Lifeline WA

Annual Report 2022-23

A STORY TO CELEBRATE

Nicole, Volunteer Visitor,
Paula, VVS Coordinator,
and Larry, Volunteer Visitor

This Annual Report provides an overview of Lifeline WA's services, partnerships, fundraising and other initiatives undertaken to achieve Lifeline WA's strategic goals from 1 July 2022 - 30 June 2023.

Judy, Chris, Jamina and Merran, Crisis Supporters

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FROM THE CHAIR

“Each of our Lifeline WA volunteers has a unique and meaningful story to tell, and every one of them demonstrates the inherent kindness, selflessness, and humanity that Lifeline WA is known for.”

Although everyday lives are stressful and complex, Lifeline WA has remained true to its vision and strategic objectives over the past 12 months. In the face of growing social challenges, we are proud to have reached a number of significant milestones delivering critical support and programs to people who need us most.

Our most notable achievement this year is the near 98,000 conversations we had with help seekers in our crisis support services. The ramping up of our text -based service has been a key contributor to this growth, and has enabled those in crisis –often younger people – to reach out for help via a platform that feels comfortable to them. 13YARN, our service for Aboriginal and Torres Strait Islander peoples, has been in operation for almost 12 months and this has also shown steady, managed growth in conversations. I am especially grateful to our fantastic Crisis Supporter team for the great work they do.

Another highlight this year is the expansion of our Workplace training services, as more and more organisations embrace Lifeline WA’s training courses. With health and safety legislation changing across the country, organisations are required to consider psycho-social factors as part of responsible workplace safety management. Clearly Lifeline WA is well positioned to assist companies in achieving this. Our Workplace team delivered 514 training sessions across the year to over 5,000 individuals throughout the state.

Our amazing volunteers know that being there for each other matters. Each of our Lifeline WA volunteers has a unique and meaningful story to tell, and every one of them demonstrates the inherent kindness, selflessness, and humanity that Lifeline WA is known for. We appreciate your meaningful contributions – thank you so much.

Without the generosity of our supporters, Lifeline WA would not be in a position to help so many people and their loved ones. We are deeply grateful for the widespread support of our corporate donors, our philanthropic champions, and our tireless community fundraisers.

I owe special thanks to our CEO, Lorna MacGregor and her wonderful team for their unwavering dedication, drive and focus throughout the year. No matter the challenges this organisation faces, it is inspiring to witness their commitment, focus and positivity where and when it counts most.

I'd also like to note our sincere appreciation to the Governor of Western Australia, His Excellency the Honourable Chris Dawson AC APM, and Mrs Darrilyn Dawson. They have graciously and willingly taken on the Patronage of Lifeline WA, and we are extremely grateful for their keen interest in our important work.

To my fellow Board members, please accept my heartfelt thanks for your commitment, insight, and support as we move ahead, determined to build an organisation that continues to grow and respond to the evolving needs of our WA community. I value your wisdom and dedication.

Lifeline WA is a truly special organisation whose people are generous in their hope, care, and thoughtfulness. In this, we can all feel enormously proud of our achievements over the year. We are here for every West Australian who simply needs the space and time to be heard, to feel understood, and to know they are never alone.

PETER THOMAS

MBA, BSc, BEcon, GAICD
Chair

Jane, Crisis Supporter

CEO'S MESSAGE

“The team at Lifeline WA marry passion with professionalism; compassion with discipline; empathy with analysis. Our success comes from operating with both heart and head.”

Lifeline WA’s commitment to our community is to deliver compassionate support to those in crisis at their time of need. Across every service in the past year, our frontline teams consistently reached more people in the community, growing the impact of our vital work.

However, it takes more than compassion to deliver service growth year on year. The team at Lifeline WA marry passion with professionalism; compassion with discipline; empathy with analysis. Our success comes from operating with both heart and head.

In FY 23 we invested in the systems, people and structure needed to further scale and expand our services in this and future years.

Headlining growth in this year was a 49% increase in conversations delivered by our Crisis Supporters to help seekers. The achievement was driven, partly by increased community demand, but also the assertive expansion of our text and online crisis support capability.

Our Lifeline WA Workplace team achieved 13% growth delivering fee-for service training to Western Australians while also returning a healthy profit which is reinvested in our volunteer crisis support services.

Our counselling support services grew by 33% over the year, while our Volunteer Visitor Service grew 24% with a rise in visits to elderly people at risk of social isolation.

This year, we established the overnight shift for 13YARN, a service providing crisis support by First Nations Crisis Supporters for First Nations help seekers. Lifeline WA shares the delivery of 13YARN with other Lifeline centres across Australia, and we’re proud of our 13YARN team who deliver the demanding overnight shift.

Our growth was planned and effectively managed - this is a tribute to the leadership of the Executive Team and the discipline of the Management Team – and despite the solid investment in capacity building I am pleased to report that Lifeline WA delivered another healthy surplus.

Lifeline WA can only achieve what it achieves because of the continuing support of the Western Australian community. I extend my sincere thanks to everyone who contributed to supporting our purpose this past year: our training clients and our generous funders; our corporate partners and philanthropic supporters; our dedicated community fundraisers and heartfelt donors.

I want to thank our Chair, Peter Thomas, and all the directors for the clarity of their vision and leadership through the year, along with their wise governance and advice.

When I think of the Lifeline WA team, I could not be more proud of this remarkable group -those on the frontline and the quiet achievers who facilitate and enable our vital service delivery -I am grateful for all you do.

LORNA MACGREGOR

MBA, BA, DipEd, FAIM, MAICD
Chief Executive Officer

David, Volunteer Visitor

CHELSEY PHILLIPS

Volunteer Visitors Service

Jeannette, VVS Recipient
and Chelsey, VVS Volunteer

Chelsey's face lights up with the warmest and widest of smiles as she speaks about her weekly visits to Jeanette. "She's a beautiful person and we have a special connection. I look forward to seeing her, knowing we'll always have plenty to talk and laugh about."

As part of Lifeline WA's Volunteer Visitor Service, Chelsey visits Jeanette regularly in her aged care residence. "Time is the ultimate resource, isn't it?" Chelsey remarks. "If I can give that, I'm delighted. It's possibly the most valuable gift."

"Lifeline WA really does their homework in matching you," notes Chelsey when outlining how the scheme brings like-minded people together. Chelsey and Jeanette share a love of poetry, art, music, and creative pursuits. When Jeanette read one of Chelsey's own poems out loud at their first meeting, the connection was sealed. "Her voice was amazing, and my poem came to life in such a special way."

Being a volunteer visitor in an aged care setting feels natural for Chelsey. She's had previous experience as a peer support worker, and when her own mother was in aged care, she found comfort helping others there, in simple and practical ways.

There's also another important aspect, as Chelsey uses a wheelchair following an accident. "I've had longer hospital stays and more rehab than most people. So I can relate to and understand the frustration of many in aged care who may feel less mobile."

For Jeanette, Chelsey's positive outlook on life and determination in the face of challenges provide endless inspiration. She describes Chelsey as "a special friend who religiously comes to visit me. She's overcome so many setbacks in her life and it's amazing that she finds time to visit funny old people like me. We talk about books we are reading, personal things and what's happening generally in our lives."

Chelsey finds the Volunteer Visitor Service infinitely rewarding, so she's passionate about encouraging others to consider it. "It's like breathing, it's energy transformation, and a lovely feeling."

"You can visit people in their home, or in an aged care setting. It's a beautiful thing to just be there with someone."

She loves hearing older people share their amazing life experience. "I've learned that human connection is so powerful. Loneliness and isolation are terrible things, so it's important for older people to know they are still valued and not forgotten. Showing up every week makes me humble."

