving

unconditionally, and achieving the extraordinary. We thank you; and our callers thank you.

We want to change lives for the better

Suicide is the leading cause of death for people aged between 15-44 and the second leading cause of death for those aged between 45-54.



9 people die by suicide each day in Australia.

In Canberra, we lose one person to suicide each week.

For every death by suicide, it is estimated that as many as 30 people attempt to end their lives.

(Source: The Australian Bureau of Statistics)

At a glance



**Lifeline Canberra
Crisis Supporters
answered 35,674 calls**

**3,612 callers were
experiencing suicidal
thoughts and had to work
with the crisis supporter to
keep safe**



**16,921 hours of
crisis support**



**2,760 safety plans created
with callers at risk**

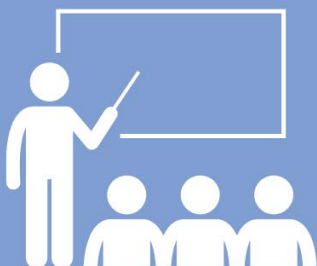


**949 callers were experiencing
present domestic violence
situations which put them and their
families at immediate risk**

**146 new crisis
supporters trained**



**6,570 hours of
in-shift support**



**Our training team
delivered a total of
177* courses, with
3,659 participants**

***of these courses, 92 courses were
delivered online and 86 courses were
delivered face-to-face**



**219 callers were at
immediate risk and Lifeline
Canberra worked to get
immediate assistance to
these individuals**

Board of Directors



Archie Tsirimokos, President



Todd Wills, Vice-President



Jessica Mellor, Secretary



Bruce Armstrong, Treasurer



Arran Curll, Director



Richard Rolfe AM, Director



Cade Brown, Director



Kylie Dennis, Director



Warren Apps, Advisor

A message from the Board President

This year Lifeline Canberra is 50 years old.

Lifeline Canberra is able to exist because of the support of many people – the crisis supporters, the bookfair volunteers, our patron Dr Brendan Nelson, our ambassadors, the Board of Directors, the staff led by CEO Carrie Leeson, our financial supporters, the attendees at our bookfairs, the ACT government and those who support our events and fundraising activities.

Most of you know Lifeline through its crisis support service and the 13 11 14 number. It is probably a number most of you know by heart and for many of you, a number that you know is a safe place or space to call to receive the support it provides. Lifeline also provides suicide bereavement support, school programs, and internationally recognised, evidence-based mental health training.

We are faced with the reality that there is an increased demand for the services offered by Lifeline. There is no doubt that the last two years have increased the necessity for crisis support to be made available. Between bushfires, hailstorms and a pandemic, pressures have continued to mount on the community as a whole and the crisis support needs have escalated to a point well beyond the comprehension of most of us.

The service has expanded across calls, texts and chats to reach younger people. Our incredible team answered over 23, 000 calls from Canberrans in the last year alone, and we have grown, (since 2015), to become the largest centre in the country.

In order to do the work that we do, we are extremely fortunate to have more than 800 volunteers across the warehouse which houses our books, and the crisis centre. These people turn up day in, day out and give back to the community without expectation of anything, other than the thought of knowing that they are making a difference. To each of those volunteers I express my sincere gratitude for what you do. This seems such an inadequate expression, but that support is invaluable to the organisation, to the community, and to each of those people who seek out support from Lifeline.

In order to provide these services over and above the generous support of our volunteers, it costs \$3.7 million to run Lifeline Canberra each year. A common misconception of our funding is that we are fully funded by government to provide these services. That cannot be further from the truth. Lifeline Canberra receives \$200,000 in government funding. With more fundraising, more donations, and more government funding we could provide even more services to meet the demand.

I would like to take the opportunity to express my personal gratitude to the board of directors who, alongside our incredible volunteers at the Lifeline Canberra team, continue to provide strong leadership and support to Carrie and the organisation as a whole. In particular, I would like to acknowledge the dedication and commitment of previous board president Arran Curll, whose term on the board has ended. Additionally, I would like to acknowledge Warren Apps, who continues to provide high level support to the board and Carrie notwithstanding that he has stepped down from the board.

Finally, I would like to formally welcome Kylie Dennis and Cade Brown to the board. Kylie is the general manager of Independent Property Group and brings a wealth of experience and knowledge in the corporate world to Lifeline Canberra. Cade is a past President of Lifeline Canberra and joins the organisation for a second term as a board member.

We often say that success for Lifeline would mean that a crisis support service would no longer be required. But in the meantime, we want to extend our thanks and appreciation to all our supporters for their financial and non-financial support and look forward to continuing to keep them engaged as part of the Lifeline family in years to come.

Archie Tsirimokos

Board President, Lifeline Canberra

A message from the CEO

In the year under review Lifeline Canberra achieved incredible outcomes, again in the face of unprecedented and unforeseen challenges.

Challenged to continue to enable and deliver crisis support in a world where isolation and suicide is increasing; yet humbled by the continuous demonstrations of compassion and kindness and the knowledge that we as an organisation change lives.

It is a special person who gives their time to work here at Lifeline Canberra, as a staff member and/or a volunteer. The Board and I do not take that lightly. We are privileged to be able to work with such passionate people who give so generously to support people in their time of need and to provide all the support necessary to operate and fund our crisis support service.

Throughout the Covid – 19 pandemic, involving numerous lockdowns, the organisation maintained its composure and was able to scale activities on the crisis support front to meet the ever-increasing demand on the service.

