Annual Report 2023/24

Lifeline
NORTHERN BEACHES

ABN 20 525 079 849

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

About us

Our vision is an Australia free of suicide.

Our purpose is to create connection with people in crisis and empower our community to be safe from suicide. Our Lifeline volunteers, services and programs support people in our community.

The team of more than 640 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 partner services across the northern beaches and lower north shore. Our wide range of services support people through a time of personal crisis and who may be at risk of suicide.

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 5.

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 & Community Programs

To achieve our vision Lifeline Northern Beaches provides the following services:

Services & Community Programs

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/crisis-chat anytime.

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 is available to anyone aged 15 or above.

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.

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. This service is free.

Aged Care Volunteer Visitors Scheme
Volunteer visitors connect with residents of aged care facilities, providing continual social and community connection and forming friendships.

Workplace and Community 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.

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

Operations & Community

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 twelve retail stores from Neutral Bay to Mona Vale and now also Bondi. This number also includes our 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.

Fundraising & Community Engagement
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

Investing in local programs for wellbeing and suicide prevention aims to stop individuals reaching crisis point

Prevention ⟷ **Support**

Wellbeing | Primary Prevention | Early Intervention | Intervention | Postvention

Educate Community

Training
- **527** participants
- **30** Workshops

More than **640** Volunteers
- **200** Crisis Supporters
- **206** Bookies
- **185** Retail Staff
- **30** Aged Care Community Visitors
- **24** Counsellors

Community Events including:
- Lifeline Surf Challenge
- Lifeline High School Surf Challenge
- Out of the Shadows Walk
- Push Up Challenge

Reduce the Drivers of Distress

Counselling Services
- **Over 2,000** Counselling Services **85%** 1:1
- **Over 160** New Clients
- **63** Support Group Sessions

Financial Counselling
- **286** Enquiries + **33%** on year prior
- **129** cases completed + **45%** on year prior
- **64%** growth in new clients
- Engaged with all our priority groups

93%* reported an increased feeling of emotional resilience

97%* felt more positive and hopeful about the future.

30 Residents were connected to the Aged Care Visitor Scheme

Deliver Crisis Support

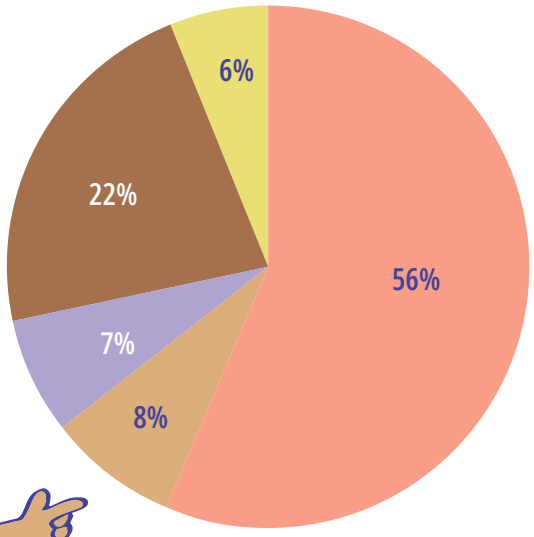
- **51,703** calls answered
- **14,598** Hours
- **3** Crisis Training Group Intakes
  Total students **59**
  Total completed accreditations **31**

Intervention and Postvention

- **3,254** Safety Plans issued
- **253** Emergency Interventions
- **900** help seekers supported post the Bondi Junction tragedy

Our Impact

23/24 Financial Year



Source of revenue

- Retail
- Books
- Fundraising & Philanthropy
- Call Centre Funding (Government)
- Other

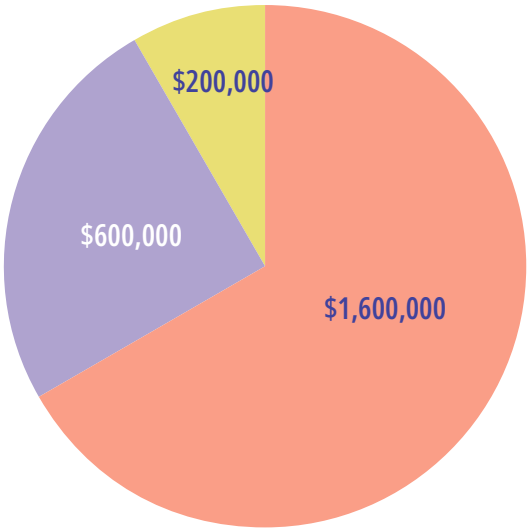
Total Investment in our Charitable Purpose

$2.4 Million

Investment in our charitable purpose

- Crisis Support Centre
- Community Prograns
- Crisis Supporter Workplace Training

This excludes direct investment in our Community Awareness and Events initiatives



Message from the Chair

Lifeline Northern Beaches has achieved significant outcomes in this reporting period and as the Chair, I am proud to share our highlights and strategy for the coming years. It was a year of growth and collaboration for the organisation, and maintaining our focus given the challenging external environment and increasing costs.

We welcomed three new Board Directors this year. Rev Trish Rooney, Daniel Gaffney and Bruce Vial, who all bring a wealth of experience and knowledge to the Board. We farewelled two Board members: Stephen Todd after 7 years, and Rev John Barker after ten years, as much-valued members of the Board. John's understanding of the needs of the Northern Beaches community and his active contributions to Lifeline Northern Beaches will be greatly missed.

With a significant change in our Board composition, we felt it was time to refresh the Board Subcommittee structure and focus. We maintained the structure for the Finance Audit and Risk Committee and incorporated a People & Culture focus to our Governance & Compliance Committee to guide an enabled and engaged workforce of employees and volunteers. A new Commercial Growth committee was established to oversee and expand the revenue generating activities of the organisation, and a new Community Programs Committee was established to oversee and further develop our vital services to the community. Our Property Committee is focused on ensuring our accommodation is fit for purpose and developing our mid to long-term property strategy. We have undertaken a comprehensive Board skills matrix and evaluation, which will guide the recruitment on new Board Directors over the coming year.

The Board and Executive team reviewed the strategic priorities of Lifeline Northern Beaches at an annual planning day. We reaffirmed our Vision, Purpose and Values and developed strategies to enable Lifeline Northern Beaches to continue providing critical services to our community. A key priority this year is supporting our people, focusing on development and wellbeing, and ensuring our people are engaged and equipped to undertake their roles in an increasingly challenging and complex environment. There will be significant focus and effort in the coming years in philanthropy, fundraising and marketing.

I would like to acknowledge and thank my fellow Directors and our Patron, Lucinda Brogden AM for their tireless work this year. I would also like to thank our team of employees and volunteers who work so hard in providing the capability for the continued delivery of our services. Finally, I would also like to thank our partners, funders and supporters for their support throughout the year.

CAROL LYDFORD
CHAIR

Message from the CEO

I am pleased to present the Lifeline Northern Beaches (LLNB) Annual Report for FY 23/24. Our vision is for an Australia free of suicide, and this report outlines our work to connect with people in crisis, empowering individuals and communities to be safe from suicide.

This year saw significant leadership changes. I joined LLNB as CEO in November '23. In our Crisis Support centre, long-serving Manager Donna Favaloro and ISS John Harris retired after over 20 years of service. Thank you for your dedication. In January, we welcomed Dr. Troy Saxby to lead the Crisis Support Centre.