Chelsey is studying for a Masters degree in counselling, plus undertaking research. She credits volunteering with being a valuable 'teacher' in all this. "It's helping me refine who I can be as a counsellor. My skills at listening have improved, and I've learned the value of just sitting in silence at times with Jeanette."

Chelsey and Jeanette clearly appreciate each other's company, connection and time. For Chelsey, volunteering in this way feels "like a life calling. Helping others helps me. I know this is what I'm meant to be doing – absolutely no regrets!"

ANDREW MCKENZIE

Executive Chairman, Euroz Hartleys

For a self-described ‘financial’ man, Andrew embodies a wonderful balance of head and heart in championing the Euroz Hartleys Foundation and its annual Commission For a Cause event. Within WA’s largest stockbroking firm, his vision has inspired a culture that’s passionate, connected and focused on giving back to its communities.

One day each year, the organisation donates 100% of its commissions to four WA charities. Lifeline WA was fortunate to be among these again in 2023. This ensures more Crisis Supporters can undergo training required to help the increasing numbers of people who call when struggling through their darkest moments.

Andrew’s dedication to philanthropy runs deep, he spearheaded the 2006 establishment of the Euroz Hartleys Foundation, which has donated $3.6 million since then.

Their Commission For a Cause initiative is a key event. “I pitched the idea that everyone get behind this day, promote it to clients, and create fun and excitement, with giving in mind.” Since the 2019 launch, the day has become both legendary and a phenomenal success.

“Our institutional clients support it heavily as they share our charitable intentions. Many of them give us more trades on that day so extra revenue is generated for our selected causes.”

This focus has seen Euroz Hartleys’ internal culture “change massively over the years” with younger staff members in particular embracing the shift. “They want to get involved and donate time and effort to this kind of event.” He adds, “our Foundation and its projects are also great points of differentiation. When we recruit, for example, it helps tell the story of who we really are as a business.”

Forging strong connections with its charities matters to Andrew. He emphasises the difference it makes having ambassadors in the offices on Commission For a Cause day. He recalls Lifeline WA representatives being there to talk about their work, and even performing a Māori Haka to add to the atmosphere!

“We select our charities with care and feel invested in them. So, we want to be updated on what they’ve done with our donation, and on its impact. It’s about knowing our support is working to make a real difference.”

He reflects further, “I used to have the view that giving was something you did quietly, without fanfare. But I’ve learned that business leaders have an obligation to be seen to be doing this, and to make a bit of noise about it, because that way we can encourage others to do the same.”

“I’d love to see other companies work out their own way to do something similar, to have just one day a year when you think about giving back to the local communities in which we all do business.”

Andrew is thoughtful, humble and rightly proud of Euroz Hartleys’ achievements in this space. “For the size of our business, we punch above our weight in what we give away. If we can do it, others can too.”

MEI SITU

Volunteer Crisis Supporter Intern

Reflecting on her self-doubt before she embarked on volunteer Crisis Supporter training, Mei is now filled with the warmth, joy and positivity of all she's gained. "There are so many amazing surprises along this journey! If I'd known about all the people and resources here to support me, I would've started this years ago. You never once feel you're alone."

In her third year studying towards a psychology degree, Mei shares her original motivation for training. "At first, I thought I was doing it for myself, to gain practical experience in the real world. But after each shift, the word that comes to mind is 'humanity' and I'm grateful I can be part of the family of Crisis Supporters who all do such a wonderful job for help seekers and the community."

She's very keen to stress how thorough and structured the training is. Currently an intern, she'll undertake further steps and assessments soon. "I went into it with so many questions, but the trainers encouraged me to see that I could do it, and I stopped doubting my ability. By the time I was ready to take my first calls, with a mentor sitting alongside me, everything was well covered."

A common concern expressed by would-be volunteers is something Mei can now dispel. "People around me wondered if I'd manage, and questioned whether being a Crisis Supporter would leave me feeling down and depressed."

Her reality could hardly be more different. "Yes, I hear many sad stories of pain and loss. At the same time, I hear a lot of human strength, resilience, and wisdom. After every call, I appreciate the chance to connect with another human being, and to be there for their vulnerable moment. I get to learn so much more about myself."

As part of this learning, Mei speaks passionately about Lifeline WA's special culture, vision and philosophy. In her words, it's a deeply important framework that "permeates the entire organisation. It's everywhere from the training onwards, and it's how we are so well supported by the In-Shift Supervisors."

She continues, "I recently saw someone who I recognised as a 'newbie' after their first shift. Just as I'd received encouragement from everyone after mine, I could now go up to this person and return the favour. Having absorbed Lifeline WA's culture, I was able to re-create this feeling and pass it on."

For Mei, the training has been immeasurably valuable. "It's given me such a different way to approach life. We learn powerful techniques and practical steps to guide help seekers through places where they're stuck, and to discover themselves again."

"It's changed me fundamentally – not just during a call or my volunteering hours, but outside of that, with family and friends. It's helped me to become a better person."

"The training enables you to make profound human connections. So, I want people to know how meaningful this whole experience is. It brings so much joy and humanity. It's part of me now."

AMIE BOLTON

Lead – Corporate Affairs, CBH Group

Living and working in regional WA can be challenging and rewarding. So, for the CBH Group, their Regional Mental Health Program is a key priority for WA grain growers, and they've generously supported Lifeline WA for the past three years as part of this.

"Our Board is passionate about mental health," says Amie. "The CBH Regional Mental Health Program has contributed towards training more Crisis Supporters for Lifeline WA, and enables us to promote the 13 11 14 number along with the Lifeline WA grief and loss counselling to our growers and communities across our regions."

"Distance can make it difficult for regional people to access face to face help, but Lifeline WA's phone and video support helps alleviate this."

Amie explains the importance of access to Lifeline WA's crisis support and counselling services in the regions. "In small communities, growers appreciate being able to talk to someone independent, someone outside of things – as for some people it can be difficult to talk to someone they know and would bump into at the local shop."

Regional communities are faced with unique situations. "When children need to go away to boarding school, this can have a massive impact on our families. It's grief and loss in the widest sense, and we want families to know they can turn to Lifeline WA's counselling support to help them at these hard times, so our team promotes this at specific times."

Recently, Lifeline WA Crisis Supporters gained valuable insight into regional life from talking to CBH growers. "They began to understand the highs and lows of farming, and that alongside the many joys can sit frustration, helplessness, and despair that comes from a lack of control over Mother Nature."

Against this backdrop, Amie highlights Lifeline WA's independent support. "When growers go through difficult times, they often don't want to burden partners or friends who may also be suffering in a tough season, for example. So they value speaking to someone anonymously."

A vital pillar in the CBH-Lifeline WA partnership is the joint production of CBH's Regional Crisis Response Information booklet. It arms regional communities with contact details, resources, and ways to access help when needing crisis or mental health support.

"We've had a really positive response; people connect with it," says Amie. "It's something tangible you can keep on a shelf or in the glovebox. It's easy to use yourself or pass on to someone when you're not sure how to help them."

Amie understands this situation well. Having been a part of the CBH Regional Mental Health Program since its inception, then sadly losing a family member to suicide, she thought she'd know what to do. "But I didn't know where to turn, or how to help my family."

Amie realised that regional communities needed an easy to use resource for times like this. "We put the booklet together with Lifeline WA and we update it regularly. It's available at field days and regional events, plus there's a digital version on our website."

For Amie, CBH's partnership with Lifeline WA "means we're confident sharing the message with our growers and communities regarding support services from experienced people who understand."

Despite being a driving force behind CBH's mental health initiatives, Amie remains modest about her part. "I just feel very lucky to be involved – it's such an amazing program."

HEIDI GRIFFIN

Counselling Client

Bindi, Counsellor

When Heidi suffered multiple personal losses in a short time, she experienced compounded grief, and realised she wasn't sure how to process things in the best way.

