Lifeline
Northern Beaches

Annual Report 2022

Lifeline Northern Beaches Limited is a registered charity with the Australian Charities and Not-for-profits Commission as a Public Benevolent Institution (PBI), is endorsed by the Australian Taxation Office as a Deductible Gift Recipient (DGR) and holds a Charity Tax Concession.

Donations of $2 or more to Lifeline Northern Beaches are tax deductible.

Lifeline Northern Beaches

Registered office:
310 Sydney Rd, Balgowlah NSW 2093
ABN 20 525 079 849

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About Us

Our vision is an Australia free from suicide.

Our purpose is to create connection with people in crisis and empower our community to be safe from suicide with Lifeline volunteers and services supporting people in our community who are struggling.

The team of more than 650 volunteers across every part of Lifeline Northern Beaches make a positive impact on thousands of lives every year.

Lifeline Northern Beaches' support services are based in Balgowlah, with outreach services in Mosman and Avalon, and partner services across the northern beaches. Our wide range of services support people through a time of personal crisis.

From the 24-hour national telephone line, 13 11 14, to local face-to-face counselling, Lifeline Northern Beaches is here to listen, and we're here to help. You can see more information about the services that Lifeline Northern Beaches offers on page 6.

Our Values

Respect

We listen to the thoughts and feelings of others

We provide and accept feedback in a constructive manner

We are inclusive and non-judgemental with respect to cultural and social diversity

We deal with others in a way that is not intimidating, abusive or discriminatory

Compassion

We care for others and show empathy in our interactions with them

We act with kindness, tolerance and humanity

We contribute to others feeling better about themselves

We recognise others strengths in our interactions with them

We demonstrate the importance of meeting the needs of our community

Collaboration

We help others achieve their goals

We actively address barriers to working together

We contribute ideas on ways to improve our community services

We demonstrate flexibility and open-mindedness

Integrity

We communicate openly and honestly

We are reliable and dependable

We are patient and sincere

We act with fairness and make ethical choices

Accountability

We show commitment to the vision, mission and strategies of the organisation

We accept responsibility in everything we do

We acknowledge and learn from our mistakes

We are open and transparent in all our actions

Our Services

Lifeline Northern Beaches' vision is an Australia free of suicide. We work towards this vision through the following services:

Services

Crisis Support

Lifeline's core service – the national telephone line 13 11 14 – operates 24-hours a day, seven days a week. Lifeline is always ready to listen, and ready to help. Support can also be reached by texting 0477 13 11 14 or chatting online at www.lifeline.org.au.

Financial Counselling

Financial counselling supports clients who are struggling with their finances. Our professionally qualified financial counsellors provide support for a client through very difficult personal circumstances. There is no charge for this service.

Clinical Counselling

Clinical counselling is conducted using a trauma-informed model of care, with the five guiding principles of safety, choice, collaboration, trustworthiness, and empowerment underpinning all interactions with help-seekers. The counsellors utilise a person-centred approach which seeks to empower individuals by drawing on their personal strengths. The counselling service has been expanded to include young people aged 15 and above.

Community Visitors Scheme

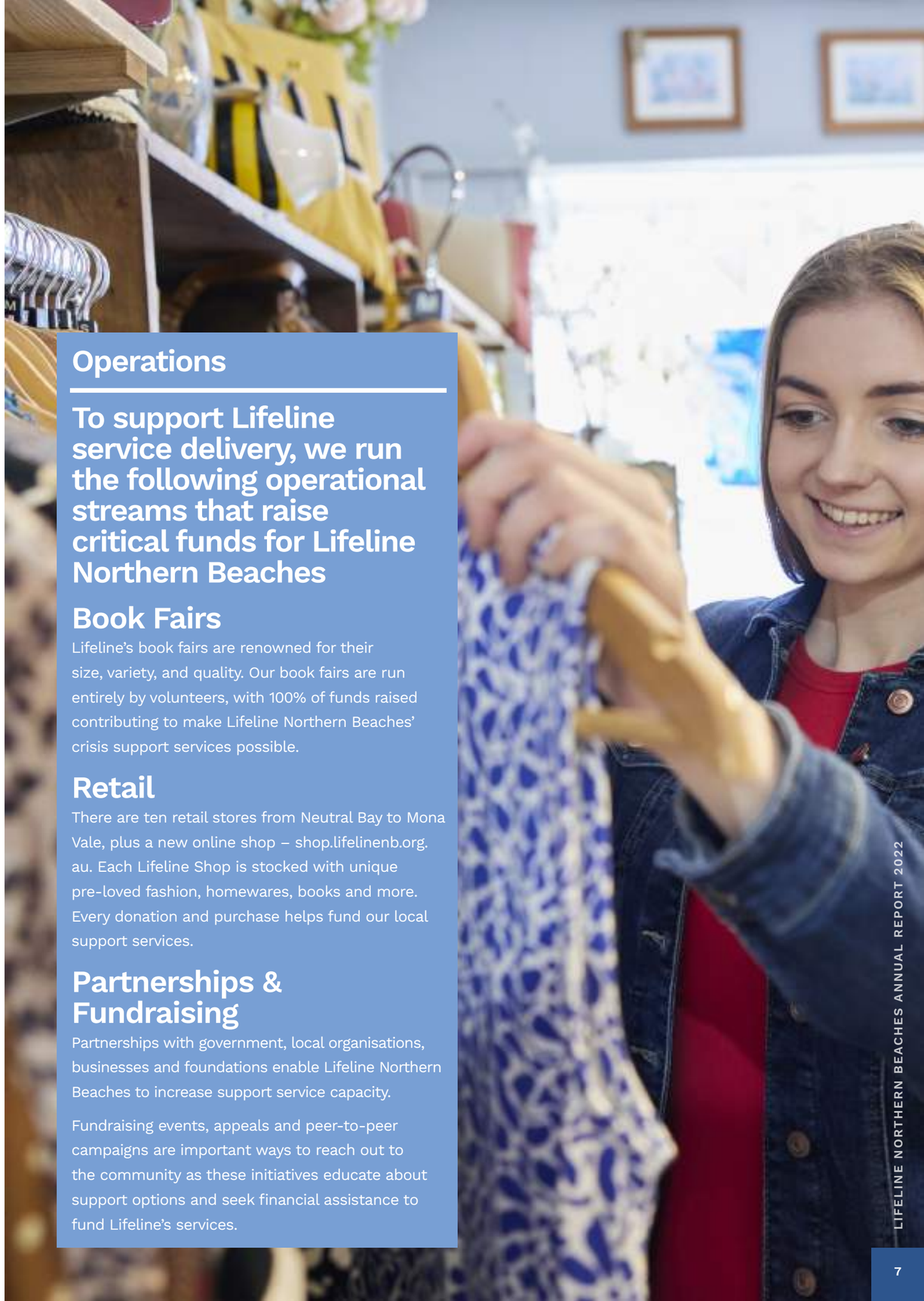
Community visitors connect with residents of aged care facilities, providing a continual social and community connection and forming friendships.