Our new strategy aligns with the national suicide prevention strategy, focusing on primary prevention, reducing distress drivers, and early intervention through counselling and support groups. Ideally, we prevent crises, but if not, the 13 11 14 crisis phone service is available. LLNB also provides community education, awareness, and training.
Over the last financial year, we delivered $2.4M to our charitable purpose through crisis support and community programs. Our 250+ crisis supporters answered over 51,000 crisis calls, delivered over 2,000 low-cost counselling sessions, and supported over 180 financial counselling clients. Outcome measures showed high satisfaction, with 100% feeling more hopeful or able to develop supportive relationships.

In April, our Community Critical Incident Response protocol was activated, and LLNB Counsellors and Crisis Supporters responded to the tragedy at Westfield Bondi Junction. Over 11 days, we supported over 900 people in distress. We were proud to lead this response and grateful for the collaboration with Lifeline H2H and Lifeline Macarthur Western Sydney.

In May, LLNB opened our first new retail store in Bondi, thanks to a license agreement with Wesley Mission (Lifeline Sydney & Sutherland). This marks the start of our retail growth program, promoting Lifeline in new parts of Sydney and giving back to the Eastern Suburbs communities.

I've worked closely with sector stakeholders during the year, attending the Suicide Prevention Australia conference, the Lifeline National Congress, Suicide Prevention Collaboratives in North Sydney, Northern Beaches, Eastern Suburbs as well as inter-agencies for youth and family & domestic violence.

As the new financial year begins, I look forward to implementing the new strategy. We have consolidated our organisational structure into six departments to align to our strategy. We aim to diversify our revenue for financial sustainability by investing in philanthropy and forging new partnerships with businesses and donors. This is enabled by increasing awareness of Lifeline programs, engaging volunteers and employees, and ensuring our property is fit for purpose. Underlying everything is good governance and collaboration across the Lifeline network and our local community. Locals supporting locals.

A big thank you to our Board for their guidance in developing the new strategy and driving progress through our board committees. Thank you to our workforce – employees and volunteers – for your tireless service, and thank you to all our donors, partners, and local community. We couldn't do it without you.

SARAH GRATTAN
CEO

Message from the COO

FY 23/24 was a pivotal year for Lifeline Northern Beaches (LLNB) as we focused on building the resources necessary to drive our new 3-year strategy centred around a scalable and sustainable funding model. This model is critical to ensuring the long-term sustainability of our crisis support services, which remain at the heart of our mission to serve our community.

Under the inspiring leadership of our new CEO, Sarah Grattan, we have continued to secure funding through diverse streams, including revenue from our Retail operations, Book Fairs, and Training programs. These avenues play a significant role in supporting our operations, allowing us to reach more people in need.

A key highlight of this year was our expansion into the eastern suburbs with the opening of our new retail shop in Bondi. This milestone, achieved through collaboration with Wesley Mission (Lifeline Sydney & Sutherland), represents just the beginning, with more locations planned in the future.

Our property is not fit for purpose nor provides a trauma-informed experience, particularly for our counselling clients and crisis supporters. Our Property Committee is undertaking technical studies and a feasibility assessment on 310 Sydney Rd to understand options for remodelling to future proof our operations.

We introduced a HR role in 2023 for the first time and delivered a psycho-social safety assessment with very pleasing results above industry and Australian standards. This role is focused on our people and culture and ensuring we remain a great place to work/volunteer.

As we work towards the full implementation of our strategic plan, I want to extend a sincere and heartfelt THANK YOU to the entire Lifeline Northern Beaches team. Your dedication, passion, and tireless efforts are the driving force behind our shared vision of an Australia free of suicide. You continuously go above and beyond in your diverse roles, making a real and lasting difference in the lives of countless individuals.

SARAH WATTS-SMITH
COO

Crisis Support

Lifeline Northern Beaches (LLNB) continues to make outsized contributions to Lifeline's 13 11 14 telephone crisis support service. Across FY 23/24 a total of 269 Lifeline Northern Beaches crisis supporters spent a combined 23,473 hours on the phones, during which time they answered 51,703 calls to 13 11 14, which is a remarkable contribution to meeting Lifeline's goal of ensuring no Australian faces their darkest moment alone.

In FY24 we said farewell to some long-term employees and valued contributors to the overall success of the LLNB crisis support team. We are deeply appreciative of the contributions made by Marina Whitting, Dee Robbins, Bec Hanel, and John Harris. John gave several decades of service to LLNB in multiple capacities. We're lucky to still have Marina and Dee continuing their service by volunteering on the phones.

We've also had some new additions to the team in FY24, including myself, Troy Saxby, joining in January as temporary Crisis Support Manager before (very happily) becoming permanent in April. We were also fortunate to have Ondine Sturzaker join our team as Crisis Supporter Workplace Training (CSWT) Coordinator. In a short space of time Ondine has shown great initiative and innovation in streamlining the CSWT administration to the benefit of our students, trainers and mentors.

Ondine's appointment followed a FY24 organisational change that saw administration of CSWT handed entirely to the crisis support team. CSWT administration had been divided between the training team, who held responsibility for stage one of the training, and the crisis support team who administered stages two and three of the training.

Bringing the entire CSWT journey under the administration of the crisis support team provides greater continuity in our support for students and provides the crisis support team greater input into crisis support training needs. Fifty-nine people commenced CSW training (which can take up to two years to complete) in FY24, and a further 32 people successfully completed their training and joined the ranks of our fully accredited crisis supporters.

We've had another year of informative Professional Development opportunities for all our crisis supporters. We offered 40 Professional Development sessions with a vast array of presenters from different agencies, support groups and training backgrounds, organised by Heike Dicke. We also offered 303 group supervisions for crisis supporters.

Our experienced in-shift support team supported our wonderful crisis supporters on calls involving safety, as well as numerous other challenging calls, debriefs, call coaching and mentoring. In all it has been a huge effort by too many people to mention. In FY25 we look forward to continuing, and further enhancing, our role in the 13 11 14 Crisis Support service that helps so many Australians in crisis.

TROY SAXBY
CRISIS SUPPORT MANAGER

Community Programs

Community Programs and Services

This year has seen a strategic shift to bring all our community programs and services together to ensure that we have the greatest impact in suicide prevention and postvention within our community. Our aim is to reduce the drivers of distress and provide early intervention for those at-risk of suicide and their loved ones. Our community programs and services are focused on providing quality evidence-based interventions, geared to the most at-risk cohorts within our community. The strategic direction is further strengthened by actively engaging with Lived Experience representatives and close collaboration within the sector.