"My grandmother died, and then I lost my grandfather, father-in-law, and a close friend's son to suicide. I'd always processed things inwardly. But I knew at that point that I needed specialist support, and someone to help me through this."

Heidi found Lifeline WA's grief and loss counselling service, and Bindi – the counsellor she credits with giving her new focus and direction. Heidi also lost her long-time friend and boss during this time, resulting in particularly difficult moments. "I had to confront it every day in the office and couldn't get away from it. But learning from Bindi that I needed to take things on made all the difference."

Lifeline WA's grief and loss counselling services are designed to address tough issues on many fronts, and to recognise the different ways we feel grief. Asking for the right support in dark times is a strength, and people can self-refer to the service, just as Heidi did.

"This counselling has helped me to accept that my grief is there. It's not about getting over things, but I just go with it from day to day. One of the big takeaways from this process is that you have to simply be in the moment."

Heidi attended a series of in-person sessions with Bindi over many months. "There was something about coming to see her and working through the grief that was just amazing. We built up a rapport very quickly, and I felt really championed by her. She was in my corner, and saw things I'd not seen in myself."

This also helped Heidi gain a new perspective on grief and loss. "I've had to understand the ways our family and societal culture can rob us of being able to feel and show grief. It's important to have markers and rituals, so we aren't reluctant to embrace sadness. I think we cheat ourselves out of being real, whole people if we deny that part of ourselves."

Today, Heidi continues to lead a busy life, with work in the non-profit sector and with her husband in business development, plus studying book-keeping, and bringing up two children.

In all this, she happily claims to be a true evangelist for Lifeline WA's services, and wants others to know they can reach out for support. "I should have asked for help earlier, but I didn't believe what I was feeling was bad enough. I can only encourage others not to think like I did. Do it sooner rather than later. It can only do you good."

For Heidi, the Lifeline WA counselling experience was incredibly beneficial.

"It's been wonderful to have someone walk alongside me through this journey – someone who is not connected in any way to my loss."

"Bindi's been able to guide me and help me make sense of what I was feeling. It's been life changing."

TARNEE AND JOHN MIGAS

Community Fundraisers

When it comes to dynamic fundraising duos, this energetic couple tops the list with their boundless positivity and passion. They've worked tirelessly to raise more than $100,000 for Lifeline WA, determined to fund more volunteer Crisis Supporters. But there's also a third person at the heart of their work – someone who inspires and drives them onwards: Steve.

When John lost his beloved elder brother Steve to suicide nine years ago, he struggled to find direction. In an ordinary moment, a pathway opened up. "I remember, while mowing mum's lawn, I looked next door and decided to mow that patch too. The neighbour was so grateful for my small gesture, and it made me feel good for the first time in months. I'd needed something to help me carry on, and this prompted me to think about fundraising to keep Steve's memory alive."

Having found details of Lifeline WA's work, John set up a GoFundMe and family and friends helped him raise $20,000 in a short time. "This gave me a little buzz, so I wanted to keep going and get people talking about mental health. I was doing it for Steve – he was my best friend, someone I looked up to, more than anyone. So I didn't want people to forget about him."

John continued running small fundraising events and planning something bigger. But the stress became too much, and he took a break. "Because I knew how much Steve loved life, and how quickly things had changed for him, I was now aware of looking after my mental health."

During this break, Tarnee came into his life. She'd not known Steve, but understood John's pain. Suggesting they look at fundraising again, she took up the organising of a quiz night in their local library.

They sold out 200 seats in 72 hours, raising $12,000 for Lifeline WA. Their joint fundraising efforts fired them up, and in 2019 they were also Lifeline WA Ambassadors for HBF's Run for a Reason.

After a covid-era break, Tarnee was up for another quiz night. "I thought, let's go bigger, better, and more glamorous, and we got Optus Stadium on board! With amazing support and sponsors, we sold out in 48 hours with 300 people attending! We raised just under $60,000 for Lifeline WA."

Funding more volunteer Crisis Supporter training is critically important to them.

"It takes so much courage, in that dark moment, to admit you need help. When you finally build up enough to call someone, I can't image the emptiness of that call not being answered."

Raising awareness is also key. "John's an amazing public speaker on mental health, even though he finds it hard" says Tarnee. In his words: "I get anxious beforehand, but my little bit of anxiety is nothing compared to the good it can do starting these conversations."

Alongside raising two children, Tarnee says their next big event is already being planned! "We love doing this, we really do. It makes us feel good."

John reflects, "Steve was such a good person. He'd be amazed by what we've done, and really proud. That drives me. But I know it's what he would have done for me."

MIKE BRACKEN

Resourceful Mind Minder, Westrac

When you think about a ‘Minder’ in a heavy machinery workplace with 800 people, you’d probably not envisage someone who is quietly and humbly going about his day while having a positive impact on the mental health and wellbeing of his colleagues.

That’s Mike – the go-to person and representative for Lifeline WA’s Resourceful Mind program within WesTrac’s Guildford head office.

Lifeline WA is partnering with resource sector organisations to implement this specially designed program. WesTrac has proactively embraced the initiative, and Mike is one of their people who has undergone the training that enables him to guide his peers who may be going through tough times. ‘Minders’ are there to be a frontline resource for mental health support.

“Our sector really needs this program that is about looking out for our workmates. It creates a better culture mentally, and we can support anyone who is struggling by listening and helping them access the right help in a trusted way.”

Mike got involved after a poster went up on the WesTrac intranet. “I’d been affected by depression, and lost friends to suicide. So, this felt right, even if I could learn to help just one other person, and I jumped on board.”

Mike found the Resourceful Mind training incredibly valuable. “I’m definitely a go-to person. So it was good to learn how to listen, not give advice or tell people what to do, but direct them to finding the best help for their needs.”

He prefers to fly under the radar and not advertise overtly that he’s part of the program. “People seem to know me around here as I’ve been with WesTrac for 12 years. And they know they can offload on me and trust me, so it works well.”

Mike says this program is making a clear difference for WesTrac. “I can think of quite a few instances where I’ve made genuine steps forward with my workmates. It’s an ongoing conversation where we touch base regularly.”

He checks in with some colleagues regularly, and has been able to offer helpful directions to get support.

“If I see anyone really out of sorts, I’m equipped now to ask those hard questions. I can follow those markers I learned in training.”

There’s also a personal element to being a Minder. “As a family man, I’ve understood a lot of their struggles myself, so I can build up a rapport, and give pointers for getting help when people feel hopeless.”

If Mike’s experience is anything to go by, Resourceful Mind is having a powerfully positive impact at WesTrac. “Opening up conversations is so important. I wish I’d had this kind of initiative on site as a younger guy when I saw many mates struggling.”

“To see something like this program come out and be taken up enthusiastically by WesTrac is great. If we can prevent people suffering, and even prevent tragedies like suicide, surely that’s got to be a very good thing.”

STEPHANIE VAUGHAN-JOHNSON

Crisis Supporter

Graham Mabury Award: Volunteer of the Year

Speaking with Stephanie, it's easy to see why she received the Graham Mabury Award, and to understand her reaction. "I didn't believe it at first, and then spent some time trying to work out why I received it when I am only a once-a-week volunteer" Clearly, she is all about being a small part of something much bigger and more impactful.

"It's really a tribute to the Lifeline WA team, without the support of team members and effective trainers, you can't be there with the help seekers in their time of need." In this, Stephanie notes the special dynamic and value that In-Shift Supervisors bring to each session. "I feel very supported. They look at you, ask if you're fine, and then ensure you are not just saying so."

Stephanie came to Lifeline WA from a fascinating and varied career background. She was involved in youth work in Sydney, spent several years backpacking overseas and later trained as a nurse. This career saw her working in emergency departments, in midwifery and child health before moving into community nursing and primary health care in remote Western Australia. Whilst working out of Wyndham in Warmun, Stephanie camped out while nursing in the outback in Aboriginal communities. Stephanie mentioned she treasures these experiences and valued the way the local people made her welcome.