Training

Lifeline Northern Beaches provides nationally recognised training to Crisis Supporter volunteers, while also offering workshops and training opportunities to bring Lifeline's expertise in crisis support to businesses and the wider community.

Support Groups

Lifeline Northern Beaches offers support groups for a range of concerns, including anger management, trauma, grief and loss and suicide bereavement. The support groups provide a safe space for attendees to share, be supported, receive psycho-educational information, and develop coping skills.



Operations

To support Lifeline service delivery, we run the following operational streams that raise critical funds for Lifeline Northern Beaches

Book Fairs

Lifeline's book fairs are renowned for their size, variety, and quality. Our book fairs are run entirely by volunteers, with 100% of funds raised contributing to make Lifeline Northern Beaches' crisis support services possible.

Retail

There are ten retail stores from Neutral Bay to Mona Vale, plus a new online shop – shop.lifelinenb.org.au. Each Lifeline Shop is stocked with unique pre-loved fashion, homewares, books and more. Every donation and purchase helps fund our local support services.

Partnerships & Fundraising

Partnerships with government, local organisations, businesses and foundations enable Lifeline Northern Beaches to increase support service capacity.

Fundraising events, appeals and peer-to-peer campaigns are important ways to reach out to the community as these initiatives educate about support options and seek financial assistance to fund Lifeline's services.

Our Impact

in 2021/22

Crisis Support

Crisis calls answered	58,036
Lifeline Texts answered	55,945
Number of Crisis Support volunteers	250

Clinical Counselling

Number of counsellors	21
Counselling clients served	279
Clinical counselling session attendance	1,923
Individual session attendance	1,644
Group session attendance	269

Training

Crisis Supporter intakes	4
Number of Crisis Supporters trained	43
Number of community training courses	81

Financial Counselling

Financial Counselling clients served	105
Financial Counselling client cases completed	46

Community Visitors Scheme

Volunteers	43
Residential aged-care facilities served	16

Message from the Chair

In our Annual Report a year ago I reflected on how important our work had been through an extraordinary year – now, we are reporting on a further twelve months with ongoing challenges of the pandemic, extreme weather events and now economic difficulties. Our work nationally and locally has again been crucial.

Through the lock downs in the second half of 2021, the floods into 2022 and the general sense of community fatigue, we can be proud to that we were always present for people in crisis. Nationally and locally our services continued to adapt to whatever challenges were thrown our way and calls and texts continue to hit new highs during the year – a sign of the challenges facing people, but also the hope that people are willing to reach out and seek help.

We continue to be a calm reassuring voice of hope on the phones, text and in our community.

This year we have again strengthened our relevance to our local community and made important progress towards long term sustainability across all our services and operations. This is down to every employee and volunteer across the whole organisation, and the supporters we have in the community.

I want to acknowledge our CEO David Thomas for his leadership through another challenging year and a huge "thank you" on behalf of the Board and of course our community to all of our team members – employees and volunteers.

Our volunteer Board has worked very hard this year behind the scenes, supporting management through the challenges and strengthening our governance framework. Around the time of my report last year, we welcomed Michelle Bainbridge to the Board. We said a fond farewell to Bob Talas from the Board in February, and I would like to thank Bob for his contribution over the last six years.

This is my last report as Chair of the LLNB Board as I will be stepping down during this coming year. It has been an honour and humbling to see the impact that everyone makes in the community.

Ian Farmer
Chair

Message from the CEO

Who would have anticipated the pandemic to affect our lives to such an extraordinary extent when declared way back in March 2020?

It is arguably the greatest challenge, mentally, physically, socially, and financially of this generation. The impact upon Lifeline Northern Beaches has been considerable. The financial year commenced in July 2021 with the Sydney lockdown forcing the suspension of our retail operations and cancellation of our bookfairs through to December, and for the rest of the reporting period we were effectively in recovery and catch-up mode.

The revenue loss incurred because of the lockdown is reflected in the significant operating loss. It is fortunate that the strong financial position built over prior years enabled the organisation to continue without any redundancies, closures or consolidation. Whilst it would be foolish to believe the pandemic is over, operations since the lockdown have followed an improving trend with a return to almost pre covid operating levels.

The development of a Lifeline Northern Beaches specialist emergency response team following local tragedy has been a highlight and important advance in the last twelve months. This service can deliver emergency support to anyone effected within 24 – 48 hours and has been called upon numerous times throughout the year to affected family, friends and colleagues of local tragedy. The counselling response team works with the networks created through the Northern Beaches Suicide Prevention committee which was set up through Northern Beaches Council. Through this committee and member networks community response to local tragedy has advanced to a highly credible model now being referenced and duplicated in acknowledgement should also be made to network partners such as the Local Health District, Primary Health Network, Stand By, Northern Beaches Local Area Command, CCNB and Northern Beaches Council.

Unfortunately, despite all our efforts the frequency of local tragedies has increased recently. There is never a clear answer as to why this type of increase occurs however it would appear to have a strong correlation to ongoing pandemic pressures. Whilst disappointing one wonders what the numbers would be like without Lifeline efforts ...Without the continued development of our programs and additional services this number is likely to have been far worse.

On a concluding note, I would like to thank our Chair Ian Farmer for his continued insight, efforts, and advice over the period together with our Board who put in many hours behind the scenes in what has been a challenging twelve months. Also, to all our volunteers and staff without whom Lifeline Northern Beaches would not have been able to deliver and improve the vital community services we provide. Thank you, thank you, thank you!

David Thomas
CEO

Crisis Support

Experts acknowledge that the Covid 19 pandemic has had a major effect on our mental health. It is understandable that many people have turned to Lifeline to help cope with the added stress.