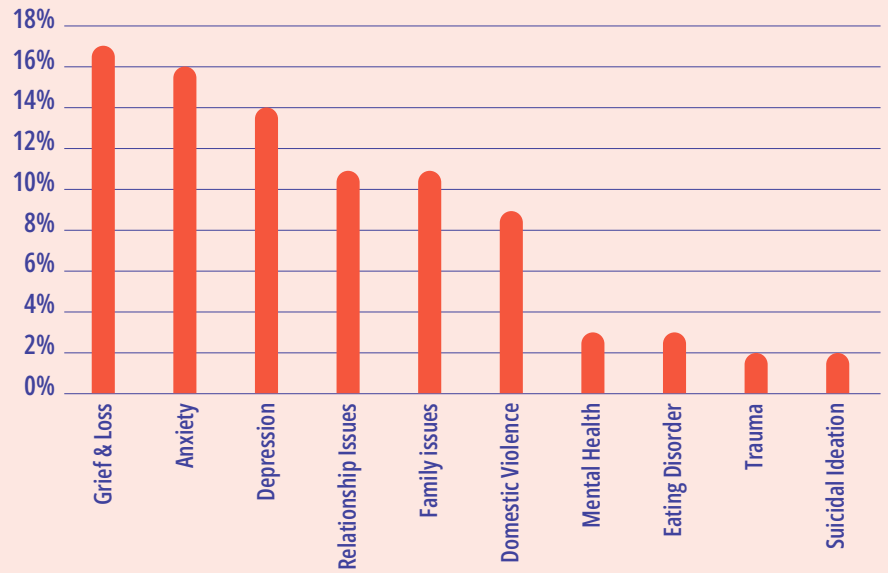
Figure 1. Strategy 2025-28 Community Programs and Services

The psychological and counselling services operate from a person-centered trauma-informed care framework. The low or no cost clinical counselling is available to individuals aged 15 + years. These continued to be offered via a hybrid model of both face-to-face and via zoom. 78% of clients were new referrals to our counselling service.

Clinical Counselling

The number of overall counselling sessions attended in FY23/24 (including one-on-one, couples and group attendance) was 2,123.

- Twenty-three volunteer counsellors saw 287 clients and provided 1,822 counselling sessions. This included 109 sessions free of charge for clients who have experienced Domestic and Family abuse using the Northern Beaches Council Community grant funding in FY 23/24.
- Clients referred by their GP under a Mental Health Care (MHC) Plan were eligible for bulk-billing services by the two in-house psychologists. 60 clients were treated on a MHC plan and 225 bulk billed sessions were delivered.
- Of the 184 new referrals, 74% were female, with the largest cohort of female clients being in the 46-55 age group, and 41% aged between 36-55 years of age. The largest male cohort of new referrals were aged in the 36–45 year age range.
- We are also providing a new service for victims of Domestic and Family abuse to access free counselling through Victims Services with some members of our counselling team now registered with NSW Victims Services.



88%

of clients presented with known risk factors for suicide risk. These included: challenging transitional circumstances (grief & loss, ruptured relationships), mental health issues (anxiety, depression), trauma, DV, suicidal ideation and suicide bereavement.

Support Groups

Support group programs provided support for vulnerable groups such as those bereaved by suicide, adult survivors of childhood abuse, victim survivors of domestic violence, the elderly and participants diagnosed with mild depression and/or anxiety. For the FY 23/34, 52 closed groups were offered, which typically ran for six weeks. Additionally, the suicide bereavement group (an open group for anyone bereaved by suicide) continued on a monthly basis. In total, 63 group sessions were offered over the course of the FY, with 301 group attendances by 82 clients.

Financial Counselling

Lifeline Northern Beaches' (LLNB) Financial Counselling Service provides crucial support to individuals during some of the most challenging times in their lives, when managing finances feels overwhelming. Often, this is due to significant life events like job loss or income reduction, mortgage or rental stress, financial abuse, relationship breakdowns, or being at risk of homelessness.

The financial landscape in FY 23/24 has been especially tough for many Australians. Suicide Prevention Australia's quarterly surveys show that "Cost of Living and Personal Debt" are leading to record levels of suicidal distress. In response to the anticipated rise in local need, we welcomed Kate to our financial counselling team.

Our service continues to face growing demand, with a 33% increase in enquiries during FY 23/24. Our small but dedicated team of three financial counsellors assisted a record 180 help seekers, marking a 50% rise from the previous year. Of those we supported, 30% identified as male; 13% had experienced some form of family violence; and 30% came from culturally and linguistically diverse (CALD) backgrounds. We continue to partner with Northern Beaches Women's Shelter and Local Kind to provide outreach financial counselling services.

The focus of our service remains on alleviating financial hardship due to debt and cost of living pressures, improving financial literacy, and providing post-separation financial safety planning. Our goal is to empower individuals to gain control over their finances, feel confident with money and move forward.

Aged Care Volunteer Visitors Scheme (ACVVS)

On 1st July 2023, the Community Visitors Scheme (CVS) was renamed the Aged Care Volunteer Visitors Scheme (ACVVS) following recommendations from the Royal Commission into Aged Care. While the program remains largely the same, it now emphasizes community, inclusiveness, and active participation for older people.

The Government's commitment and support, enables us to continue to connect volunteers with older people living in fifteen (15) Residential Aged Care facilities located Mosman to Collaroy, offering companionship, social support and opportunities for meaningful interactions. The fortnightly visits alleviate loneliness, while also enhancing the lives of both the ACVVS volunteer and the resident.

Following the challenges of lockdowns, a community-wide recruitment drive resulted in a significant increase in volunteer numbers, doubling within 12 months. This achievement highlights the generosity of the local community in offering their time and support.

In addition to increasing volunteer numbers and resident referrals, we also sought to support the local Aged Care Lifestyle Coordinators who submit the referrals. Six monthly 'Best Practice' Aged Care Facility meetings were introduced with great success. The meetings gave Lifestyle Coordinators the opportunity to share resources, network, support and learn from each other.

Impact of Community Services & Programs

The impact of the community services and programs (including clinical counselling, support groups, financial counselling, training and community outreach services) were evaluated using Lifeline Australia's (LLA) Impact Measurement Toolkit for community services programs. Feedback from up to 95 help-seekers over the FY 23/24 reported increased resilience and protective factors, feeling more equipped to manage their emotional wellbeing and more hopeful about the future. For community members that participated in training, there was strong consensus that they were better able to recognise and respond to signs of suicide.

93%
Help-seekers report an increased feeling of emotional resilience and coping confidence.

100%
Help-seekers report reduced psychological distress and reduced likelihood of acting on suicidal thoughts.

98%
Help-seekers report they can better manage their negative thoughts.

97%
Help-seekers report feeling more positive or 'hopeful' about the future.

97%
Help-seekers report they feel they have learnt skills that better equip them for daily life.

97%
Help-seekers report they feel more able to develop supportive relationships.

88%
Help-seekers report they feel they have an increased sense of financial empowerment.

73%
Participants in community programs who reported feeling more confident to respond to the signs of suicide.

Research & Development

Winds of Change Sailing program for at-risk adolescents

As part of the Research & Development arm of our Community Programs initiatives, we provided an independent evaluation of the Making Waves Foundation charity Winds of Change (WofCh) program which looks to improve wellbeing outcomes for at-risk adolescents.

Ten students were selected for the six-week program (with 9 students completing the full program) and observational data, pre and post questionnaires and focus groups evaluated the efficacy of the WofCh program. This included feedback from the students, teachers, crew and parents/guardians.

Results:

WofCh offered a positive environment and rich learning experience in which students were able to test their learning capabilities, participate in new, exciting ways and discover their unique strengths. Feedback from all respondents indicated that the WofCh program impacted students' sense of well-being and satisfaction and carried over to other environments including the home front.

Student's self-reported feedback indicated the positive impact of the WofCh program:

- 100% (9 out of 9) students reported feeling accepted for who they were and what they were able to do each week
- 89% (8 out of 9) students indicated they strongly enjoyed the program
- 75% (6 out of 8) students indicated they learnt new skills

The five students that demonstrated elevated DASS-21 scores above the normal range prior to the program all reflected a reduction in scores following the program.

A number of recommendations were made to enhance the existing infrastructure of the WofCh program. The recommendations sought to leverage the strengths of the program and to strengthen the achievement outcomes inherent in this adventure-based program.