"I have been fortunate to have had opportunities to travel over the years, and volunteered in Zambia, Africa." There, she worked on a childhood immunisation program, with mothers and babies some who were homeless or had been ostracised because they were HIV positive.

Stephanie has volunteered with a number of other organisations, supporting those with cancer and working with homeless people. She's completed a Masters degree and is now studying towards her Certificate IV in training and assessment.

"I love learning, and I have learnt a lot from help seekers. They're my best teachers on how to listen, and some have shown me my unconscious biases. It's very rare that I don't learn something from a call, even if it's just to encourage me to be patient, or to teach me to take a breath and sit back in a chair. Listening to calls, I am in awe of how some people manage to live with a host of varied challenges."

Stephanie credits Lifeline WA for her positive experience as a volunteer Crisis Supporter. "Their training is excellent, and the opportunities for professional development, outstanding. The support available is terrific, and the teamwork and camaraderie, special."

"What I like about Lifeline WA is that they walk the walk, as well as talk the talk. They maintain their values."

"Anyone who rings Lifeline WA will be treated with dignity, respect and in confidence."

Remaining positive and enthusiastic about life is important to Stephanie – whether it's in her volunteering or other pursuits. She reflects on this in a humble and thoughtful way, mentioning she has survived cancer no less than three times, and like most people, has had other significant losses in her life.

"I feel lucky to be alive and grateful to get out there every day with friends, I treasure the golden moments in my life. I just hope I'll run out of life before I run out of things to do!"

LISA JONES

Training Designer

Deborah Doncon Award:
Employed Staff Member of the Year

Lisa's clear and unrelenting commitment to professional excellence shines through in all she says and does. As Lifeline WA's Training Designer, she brings a wealth of experience to her role – one that includes building and tailoring programs for corporate, community and government organisations.

"I began as a volunteer Crisis Supporter and learned a lot through my training, and then so much more when I started taking calls. Learning what it really means to help someone, and being equipped with practical communication skills is incredibly valuable."

Lisa brings this foundation into training for organisations. "More and more companies are appreciating the importance of opening up conversations in the workplace on topics that were previously taboo or stigmatised – like mental health, domestic violence, sexual harassment, suicide prevention and intervention.

"Companies have always trained people in first aid so they can respond if someone falls or needs CPR. Now they're seeing mental health first aid training in a similar way. People are often unsure when it comes to workplace mental health. But when you're trained to look for markers, and know what to say or do, you can make all the difference."

Lisa notes that coming out of the Covid era, many more organisations recognise the stresses on their workforce's mental health and wellbeing. "Our peer support programs, like Resourceful Mind, provide that all-important first contact who can let a colleague know it's okay to ask for help, and to provide options for reaching out in ways that feel right for them."

Several elements make Lifeline WA's workplace training products stand out for Lisa. "So much goes into the programs! They're strongly evidence based, and we run them through robust internal processes to check their quality before they get to any clients."

Lisa notes that training programs are designed to be engaging, to draw on people who can talk about different topics, and they're tailored to be relatable across a diverse range of industries.

"Another key strength is that many of our trainers have also been Crisis Supporters, so they take their valuable experience and knowledge out there. They can share how to approach and respond to moments of crisis more confidently."

Lisa is focused on going the extra mile to review and improve all aspects of her work.

"I love this role, plus I still get to run a bit of training myself, and I love that. It really helps to get out there in front of people and see what they're responding to and what works. It all goes back into what I design."

From embracing many volunteer, support and training roles at Lifeline WA, to her current studies and her passion for cats, cacti and succulents, Lisa remains inspired and excited about each day ahead.

"I love thinking about the ripple effect of that one person who's attended training and goes on to make a positive difference for themselves and for others."

Rhiannon, Crisis Supporter

STATISTICS

2022-23

97,925
WA Help Seekers
▲ **4% increase**

97,935
Conversations had by Lifeline WA
▲ **49% increase**

447
Emergency Interventions

373
Crisis Supporters
▲ **46% increase**

514
Training Sessions delivered
▲ **13% increase**

46
Training Sessions delivered in regional WA
▲ **15% increase**

296
Separated Mums and Dads supported
▲ **33% increase**

76
Young People graduated from DBTeen

350
Resourceful Mind Minders
▲ **22% increase**

103
Volunteers visited
▲ **24% increase**

135
VVS Recipients
▲ **39% increase**

2621
VVS visiting hours
▲ **65% increase**

OUR BOARD

Bronwyn Kerr, Peter Thomas, Nadia Mitsopoulos, Rhys Taylor, Paula Chatfield, Steve Fewster, Lorna MacGregor, Ailan Tran

Peter Thomas
Chair

MBA, BSc, BEcon, GAICD
Appointed September 2021
Appointed Chairperson December 2021

Peter is a board director and consultant with significant executive experience in finance, mining and construction. He has held CEO and senior executive positions at BBI, Fortescue, Novartis and Decmil. Peter has previously worked for McKinsey & Company and Lehman Brothers in the USA. Currently, Peter is a director of Decmil, the ASX listed construction and engineering group.

David Etherton
Deputy Chair

BEcons FIPAAWA
Appointed June 2018
Appointed Deputy Chair August 2021

David has 30 years of senior executive leadership experience in the tourism, venues and events industries. David has been the CEO of VenuesWest since 2008 and oversees 14 of Western Australia's biggest sporting and entertainment venues, including the world class RAC Arena and Optus Stadium. In 2023 David received the public service medal for his leadership in response to the COVID19 pandemic.

Rhys Taylor
Treasurer

CA, BBus
Appointed January 2021
Appointed Treasurer August 2021

Rhys is a finance professional with over 20 years' experience and is currently the Chief Financial Officer at the City of Vincent. He has experience across a range of industries including retail, financial services, education, mining and the public sector and has held various roles at Wesfarmers, RAC and EY.

Nadia Mitsopoulos
Board Member

BA
Appointed August 2017

Nadia Mitsopoulos has worked in the media as a journalist and broadcaster for over 30 years. Nadia worked extensively in television in Perth and overseas, before making the move to radio. She is currently the presenter of the Mornings Program on ABC Radio Perth.

Bronwyn Kerr
Board Member

LLB (Hons), BA, FCIS, GAICD
Appointed May 2021

Bronwyn is a legal and governance professional with over 15 years' experience. Bronwyn is currently the General Counsel and Company Secretary of ASX-listed mining investment company, Deterra Royalties Limited. Bronwyn is admitted to practice law in Western Australia and holds post-graduate qualifications in finance and corporate governance.

Paula Chatfield
Board Member

B Psych
Appointed February 2022

Paula has worked within the public Health sector for almost 40 years. For the last 15 years Paula has been working at executive level across state-wide tertiary, secondary and community-based health services. These include mental health, maternity, neonatal, paediatric, state rehabilitation services, sexual assault, community based mental health and alcohol and other drug services. More recently she has also taken on an executive role for Aboriginal Health Strategy within the Health sector which covers the rural and remote regions of Western Australia.

Steve Fewster
Board Member

BBus, CA, GAICD
Appointed February 2022

Steve joined APM as Group CFO in 2021. Before joining APM, Steve was the CFO at WesTrac and has held several other CFO roles. Steve was also with Fortescue Metals Group for over six years, where he managed a diverse range of portfolios. Steve was previously a member of the EY corporate finance team, where he was involved in a number of mergers and acquisitions.