Thank you to our crisis supporters who have responded to the needs of the community through these challenging times.

In the past year, 250 Northern Beaches telephone crisis supporters answered 58,036 calls contributing 16,587 hours to the network. Our digital services team (text and chat) contributed a further 5,830 hours. During the year Lifeline had a major upgrade of our 13 11 14 platform – with new telephony and computer programs. Our crisis supporters managed these changes seamlessly.

Thank you to everyone who has assisted throughout the year – answering calls, supporting students, attending supervision and professional development. I never cease to be moved by the generous response of staff and volunteers to last minute requests for help.

We sadly farewelled our student Co-ordinator Rebecca Reinecker in December. Rebecca did an amazing job in supporting the transition from student to accredited crisis supporter. Jacki Hamer now supports our crisis supporters throughout their Lifeline journey.

Our In-Shift Support team continue to demonstrate leadership combined with caring. They epitomize the trauma informed values of trust, safety, collaboration, respect, and empowerment.

Heike Dicke once again co-ordinated an outstanding professional development program with informative and engaging speakers from around the world. Zoom has had a positive impact on our professional development program.

With my fellow manager John Harris, I want to thank everyone for their contribution to maintaining lofty standards at Northern Beaches - ensuring we are a centre of excellence while caring for the needs of our community “Hello, this is Lifeline, how may we help you?”

Donna Favaloro
Crisis Support Manager

Counselling

The ongoing challenges of Covid-19 resulted in a greater awareness of the ongoing effects of the pandemic on our mental health.

To meet the demand, the clinical team expanded to 23 (comprising of psychologists, psychotherapists, counsellors and social workers), and telehealth became the dominant form of interaction with clients and each other.

Despite telehealth’s challenges, there were some positive outcomes. A survey conducted on clients’ experiences of telehealth highlighted several benefits:

- Don’t have to travel
- Requires less concentration than face to face; can jot down notes.
- Incredibly useful to be able to access the support I needed. It has been a lifesaver.
- Zoom has allowed counselling to continue during lockdowns. A big benefit.
- Great in times of lockdown, but it can never replace interpersonal relationships.
- Grateful to save travel time and to find parking.
- Found it less intimidating to talk about traumatic events. Usually would find it more difficult in person.

In 2021/22, a total of 1,923 counselling sessions were conducted with 279 clients. Overall, 1,644 individual counselling sessions were conducted however running on-line support groups brought its own unique challenges which resulted in fewer groups attendees. (56 group attendees attended 279 group sessions.)

The counselling service accepts referrals for anyone aged 15 years in need of low or no-cost counselling. Over the past year, 23% were self-referred, 11% were referred via family or friends, and 60% of all referrals came through community and health networks, reflecting strong ties with local services. 25% of all new referrals were under the age of 25 years and there was a greater proportion of women seeking counselling (70%), which was reflected in all age cohorts. Relationship issues, either with a partner and/or family member was the most common presentation in 2021/22.

“I wanted to express how grateful I am for you to take the time with me to go through all these issues we’ve discussed over the last month. This has been a positive growth period and with your support and insight I think for the first time in years have started to open up new ways to develop a healthier mental lifestyle.” – Counselling client

LLNB has played an integral role in piloting the Northern Sydney Critical Incident Communication Protocol, which aims to provide a coordinated response in supporting the local community following a suicide or critical incident. Additionally, LLNB has established an immediate local community response (LCR); providing emotional support and psychological first aid to those impacted.

Barbara Stenhouse
Counselling Manager

Presenting issues reported by new clients	
Relationship issues (partner/family)	26%
Anxiety	22%
Grief & Loss	20%
Trauma/DV	8%
Suicide bereavement	6%
Anger management	2.5%

Financial Counselling

The 2021/22 financial year provided an unexpected start with four months of COVID lockdown and a return to working from home.

Zoom appointments were the only option and once again our financial counselling clients presented with significant financial uncertainty - this lockdown came with limited government financial support.

A huge positive observed by our financial counselling industry was that many creditors now had processes making it easier for their clients to directly engage with Hardship Teams, allowing for them to self-advocate and self-negotiate their hardship arrangements. These are key goals of financial counselling.

A key benefit of working from home is the knowledge that we can "work from almost anywhere". This provided the foundation for a new service offering - Financial Counselling Outreach. With the lifting of COVID restrictions in December we commenced outreach with the Northern Beaches Women's Shelter followed by Mission Australia's Men's Shelter. We will continue to seek opportunities to partner with other organisations on the Northern Beaches to ensure financial counselling is widely accessible to members of our community.

Our service is a small team of only two financial counsellors. In the 2021/22 financial year we managed 120 email and phone call enquiries of people seeking financial counselling support, and we provided longer-term engagement to 58 of those people. I congratulate Louise, who completed her Financial Counselling diploma and has taken to financial counselling like a "duck to water".

After fires, floods, and a pandemic, the 2022/23 financial year brings a downturn in the economy, rising interest rates, and increased prices across the basics - food, petrol, and power. This environment presents challenges and opportunities, and we look forward to our Financial Counselling Service maintaining our agility and enthusiasm to continue to meet the needs of our Northern Beaches community.

Iresha Lehane
Financial Counselling Manager

Community Visitors Scheme

The Community Visitors Scheme (CVS), funded by the Australian Government Department of Health, provides social support and community connections to residents living in Aged Care Facilities.

Lifeline Northern Beaches is now in its 29th year of servicing the CVS. We work alongside 16 Residential Aged Care Facilities (RACF) from Mosman to Collaroy to match volunteers with residents who are identified as being socially isolated and who may benefit from having a regular visitor.

COVID-19 has held many challenges for our service, particularly with the intermittent lockdowns of RACF's due to outbreaks and entry restrictions, as well as the impact of COVID on our volunteer community.

Throughout the year visitors have continued to provide support and companionship in person whenever possible. While there is no substitute for face-to-face visits, our wonderful volunteers have endeavoured to uphold their commitment to continue to support their resident "friend" by mail, email, phone or Facetime contact.

All facilities have their set protocols and restrictions in place, with the majority opening to visitors in between lockdowns. Volunteers must provide proof of up-to-date COVID vaccinations and, in most cases, are requested to do a Rapid Antigen Test at the facility prior to entry.

Many thanks to Lyndall Calcraft, who has recently stepped down from the role of CVS Co-Ordinator. Her commitment to this role over the past few years is deeply appreciated by all.