This is the result of years of hard work on the foundations.

The increasing need for crisis support, as a result of complex ongoing issues, in the face of short-term funding is something we have worked hard to understand and solve. You can't grow long-term if you can't make the short-term a major consideration at all times. Harnessing these tensions is something our leadership team has worked incredibly hard to achieve. It gives me great pleasure to confirm that strategically we have underpinned the foundations of the organisation over the past three years and are now set for scale and growth.

We have long promoted our vision to be the first organisation people turn to when they need crisis support and to build resilience within our community. With increasing calls to our crisis support line, we know that our message is getting through and that people are picking up the phone. As we enter another year, we remind ourselves of our drive to ensure every caller to our 13 11 14 crisis support line is answered.

Lifeline Canberra is a not-for-profit organisation largely funded by the community, and established for the community. That is why we continue to strive for excellence in our operations, to build the financial sustainability of Lifeline Canberra to invest in new and existing services that our community can benefit from and be proud of.

We thank every crisis supporter who put themselves forward this year to train to answer our phones and to support people in need. You are truly incredible.

Lifeline Canberra's financial performance this past year is continuing on the trend set over the past five years, precipitated by unwavering community, volunteer, employee and business support. We have been able to innovate and pivot our revenue streams relatively seamlessly.

As we enter another year, I look forward to facing each challenge with an amazing team by my side. This includes our staff who give tirelessly every day to our cause; our Board, who dedicate their time, guidance and skills to helping us deliver the best support for Canberra; and our volunteers who work across crisis support, our book warehouse and our fundraising events— without you, we could not do what we do for our community.

I would like to thank Warren Apps who stepped off the board as a director this year after serving a full eight year tenure. Warren has been an endless support to the team throughout. He has also been the marketing backbone of the many exciting events, branding initiatives and successes the organisation has celebrated and we are immeasurably grateful. Thank you Warren.

I also thank our sponsors and supporters for your generosity and your commitment to supporting our cause. Moving into the 2022-2023 financial year, we remain determined to do everything we can to change lives for the better.

Thank you for being with us.

Carrie-Ann Leeson

Chief Executive Officer, Lifeline Canberra

Strategic Plan

GOAL 1: Maintain and build on the financial sustainability of Lifeline Canberra to invest in new and existing services

We will maintain the financial sustainability of Lifeline Canberra to both deliver our current services and to invest in new opportunities for the future. This will allow us to continue our efforts to reorient the focus to earlier intervention and proactively building community mental health resilience. It will also allow us to reach potential new users of our services and invest in new programs, while still providing the safety net of crisis support to those in who already use the service.

Strategies

- 1.1 Continue to build and maintain separate growth funds from operating expenditure to allow investment for the future
- 1.2 Secure increased government funding
- 1.3 Build revenue from a diverse source of regular donors, exploring new possibilities for sustainable, regular donation streams (e.g., bequests)
- 1.4 Continue to focus on Beacon Group as the conduit to financially maintain Lifeline Canberra
- 1.5 Grow and expand CORE Solutions training and services
- 1.5 Continue to invest in the Bookfair and Book Lovers Lane as a brand-builder and differentiator
- 1.6 Explore other revenue streams to alleviate the risk of Bookfairs being challenged e.g., by digital technology or competition

Performance indicators

- 1.1 Maintain adequate cash flow to meet our operating expenditure requirements
- 1.2 Increase in finances available for investment into new initiatives
- 1.3 Increase in revenue from Core Solutions training
- 1.4 Maintain Bookfair revenue

GOAL 2: Ensuring we meet the needs of, and are relevant for, the whole community in changing times

In order to make sure we are always there for the people who most need us, we need to remain up to date, agile and relevant in the face of change. We learned from the COVID pandemic that we can respond quickly to changing demands, and we want to build on those skills. Our key concern is to ensure that as things change, the services and channels we offer are responsive to the needs of different population groups, and that the way we operate does not inadvertently place barriers in the way for people who need our help.

Strategies

2.1 Initiate a project to investigate ways to quickly and reliably obtain and analyse evidence about the needs of the Canberra community – with a focus on areas where there may be under-assisted high-risk groups risks and/or whose communication and help-seeking behaviour may not fit with our mainstream telephone service (such as youth, migrants etc)

2.2 Initiate a second phase to establish a staged implementation of the outcomes or recommendations of the Discovery phase, with any immediately actionable opportunities implemented quickly (before the completion of the Discovery phase if necessary and appropriate)

2.3 Implement and act on priority outcomes of this project

Performance Indicators

2.1 The Discovery project is completed with useful recommendations for implementation

2.2 At least some recommendations are acted upon and any immediate opportunities that emerge are identified and implemented quickly

2.3 Agree on a process for any recommendations with a longer horizon.

GOAL 3: Increase our ability to provide proactive early intervention and meet our current crisis support services

We are actively engaged in efforts to raise the importance of early intervention to prevent those whose mental health is at risk from reaching situations of crisis. We will build on our work to date in building the resilience of individuals, their families and friends to identify and respond to signs of mental health problems. We will do this while maintaining our core commitment to provide a 'safety net' to individuals through leading practice crisis support services.

Strategies

- 3.1 Review our current crisis support service approach and processes
- 3.2 Build an understanding of interventions and their effectiveness from across organisations interacting with the mental health sector
- 3.3 Expand training capability and capacity to provide proactive early intervention services
- 3.4 As strategic opportunities emerge, continue to be open to engagement and collaboration with others where this advances our mission.