Ailan Tran
Caretaker Member

B Eng. (Env. Hons. 1), GAICD
Appointed February 2023

Ailan has over 30 years' experience in executive leadership, strategic project approvals and corporate affairs functions. Through her practical experience with global frameworks such as UN Sustainable Development Goals, UN Declaration of the Rights of Indigenous Peoples, and Global Reporting Initiative, Ailan has gained significant expertise in environment, social and governance matters. Ailan is currently the CEO of Yugunga-Nya Native Title Aboriginal Corporation RNTBC and owns a property management business in the South West of WA.

Rowena Roberts
Board Member (resigned)

Dip Mgt
Appointed January 2022
Resigned October 2022

Rowena is an experienced People Manager with a demonstrated history of working in the mining & metals industry. Rowena is skilled in Indigenous engagement, community relations, HR management, leadership development, public speaking, and best practice diversity and Indigenous participation models for government and private sector companies.

FINANCIAL REPORT

Gavin Douglas, CFO, Ellie Carr, Clinical Governance Manager, Natalie Martinovich, COO, Lorna MacGregor, CEO, and Brett Davey, Executive Director Crisis Support

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The financial report covers Living Stone Foundation Inc. as an individual entity. The financial report is presented in Australian dollars, which is Living Stone Foundation Inc.'s functional and presentation currency.

The financial report consists of the financial statements, notes to the financial statements and the Committees' declaration.

A description of the nature of the operations of the Association and its principal activities are included in the Committee members' report, which is not part of the financial report.

The financial report was authorised for issue, in accordance with a resolution of Committee members, on 24 August 2023.

The Committee members have the power to amend and reissue the financial report.

COMMITTEE'S REPORT

30 June 2023

The committee members submit the financial report of the Association for the financial year ended 30 June 2023.

Committee members

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

- **Peter Thomas (Chair)**
- **Rhys Taylor (Treasurer)**
- **David Etherton (Deputy Chair)**
- **Nadia Mitsopolous (Board Member)**
- **Bronwyn Kerr (Board Member)**
- **Paula Chatfield (Board Member)**
- **Steve Fewster (Board Member)**
- **Rowena Roberts (Board Member)**
  Resigned 26 October 2022
- **Ailan Tran (Caretaker Member)**
  Appointed 23 February 2023

Principal activities

The principal activities of the Association during the financial year were to prevent suicide, support people in crisis and create equal opportunities for emotional wellbeing.

Significant changes

No significant change in the nature of these activities occurred during the year.

Operating result

The profit of the Association for the financial year after providing for income tax amounted to **$210,610** (**2022: $45,870**).

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

Committee member: _____

Peter Thomas (Chair)

Dated this 24th **day of** August **2023**

AUDITOR'S INDEPENDENCE DECLARATION

DRY KIRKNESS

AUDITOR'S INDEPENDENCE DECLARATION

In accordance with the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Act 2015 (WA), in relation to our audit of the financial report of Living Stone Foundation Inc. for the year ended 30 June 2023, to the best of my knowledge and belief, there have been:

a) No contraventions of the auditor independence requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and

b) No contraventions of the auditor independence requirements of section 80 the Associations Incorporation Act 2015 (WA) in relation to the audit; and

c) No contraventions of any applicable code of professional conduct in relation to the audit.

DRY KIRKNESS (AUDIT) PTY LTD

ROBERT HALL CA

Director
Perth

Date: 24 August 2023

Dry Kirkness (Audit) Pty Ltd
Ground Floor, 50 Colin St
West Perth, WA 6005

PO Box 166, West Perth, 6872
dk@drykirkness.com.au
drykirkness.com.au

P: (08) 9481 1118
ABN: 61 112 942 373
RCA No. 289109

Liability limited by a scheme approved under the Professional Standards Legislation

Living Stone Foundation Inc.

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2023

REVENUE	NOTE	2023($)	2022($)
Contracted services		2,577,440	1,544,399
Education and prevention services		1,101,443	733,664
Fundraising and donations		2,892,078	3,178,211
Government grants	5(b)	1,960,257	1,339,016
Other grants		1,080,018	1,220,541
Gain/(Loss) on investments		73,144	(129,001)
Volunteer labour contribution	5(a)	1,598,109	1,473,425
Other income		139,394	127,111
		11,421,883	**9,487,366**
EXPENSES			
Depreciation	9(a)	(188,074)	(120,061)
Depreciation - right-of-use asset	10	(208,968)	(119,817)
Employee benefits expense		(7,285,779)	(5,867,002)
Fundraising costs		(371,519)	(456,729)
Interest and finance expenses	10	(36,528)	(13,706)
Other expenses		(1,352,499)	(1,254,919)
Property, rents and rates		(136,583)	(84,151)
Training costs		(33,214)	(51,686)
Volunteer services	5(a)	(1,598,109)	(1,473,425)
		(11,211,273)	**(9,441,496)**
Surplus for the period		**210,610**	**45,870**
Surplus before income tax		**210,610**	**45,870**
Income tax expense		-	-
Surplus after income tax expense		**210,610**	**45,870**
Other comprehensive income, net of income tax		-	-
Total comprehensive income for the year		**210,610**	**45,870**

The comparative information is not compliant with Australian Accounting Standards.

Living Stone Foundation Inc.

Statement of Financial Position

As At 30 June 2023

ASSETS	NOTE	2023($)	2022($)
Current assets			
Cash and cash equivalents	6	4,131,853	3,874,994
Trade and other receivables	7	203,328	566,148
Contract assets	8	203,171	125,355
Prepayments		76,026	84,972
Total current assets		**4,614,378**	**4,651,469**
Non-current assets			
Property, plant and equipment	9	614,353	742,363
Financial assets	11	1,705,117	888,881
Right-of-use assets	10	783,632	992,600
Total non-current assets		**3,103,102**	**2,623,844**
Total assets		**7,717,480**	**7,275,313**
LIABILITIES			
Current liabilities			
Trade and other payables	12	776,061	739,542
Contract liabilities	13	1,159,404	811,415
Lease liabilities	10	249,770	232,926
Employee benefits	14	331,826	289,858
Total current liabilities		**2,517,061**	**2,073,741**
Non-current liabilities			
Lease liabilities	10	778,946	1,028,716
Employee benefits	14	121,823	83,816
Total non-current liabilities		**900,769**	**1,112,532**
Total liabilities		**3,417,830**	**3,186,273**
Net assets		**4,299,650**	**4,089,040**
EQUITY			
Retained earnings	15	4,299,650	4,089,040
TOTAL EQUITY		**4,299,650**	**4,089,040**

Living Stone Foundation Inc.

Statement of Changes in Equity

For the Year Ended 30 June 2023

2023	RETAINED EARNINGS($)	TOTAL($)
Balance at 1 July 2022	**4,089,040**	**4,089,040**
Surplus after income tax expense	210,610	210,610
Balance at 30 June 2023	**4,299,650**	**4,299,650**

2022	RETAINED EARNINGS($)	TOTAL($)
Balance at 1 July 2021	**4,043,170**	**4,043,170**
Surplus after income tax expense	45,870	45,870
Balance at 30 June 2022	**4,089,040**	**4,089,040**

Living Stone Foundation Inc.

Statement of Cash Flows

For the Year Ended 30 June 2023

CASH FLOWS FROM OPERATING ACTIVITIES	NOTE	2023($)	2022($)
Grants and other receipts		11,633,743	9,256,279
Payments to suppliers and employees		(10,311,419)	(8,763,019)
Net cash provided by/(used in) operating activities	17	**1,322,324**	**493,260**
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(60,064)	(526,055)
Purchase of investments		(743,091)	(714,744)
Net cash provided by/(used in) investing activities		**(803,155)**	**(1,240,799)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment for interest portion of lease liabilities		(29,384)	(8,653)
Payments received for lease incentive		-	250,000
Principal repayments of lease liabilities		(232,926)	(116,662)
Net cash provided by/(used in) financing activities		**(262,310)**	**124,685**
Net increase/(decrease) in cash and cash equivalents held		256,859	(622,854)
Cash and cash equivalents at beginning of year		3,874,994	4,497,848
Cash and cash equivalents at end of financial year	6	**4,131,853**	**3,874,994**

Notes to the Financial Statements

For the Year Ended 30 June 2023

The financial report covers Living Stone Foundation Inc. as an individual entity. Living Stone Foundation Inc. is a not-for- profit Association, registered and domiciled in Australia.