Working together with staff from the Residential Aged Care Facilities, we look forward to continuing to match volunteers with residents to foster a fulfilling experience for all involved, and to provide enrichment to the lives of our Seniors.

Helen Vonk
CVS Co-ordinator

Training

So, it began…another lockdown. But it didn't stop us. All scheduled training was quickly moved over to a zoom delivery.

Thank goodness by now we were all very experienced with online training delivery.

The year began with recruitment of two new Crisis Support Workplace trainers which increased the team by 100%. This assisted the team in delivering four CSWT intakes across the year. Each intake comprised 24 students with a total of 96 enrolling in Stage 1. Through the dedication of one part time admin team member these 96 applicants were interviewed, and their paperwork processed, it was quite an accomplishment. We also saw 43 students complete their training and become fully accredited Crisis Supporters.

One of our most successful initiatives for the past year was the introduction of a digitalized student notebook. This tool helped to streamline the communication between us, students, and mentors. Content was easily updated, emailing back and forth between students was reduced and scheduling for observation shifts and assessments made easy.

Another task we set ourselves was to double the size of our mentor team to alleviate the pressure the mentors were experiencing in supporting 4 Intakes each year and to increase the ratio of mentors to students to 1 mentor to every 3 students. This new ratio allows each student a minimum of 20 minutes of role play practice in each weekly session. With this new standard in mind, we have increased the size of the mentor team from 15 to 28.

Along with the increase size of the team we have also introduced a 2-hour mentors training workshop that is offered to new mentors prior to beginning their role. This workshop compliments the eLearning that mentors are required to complete.

Another successful initiative was the mentor/coaching training workshop held on June 25. This workshop brought together our ISS', Mentors and Trainers to reflect on practice and discuss how to lead, motivate, support skill development, provide feedback and encourage students throughout their 14-month training.

With a strong focus this year on the Crisis Support Workplace Training our other training workshops have not enjoyed the same level of attention. Despite this we still managed to deliver 45 Accidental Counsellor workshops with a total of 540 participants, 29 AC Plus workshops reaching a total of 204 participants and 7 Domestic & Family Violence workshops to a total of 114 participants.

Our hope over the next 12 months is to increase our delivery of training in the community and workplace sector.

Katie Biggs
Training Manager

Retail

The past year has delivered unprecedented social and economic disruption – however in every challenge lies an opportunity.

The Retail team have used this period to refine 10 store locations and prepare the network for a very successful future raising funds for LLNB services.

In October we opened a new location with our Narrabeen store, situated on Pittwater Rd just near the Narrabeen bridge. This store has been warmly welcomed by the community and immediately became one of our top four stores. In December our old Mona Vale store was exited followed by the opening of a new Mona Vale store in a stronger location on the main shopping strip in April. At this time we also refreshed our Cremorne store to become a dedicated vintage & specialty fashion destination. Fashion industry insiders have already identified this gem and we have film crews scouring this shop for their next productions. Lastly our Dee Why store was reset as an outlet store offering $5 fashion which supports the local community and helps to move a high number of fast fashion donations that would otherwise end up as landfill.

I would like to acknowledge the commitment and passion displayed by the retail team over the past year. We have regularly been challenged with staffing & resource shortages due to COVID and throughout this period the team has remained focused and all stores have delivered outstanding customer experiences. Our secret super-power is connection; the connection we have with our local communities and with each other. A special thank you to the whole team for not only what you achieved during this turbulent time but also the way in which you supported each other.

We are looking forward to a very successful and rewarding year ahead.

Megan Hook
Retail Operations Manager

Book Fairs

Two four-day Book Fairs held in the 2021/22 year due to Covid restrictions.

The Book Fair Committee was only able to conduct two book fairs during the 2021 – 2022 year, in December at St Augustine's College and at Easter at the new Forestville venue.

Both book fairs had very strong sales and customer numbers. December set a new sales record of $132,285 and Forestville well exceeded our sales expectations for a first time venue at $114,072.

Our "direct sales" channels including eBay & CD Sales were a steady income stream during the year achieving budget despite the shutdowns.

Volunteer interest at both book fairs and the Book Depot continued to be high, both from students and the public. Corporate volunteering ceased as companies were unable to provide us with volunteer manpower during the year, increasing our reliance on from St Augustine's students and Duke of Edinburgh students from across the Northern Beaches LGA.

During the year, long-term Book Fair Committee member Jeff Smith retired, his contribution over many years to the success of the Lifeline Northern Beaches Book Fairs and his development of direct sales channels will be sorely missed.

Penny Cervetto
Book Fair Committee Chair

Fundraising

First and foremost, thank everyone who has donated or contributed to the fundraising efforts in the prior twelve months.

The generosity of our community knows no bounds and it is wonderful to receive your help and support no matter the size and effort of your contribution

Despite the pandemic restrictions, fundraising had a successful year in what again is best described as challenging conditions. The extended Sydney lockdown restricted fundraising to predominantly online for the first few months. Following lessons learned of the prior year we were able to adapt without significant issues. They say that out of a weakness comes a strength and ultimately the pandemic has forced us to think differently and more creatively. The result is a far more sophisticated fundraising process which is now paying dividends in many ways.

Our fundraising activities and initiatives are based around two anchor initiatives, the annual appeal which is online based and the Lifeline Surf Classic which is wonderful community event. Leading on from these initiatives enabled several relationships which in turn helped build the fundraising platform for a successful year.

Special mention and thanks this year should be made to Gartner, Jason Partington's '28 for twenty-eight' campaign, and of course every single person who donated either in kind or dollar over the last twelve months.

We acknowledge and thank Deanne Bennett who spent three successful years in the fundraising role.

Our Board

Ian Farmer
Chair

Carol Lydford
Deputy Chair & Treasurer

Stephen Todd
Secretary

Michelle Bainbridge
Board Member

Reverend John Barker
Board Member

Alistair Carmichael
Board Member

Dr Phillip Comans
Board Member

Jo Gorrell
Board Member

Sue Saunders
Board Member

Bob Talas
Board Member

Message from the Treasurer

For the 2021/22 Financial Year, Lifeline Northern Beaches reported an operating deficit of $395,688.

Revenue was impacted significantly as a direct result of the COVID-19 lockdowns which caused disruptions to our retail operations and scheduled book fairs. Had these lockdowns not occurred, a healthy operating surplus would have been reported.