BARBARA STENHOUSE
COMMUNITY PROGRAMS MANAGER

IRESHA LEHANE
FINANCIAL COUNSELLING MANAGER

ROSANNA COMMISSO
ACVVS MANAGER

Community Critical Incident Response

Bondi Junction Westfield

Westfield centre's management reached out to Lifeline to provide additional support for the Eastern suburbs community in Sydney following the stabbing tragedy at Bondi's Westfield in April. As Lifeline Northern Beaches had already developed a community critical incident response (CCIR) protocol, we led the 11 day on-site, face-to-face response. Given the magnitude of the tragedy and its impact across greater Sydney, the response required an unprecedented joining of Lifeline centres, including Harbour to Hawkesbury Sydney, and Macarthur and Western Sydney. Utilizing Lifeline's CARE framework, experienced counsellors and crisis supporters provided in person support; validated the feelings of those affected and provided essential resources and information for ongoing support.

Lifeline's presence was adjusted over the course of the eleven days to meet the ongoing need. The operation, which consisted of over 76 four-hour shifts, was supported by daily debriefs with Lifeline Northern Beaches' Counselling Manager, ensuring continuity, clinical supervision and feedback. Additionally, the Australian Psychological Society's Disaster Response Network offered well-being check-ins for those involved.

Reach:
Over 900 interactions with Westfield customers and retail staff were reported over the 11 days. This included escorting distressed individuals to EAP on-site counselling service, face-to-face interactions with customers and retail staff (from in-depth conversations to passing check-ins) and distribution of support resources.

Common Themes:

- Grief & Loss
- Trauma response (reliving attack/hyper vigilance/unsafe world)
- Past trauma rekindled
- Bereavement response (including sadness, anger, survivors guilt, making meaning)
- Mental health concerns (both personal/others)

Feedback
There was a strong sense of gratitude from both Westfield's management and EAP Assure who were leading the counselling response. Feedback indicated that Lifeline's presence complimented their services by increased referrals to on-going support from Assure (especially from the smaller retail outlets that were at risk of falling between the gaps) and by providing a presence for immediate intervention for those that only required one-off support. Westfield management also deferred to Lifeline's advice in relation to Scentre's response towards community bereavement.

The public also expressed their heartfelt appreciation for the Lifeline presence with many taking time to stop and thank the Lifeline personnel for their time and support. Lifeline's presence also assisted in creating a respectful space over the coming days as people started to reclaim their return to normal functioning.

The Community Critical Incident Response was evaluated by an independent psychologist to ensure that it is both operationally scalable and therapeutically impactful.
The evaluation found that Lifeline's presence can help a distressed community feel deeply supported. The report concluded that Lifeline's presence was a "highly valuable, world class response".

Training

This year marked the successful transfer of Crisis Support Training to the Call Centre. This shift will bring the students closer to the Crisis Support Team and better support their learning across their fourteen-month training journey, improving student engagement and retention. Equally importantly, this assists the Call Centre in their community of practice. This was a key project completed in April 2024 with the hiring of the Crisis Supporter Workplace Training Coordinator.

With the handover now complete, the training team was able to fully concentrate on developing the Workplace & Community arm of the organisation.

We began by expanding our training suite to better serve the community and workplace, aligning with Lifeline Northern Beaches' (LLNB) strategic direction as a leader in Mental Health & Suicide Prevention. This included the introduction of new workshops such as Essential Microskills, Managing Stress & Wellbeing, Understanding Domestic & Family Violence, and Accidental Counsellor in Practice.

In addition to developing new workshops and updating existing content and resources, we refreshed our training brochure and created a Learners Workbook for our flagship workshop, Accidental Counsellor Foundations.

We continued to strengthen our successful partnerships with Speech Pathology Australia, Northern Beaches Council, and Mosman Council, while also establishing new relationships with clients such as Older Persons Advocacy Network (OPAN), EAP organization Sonder, the Armenian Community Welfare Association (ACWA), and the Australian Lifesaving Academy, NSW.

We also delivered 6 fully funded DV Alert workshops for frontline workers, and 4 in-house workshops for LLNB staff and volunteers. Overall, we conducted 30 workshops, reaching 510 participants in both the community and workplace sectors raising over $100,000 for LLNB. The feedback shows 100% of participants rated the training as either Very Good or Excellent, with all participants finding the workshops relevant (5 out of 5) and 98% rating the trainer as either Excellent or Very Good.

This has assured that LLNB has an active presence in the community, advocating for better mental health awareness and helping to destigmatise issues of suicide and help-seeking.

We take great pride in the content and delivery of our training suite, and we're delighted that participants find our workshops both relevant and informative. It's especially rewarding to know that the skills they acquire are making a tangible impact in saving lives.

"I am extremely grateful for having done my Accidental Counsellor course which has led to assist one person from taking his life until police arrived". The testimonial is from a participant in the Accidental Counsellor Foundations workshop.

KATIE BIGGS
TRAINING MANAGER

Retail

There has been a significant shift in charity retail and the Lifeline Northern Beaches Retail Team is well placed to adapt to this new environment.

We are proud to share that we achieved our sales target for FY 23/24, noting that our surplus was 10% down on expectation, impacted by several key macro trends that are impacting charities worldwide.

The re-sale fashion market is the fastest growing fashion segment and is expected to account for 25% of global fashion sales by 2030*. With this financial success comes increased competition for donations and customers, and a more crowded competitive landscape. We have shifted from being the dominant re-sale store in the Northern Beaches in FY23 to facing many new additional competitors in 2024. These new competitors range from a mix of charity businesses with aggressive growth strategies and professional high-profile marketing campaigns to private or Online consignment businesses that are paying donors for their goods. Additionally, the current economic climate has proved challenging - with the most recent Australian Charities Report noting that "cost of living issues had an impact on charities...with an increase in expenses and liabilities outpacing increases in revenue"** We are not alone in trying to balance increased business costs and reduced customer spend.

Despite these hurdles we see a very positive and successful future for our Retail network through maximising the success of our existing store network and increasing our retail footprint. There is ongoing work to improve our customer experience in all stores, including a new Altered State live sewing initiative in our Manly store. Excitingly, in a new and special partnership arrangement with Wesley Mission/ Lifeline Sydney & Sutherland we opened a new store in Bondi in early June. We have been warmly welcomed by Bondi locals and we look forward to building this store community and expanding further in the Eastern Suburbs.

We are closely connected to our local communities through our services and our wonderfully caring and creative Retail Team. Customers and donors tell us they love what we do and are delighted by our stores - they come to us because of who we are and the way in which we connect with them on an emotional level. This connection is extremely powerful and is the key to our success. A special thank you to every member of the Retail team, staff and volunteers, for bringing their enthusiasm and kindness to work with them every day.

MEGAN HOOK
RETAIL OPERATIONS MANAGER

*ThreadUp Resale Report 2023
**Australian Charities Report – Edition 10

Book Fairs

All 4 Book Fairs held during the year had good sales and customer numbers delivering total sales of $488,856, representing a 9% increase on prior year.

"Direct Sales" channels including Textbooks, eBay & CD Sales, at $25,972 increased on the prior year sales and several initiatives are already in place to expand and build additional revenue streams.