Performance indicators

- 3.1 Increase in the reach and impact of early intervention services (current or new)

GOAL 4: Reinforce the value of Lifeline Canberra to our stakeholders

We will demonstrate the tangible and intangible value of Lifeline Canberra to our stakeholders.

Lifeline Canberra has a wide range of stakeholders including our volunteers and employees, people who seek help in crisis situations, sponsors, government, donors, and social media followers.

Strategies

4.1 Willingly and proactively share key information and stories about Lifeline Canberra's good work.

4.2 Continue to share key metrics that can be shared with stakeholders

4.3 Continually review and update our social-media content and other channels to be relevant to our stakeholders

4.5 Drive positive media coverage and internal communications for Lifeline Canberra

Performance indicators

4.1 Increase in attraction and retention of volunteers

4.2 Ongoing positive mentions of Lifeline Canberra across all media

4.3 Increase government funding to support the services we offer, and advocate for better government recognition of the increased demand in times of externally driven crises

Our Ambassadors



Ben Farinazzo



Marianna Tolo



Josh Illusions



Sarah Walsh



Ange Reakes



Cameron Hill



Ned Breward & Josh Torney

A message from our Crisis Support Team

The Crisis Support team has expanded to 8 members working either part time or full time to support our 299 active volunteers. The Crisis Support Team offers great diversity in terms of skills and is focused on giving our volunteers the best possible experience.

We were thrilled to again be able to welcome volunteers for face-to-face training and supervision sessions and have settled into a good balance of Zoom and face to face sessions moving forward.

The 2022/2023 year has seen us move to a new system platform in our phone room and the transition went smoothly. We also implemented a new referral system, hopefully giving our callers a better experience. The newly formed Crisis Supporter representative Committee has held the establishment meeting. This forum provides Volunteers with an additional opportunity to give feedback and suggestions which we greatly appreciate. We are now looking forward to upgrading the existing booking system – WFM - and can't wait to enhance this experience for our volunteers.

The Crisis Support Team feels privileged to work with our Volunteers and In Shift Supervisors as without them we would not be able to deliver this valuable service to the callers. We are inspired by you every day.

Thank you – for being there in times of need, for your understanding and compassion, supporting each other, mentoring, and guiding our new students on this incredible journey.

You are stars to all of us.

Rosie Phelan

Centre Supervisor, Lifeline Canberra

Meet the Crisis Support Team



Alisha Tarrant, Lifeline Programs Manager



Trish White, Workforce Management System Administrator



Brendan Dean, Centre Supervisor



Dion Tsarpalias, Centre Supervisor



Rosie Phelan, Centre Supervisor



Linda Shillington, Centre Supervisor



Emma McIntosh, Centre Supervisor



Garry Croker, Centre Supervisor



Monda Scoltock, Centre Supervisor

A message from our Training Team

Thinking back to 2021 feels like such a different time! We have seen significant change over the past 12 months. Like many, we have felt the impacts of a changing environment, of changing attitudes, of a changing world.

Early in the year, as we experienced lockdowns, restrictions and illness, we saw our people and community struggle. In response, we ran a series of free online training courses focussing on self-care and compassion. Over just 4 courses, we received 1397 registrations for *The Art and Practices of Self-Care and Compassion*.

As the year went on, restrictions came and went, and we continued to see a steady increase in demand for online training.

In 2021-2022, we spent a considerable amount of time amending our programs and processes to accommodate online delivery. We aimed to deliver online training that was accessible, impactful and meaningful. We adapted our programs and our delivery style, we created new virtual workbooks, new virtual resources and new administrative processes to suit.

In the face-to-face training landscape, we made changes too – we updated established courses, we consolidated resources, reformatted our printed workbooks to minimise printed pages, moved our feedback forms online and all of our workbooks are now accessible electronically.

Throughout 2021-2022, our team delivered a total of 177 courses to 3659 participants. Of these courses, 92 courses were delivered online and 86 courses were delivered face-to-face. This is a stark contrast to the year before, where we delivered just 14 courses online.

Our recorded 3659 participants, is our highest number of participants trained in a financial year on record. This speaks to a community in need and, also, a community who are more willing, more open and more committed to learning and acknowledging the importance of mental health.

To the organisations, agencies and local businesses who choose us to deliver training – thank you so much. Allowing us into your workplaces creates space for positive change. Because of you, we are able to make a difference.

To the 3659 people who attended our training – a heartfelt thank you. Through the challenges, it is encouraging to see so many people eager to learn. Because of you, we are able change conversations, change culture and change lives.

And, finally, to our trainers – Alicia & Sue-Anne – what a year it's been! You both have shown such resilience, passion, innovation, professionalism and a sincere dedication to Lifeline Canberra. Thank you, thank you, thank you!

Laura Clugston

Client & Team Project Coordinator, Lifeline Canberra

Meet the Training Team



Laura Clugston, Client & Team Project Coordinator



Alicia Flack-Kone, Corporate Trainer



Sue-Anne Muggleton, Corporate Trainer

A message from our Events Team

As I reflect over the last financial year, we saw COVID lock us down from July till October. The end of October saw the events and fundraising commence with earnest, after rescheduling our Women of Spirit awards twice, we delivered this event in November. Our bookfair at Thoroughbred Park in December saw restrictions with COVID slightly ease, we are extremely grateful to Tony Innaimo and his team for their support in collecting our pallets of stock weekly, storing them, transporting them to book fairs and the weekly delivery to our Book Lovers Lane store.