Our retail stores continue to be the largest contributor to our revenue, with continued focus on the modelling and purpose of each store to achieve maximum results. Our donations and fundraising activities have all delivered strong results, broadly in line with prior years, and our book fairs continue to perform well.

Our balance sheet is strong with cash and cash equivalents (term deposits) of $3.4 million at June 30. Financial stability continues to be a long-term strategy, and it is this strength in our balance sheet that has allowed Lifeline Northern Beaches to face the challenges presented during the year from COVID-19 and flash floods in the Northern Beaches area, and to ensure no negative impact to our employees and volunteers.

I would like to extend my gratitude and thanks to the entire Lifeline Northern Beaches team for their very important contribution as always to the ongoing operations of Lifeline Northern Beaches and providing a safe environment for our employees and volunteers. Thanks also to our Board Chairman Ian Farmer, Board Director Alistair Carmichael, CEO David Thomas and COO Sarah Watts for their support in the Finance Audit & Risk Committee meetings throughout the year.

Our Board Chairman, Ian Farmer will step down during the next year. On behalf of the Lifeline Northern Beaches team including all staff and volunteers, and the Board, I would like to extend our deep gratitude to the leadership, guidance and support you have shown over the years. Thank you.

Carol Lydford
Treasurer

The Board present their report on Lifeline Northern Beaches Limited for the financial year ended 30 June 2022.

The entity was incorporated from a NSW association to a company limited by guarantee on 2 December 2020.

Directors

The following directors were in office at the date of this report:

Ian Farmer – Chair
Carol Lydford – Treasurer and Deputy Chair
Stephen Todd – Secretary
Rev John Barker
Dr Phillip Comans
Jo Gorrell
Alistair Carmichael (appointed July 2021)
Michelle Bainbridge (appointed August 2021)

The following directors were in office and resigned or retired during the year:

Sue Saunders (retired September 2022)
Bob Talas (resigned February 2022)

Board Members have been in office since the start of the financial year to the date of this report unless otherwise stated.

Registered office and principal place of operations:

310 Sydney Road
Balgowlah NSW 2093

Objectives and Strategy

Our purpose is to create connection with people in crisis and empower individuals and communities to be safe from suicide.

We provide crisis telephone and text services as part of the national Lifeline service and provide low-cost accessible face to face crisis counselling, training and community engagement in our local community.

Principal activities

The principal activities of Lifeline Northern Beaches Limited ("Lifeline Northern Beaches") ("the Company") during the financial year were the provision of a range of crisis care support services.

Review of Operations

The deficit for this period was $395,688.

This deficit reflects the impact of the COVID-19 pandemic in the first half of the financial year, when fundraising activities and retail operations were curtailed by NSW Health orders.

Lifeline Northern Beaches Incorporated
Directors' Report
30 June 2022

Meetings of Directors

During the financial year, eight meetings of directors were held. Attendance by each director was as follows:

	Number eligible to attend	Number attended
Ian Farmer	8	8
Carol Lydford	8	6
Rev John Barker	8	6
Stephen Todd	8	7
Bob Talas (resigned February 2022)	5	2
Sue Saunders (retired September 2022)	8	5
Dr Phillip Comans	8	6
Jo Gorrell	8	8
Alistair Carmichael (appointed July 2021)	7	6
Michelle Bainbridge (appointed August 2021)	6	5

Ian Farmer
Director

Dated this 4th day of October 2022

Carol Lydford
Director

Dated this 4th day of October 2022

Auditor's Independence Declaration

Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Directors of Lifeline Northern Beaches Limited

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022, there have been:

(i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and

(ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Name of Firm: Thomas GLC
Chartered Accountants

Name of Principal: Glenn McEwen

Dated this 4th day of October 2022

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2022

	Note	$	$
Revenue	4	**2,615,650**	2,954,164
Finance income		**16,111**	16,075
Other income	4	**2,504,990**	3,717,569
Employee benefits expense		**(3,923,937)**	(4,066,767)
Depreciation and amortisation expense		**(651,407)**	(586,564)
Rent expenses		**(35,835)**	(74,628)
Repairs and maintenance		**(48,940)**	(65,175)
Electricity expenses		**(39,986)**	(44,277)
Events delivery costs		**(97,464)**	(102,173)
Consultants including training		**(227,942)**	(146,478)
Other expenses		**(490,363)**	(444,158)
Finance expenses	5	**(16,565)**	(32,628)
Profit before income tax		**(395,688)**	1,124,960
Income tax expense		**-**	-
Profit from continuing operations		**(395,688)**	1,124,960
Profit for the year		**(395,688)**	1,124,960
Other comprehensive income, net of income tax		**-**	-
Items that will not be reclassified subsequently to profit or loss		**-**	-
Items that will be reclassified to profit or loss when specific conditions are met		**-**	-
Total comprehensive income for the year		**(395,688)**	1,124,960

The accompanying notes form part of these financial statements.

Lifeline Northern Beaches Incorporated

Statement of Financial Position

For the Year Ended 30 June 2022

	Note	2022 $	2021 $
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	**3,369,936**	3,546,254
Trade and other receivables	8	**387,826**	321,144
Other assets	10	**122,625**	135,031
TOTAL CURRENT ASSETS		**3,880,387**	4,002,429
NON-CURRENT ASSETS			
Property, plant and equipment	9	**3,909,005**	3,909,337
TOTAL NON-CURRENT ASSETS		**3,909,005**	3,909,337
TOTAL ASSETS		**7,789,392**	7,911,766
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	**325,844**	209,824
Lease liabilities	12	**441,412**	427,505
Employee benefits	13	**332,191**	264,395
Other liabilities	14	**60,000**	107,130
TOTAL CURRENT LIABILITIES		**1,159,447**	1,008,854
NON-CURRENT LIABILITIES			
Lease liabilities	12	**351,108**	331,184
Employee benefits	13	**115,632**	12,834
TOTAL NON-CURRENT LIABILITIES		**466,740**	344,018
TOTAL LIABILITIES		**1,626,187**	1,352,872
NET ASSETS		**6,163,205**	6,558,894
EQUITY			
Retained earnings		**6,163,205**	6,558,894
		6,163,205	6,558,894
TOTAL EQUITY		**6,163,205**	6,558,894

The accompanying notes form part of these financial statements.