During the year, we have looked for new ways to add to our traditional public donation streams. In late 2023 we acquired a very large donation of stock from the closure of a local second-hand bookshop. This donation sustained donation stock availability for the balance of the year. Book Depot warehouse storage has been enhanced by utilising the rear outside area for the storage of equipment including tables and crates. Additional shelving was erected to enable us to receive and process these large donations which do not go through the standard sorting process. As an example, we regularly receive donations of 50 boxes of books from a publishing house, these donations are of recently published uncirculated library books in excellent condition which complement our Fiction categories.

Corporate volunteering interest during the year was very low. Volunteer interest at both Book Fairs and the Book Depot was fair, both from students and the general public. The Book Depot team has worked on increasing the number of active volunteers and enhancing their experience in the Depot. This has resulted in twenty new people undertaking roles including sorting, category management, driving and with the signage team. The extra depot volunteer manpower has helped with increasing the overall efficiency of the depot processing the growing donation stream.

PENNY CERVETTO
BOOK FAIR COMMITTEE CHAIR

JENNY REED
BOOK DEPOT MANAGER

Fundraising & Philanthropy

This financial year we celebrate 55 years of serving our community. Only with ongoing support of our donors and fundraisers can we continue to meet the increasing demand for services in our community. We are fortunate to live in a part of Australia from the bays to the beaches, that offers an ideal environment for so many diverse and active fundraising opportunities.

During this year, our flagship event, The Lifeline Classic, was held in October 2023 under sunny skies and with the support of our local community of surf enthusiasts, including Layne Beachley. The Lifeline Classic raised over $116,000 in fundraising revenue, with 19 teams entering the Classic, thank you to all our competitors who fundraised and gave their time to support the day. In May 2024, we held the annual Lifeline High School surf challenge, our community program with all the local schools to help educate the next generation and raise awareness for Lifeline Northern Beaches.

Throughout the year we participated in national Lifeline Australia events including Out of The Shadows Walk and the Push Up challenge. In October, we hosted a men's breakfast to raise awareness of the support services available for men in the community. We were also involved in many local fundraising events, either as a charity partner, as a team entering the event, or community members entering the event and choosing to fundraise for Lifeline Northern Beaches. These events included: Beach2Beach fun run with Rotary Waringah, City 2 Surf, Gartner 5K run, Ocean Rockpool Tour, Sun Run, Cole Classic, Manly Fun Run with Rotary Manly and Manly Surf Festival.

Outside of events, for the first time this year we invested in raising awareness with the "Local support, supporting locals", campaign across social, digital, print and transit. This was designed to reinforce the significance of our purpose of community connection.

Last November we welcomed our new CEO Sarah Grattan and celebrated her arrival, along with our community supporters and donors, at an event at Bucketty's which provided a great opportunity to connect and bring our local Lifeline community together. We also welcomed new partnerships with organisations including the Elanora Golf Club.

Over the next twelve months we look forward to expanding our connections further from Palm Beach to Kirribilli and beyond, engaging with more business and community groups in these areas seeking to work together to meet the growing need for services.

We are grateful to our long-term major donors, including The Balance Foundation, The Penn Foundation and Nuages Holdings Pty Limited, some of whose funds have been directly attributed to supporting several Crisis Seats in our Crisis Support Centre. The Crisis Support Centre answered over 51,000 calls this year.

To all our donors and supporters, including those who donated their time and in-kind contributions, we thank you. Your generosity enables us to deliver our charitable purpose, create connection with people in crisis and empower individuals and communities to be safe from suicide.

NICKY ADAMO
SANDRA WILES
ALISTAIR ROBINSON

Our Board

CAROL LYDFORD
CHAIR

Carol is a highly ethical and professional Business Leader with a people and purpose-driven approach, backed by over 20 years of commercial experience. She has held senior roles at AGL, Origin Energy, Toyota Finance Australia and MG Motor Australia. Carol is a pragmatic leader and a staunch advocate of diversity and inclusion.
With a diverse background encompassing finance & accounting, treasury, investor relations and regulatory affairs, Carol brings a well-rounded perspective.

Carol is a Certified Practicing Accountant and a Graduate of the Australian Institute of Company Directors.

As well as being Board Chair Carol is also an active volunteer answering help seeker calls as a crisis support worker.

ALISTAIR CARMICHAEL
DEPUTY CHAIR

Alistair is an organisational-focused management consultant, working with public, private and social sector organisations around the world. Alistair works with clients to transform culture, orchestrate and lead change, develop leadership, reimagine operating models and build mentally healthy workplaces. Alistair was previously an Associate Partner at McKinsey & Company, where he was a global leader in the People and Organisational Performance Practice and regional leader of the McKinsey Health Institute. Alistair joined the Board in 2021, is Deputy Chair of Lifeline Northern Beaches and is an accredited Crisis Supporter. Prior to joining McKinsey, Alistair practiced as an employment and industrial relations lawyer in Australia and the United Kingdom.

CLAIRE BODENES
TREASURER

Claire Bodénès joined the Board in 2022. Claire is a qualified actuary with over 13 years' experience in the general insurance industry.

Claire's risk management and analytics skills also benefit the Board in her roles as Chair of the Risk and Finance Board committee and Board Treasurer.

Our Board

MICHELLE BAINBRIDGE
SECRETARY

Michelle has been involved with Lifeline Northern Beaches since August 2020, starting as a Crisis Support Worker and later serving as a mentor. She has been a Board Member for three years, and as Secretary and Chair of the Governance Committee for the past two. Michelle is dedicated to making a meaningful difference in the community and has worked in not-for-profit for over 20 years. Michelle currently serves as the Head of Shared Services at Surf Life Saving Australia, bringing extensive expertise in stakeholder management and government relations. She holds a Master of Counselling, a Bachelor of Social Work, and a Bachelor of Arts majoring in Politics.

REV. TRISH ROONEY
BOARD MEMBER

Rev. Trish Rooney is the minister at Northern Beaches Uniting Church in Balgowlah. As an ordained Deacon, she brings a community engagement-focused approach to her ministry. She has worked in the Uniting Church for 19 years in various roles, including mental health chaplaincy. Rev. Rooney has extensive experience in the health care and aged care sectors as a chaplain and has led teams of chaplains and pastoral practitioners throughout Greater Sydney, the South Coast, and the ACT. She is passionate about advocating for more affordable and accessible mental health services and draws from her own lived experience of mental health in her role on the Lifeline Northern Beaches board.

DR. PHILLIP COMANS
BOARD MEMBER

Dr Phillip Comans has three adult children and 5 grandchildren. He has been Chair of the Church Council, Avalon Uniting Church for 10 years. Phillip has a PhD in neuroscience, is Chairman and CEO of a life sciences company, and has been on the Board of public and multi-shareholder private companies. Like many on the northern beaches, Phillip has close friends directly impacted by suicide and is glad to work on the Board of LifeLine Northern Beaches to support our employees and volunteers to aid this important community service.

Our Board

DR. JO GORRELL
BOARD MEMBER

Jo joined the Board in July 2020 and is Chair of our Programs Committee. Jo is a Clinical Psychologist and Director of The Psychological Health Centre, a psychology clinic on the northern beaches. Jo's career spans 35 years in clinical and research roles in hospital, community mental health and private practice settings in Western and Northern Sydney. Jo has a Bachelor of Science with Honours and a Masters in Clinical Psychology. Jo is passionate about mental health and well-being and brings her experience in this field to the Lifeline Northern Beaches Board.