The principal activities of the Association for the year ended 30 June 2023 were to prevent suicide, support people in crisis and create equal opportunities for emotional wellbeing.

The functional and presentation currency of Living Stone Foundation Inc. is Australian dollars. All amounts have been rounded to the nearest dollar ($).

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. Change in Accounting Policy

In the previous year, the Association prepared special purpose financial statements which complied with all recognition and measurement requirements.

On 1 July 2022, the Association adopted AASB 1060 General Purpose Financial Statements - Simplified Disclosures.

In adopting this standard, the Association has applied AASB 1 First Time Adoption of Australian Accounting Standards.

The adoption and transition of this new accounting standard have not caused any material adjustment to the reported financial position, performance or cash of the Association, except the re-classification of Right-of-Use Assets from Property, Plant and Equipment.

3. Summary of Significant Accounting Policies

(a) Revenue and other income

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 Association 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

Living Stone Foundation Inc.

Notes to the Financial Statements

For the Year Ended 30 June 2023

3. Summary of Significant Accounting Policies (continued)

(a) Revenue and other income (continued)

Revenue from contracts with customers (continued)

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 Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

The revenue recognition policies for the principal revenue streams of the Association are:

Interest

Interest revenue is recognised on an accrual basis in accordance with AASB 9.

Dividends

Dividend revenue is recognised when the right to receive the dividend has been established.

Other income

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

(b) Volunteer services

Volunteer services are measured at their fair value, which is determined by market related wage rates and hours of services provided, and contributions and services are recognised for these amounts.

Lifeline (WA) receives considerable donated value from the services provided by its extensive cohort of volunteers. Lifeline (WA) chooses to recognise that value in its financial accounts in accordance with AASB 1058

Volunteer Groups:

- Telephone Crisis Support
- Other Volunteer Groups
- Volunteer with 'Lived Experience'
- Board of Directors\

(c) Income Tax

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

(d) 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).

Notes to the Financial Statements

For the Year Ended 30 June 2023

3. Summary of Significant Accounting Policies (continued)

(d) Goods and services tax (GST) (continued)

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.

(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 significantly less than fair value have been recorded at the acquisition date fair value.

Depreciation

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

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

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

Fixed asset class	Depreciation rate
Buildings	3 - 15 years
Office Equipment	2 - 8 years
Computer Software	4 - 5 years
Right-of-Use - Buildings	5 years

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) Leases

(i) Right-of-use asset

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

Living Stone Foundation Inc.

Notes to the Financial Statements

For the Year Ended 30 June 2023

3. Summary of Significant Accounting Policies (continued)

(f) Leases (continued)

(i) Right-of-use asset

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

(ii) Lease liability

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Exceptions to lease accounting

The Association has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Association recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

(g) Financial instruments

Financial instruments are recognised initially on the date that the Association 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.

Notes to the Financial Statements

For the Year Ended 30 June 2023

3. Summary of Significant Accounting Policies (continued)

(g) Financial instruments (continued)

Financial assets (continued)

Classification

On initial recognition, the Association 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 Association changes its business model for managing financial assets.

Amortised cost

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

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

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

Financial assets through profit or loss

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

Net gains or losses, including any interest or dividend income are recognised in profit or loss.

The Association's financial assets measured at FVTPL comprise an exchange traded fund investment in the statement of financial position.

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
- equity instruments measured at FVTPL

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Association 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 Association's historical experience and informed credit assessment and including forward looking information.

Living Stone Foundation Inc.

Notes to the Financial Statements

For the Year Ended 30 June 2023

3. Summary of Significant Accounting Policies (continued)

(g) Financial instruments (continued)

Financial assets (continued)

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

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

- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association 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 Association 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 Association 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 Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

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

Financial liabilities

The Association 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 Association comprise trade payables and lease liabilities.

Notes to the Financial Statements

For the Year Ended 30 June 2023

3. Summary of Significant Accounting Policies (continued)

(h) Impairment of non-financial assets

At the end of each reporting period the Association determines whether there is an evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

(i) 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.

(j) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be 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. Changes in the measurement of the liability are recognised in profit or loss.

(k) Provisions

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

(l) Adoption of new and revised accounting standards

The Association has adopted all standards which became effective for the first time at 30 June 2023, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

Any new, revised or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Living Stone Foundation Inc.

Notes to the Financial Statements

For the Year Ended 30 June 2023

3. Summary of Significant Accounting Policies (continued)

(m) New Accounting Standards and Interpretations

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Association has decided not to early adopt these Standards. The following table summarises those future requirements, and their impact on the Association where the standard is relevant:

STANDARD NAME	EFFECTIVE DATE FOR ENTITY	REQUIREMENTS	IMPACT
AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non- Current.	1 July 2023	This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current.	Little impact expected on reported financial position or performance.
AASB 2021-2 Amendment to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates.	1 July 2023	Amends a number of standards (AASB 7, AASB 101, AASB 108, AASB 134 and AASB Practice Statement 2).	No impact on reported financial performance or position. There may be a reduction in quantum of accounting policy disclosures.
Deferred Taxes	01 January 2023	This Standard amends AASB 112 to clarify the accounting for deferred tax on on transactions that, at the time of the transaction, give rise to equal taxable and deductible temporary differences. In specified circumstances, entities are exempt from recognising deferred tax when they recognise assets or liabilities for the first time. The amendments clarify that the exemption does not apply to transactions for which entities recognise both an asset and a liability and that give rise to equal taxable and deductible temporary differences. This may be the case for transactions such as leases and decommissioning, restoration and similar obligations. Entities are required to recognise deferred tax on such transactions.	No impact to consider on deferred tax treatment of transactions as the association does not pay taxes.

Notes to the Financial Statements

For the Year Ended 30 June 2023

4. Critical Accounting Estimates and Judgments

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

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

The significant estimates and judgements made have been described below.

Key estimates - estimation of useful lives

\ The Association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or assets that have been abandoned or sold will be written off or written down.

Key estimates - revenue recognition

= When determining the nature, timing and amount of revenue to be recognised, the following critical estimates and judgements were applied and are considered to be those that have the most significant effect on revenue recognition.\

Grants

= For many of the grant agreements received, the determination of whether the contract includes sufficiently specific performance obligations was a significant judgement involving discussions with a number of parties at the Association, review of the proposal documents prepared during the grant application phase and consideration of the terms and conditions.

Grants received by the Association have been accounted for under both AASB 15 and AASB 1058 depending on the terms and conditions and decisions made.

If this determination was changed then the revenue recognition pattern would be different from that recognised in these financial statements.

Key judgments - lease classification

= The Association is a party to a number of lease arrangements in relation to their buildings. Review of the minimum lease payments, lease term, other terms and conditions in the lease have caused the lease to be classified as a right of use asset.

Living Stone Foundation Inc.