Lifeline Northern Beaches Incorporated

Statement of Changes in Equity

For the Year Ended 30 June 2022

	Note	Retained Earnings $	Asset Revaluation Surplus $	Asset Realisation Reserve $	General Reserve $	Capital Profits Reserve $	Total $
Balance at 1 July 2021		**4,586,479**	**1,972,415**	**-**	**-**	**-**	**6,558,894**
Profit attributable to members of the parent entity		**(395,689)**	**-**	**-**	**-**	**-**	**(395,689)**
Transactions with owners in their capacity as owners							
Balance at 30 June 2022		**4,190,790**	**1,972,415**	**-**	**-**	**-**	**6,163,205**

2021

	Note	Retained Earnings $	Asset Revaluation Surplus $	Asset Realisation Reserve $	General Reserve $	Capital Profits Reserve $	Total $
Balance at 1 July 2020		3,461,519	1,972,415	-	-	-	5,433,934
Profit attributable to members of the parent entity		1,124,960	-	-	-	-	1,124,960
Transactions with owners in their capacity as owners							
Balance at 30 June 2021		4,586,479	1,972,415	-	-	-	6,558,894

The accompanying notes form part of these financial statements.

Lifeline Northern Beaches Incorporated

Statement of Cash Flows

For the Year Ended 30 June 2022

	Note	2022 $	2021 $
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		**4,957,437**	6,871,684
Payments to suppliers and employees		**(5,120,580)**	(5,469,932)
Net cash provided by/(used in) operating activities		**(163,143)**	1,401,752
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		**(13,175)**	(62,647)
Net cash provided by/(used in) investing activities		**(13,175)**	(62,647)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Net increase/(decrease) in cash and cash equivalents held		**(176,318)**	1,339,105
Cash and cash equivalents at beginning of year		**3,546,254**	2,207,149
Cash and cash equivalents at end of financial year	7	**3,369,936**	3,546,254

The accompanying notes form part of these financial statements.

Lifeline Northern Beaches Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2022

The financial report covers Lifeline Northern Beaches Limited as an individual entity. Lifeline Northern Beaches Limited is a not-for-profit Association, registered as a public company limited by guarantee and domiciled in Australia.

The principal activities of the Association for the year ended 30 June 2022 were crisis support services.

The functional and presentation currency of Lifeline Northern Beaches Limited is Australian dollars.

The financial report was authorised for issue by the Directors on 4th of October 2022.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012.*

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

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

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

Sale of goods

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

Grant revenue

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when Lifeline Northern Beaches obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the Company incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Lifeline Northern Beaches Limited receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of profit or loss and other comprehensive income.

Rendering of services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Rendering of services

If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Company have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Rental income

Investment property revenue is recognised on a straight-line basis over a period of the lease term so as to reflect a constant periodic rate of return on the net investment.

Other income

Other income is recognised on an accruals basis when the Company is entitled to it.

(b) Income Tax

Lifeline Northern Beaches is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

Lifeline Northern Beaches Incorporated
Notes to the Financial Statements
For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(d) Volunteer services

No amounts are included in the financial statements for services donated by volunteers.

(e) Property, plant and equipment

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

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Land and buildings

Land and buildings are measured using the revaluation model.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Company, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Buildings	2.5%
Furniture, Fixtures and Fittings	10%
Motor Vehicles	25%
Computer Equipment	33%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(f) Financial instruments

Financial instruments are recognised initially on the date that the Company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

2 Summary of Significant Accounting Policies

(f) Financial instruments

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Company classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)
- fair value through other comprehensive income - debt investments (FVOCI - debt)

Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

Lifeline Northern Beaches Incorporated
Notes to the Financial Statements
For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(f) Financial instruments (cont.)

Financial assets

- financial assets measured at amortised cost

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Company's historical experience and informed credit assessment and including forward looking information.

The Company uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Company uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Company in full, without recourse to the Company to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Company in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Company has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Company renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

The Company measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

2 Summary of Significant Accounting Policies

(f) Financial instruments (cont.)

Financial liabilities

The financial liabilities of the Company comprise trade payables, bank and other loans and lease liabilities.

(g) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(h) Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

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

(i) Employee benefits

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

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

(j) Adoption of new and revised accounting standards

The Company has adopted all standards which became effective for the first time at 30 June 2022, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Company.

3 Critical Accounting Estimates and Judgments

The directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Lifeline Northern Beaches Incorporated
Notes to the Financial Statements
For the Year Ended 30 June 2022

3 Critical Accounting Estimates and Judgments

Key estimates - impairment of property, plant and equipment

The Company assesses impairment at the end of each reporting period by evaluating conditions specific to the Company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Key estimates - fair value of financial instruments

The Company has certain financial assets and liabilities which are measured at fair value. Where fair value has not able to be determined based on quoted price, a valuation model has been used. The inputs to these models are observable, where possible, however these techniques involve significant estimates and therefore fair value of the instruments could be affected by changes in these assumptions and inputs.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

4 Revenue and Other Income

Revenue from continuing operations

	2022	2021
	$	$
Revenue from contracts with customers	-	-
Revenue from other sources		
- sale of goods	**2,337,171**	2,720,964
- provision of services	**278,479**	231,900
- rental revenue for property investment	**-**	1,300
	2,615,650	2,954,164
Total Revenue	**2,615,650**	2,954,164

	2022	2021
	$	$
Other Income		
- recoveries	**832**	-
- Government Jobkeeper Subsidy	**170,357**	1,316,100
- other income	**566,497**	693,566
- donations	**215,909**	191,622
- grants	**1,551,395**	1,516,282
	2,504,990	3,717,570

5 Finance Income and Expenses

Finance expenses

	2022 $	2021 $
Interest expense	**16,565**	32,628

6 Result for the Year

The result for the year includes the following specific expenses:

	2022 $	2021 $
Other expenses:		
Employee benefits expense	**3,923,937**	4,066,767

7 Cash and Cash Equivalents

	2022 $	2021 $
Cash at bank and in hand	**991,851**	1,182,017
Short-term deposits	**2,378,085**	2,364,237
	3,369,936	3,546,254

8 Trade and other receivables

	2022 $	2021 $
CURRENT		
Trade receivables	**334,414**	305,022
	334,414	305,022
Deposits	**53,412**	16,122
Total current trade and other receivables	**387,826**	321,144

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

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

Lifeline Northern Beaches Incorporated
Notes to the Financial Statements
For the Year Ended 30 June 2022