DANIEL GAFFNEY
BOARD MEMBER

Dan is a passionate senior leader with over 15 years executive management experience. Following 18 years as Chief Operating Officer for one of the largest volunteer organisations in Australia, Surf Life Saving NSW Dan currently holds the role of General Manager in the largest Aboriginal Community Controlled Organisation (ACCO) in the East Kimberley WA. Focussed on organisation performance and the development of social enterprises, Dan works hand in hand with vulnerable communities to provide opportunity and growth through sustainable businesses. Driven towards improving the social and emotional wellbeing of staff, volunteers, and clients and with a background in business development, governance, sports marketing, sales and account management across multiple and diverse industries, Dan joined the LLNB Board in 2023.

BRUCE VIAL
BOARD MEMBER

Bruce has forty years of experience in data processing and document management, having performed a range of roles throughout his career, including general management, marketing, and sales. He has been retired for four years and has served on the Lifeline Northern Beaches (LLNB) Board for almost one year. Bruce is passionate about Lifeline and the critically important services it provides. For the past eight years, he has actively volunteered and participated in various LLNB causes. He currently chairs the Commercial Growth Advisory Committee, is a member of the Property Team, and serves as a nominated Board member via Balgowlah Uniting Church, with which he is proud to share a deep connection and history.

Message from the Treasurer

For the 2023/24 Financial Year, Lifeline Northern Beaches reported a loss from continuing operations of -$575,354. After gains from revaluation of Land and Buildings, total comprehensive income for the year was $369,571 (2023: $566,549)

This year has been one of both significant opportunity and challenge. The arrival of our new CEO Sarah Grattan has been an exciting time for the organisation, and Sarah has been pivotal in enabling us to refine our mid-term strategic plan. This has included an "invest to grow" approach, with a view to diversifying our income stream by increasing income in non-retail areas such as fundraising and philanthropy. We have also capitalised on the exciting opportunity to diversify our retail income through the expansion of our operations into the Eastern Suburbs, with the new Bondi store. We have weathered multiple challenges this year due to the ongoing economic headwinds, including: rising business costs, increasing wages to ensure we continue to pay our staff fairly with the rising cost of living, and increasing competition in the retail donations space.

Our retail stores continue to be the largest contributor to our revenue, with income of just over $3.5m for FY 23/24. Special mention goes to the book fairs which contributed $515k to our income, beating budget by over $50k. Our overall income was down $280k this year, mainly as a result of the NSW Health grant performance pool reduction. We also saw increases in expenses from a number of sources, including increased salaries (reflecting higher costs of living), and rental, setup and staffing costs for the new Bondi store. The combined impact of slightly lower than anticipated income with higher than expected costs has resulted in an operating deficit for the year.

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, particularly in light of the increasingly uncertain economic environment we currently face. In recent years it is this strength in our balance sheet that has allowed Lifeline Northern Beaches to face multiple challenges while ensuring no negative impact to our employees and volunteers.

This result in the face of a very challenging year is a product of the dedication and passion of the Lifeline Northern Beaches team. 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 for providing a safe environment for our employees and volunteers.

The 2023/24 Financial Year also saw the previous year's new Board committees really embedded into LLNB's operations, with some fine tuning to the structure of the committees to ensure they are fully aligned with the organisation's needs. The Finance and Risk Committee exists to review and monitor the present and future financial, investment and risk management of LLNB. As the Chair of this committee, I would like to extend my thanks to our Board Chair Carol Lydford, Board Director Alistair Carmichael, CEO Sarah Grattan, COO Sarah Watts, and Retail and Operations Manager Megan Hook for their support in the Finance & Risk Committee meetings throughout the year.

CLAIRE BODENES
TREASURER

Lifeline Northern Beaches Limited

Directors' Report

For the year ended 30 June 2024

The Board present their report on Lifeline Northern Beaches Limited for the financial year ended 30 June 2024.

Directors

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

Carol Lydford – Chairperson
Alistair Carmichael – Deputy Chairperson
Michelle Bainbridge – Secretary
Claire Bodenes – Treasurer
Dr Phillip Comans
Joanne Gorrell
Daniel Gaffney
Rev. Patricia Jones
Bruce Vial

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

Rev. John Barker
Stephen Todd

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

During the period, the company reported a loss from continuing operations of $575,354.

However, gains from the revaluation of land and buildings totalling $944,925 significantly improved the overall financial position, resulting in a total comprehensive income of $369,571 for the year.

Consequently, the surplus for this period amounted to $369,571, compared to $566,549 in 2023

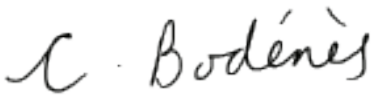
Directors' Report

For the year ended 30 June 2024

Meetings of Directors

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

	Number eligible to attend	Number attended
Carol Lydford	5	5
Alistair Carmichael	5	4
Michelle Bainbridge	5	5
Claire Bodenes	5	5
Joanne Gorrell	5	5
Dr Phillip Comans	5	2
Rev. John Barker	5	2
Bruce Vial	4	4
Daniel Gaffney	3	3
Rev. Patricia Jones	3	3
Stephen Todd	2	2



Carol Lydford
Director

Dated this 19th day of September 2024

Claire Bodenes
Director

Dated this 19th day of September 2024

Auditor's Independence Declaration

For the year ended 30 June 2024

THOMASGLC

ACCOUNTING SUPERANNUATION TAXATION AUDITING BUSINESS SERVICES

PRINCIPALS ■ Lucas Quinlan CA ■ Glenn McEwen CA

Lifeline Northern Beaches Limited

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 2024, 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 19th day of September 2024

Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2024

	Note	2024 $	2023 $
Revenue	4	**3,724,537**	3,848,389
Finance income		**157,661**	61,107
Other income	4	**2,377,903**	2,626,157
Employee benefits expense		**(4,813,981)**	(4,253,429)
Depreciation and amortisation expense		**(686,439)**	(647,955)
Rent Expenses		**(155,720)**	(131,167)
Repairs and Maintenance		**(32,610)**	(30,942)
Electricity		**(60,684)**	(44,244)
Events Delivery Costs		**(140,967)**	(102,990)
Consultants Expenses including Training		**(233,995)**	(179,369)
Other expenses		**(683,681)**	(555,534)
Finance expenses	5	**(27,378)**	(23,474)
Profit/(Loss) before income tax		**(575,354)**	566,549
Income tax expense		**-**	-
Profit/(Loss) from continuing operations		**(575,354)**	566,549
Profit/(Loss) for the year		**(575,354)**	566,549
Other comprehensive income			
Gains from revaluation of Land and Buildings		**944,925**	-
Total other comprehensive income		**944,925**	-
Net current year surplus attributable to members of the entity		**369,571**	566,549
Total comprehensive income attributable to members of the entity		**369,571**	566,549

The accompanying notes form part of these financial statements.