Notes to the Financial Statements

For the Year Ended 30 June 2023

5. Revenue

(a) Volunteer services recognised

Lifeline has recognised the benefit received from the cohort of volunteers that provides invaluable support to enable us to deliver our services. The recognition of the benefit is based on market related remuneration rates and hours documented below:

	2023 NO. OF HOURS	2022 NO. OF HOURS
Board	313	315
Telephone crisis support	27,265	27,931
Other volunteer services	7,751	5,213
	35,329	**33,459**

(b) Government grants	2023($)	2022($)
Mental Health Commission	1,332,295	781,592
Department of Communities	463,593	435,648
Department of Social Services	145,369	117,576
Shire of Esperance	19,000	4,200
	1,960,257	**1,339,016**

6. Cash and Cash Equivalents

	2023($)	2022($)
Cash on hand	35	40
Bank balances	1,631,313	3,874,863
NAB Term Deposit	2,000,000	-
Sustainability Account - Cash	500,505	91
	4,131,853	**3,874,994**

7. Trade and other receivables

	2023($)	2022($)
Trade receivables	185,491	565,413
Other receivables	17,837	735
	203,328	**566,148**

8. Contract Asset

	2023($)	2022($)
Contract asset	**203,171**	**125,355**

Notes to the Financial Statements

For the Year Ended 30 June 2023

9. Property, plant and equipment	2023($)	2022($)
Improvements to buildings		
At cost	301,311	301,311
Accumulated depreciation	(287,624)	(285,994)
	13,687	15,317
Leasehold Improvements		
At cost	584,811	569,497
Accumulated amortisation	(156,289)	(63,542)
	428,522	505,955
Office equipment		
At cost	746,833	702,083
Accumulated depreciation	(574,689)	(482,778)
	172,144	219,305
Computer software		
At cost	69,441	69,441
Accumulated depreciation	(69,441)	(67,655)
	-	1,786
Total property, plant and equipment	**614,353**	**742,363**

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

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

Year ended 30 June 2023	BUILDING IMPROVEMENTS ($)	OFFICE EQUIPMENT ($)	COMPUTER SOFTWARE ($)	LEASEHOLD IMPROVEMENTS ($)	TOTAL ($)
Balance at the beginning of the year	15,317	219,305	1,786	505,955	742,363
Additions	-	44,750	-	15,314	60,064
Disposals	-	-	-	-	-
Depreciation expense	(1,630)	(91,911)	(1,786)	(92,747)	(188,074)
Balance at the end of the year	**13,687**	**172,144**	**-**	**428,522**	**614,353**

Notes to the Financial Statements

For the Year Ended 30 June 2023

9. Property, plant and equipment (continued)

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

Year ended 30 June 2022	BUILDING IMPROVEMENTS ($)	OFFICE EQUIPMENT ($)	COMPUTER SOFTWARE ($)	LEASEHOLD IMPROVEMENTS ($)	TOTAL ($)
Balance at the beginning of the year	16,947	95,526	10,052	213,844	336,369
Additions	-	192,893	-	334,114	527,007
Disposals	-	(952)	-	-	(952)
Depreciation expense	(1,630)	(68,162)	(8,266)	(42,003)	(120,061)
Balance at the end of the year	**15,317**	**219,305**	**1,786**	**505,955**	**742,363**

10. Leases

Right-of-use assets

The right-of-use asset is in relation to the lease that the Association has in place on the property located at Level 2, 50 Subiaco Square Road, Subiaco WA. The Association received a $250,000 fit out incentive.

The Association has opted to recognise leases that are significantly below-market at cost. The lease terms are as follows:

Property: 221 Onslow Road, Shenton Park
Lease Term: 5 years commencing 1 March 2020
Rent per annum: $1

Year ended 30 June 2023	BUILDINGS ($)	TOTAL ($)
Balance at beginning of year	992,600	992,600
Additions	-	-
Disposals	-	-
Lease modification	-	-
Depreciation charge	(208,968)	(208,968)
Balance at end of year	**783,632**	**783,632**

Notes to the Financial Statements

For the Year Ended 30 June 2023

10. Leases (continued)

Right-of-use assets (continued)

Year ended 30 June 2022	BUILDINGS($)	TOTAL($)
Balance at beginning of year	55,537	55,537
Additions	1,044,842	1,044,842
Disposals	-	-
Lease modification	12,038	12,038
Depreciation charge	(119,817)	(119,817)
Balance at end of year	**992,600**	**992,600**

2023	<1 YEAR ($)	1-5 YEARS ($)	>5 YEARS ($)	LEASE LIABILITIES INCLUDED IN THIS STATEMENT OF FINANCIAL POSITION ($)
Lease liabilities	249,770	778,946	-	1,028,716
2022				
Lease liabilities	232,926	1,028,716	-	1,261,642

Statement of Profit or Loss and Other Comprehensive Income

The amounts recognised in the statement of profit or loss and other comprehensive income relating to interest expense on lease liabilities and short-term leases or leases of low value assets are shown below:

	2023($)	2022($)
Interest expense	36,528	13,706
Depreciation - right-of-use asset	208,968	119,817
	245,496	**133,523**

11. Financial Assets

	2023($)	2022($)
Financial assets at fair value through profit and loss		
Exchange traded fund investment	**1,705,117**	**888,881**

Notes to the Financial Statements

For the Year Ended 30 June 2023

12. Trade and Other Payables

	2023($)	2022($)
Trade payables	53,763	73,488
GST payable	111,835	136,555
Accrued expenses	241,293	235,249
PAYG payable	94,816	72,184
Superannuation payable	274,354	222,066
	776,061	**739,542**

13. Contract Liabilities Payables

	2023($)	2022($)
Contract liabilities	**1,159,404**	**811,415**

14. Employee Benefits Payables

	2023($)	2022($)
Current liabilities		
Long service leave	11,748	21,589
TOIL	152	734
Annual leave	319,926	267,535
	331,826	**289,858**
Non-current liabilities		
Long service leave	**121,823**	**83,816**

15. Retained Earnings Payables

	2023($)	2022($)
Opening balance	4,089,040	4,043,170
Result for the year	210,610	45,870
Closing balance	**4,299,650**	**4,089,040**

16. Auditors' Remuneration

	2023($)	2022($)
Fee for audit services	**10,000**	**9,000**

17. Cash Flow Information

	2023($)	2022($)
(a) Reconciliation of cash		
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:		
Cash and cash equivalents	**4,131,853**	**3,874,994**

Notes to the Financial Statements

For the Year Ended 30 June 2023

17. Cash Flow Information (continued)

(b) Reconciliation of result for the year to cashflows from operating activities

	2023($)	2022($)
Profit for the year	210,610	45,870
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- depreciation	188,074	120,061
- depreciation - right-of-use asset	208,968	119,817
- interest portion of lease liability	29,384	8,653
- (gain)/loss on investments	(73,144)	129,001
Changes in assets and liabilities:		
- decrease/(increase) in trade and other receivables	362,820	(342,231)
- decrease/(increase) in other assets	8,945	(49,010)
- increase in contract assets	(77,816)	(17,854)
- increase in trade and other payables	36,519	226,720
- increase in contract liabilities	347,989	146,077
- increase in provisions	79,975	106,156
Cashflows from operations	**1,322,324**	**493,260**

18. Capital and Leasing Commitments

(a) Capital Commitments

The Association has committed funds of $151,800 (2022: $151,800) held with the National Australia Bank for the property lease guarantee.

(b) Operating Leases

Minimum lease payments under non-cancellable operating leases:	2023($)	2022($)
- not later than one year	5,760	5,760
- between one year and five years	2,400	8,160
	8,160	**13,920**

The Association has opted to utilise the exception under AASB 16 and recognise the lease as a low value asset.

Living Stone Foundation Inc.

Notes to the Financial Statements

For the Year Ended 30 June 2023

19. Capital Risk Management

The Association's objective is to manage working capital so as to ensure that liabilities can be settled as and when they fall due.

20. Key Management Personnel Remuneration

The remuneration paid to key management personnel of Living Stone Foundation Inc. during the year is as follows:

	2023($)	2022($)
Short-term employee benefits	914,647	931,325
Long-term benefits	87,070	85,762
Post-employment benefits	22,345	18,164
	1,024,062	**1,035,251**

21. Contingencies

In the opinion of the Directors, the Association did not have any contingencies. The former employee dispute that was noted for the year ended 30 June 2022 was settled during the 2023 financial year.