In February 2022 we were thrilled to be able to have our February bookfair at EPIC back, we were celebrating 50 years in the Canberra community, unfortunately we were only able to open for one day, and then had the heart-breaking decision to close due to the ongoing protesters located in the venue. Even though our LLC family and community were devastated by this cancellation, we saw our community come out and support us like never before. Our phones did not stop ringing, offering us all forms of assistance with fundraising or monetary donations. For this we are truly grateful.

In March we had our first Ainslie to Everest walk, thanks Shaun and the team at ESA who raised much need funds for our charity. In April as part of our 50th birthday celebrations we drew the raffle on the T- Roc car, donated by John and Kayleen McNickle and supported by Peter Munday from Lennox Motors. In June the Ian Lindeman Winter Solstice Nude Swim, was held, again the community came out to support this chilly event by the lake. Our Gala was held in May, and we were excited to deliver our biggest Gala ever, with just over 500 guests and funds raised exceeded our expectations. These are just few of our events, please see our calendar of events over the page.

Lifeline Canberra could not deliver these events without the support from you and the community, to our board, sponsors, supporters, volunteers, ambassadors and friends and family of Lifeline Canberra a heartfelt – THANKYOU.

The Warehouse & Book Lovers Lane

Our volunteers that man our Warehouse, eBay store and Book Lovers Lane are truly earth angels, they accept donations, sort, price, list items and pack for our weekly delivery to our bookstore and pack for our bookfairs. Behind the scenes many hours of work go into making sure we have stock to support our bookfairs and Book Lover's Lane. This year we also have engaged with several local shopping centres to have pop up books available to customers, this also takes resources to ensure we can keep supporting those that support us. I would like to thank Mirvac, Westfield, the Canberra Outlet Centre, and the Canberra Centre for their ongoing support.

Thank you to the team!

I am privileged to work with such passionate staff, my thanks and appreciation to Laura, Lisa, Tarah, Rachel, Terina, Mel and Winnie, you all work incredibly hard and give more of yourselves in order to generate vital funds required to train our crisis supporters who answer our 13 11 14 crisis support service.

Jenine Woodman

Director of Strategic Engagements & Communications, Lifeline Canberra

A year of Events

A snapshot of events under COVID-19 restrictions

July <p>Launch Lifeline Canberra 50 years supporting the Canberra community - birthday celebrations.</p> <p>50th Birthday Car raffle</p> <p>Flags - launched at Commonwealth Ave</p>	August <p>COVID-19 Shut down all events planned</p> <p>Book Lovers Lane - closed</p>	September <p>World Suicide Prevention Day - Out of the Shadows and into the Light Walk - Lifeline Canberra staff only.</p> <p>September Bookfair - Cancelled</p>
October <p>Book Lovers Lane - Reopened</p> <p>World Mental Health Day</p>	November <p>Women of Spirit Awards Luncheon</p> <p>UAE - 50th National Day Celebrations</p> <p>Double Donation Day - Beyond Bank</p>	December <p>Launch Morris Legal Christmas Giving Tree at Book Lovers Lane</p> <p>Bookfair - Thoroughbred Park - under COVID-19 restrictions</p> <p>Coyote Catering BBQ and car show</p>
January	February <p>EPIC Bookfair - one day of trade</p> <p>Patches Asphalt AFLW Queanbeyan</p> <p>The Brumbies Chairty Round 1</p> <p>Supabarn matching \$ for \$ fundraising</p>	March <p>Rotary Antique Fair</p> <p>Geek Markets</p> <p>Ainslie to Everest Walk</p> <p>HITT Republic Burpee Challenge</p>
April <p>50th Birthday Car raffle - Draw and winner announced</p> <p>Specsavers Community Fundraising</p> <p>Buk Bilong Pikinini Book Donation</p>	May <p>National Volunteer Week</p> <p>Mirvac and JLL staff community volunteering days at the warehouse</p> <p>Just Imagine Gala - our BIGGEST ever</p>	June <p>Push Up Challenge</p> <p>Ian Lindeman Winter Solstice Nude Charity Swim</p> <p>ACT Young Charter Soccer Day</p>

Meet the Events Team



Jenine Woodman, Director of Strategic Engagements & Communications



Winnie Dennis, Events and Volunteer Coordinator



Sara Boje, Events and Volunteer Coordinator



Melissa Breen, Communications Coordinator

Meet the Office Team



Adam Miller, General Manager



Kunal Sharma, Human Resource Lead



Rachel Theodorakis, EA to the CEO & Office Manager



Terina Atkins, Administration Officer

Meet the Warehouse Team



Lisa Padzensky, Logistics Coordinator



Laura Eash, Warehouse Coordinator



Tarah Dempsey, Donations Courier

Message from the Board Treasurer

On behalf of the Board of Directors, I am pleased to present Lifeline Canberra's Financial Year 2021-2022 Treasurer's Report.

Whilst the impact of COVID continues to diminish, it is still impacting on our community and our own people. Regrettably, the past Financial Year has been another one of increased demand for our services. Despite the substantial operational challenges faced, in the main through COVID, our heroic team members have continued to support people in crisis and save the lives of those experiencing thoughts of suicide.