Statement of Financial Position

For the year ended 30 June 2024

	Note	2024 $	2023 $
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	3,426,681	3,989,339
Trade and other receivables	8	276,096	302,184
Other assets	10	139,709	188,692
TOTAL CURRENT ASSETS		3,842,486	4,480,215
NON-CURRENT ASSETS			
Property, plant and equipment	9	4,005,785	3,079,098
Right-of-use assets		982,819	1,132,011
Other assets		30,250	- -
TOTAL NON-CURRENT ASSETS		5,018,854	4,211,109
TOTAL ASSETS		8,861,340	8,691,324
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	338,837	314,529
Lease liabilities	14	627,220	522,512
Employee benefits	13	292,556	338,102
Other financial liabilities	12	19,000	9,504
Other liabilities		-	12,302
TOTAL CURRENT LIABILITIES		1,277,613	1,196,949
NON-CURRENT LIABILITIES			
Lease liabilities	14	369,102	619,457
Employee benefits	13	115,300	145,164
TOTAL NON-CURRENT LIABILITIES		484,402	764,621
TOTAL LIABILITIES		1,762,015	1,961,570
NET ASSETS		7,099,325	6,729,754
EQUITY			
Retained earnings		3,660,585	4,757,339
Asset Revaluation Reserve		2,917,340	1,972,415
Building Fund Reserve		521,400	-
TOTAL EQUITY		7,099,325	6,729,754

The accompanying notes form part of these financial statements.

Lifeline Northern Beaches Limited

Statement of Changes in Equity

For the year ended 30 June 2024

2024

	Note	Retained Earnings	Asset Revaluation Surplus	Building Fund Reserve	Total
		$	$	$	$
Balance at 1 July 2023		4,757,339	1,972,415	-	6,729,754
Profit/(Loss) attributable to members of the parent entity		(575,354)	-	-	(575,354)
Other Comprehensive Income: Revaluation of land and buildings		-	944,925	-	944,925
Total comprehensive income attributable to members of the entity		(575,354)	944,925	-	369,571
Transfers to Reserves		(521,400)	-	521,400	-
Balance at 30 June 2024		3,660,585	2,917,340	521,400	7,099,325

2023

	Note	Retained Earnings	Asset Revaluation Surplus	Building Fund Reserve	Total
		$	$	$	$
Balance at 1 July 2022		4,190,790	1,972,415	-	6,163,205
Profit attributable to members of the parent entity		566,549	-	-	566,549
Balance at 30 June 2023		4,757,339	1,972,415	-	6,729,754

The accompanying notes form part of these financial statements.

Statement of Cash Flows

For the year ended 30 June 2024

	Note	2024 $	2023 $
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		6,260,999	6,589,229
Payments to suppliers and employees		(6,923,872)	(5,980,486)
Interest received		152,369	38,724
Net cash provided by/(used in) operating activities		(510,504)	647,467
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of non-current assets		(52,154)	(28,064)
Net cash provided by/(used in) investing activities		(52,154)	(28,064)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Net increase/(decrease) in cash and cash equivalents held		(562,658)	619,403
Cash and cash equivalents at beginning of year		3,989,339	3,369,936
Cash and cash equivalents at end of financial year	8	3,426,681	3,989,339

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the year ended 30 June 2024

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

The principal activities of the Association for the year ended 30 June 2024 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 18th September 2024.

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 the Company 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.

Notes to the Financial Statements

For the year ended 30 June 2024

2 Summary of Significant Accounting Policies

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.

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.

Notes to the Financial Statements

For the year ended 30 June 2024

2 Summary of Significant Accounting Policies

(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.

(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%

2 Summary of Significant Accounting Policies

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).

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.

2 Summary of Significant Accounting Policies

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:

- 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.

Notes to the Financial Statements

For the year ended 30 June 2024

2 Summary of Significant Accounting Policies

(f) Financial instruments

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.

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

For comparative year

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 2024, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Company or refer to Note 2 for details of the changes due to standards adopted.

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.

Notes to the Financial Statements

For the year ended 30 June 2024

3 Critical Accounting Estimates and Judgments

The significant estimates and judgements made have been described below.

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

	2024 $	2023 $
Revenue from contracts with customers		
Revenue from other sources		
- sale of goods	3,511,157	3,620,821
- provision of services	213,380	227,568
	3,724,537	3,848,389
Total Revenue	3,724,537	3,848,389

Notes to the Financial Statements

For the year ended 30 June 2024

4 Revenue and Other Income

	2024 $	2023 $
Other Income		
- recoveries	28,772	-
- other income	694,829	584,736
- donations	270,010	286,403
- grants	1,384,292	1,755,018
	2,377,903	2,626,157

5 Finance Income and Expenses

Finance expenses

	2024 $	2023 $
Interest expense	27,378	23,474

6 Result for the Year

The result for the year includes the following specific expenses:

	2024 $	2023 $
Other expenses:		
Employee benefits expense	4,813,981	4,253,429

7 Cash and Cash Equivalents

	2024 $	2023 $
Cash at bank and in hand	412,799	524,277
Short-term deposits	3,013,882	3,465,062
	3,426,681	3,989,339

8 Trade and other receivables

	2024 $	2023 $
CURRENT		
Trade receivables	178,433	220,261
	178,433	220,261

Notes to the Financial Statements

For the year ended 30 June 2024

9 Property, plant and equipment

	2024	2023
	$	$
Deposits	59,539	59,539
Interest Receivable	38,124	22,384
Total current trade and other receivables	276,096	302,184

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.

9 Property, plant and equipment

	2024	2023
	$	$
LAND AND BUILDINGS		
Freehold land at fair value		
- Independent valuation - 2024	2,776,000	-
- Director's valuation - 2023	-	1,780,000
Total Land	2,776,000	1,780,000
Buildings		
- Independent valuation - 2024	1,124,000	-
At cost	-	1,506,233
Accumulated depreciation	-	(296,658)
Total buildings	1,124,000	1,209,575
Total land and buildings	3,900,000	2,989,575
PLANT AND EQUIPMENT		
Furniture, fixtures and fittings		
At cost	518,961	466,807
Accumulated depreciation	(419,165)	(389,808)
Total furniture, fixtures and fittings	99,796	76,999
Motor vehicles		
At cost	53,409	53,409
Accumulated depreciation	(47,420)	(40,885)
Total motor vehicles	5,989	12,524
Computer software		
At cost	10,810	10,810
Accumulated depreciation	(10,810)	(10,810)
Total plant and equipment	105,785	89,523
Total property, plant and equipment	4,005,785	3,079,098

Notes to the Financial Statements

For the year ended 30 June 2024

9 Property, plant and equipment

(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:

	Land	Buildings	Furniture, Fixtures and Fittings	Motor Vehicles	Total
	$	$	$	$	$
Year ended 30 June 2024					
Balance at 1 July 2023	1,780,000	1,209,575	76,999	12,524	3,079,098
Additions					
Revaluation	996,000	(51,075)		-	944,925
Additions	-	-	52,154	-	52,154
Depreciation Expense	-	(34,500)	(29,357)	(6,535)	(70,392)
Balance 30 June 2024	**2,776,000**	**1,124,000**	**99,796**	**5,989**	**4,005,785**

Asset revaluation

The Sydney Road building and land held by the entity was valued at $2,550,000 by an independent valuer on 13th August, 2024. The fair value of the land was determined to be $2,040,000. The Harbord Road land and building held by the entity was valued at $1,350,000 by an independent valuer on 13th August, 2024. The directors have deemed that the valuations are representative of the values as at balance date, 30th June, 2024.