22. Related Parties

The Association's main related parties are as follows:

Key management personnel - refer to Note 20.

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

23. Events after the end of the Reporting Period

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

24. Statutory Information

The registered office and principal place of business of the company is:
Living Stone Foundation Inc.
Level 2
50 Subiaco Square Road
Subiaco WA 6008

Living Stone Foundation Inc.

Committee Members' Declaration

The responsible persons declare that in the responsible person's opinion:

1. The financial statements and notes satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and:

   a. comply with Australian Accounting Standards - Simplified Disclosures applicable to the entity; and

   b. give a true and fair view of the financial position of the registered entity as at 30 June 2023 and of the performance for the year ended on that date.

2. There are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

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

Responsible person:

Peter Thomas (Chair)

Dated this **day of** **2023**

Living Stone Foundation Inc.

INDEPENDENT AUDITOR'S REPORT

DRY KIRKNESS

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF LIVING STONE FOUNDATION INC.

Opinion

We have audited the financial report of Living Stone Foundation Inc. ("the Association"), which comprises the statement of financial position as at 30 June 2023, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Committee Member's declaration.

In our opinion, the accompanying financial report of the Living Stone Foundation Inc. is prepared, in all material respects, in accordance with the Associations Incorporation Act 2015 (WA) and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

i) giving a true and fair view of the Association's financial position as at 30 June 2023 and of its financial performance for the year then ended; and

ii) complying with Australian Accounting Standards - Simplified Disclosure Requirements as described in note 1 and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Opinion

We have conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report.

We are independent of the Association in accordance with the auditor independence requirements of the Associations Incorporation Act 2015 (WA), the Australian Charities and Not-for-profits Commission Act 2012 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including independence standards) (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our ethical requirements in accordance with the Code.

We confirm that the independence declaration required by the Associations Incorporations Act 2015 WA and Australian Charities and Not-for-profits Commission Act 2012, which has been given to the management committee of the Association, would be in the same terms if given to the management committee as at the date of this auditor's report.

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

Committee's Responsibilities for the Financial Report

The Committee of the Association is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Australian Accounting Standards - Simplified Disclosure Requirements,

Dry Kirkness (Audit) Pty Ltd
Ground Floor, 50 Colin St
West Perth, WA 6005

PO Box 165, West Perth, 6872
dk@drykirkness.com.au
drykirkness.com.au

P: (08) 9481 1118
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INDEPENDENT AUDITOR'S REPORT

Associations Incorporations Act 2015 WA, and the Australian Charities and Not-for-profits Commission Act 2012 and the needs of the members.

The Committee's responsibility also includes such internal control as the Committee determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management committee either intend to liquidate the Association 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 and 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 the financial report.

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

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

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

- Conclude on the appropriateness of the Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

Living Stone Foundation Inc.

INDEPENDENT AUDITOR'S REPORT

- 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 Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the management committee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats of safeguards applied.

Report on Other Legal and Regulatory Requirements

In our opinion, Living Stone Foundation Inc. has complied with sections 60-30(3)(b), (c) and (d) of the Australian Charities and Not-for-profits Commission Act 2012 and sections 82(1)(b), (c) and (d) of the Associations Incorporation Act 2015 (WA):

- by providing us with all information, explanation and assistance necessary for the conduct of the audit;

- by keeping financial records sufficient to enable a financial report to be prepared and audited;

- by keeping other records required by Part 3-2 of the Australian Charities and Not-for-profits Commission Act 2012, including those records required by Section 55-5 that correctly record its operations, so as to enable any recognized assessment activity to be carried out in relation to the entity; and

- by keeping other records required by Part 5 of the Associations Incorporation Act 2015 (WA), including those records required by Section 66 that correctly record its operations, to enable true and fair financial statements to be prepared.

DRY KIRKNESS (AUDIT) PTY LTD

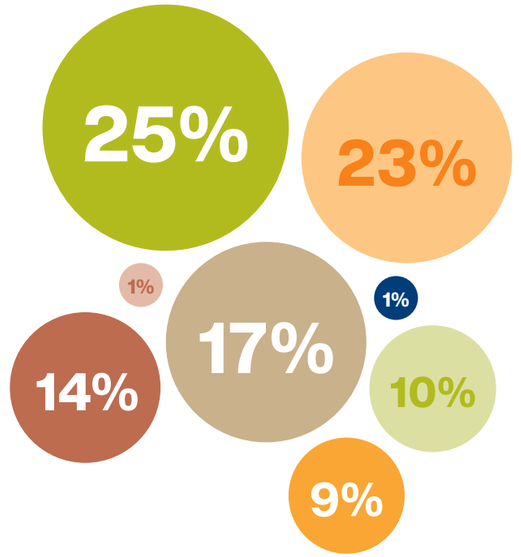
ROBERT HALL CA
Director
Perth

Date: 24 August 2023

FINANCIAL RESULTS

Income	FY 2023($)	FY 2023(%)
Contracted services	2,577,440	23%
Government grants	1,960,257	17%
Other grants	1,080,018	9%
Fundraising and donations	2,892,078	25%
Education and prevention services	1,101,443	10%
Volunteer labour contribution	1,598,109	14%
Gain/(Loss) on investments	73,144	1%
Other income	139,394	1%
	11,421,883	**100%**

Expenses	FY 2023($)	FY 2023(%)
Services Provision	6,933,530	62%
Fundraising Costs	1,190,552	11%
Administration and Office Costs	1,489,082	13%
Volunteer Services	1,598,109	14%
	11,211,273	**100%**

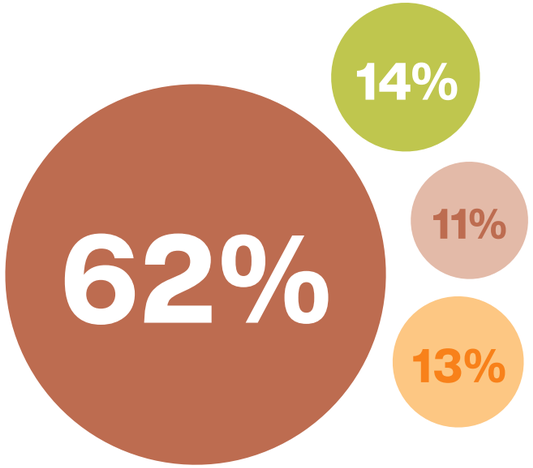


INCOME

- Fundraising and donations
- Contracted services
- Government grants
- Volunteer labour contribution
- Education and prevention services
- Other grants
- Gain/(loss) on investments
- Other income

EXPENSES

- Services provision
- Volunteer services
- Administration and office costs
- Fundraising costs



Damian and Shane,
Crisis Supporters

GRATITUDE

On behalf of the Board of Lifeline WA, we acknowledge our program funders, corporate partners, philanthropists and supporters.

They are life savers, literally. By connecting and supporting Lifeline WA they've enabled us to answer the calls of people in their darkest moment of crisis, often at the edge of suicide. With their help we've had more life saving conversations than ever before in our history.

Lifeline WA celebrates these remarkable organisations and individuals who work with us to shine light and hope, ensuring our 24/7 crisis support and suicide prevention services continue to save lives.

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Telethon 7
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YOUR
support
helps us
save
lives.
Lifeline
WA
13 11 14

Tyra, Crisis Supporter

Office address
Level 2, 50 Subiaco Square Road, Subiaco WA 6008

Postal address
PO Box 509, Subiaco WA 6904

Email
reception@lifelinewa.org.au

Phone
08 9261 4444

Connect with us online

wa.lifeline.org.au

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