At the same time, we have ensured that our organisation remains in a strong financial position to both continue to help more people in their time of need and ensure that we are able to withstand any future unexpected events, such as the impacts of the pandemic. It might then seem that concerning ourselves with financial matters should be secondary to our service; however, we know that to provide the level of critical support our community needs, this requires adequate funding and a strong financial foundation. Ultimately, without that funding we cannot provide the seats necessary to answer the phone calls of people who have reached out in their hour of need.

Despite the past challenging conditions, I am pleased to report that for Financial Year 2021-2022 the Lifeline Canberra team returned a surplus in excess of \$ \$953,000. The balance sheet has also strengthened as a result, with total cash holdings as at 30 June 2022 in excess of \$4 million. We consider that this level of surplus and holdings is very important insurance to ensure the Team can deal with future shocks that may yet still occur. Getting to that position in spite of the challenges of the past year has required a sustained and tireless effort by the Lifeline Canberra team and our volunteers.

Over the Financial Year we have continued to work hard on adapting and where possible delivering fundraising events and programs, while responding to the need for change as dictated in the COVID-19 environment. Whilst the restrictions caused by this pandemic have now substantially lessened, we also recognise that the demand for Lifeline services is still increasing, and the ways we seek funding are less certain. It is on that basis the Lifeline Canberra team continue to look for new opportunities and carefully manage what we have available to us now.

In summary, through hard work and good management Lifeline Canberra is in good financial shape. I want to conclude by thanking all of our incredible sponsors and donors, in particular the important support by the ACT Government through their ongoing recognition and financial support. I also want to thank all our incredible staff and the hundreds of magnificent volunteers that have contributed to Lifeline Canberra this year. All your contributions are incredibly important in providing this critical service for our community.

Bruce Armstrong

Board Treasurer, Lifeline Canberra

LIFELINE CANBERRA INCORPORATED

ABN 14 207 094 003

FINANCIAL REPORT

30 JUNE 2022

LIFELINE CANBERRA INCORPORATED

ABN 14 207 094 003

FINANCIAL REPORT 30 JUNE 2022

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LIFELINE CANBERRA INCORPORATED
ABN 14 207 094 003
DIRECTORS' REPORT
FOR THE YEAR ENDED 30 JUNE 2022

In accordance with the Associations Incorporation Act 1991 (ACT), the Board of Directors submit the financial statements of Lifeline Canberra Incorporated ("Lifeline") for the year ended 30 June 2022.

Directors

The name of each Board member of Lifeline during the year ended 30 June 2022, or, if different, at the date of this report, is as follows:

Arran Curll (President)

Todd Wills (Vice President)

Jessica Mellor (Secretary)

Bruce Armstrong (Treasurer)

Warren Apps – retired 7/2/22

Cade Brown

Archie Tsirimokos

Richard Rolfe

Meegan Fitzharris – resigned 21/3/22

Principal Activities

The principal activity of Lifeline during the year ended 30 June 2022 was the provision for 24 hour telephone based counselling and counselling related services with a commitment to client support and service.

Operating Results

The result of Lifeline for the year ended 30 June 2022 was a surplus of \$953,789 (2021: surplus of \$818,566).

Grants Received from ACT Government under DG.2021.017

Lifeline acknowledges the amount of grant it received from ACT Government under DG.2021.017 for the year ended 30 June 2022 amounting to \$279,266, including GST.

Significant Changes in State of Affairs

No significant change in the state of affairs of Lifeline occurred during the financial year.

Incorporation

Lifeline Canberra Incorporated is an association incorporated under the ACT Associations Incorporation Act. Lifeline is domiciled in Australia and its principal place of business and registered office address is 71 Northbourne Avenue, Canberra City, ACT.

LIFELINE CANBERRA INCORPORATED
ABN 14 207 094 003
DIRECTORS' REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Events after the Reporting Date

No matter or circumstance has arisen since the end of the financial year to the date of this report that has significantly affected or may significantly affect:

- a) The operations of Lifeline;
- b) The results of those operations; or
- c) The state of affairs of Lifeline in subsequent financial years.

Signed in Canberra on 21st October 2022 in accordance with a resolution of the Board of directors:



Arran Curll
President (as at 30 June 2022)



Bruce Armstrong
Treasurer

LIFELINE CANBERRA INCORPORATED
ABN 14 207 094 003
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	2022	2021
	\$	\$
Revenue		
Donations income	1,684,408	661,798
Grants	272,357	269,586
Trading and operating activities	2,376,943	2,533,169
Other income	21,673	64,400
Government stimulus	110,000	753,696
Total revenue	4,465,381	4,282,649
Expenses		
Administrative expenses	85,962	102,542
Depreciation and amortisation	159,050	157,776
Doubtful debt expense	(95)	12,032
Lease interest	17,596	20,019
Employment costs (excluding superannuation)	2,001,943	2,135,846
Management costs	13,258	15,253
Occupancy costs	166,885	156,073
Operating costs	796,725	598,221
Other costs	46,840	28,939
Superannuation	223,428	237,382
Total expenses	3,511,592	3,464,083
Surplus for the year	953,789	818,566
OTHER COMPREHENSIVE INCOME		
Fair value movement of financial assets	(2,386)	-
Total comprehensive income for the year	951,403	818,566