9 Property, plant and equipment

	2022 $	2021 $
LAND AND BUILDINGS		
Freehold land		
At cost	**1,780,000**	1,780,000
Total Land	**1,780,000**	1,780,000
Buildings		
At cost	**1,506,233**	1,506,233
Accumulated depreciation	**(262,158)**	(227,658)
Total buildings	**1,244,075**	1,278,575
Total land and buildings	**3,024,075**	3,058,575
PLANT AND EQUIPMENT		
Furniture, fixtures and fittings		
At cost	**438,743**	425,568
Accumulated depreciation	**(363,367)**	(338,213)
Total furniture, fixtures and fittings	**75,376**	87,355
Motor vehicles		
At cost	**53,409**	53,409
Accumulated depreciation	**(28,101)**	(14,749)
Total motor vehicles	**25,308**	38,660
Computer software		
At cost	**10,810**	10,810
Accumulated depreciation	**(10,810)**	(10,810)
Total computer software	**-**	-
Total plant and equipment	**100,684**	126,015
RIGHT-OF-USE ASSETS		
Right-of-Use – Buildings		
At cost	**1,362,648**	1,228,661
Less: Amortisation Expense	**(578,402)**	(503,914)
Total right-of-use assets	**784,246**	724,747
Total property, plant and equipment	**3,909,005**	3,909,337

(a) Movements 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:

9 Property, plant and equipment

(a) Movements in Carrying Amounts

	Land	Buildings owned	Furniture, Fixtures and Fittings	Motor Vehicles
	$	$	$	$
Year ended 30 June 2022				
Balance 1 July 2021	**1,780,000**	**1,278,575**	**87,355**	**38,660**
Additions				
	-	**-**	**13,175**	**-**
Depreciation/Amortisation Expense	**-**	**(34,500)**	**(25,154)**	**(13,352)**
Balance 30 June 2022	**1,780,000**	**1,244,075**	**75,376**	**25,308**

	Right of Use - Buildings	Total
	$	$
Year ended 30 June 2022		
Balance 1 July 2021	**724,747**	**3,909,336**
Additions		
	637,902	**651,076**
Depreciation/Amortisation Expense	**(578,402)**	**(651,407)**
Balance 30 June 2022	**784,247**	**3,909,005**

10 Other Assets

	2022	2021
	$	$
CURRENT		
Prepayments	**17,739**	19,022
Other asset	**104,886**	116,009
	122,625	135,031

11 Trade and Other Payables

	Note	2022	2021
		$	$
CURRENT			
Trade payables		**100,548**	19,578
GST payable		**22,286**	9,535
Employee benefits		**62,451**	37,641
Sundry payables and accrued expenses		**83,421**	107,656
Provision for tax		**57,138**	34,231
		325,844	208,641

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

Lifeline Northern Beaches Incorporated
Notes to the Financial Statements
For the Year Ended 30 June 2022

(a) Operating leases

Operating leases are in place for buildings and normally have a term between 2 and 5 years.

Lease payments are increased on an annual basis to reflect market rentals.

Lease Liabilities

	2022	2021
	$	$
CURRENT		
Operating Lease Liabilities	**441,412**	427,505
NON-CURRENT		
Operating Lease Liabilities	**351,108**	331,184

13 Employee Benefits

	2022	2021
	$	$
Current		
Long service leave	**107,379**	67,086
Provision for employee benefits	**224,812**	197,309
	332,191	264,395
Non-Current		
Provision for Long Service Leave	**115,632**	12,834

14 Other Financial Liabilities

	2022	2021
	$	$
CURRENT		
Deferred income	**40,000**	107,130

15 Financial Risk Management

The Company is exposed to a variety of financial risks through its use of financial instruments.

The Company's overall risk management plan seeks to minimise potential adverse effects due to the unpredictability of financial markets.

The most significant financial risks to which the Company is exposed to are described below:

Specific risks

- Liquidity risk

Financial instruments used

The principal categories of financial instrument used by the Company are:

- Trade receivables
- Cash at bank
- Trade and other payables
- Lease liabilities

15 Financial Risk Management

	2022	2021
	$	$
Financial assets		
Held at amortised cost		
Cash and cash equivalents	**3,369,936**	3,546,254
Trade and other receivables	**387,826**	321,144
Fair value through profit or loss (FVTPL)	**-**	-
Fair value through Other Comprehensive Income (OCI)	**-**	-
Financial liabilities		
Financial liabilities at amortised cost	**365,844**	296,954
Financial liabilities at fair value		
Total financial liabilities	**365,844**	296,954

Objectives, policies and processes

The Board of Directors have overall responsibility for the establishment of Lifeline Northern Beaches Limited's financial risk management framework. This includes the development of policies covering specific areas such as liquidity risk, credit risk as described below.

Risk management policies and systems are reviewed regularly to reflect changes in market conditions and Lifeline Northern Beaches Limited's activities.

The day-to-day risk management is carried out by Lifeline Northern Beaches Limited's finance function under policies and objectives which have been approved by the Board of Directors. The Chief Executive Officer has been delegated the authority for designing and implementing processes which follow the objectives and policies. This includes monitoring the levels of exposure to interest rate and assessment of market forecasts for interest rate movements.

The Board of Directors receives monthly reports which provide details of the effectiveness of the processes and policies in place.

Mitigation strategies for specific risks faced are described below:

Liquidity risk

Liquidity risk arises from the Company's management of working capital and the finance charges and principal repayments on its debt instruments. It is the risk that the Company will encounter difficulty in meeting its financial obligations as they fall due.

The Company's policy is to ensure that it will always have sufficient cash to allow it to meet its liabilities as and when they fall due. The Company maintains cash and investment deposits to meet its liquidity requirements for up to 30-day periods.

Lifeline Northern Beaches Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2022

Liquidity risk

The Company manages its liquidity needs by carefully monitoring scheduled debt servicing payments for long-term financial liabilities as well as cash-outflows due in day-to-day business.

Liquidity needs are monitored in various time bands, on a day-to-day and week-to-week basis, as well as on the basis of a rolling 30-day projection. Long-term liquidity needs for a 180-day and a 360-day period are identified monthly.

At the reporting date, these reports indicate that the Company expected to have sufficient liquid resources to meet its obligations under all reasonably expected circumstances and will not need to draw down any of the financing facilities.