10 Other Assets

	2024	2023
	$	$
CURRENT		
Prepayments	49,187	98,170
Other asset	90,522	90,522
	139,709	188,692

Notes to the Financial Statements

For the year ended 30 June 2024

(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

	2023 $	2022 $
CURRENT		
Operating Lease Liabilities	522,512	441,412
NON-CURRENT		
Operating Lease Liabilities	619,457	351,108

13 Employee Benefits

	2023 $	2022 $
Current		
Long service leave	120,720	107,379
Provision for employee benefits	217,382	224,812
	338,102	**332,191**
Non-Current		
Provision for Long Service Leave	145,164	115,632

14 Other Financial Liabilities

	2023 $	2022 $
CURRENT		
Deferred income	21,806	60,000

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

Notes to the Financial Statements

For the year ended 30 June 2024

5 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

	2024 $	2023 $
Financial assets		
Held at amortised cost		
Cash and cash equivalents	**3,426,681**	3,989,339
Trade and other receivables	**276,097**	302,184
Fair value through profit or loss (FVTPL)		
Fair value through Other Comprehensive Income (OCI)		
Financial liabilities		
Financial liabilities at amortised cost	**338,838**	326,832
Financial liabilities at fair value		
Total financial liabilities	**338,838**	326,832

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 foreign exchange risk, interest rate risk, liquidity risk, credit risk and the use of derivatives.

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 Financial 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 foreign exchange rate risk and assessment of market forecasts for interest rate and foreign exchange movements.

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

Notes to the Financial Statements

For the year ended 30 June 2024

15 Financial Risk Management

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 marketable securities to meet its liquidity requirements for up to 30-day periods. Funding for long-term liquidity needs is additionally secured by an adequate amount of committed credit facilities and the ability to sell long-term financial assets.

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 Key Management Personnel Remuneration

The totals of remuneration paid to the key management personnel of Lifeline Northern Beaches Limited during the year are as follows:

The total remuneration paid to key management personnel of the Company is $206,635 (2023: $ 168,875).

17 Fair Value Measurement

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

- Property, plant and equipment

18 Contingencies

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2024 (30 June 2023:None).

Notes to the Financial Statements

For the year ended 30 June 2024

19 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.

Key management personnel - refer to Note 16.

(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.

20 Events after the end of the Reporting Period

The financial report was authorised for issue on 18th September 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.

21 Statutory Information

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

Lifeline Northern Beaches Limited

Directors' Declaration

For the year ended 30 June 2024

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 2021* 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 2022*.

Carol Lydford
Director

Dated this 19th day of September 2024

Claire Bodenes
Director

Dated this 19th day of September 2024

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 2024, 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 2024 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 2022*.

(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 2024, 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) division 4 of the *NSW Charitable Fundraising Regulations 2021*.

b) the money received as a result of fundraising appeals conducted by the entity during the financial ended 30 June 2024 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 2024, 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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E admin@thomasglc.com.au W www.thomasglc.com.au Liability limited by a scheme approved under Professional Standards Legislation

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 2021.*

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 19th day of September 2024

Years of service

Lifeline Northern Beaches thanks each and every one of our dedicated Lifeline volunteers.

Without your tireless efforts and generosity, we would be unable to provide such vital services to our local community. This year, we acknowledge the continued support of the following volunteers who have given many years of service to Lifeline Northern Beaches.

5 years
Lucyna Witkowsk
Alexandra Wozniak
Clodagh Street
Peter Thompson
Margaret Goldie
Lesley Smith
Phillip Comans
Edward Thompson
Diane Curtis
Sarah Chapman
Wendy Montague
Deborah Bell
Penny Maguire
Maria Wilson
Romana La Rosa
Sue Smith
Sally Cullen
Eva Gardner
Marina Whitting
Catherine Michaels
Hilda Taylor
David De Combes
Patrick Dunne
Rosemary Stevenson
Patience Laws
Andrew Hurrell
Philip Basche
Helen Hooper
Loredana Hammerton

10 years
Saliha Yuruk (Sally)
Cheryl Walmsley
Judith Metcalf
Linda Davis
Willliam Calcutt
Louisa Dertadian
Richard Gintel
LouAnne Nuss
Ross Woodward
John Barker
Chris Frisinia
Jan Heys
Katharine Kerr
Patricia Mann (Trish)
Carol Oxley

15 Years
Ros Oliver
Carolyn Williams
David Remedios

20 Years
Karen Whiley
John Oliver
Rhonda Scotter
Roseanne Krebs

25 years
Joan Laurich

30 years
Ruth Austin

35 years
Evelyn Prone
Sandra Innes
Robin Wheatley
Irene Moore
Kevin Smith

Thank you!

Please note: Years of service is based on calendar years. The above categories are correct up to 31 December 2023. If you believe there are any omissions or errors, please assist us to correct our records.

Our Vision

An Australia free of suicide

Our Purpose

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

Thank you & acknowledgements

Our Community Partners
Bendigo Bank Freshwater
Bucketty's
Bunnings Balgowlah
CMS Surveyors
Code 5 Fitness – Connor Pettersson
Cunninghams Real Estate
Fishface Bar and Grill
Gartner
G Fitness
Hamer and Hamer Balgowlah
ICMS
La Loca Cafe
Lions Club of Manly
LocalKind
Ocean Rook Pool Tour
Pilu
Rotary Club of Warringah
Rotary Club Balgowlah
Rotary Club of Manly
Rotary Club of Upper Northern Beaches
Rotary Club of Belrose
St Augustines College
Salty Rooster Manly
Scentre Limited
Swellnet – Craig Brokensha
Vipers Club
Watershed Architects

Media
Manly Observer
Peninsula Living
Pittwater Life
Radio Northern Beaches
Tawny Frogmouth

Pro Bono
Ben Grozier
Brigid Asquith Hunt
Charlotte Rimmer
Clayton Utz
Fiona Higgins
Hall and Wilcox
Hunt and Hunt Solicitors
Kate Stevenson
Libby Hodgson
Richard Stacey

Foundations and Major Donors
Balance Foundation
Hamber Services
Kataga Pty Ltd
Moffit Family Foundation
Nuages Holdings Pty Limited ATF Matthew Trainor
Penn Foundation
Reg Richardson

Friends of Lifeline Northern Beaches
Cr Candy Bingham
Cr Carolyn Corrigan
James Griffin MP
John & Lucy Brogden
Michael Regan MP
Sagiotis Family
Sophie Scamps MP
Cr Sue Heins
Zali Steggall MP

Our Government Partners
Department of Health
Mosman Council
Northern Beaches Council
NSW Ministry of Health
Primary Health Network

Our Sector Partners
Lifeline Australia
Lifeline Harbour to Hawkesbury
Lifeline Macarthur and Western Sydney
Wesley Mission (Lifeline Sydney & Sutherland)
Local Kind
Northern Beaches Uniting Church
NSW Police – Northern Beaches Local Area Command
Roses in the Ocean
Proveda
Northern Beaches Womens Shelter
The Burdekin Association
SDECC
The Women's Resilience Centre

Thank you to all sector organisations and community groups who have partnered with us.

How you can help

- Make a donation at lifelinenb.org.au/donation
- Volunteer your time
- Become a corporate sponsor
- Help raise awareness about reaching out for help
- Become involved in fundraising

Services

Crisis Support

- Call 24/7 13 11 14
- Text midday-midnight 0477 13 11 14
- Chat 7pm-midnight lifeline.org.au

Local Support

- Counselling
- Financial Counselling
- Support Groups
- Aged Care Volunteer Visitors Scheme
- Workplace and Community training

Our Balgowlah Office

310 Sydney Rd,
Balgowlah NSW 2093
02 9949 5522
admin@lifelinenb.org.au

Lifeline
NORTHERN BEACHES

13 11 14 lifelinenb.org.au