LIFELINE CANBERRA INCORPORATED
ABN 14 207 094 003
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	Note	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	2	4,512,062	3,264,293
Other current assets	3	28,349	41,153
Trade and other receivables	4	71,155	93,688
TOTAL CURRENT ASSETS		4,611,566	3,399,134
NON-CURRENT ASSETS			
Property, plant and equipment	5	684,983	715,131
Right-of-use asset	6	274,618	377,600
Other financial assets	7	30,075	32,506
TOTAL NON-CURRENT ASSETS		989,676	1,125,237
TOTAL ASSETS		5,601,242	4,524,371
CURRENT LIABILITIES			
Trade and other payables	8	211,587	139,483
Provisions	9	239,426	211,297
Contract liabilities	10	370,103	243,500
Lease liabilities	11	110,101	101,368
TOTAL CURRENT LIABILITIES		931,217	695,648
NON-CURRENT LIABILITIES			
Lease liabilities	11	190,405	300,506
TOTAL NON-CURRENT LIABILITIES		190,405	300,506
TOTAL LIABILITIES		1,121,622	996,154
NET ASSETS		4,479,620	3,528,217
EQUITY			
Reserves		968	3,354
Accumulated members' funds		4,478,652	3,524,863
TOTAL EQUITY		4,479,620	3,528,217

LIFELINE CANBERRA INCORPORATED
ABN 14 207 094 003
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Grants received		272,357	269,586
Receipts from other services		2,648,248	3,199,013
Donations		1,684,408	661,798
Interest received		9,504	46,703
Lease interest paid		(17,596)	(12,417)
Payments to suppliers & employees		(3,221,864)	(3,395,856)
Net cash flows from operating activities		<u>1,375,057</u>	<u>768,827</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant & equipment		(25,920)	(47,447)
Net cash flows (used in) / from investing activities		<u>(25,920)</u>	<u>(47,447)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Lease liabilities paid		(101,368)	(97,193)
Net cash flows (used in) / from financing activities		<u>(101,368)</u>	<u>(97,193)</u>
Net increase in cash held		1,247,769	624,187
Cash & cash equivalents at beginning of the year		3,264,293	2,640,106
Cash & cash equivalents at the end of the year	2	<u><u>4,512,062</u></u>	<u><u>3,264,293</u></u>

LIFELINE CANBERRA INCORPORATED
ABN 14 207 094 003
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
Reserves	968	3,354
Accumulated surplus	4,478,652	3,524,863
TOTAL EQUITY	4,479,620	3,528,217

RESERVES

Asset Revaluation Reserve:

Balance at the beginning of the year	3,354	3,354
Other comprehensive income	(2,386)	-
Balance at the end of the year	968	3,354
TOTAL RESERVES	968	3,354

The Asset Revaluation Reserve is for the purposes of recording the increments and decrements in investments in accordance with Accounting Standards.

ACCUMULATED SURPLUS

Balance at the beginning of the year	3,524,863	2,706,297
Surplus for the year	953,789	818,566
Balance at the end of the year	4,478,652	3,524,863

LIFELINE CANBERRA INCORPORATED

ABN 14 207 094 003

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The company 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.

The following Accounting Standards and Interpretations are most relevant to the incorporated association:

Conceptual Framework for Financial Reporting (Conceptual Framework)

The incorporated association has adopted the revised Conceptual Framework from 1 July 2021. The Conceptual Framework contains new definition and recognition criteria as well as new guidance on measurement that affects several Accounting Standards, but it has not had a material impact on the incorporated association's financial statements.

AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities

The incorporated association has adopted AASB 1060 from 1 July 2021. The standard provides a new Tier 2 reporting framework with simplified disclosures that are based on the requirements of IFRS for SMEs. As a result, there is increased disclosure in these financial statements for key management personnel and related parties.

Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures issued by the Australian Accounting Standards Board ('AASB'), the Australian Charities and Not-for-profits Commission Act 2012 and New South Wales legislation the Associations Incorporation Act 2009, the Charitable Fundraising Act 1991 and associated regulations, as appropriate for not-for-profit oriented entities. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Lifeline Canberra Incorporated is a not for profit association incorporated in the Australian Capital Territory under the Associations Incorporation Act ACT (1991). The financial statements cover the Association as an individual entity.

The financial statements have been prepared on an accruals basis and are based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which the fair value basis for accounting has been applied. Unless otherwise stated, the accounting policies adopted are consistent with those of the previous year.

The following is a summary of the material accounting policies adopted by the Association in the preparation of the financial statements. The accounting policies have been consistently applied, unless otherwise stated.

Revenue recognition

The company recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the company is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the company: 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.

LIFELINE CANBERRA INCORPORATED

ABN 14 207 094 003

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

Note 1. Significant accounting policies (continued)

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Grants

Grant funding that contain specific conditions and enforceable obligations on the use of those funds are recognised as and when the entity satisfies its performance obligations stated within the grant agreements. A contract liability is recognised for unspent grant funds for which a refund obligation exists in relation to the funding period. General grants that do not impose specific performance obligations on the entity are recognised as income when the entity obtains control of those funds, which is usually on receipt.

Sponsorships

Funding for special purpose projects via sponsorship is recognised as revenue to the extent that the monies have been applied in accordance with the conditions of the funding.

Donations and bequests

Donations and bequests that contain specific conditions and enforceable obligations on the use of those funds are recognised as and when the entity satisfies its performance obligations stated within the donation agreements. Otherwise, revenue from donations and bequests is recognised when the income is received.

Sales revenue

Sales revenue is recognised when the related merchandise or services have been provided.