Financial guarantee liabilities are treated as payable on demand since Lifeline Northern Beaches Limited has no control over the timing of any potential settlement of the liabilities.

The timing of cash flows presented in the table to settle financial liabilities reflects the earliest contractual settlement dates and does not reflect management's expectations that banking facilities will be rolled forward. The amounts disclosed in the table are the undiscounted contracted cash flows and therefore the balances in the table may not equal the balances in the statement of financial position due to the effect of discounting.

16 Fair Value Measurement

The Company measures the following assets and liabilities at fair value on a recurring basis:

- Property, plant and equipment

17 Contingencies

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2022 (30 June 2021:None).

18 Related Parties

(a) The Company's main related parties are as follows:

Lifeline Northern Beaches is affiliated with Lifeline Australia. Government grants are administered by Lifeline Australia and divided amongst the various Lifeline entities throughout Australia. Occasionally transactions occur with other Lifeline entities due to sharing of costs and use of facilities.

(b) Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

Notes to the Financial Statements

For the Year Ended 30 June 2022

19 Events after the end of the Reporting Period

The financial report was authorised for issue on 4th of October 2022 by the Board of Directors.

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

20 NSW Charitable Fundraising Act 1991

As a registered charity under the *NSW Charitable Fundraising Act 1991* (the Act), the entity is required to disclose income and expenses from fundraising appeals. Donations and fundraising in this note follow the definition in the Act. As such, there may be some differences in the classification of items compared to the statement of profit or loss and other comprehensive income.

Further, the statement of profit or loss and other comprehensive income records transactions on an accruals-basis, while the Act requires fundraising income and expenses to be disclosed on a cash-basis. Therefore, donations and fundraising income and expenses in this note, have been adjusted to reflect cash received/used during the year.

a) Details of aggregated gross income and total expenses from fundraising appeals

	2022 $	2021 $
Fundraising Income		
Fundraising income and events	194,927	198,900
Donations	215,909	191,622
	410,837	390,522
Expenses from fundraising		
Employee benefits related to fundraising	45,825	78,900
Event delivery & costs	49,369	50,902
Fundraising costs	89,517	47,275
Total costs of fundraising appeals	184,711	177,077
Net surplus from fundraising activities	226,126	213,445

b) Nature of fundraising appeals and application of net surplus

Fundraising appeals primarily consisted of donations and bequests from the community, and fundraising events. The net surplus generated from fundraising activities was applied to the charitable purposes of the organisation.

21 Statutory Information

The registered office and principal place of business of the company is:
310 Sydney Road
BALGOWLAH NSW 2093

Directors' Declaration

The Directors' declare that in their opinion:

- there are reasonable grounds to believe that the company is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.
- Declaration in respect of Fundraising appeals
-
  (i) The accounts give a true and fair view of all income and expenditure, and the state of affairs of Lifeline Northern Beaches Limited with respect to fundraising appeals;

  (ii) The provisions of the Charitable Fundraising Regulation 2015 and the Regulations and the conditions attached to that authority to fundraise have been complied with; and

  (iii) The internal controls exercised by Lifeline Northern Beaches Limited are appropriate and effective in accounting for all income received and applied from any of its fundraising appeals.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

Ian Farmer
Director

Dated this 4th day of October 2022

Carol Lydford
Director

Dated this 4th day of October 2022

Lifeline Northern Beaches Limited

Independent Audit Report to the Directors of Lifeline Northern Beaches Limited

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Lifeline Northern Beaches Limited, which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other 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 Director's declaration.

In our opinion the financial report of Lifeline Northern Beaches Limited has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

(i) giving a true and fair view of the Company's financial position as at 30 June 2022 and of its financial performance for the year ended; and

(ii) complying with Australian Accounting Standards – 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*.

(iii) In addition in our opinion:

a) the financial report of Lifeline Northern Beaches Limited has been properly drawn up and associated records have been properly kept during the financial year ended 30 June 2022, in all material respects, in accordance with:

i) sections 20(1), 22(1-2), 24(1-3) of the *NSW Charitable Fundraising Act 1991*; and
ii) sections 10(6) and 11 of the *NSW Charitable Fundraising Regulations 2015*.

b) the money received as a result of fundraising appeals conducted by the entity during the financial ended 30 June 2022 has been properly accounted for and applied, in all material respects, in accordance with the above-mentioned Act and Regulations.

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 Registered Entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and 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.

Information Other than the Financial Report and Auditor's Report thereon

The Directors of the Registered Entity are responsible for the other information. The other information comprises the information included in the registered entity's annual report for the reporting period ended 30 June 2022, but does not include the financial report and our 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.

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ACCOUNTING SUPERANNUATION TAXATION AUDITING BUSINESS SERVICES
PRINCIPALS Lucas Quinlan CA Glenn McEwen CA

Lifeline Northern Beaches Limited

Independent Audit Report to the Directors of Lifeline Northern Beaches Limited

Responsibilities of Responsible Entities for the Financial Report

The Directors of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – AASB 1060: *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and the ACNC Act and for such internal control as the responsible entities determine 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, the Directors are responsible for assessing the registered entity'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 the responsible entities either intend 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.

- Conclude on the appropriateness of the Directors 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 registered 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 registered 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 Directors 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.

Report of the requirements of the *NSW Charitable Fundraising Act 1991*

We have audited the financial report as required by Section 24(2) of the *NSW Charitable Fundraising Act 1991*. Our procedures included obtaining an understanding of the internal control structure for fundraising appeal activities and examination, on a test basis, of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising appeal activities pursuant to the *NSW Charitable Fundraising Act 1991* and the *NSW Charitable Fundraising Regulations 2015.*

Because of the inherent limitations of any assurance engagement, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instance of non- compliance with the requirements described in the above-mentioned Acts and Regulations as an audit is not performed continuously throughout the period and the audit procedures performed in respect of compliance with these requirements are undertaken on a test basis. The audit report expressed in this report has been formed on the above basis.

Name of Firm: Thomas GLC
Chartered Accountants

Name of Principal: Glenn McEwen

Dated this 4th day of October 2022

Thank you & acknowledgements

Vision

An Australia free of suicide.

Purpose

We create connection with people in crisis and empower individuals and communities to be safe from suicide.

Our community partners

CCNB
LIFELINE AUSTRALIA
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DEPARTMENT OF HEALTH
NORTHERN BEACHES COUNCIL
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