Interest

Interest income from a financial asset is recognised when it is probable that the economic benefit will flow to the company and the amount of revenue can be reliably measured. Interest income is accrued on a time basis by reference to the principal and the effective interest rate applicable.

Income Tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

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 annual leave and long service leave not expected to be settled within 12 months of the reporting date are 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.

Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

LIFELINE CANBERRA INCORPORATED

ABN 14 207 094 003

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

Note 1. Significant accounting policies (continued)

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Deferred tax assets and liabilities are always classified as non-current.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

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. 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.

LIFELINE CANBERRA INCORPORATED

ABN 14 207 094 003

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
NOTE 2. CASH AND CASH EQUIVALENTS		
Cash on hand	1,785	1,535
Cash at bank - at call	4,510,277	3,262,758
	4,512,062	3,264,293

Accounting policy

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, and bank overdraft. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

	2022 \$	2021 \$
NOTE 3. OTHER CURRENT ASSETS		
Deposits	5,355	400
Prepayments	22,994	40,753
	28,349	41,153

	2022 \$	2021 \$
NOTE 4. TRADE AND OTHER RECEIVABLES		
Trade debtors	79,285	100,838
Accrued income	3,807	4,882
Less: Provision for doubtful debts	(11,937)	(12,032)
	71,155	93,688
<i>Ageing of trade receivables</i>		
Current	35,468	74,221
Less than 30 days overdue	23,015	3,190
30 to 60 days overdue	6,315	900
61 to 90 days overdue	2,550	51
More than 90 days overdue	11,937	22,476
	79,285	100,838

All receivables are considered recoverable and not impaired.

LIFELINE CANBERRA INCORPORATED

ABN 14 207 094 003

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
NOTE 5. PROPERTY, PLANT AND EQUIPMENT		
Buildings at fair value	650,000	650,000
Accumulated depreciation	(65,000)	(48,750)
Total Buildings	585,000	601,250
Motor vehicle at cost	80,457	80,457
Accumulated depreciation	(20,387)	(10,330)
Total motor vehicle	60,070	70,127
Furniture & fittings and equipment at cost	561,779	551,364
Accumulated depreciation	(538,745)	(517,776)
Total furniture & fittings and equipment	23,034	33,588
Fit out at cost	201,818	186,311
Accumulated depreciation	(184,939)	(176,145)
Total Fit out	16,879	10,166
Total Property, Plant and Equipment	684,983	715,131

The building consists of Block 7 section 36 Mitchell which has a Crown Leasehold interest. The land and buildings were revalued at 25 May 2018 at \$1,200,000 before adjustments. The adjustments make allowance for a deconcessionalised interest to be paid out, which equates to the current land value at market value, resulting in a net value of \$650,000 which relates to buildings only.

LIFELINE CANBERRA INCORPORATED

ABN 14 207 094 003

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
NOTE 5. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)		
Movement in carrying amounts		
Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.		
<i>Buildings</i>		
Balance at the beginning of year	601,250	617,500
Depreciation expense	(16,250)	(16,250)
Carrying amount at the end of year	585,000	601,250
<i>Motor vehicles</i>		
Balance at the beginning of year	70,127	38,723
Additions	-	40,208
Depreciation expense	(10,057)	(8,804)
Carrying amount at the end of year	60,070	70,127
<i>Furniture & Fittings and equipment</i>		
Balance at the beginning of year	33,588	47,320
Additions	10,413	7,242
Depreciation expense	(20,967)	(20,974)
Carrying amount at the end of year	23,034	33,588
<i>Fit out</i>		
Balance at the beginning of year	10,166	18,932
Additions	15,507	-
Depreciation expense	(8,794)	(8,766)
Carrying amount at the end of year	16,879	10,166

Accounting policy

Property, plant and equipment

Land and buildings are shown at fair value, based on periodic, at least every 4 years, valuations by external independent valuers, less subsequent depreciation and impairment for buildings. The valuations are undertaken more frequently if there is a material change in the fair value relative to the carrying amount. Plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment losses.

The carrying amount of property, plant and equipment is reviewed at the end of the reporting period to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. All other costs (e.g. repairs and maintenance) are charged to the statement of comprehensive income during the financial period in which they are incurred.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the profit or loss. When revalued assets are sold, amounts included in the revaluation relating to that asset are transferred to retained earnings.

LIFELINE CANBERRA INCORPORATED

ABN 14 207 094 003

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

Accounting policy (Continued)

Depreciation

The depreciable amount of all fixed assets including building and capitalised lease assets is depreciated on a straight-line basis over their useful lives commencing from the time the asset is held ready for use.

Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Depreciation is calculated on a straight line basis over the estimated useful life of the specific assets as follows:

Class of fixed asset	Useful life
Building	40 years
Fitout	4 - 5 years
Furniture, fittings and equipment	3 - 5 years

	2022 \$	2021 \$
NOTE 6. RIGHT-OF-USE ASSET		
Right of use asset	583,564	583,564
Accumulated depreciation	<u>(308,946)</u>	<u>(205,964)</u>
Total right-of-use asset	<u>274,618</u>	<u>377,600</u>

Accounting Policy

At inception of a contract, the entity assesses whether a contract is, or contains, a lease. A contract is considered to contain a lease if it allows the entity the right to control the use of an identified asset over a period of time in return for consideration.

Where a contract or arrangement contains a lease, the entity recognises a right-of-use asset and a lease liability at the commencement date of the lease.

A right-of-use asset is initially measured at cost, which is the present value of the future lease payments adjusted for any lease payments made at or before the commencement date, plus any make-good obligations. Lease assets are depreciated using the straight line method over the shorter of their useful life and the lease term. Periodic adjustments are made for any re-measurements of the lease liabilities and for impairment losses.

	2022 \$	2021 \$
NOTE 7. OTHER FINANCIAL ASSETS		
Greater Good Foundation	<u>30,075</u>	<u>32,506</u>
	<u>30,075</u>	<u>32,506</u>

LIFELINE CANBERRA INCORPORATED

ABN 14 207 094 003

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
NOTE 8. TRADE AND OTHER PAYABLES		
Accounts payable	26,569	19,990
Accrued expenses	141,550	77,218
GST payables	15,751	14,969
Other payables	27,717	27,306
	<u>211,587</u>	<u>139,483</u>

	2022 \$	2021 \$
NOTE 9. PROVISIONS		
Annual leave entitlements	232,988	206,692
Long-service leave entitlements	6,438	4,605
	<u>239,426</u>	<u>211,297</u>

Accounting policy

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

	2022 \$	2021 \$
NOTE 10. CONTRACT LIABILITIES		
Contractual obligations	370,103	243,500
	<u>370,103</u>	<u>243,500</u>

	2022 \$	2021 \$
NOTE 11. LEASE LIABILITIES		
Lease liability - current	110,101	101,368
Lease liability - non current	190,405	300,506
	<u>300,506</u>	<u>401,874</u>

Accounting policy

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the period in which they are incurred.

Lease incentives under operating lease are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

NOTE 12. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

The Association has no contingent liabilities or contingent assets at the end of the financial year.

LIFELINE CANBERRA INCORPORATED

ABN 14 207 094 003

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

NOTE 13. KEY MANAGEMENT PERSONNEL COMPENSATION

Key management personnel are defined by AASB 125 "Related Party Disclosures" as those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director of the entity.

The aggregate remuneration paid to key management personnel during the financial year is as follows:

	2022	2021
	\$	\$
Key management personnel compensation	<u>325,191</u>	<u>363,487</u>

NOTE 14. REMUNERATION OF AUDITORS

During the financial year the following fees were paid or payable for services provided by RSM, the auditor of the incorporated association:

	2022	2021
	\$	\$
<i>Audit services - RSM</i>		
Audit of the financial statements	<u>13,500</u>	<u>12,300</u>

NOTE 15. RELATED PARTY TRANSACTIONS

Other than compensation of key management personnel, which is separately disclosed in these statements, there were no other related party transactions during the year.

NOTE 16. EVENTS AFTER THE REPORTING DATE

The financial statements were authorised for issue by the board of directors on the date of signing the attached Statement by the Board of Directors. The directors have the power to amend the financial statements after they are issued.

There are no events after the reporting date that require amendment of, or further disclosure in the financial statements.

LIFELINE CANBERRA INCORPORATED

ABN 14 207 094 003

DIRECTORS' DECLARATION

The directors of the Association declare that:

- (1) The financial statements and notes are in accordance with the *Australian Charities and Not-for-profit Commission Act 2012*:
 - a. Comply with Australian Accounting Standards – Simplified Disclosure Requirements; and
 - b. Give a true and fair view of the financial position as at 30 June 2022 and of the performance for the financial year ended on that date of the Association.
- (2) In the directors' opinion, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:



Arran Curll
President (as at 30 June 2022)



Bruce Armstrong
Treasurer

Dated on this 21 day of October 2022

RSM Australia Pty Ltd

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GPO Box 200 Canberra ACT 2601

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AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of the financial report of Lifeline Canberra Incorporated for the year ended 30 June 2022, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of 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.



RSM AUSTRALIA PTY LTD



Canberra, Australian Capital Territory
Dated: 25 October 2022

GED STENHOUSE
Director

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
LIFELINE CANBERRA INCORPORATED

Qualified Opinion

We have audited the financial report of Lifeline Canberra Incorporated ("the Association"), which comprises the statement of financial position as at 30 June 2022, 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 those charged with governance.

In our opinion, except for the matter described in the *Basis for Qualified Opinion* section of our report the accompanying financial report of Lifeline Canberra Incorporated 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 Association's financial position as at 30 June 2022 and of its financial performance and cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards – *Simplified Disclosures under AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Qualified Opinion

Lifeline Canberra Incorporated, in common with similar not-for-profit associations, does not have a comprehensive system of internal control over all revenue, such as Bookfair income and cash donations. The Association has determined that it is impracticable to establish control over the collection of this revenue prior to entry into its financial records. Accordingly, as the evidence available to us regarding revenue from these sources was limited, our audit procedures with respect to this revenue had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion whether Bookfair revenue and cash donations that the Association recorded are complete.

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 Lifeline Canberra Incorporated 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 qualified opinion.

Other Information

Those charged with governance are responsible for the other information. The other information comprises the information included in Lifeline Canberra Incorporated's annual report for the year ended 30 June 2022 but does not include the financial report and the auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – *Simplified Disclosures under AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and the *Australian Charities and Not-for-profit Commission Act 2012*, and for such internal control as management determines is necessary to enable the preparation of the 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, management is responsible for assessing Lifeline Canberra Incorporated'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 intends to liquidate Lifeline Canberra Incorporated or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.



RSM Australia Pty Ltd



GED STENHOUSE
Director

Canberra, Australian Capital Territory
Dated: 25 October 2022