Lifeline WA

ANNUAL REPORT
2021 -22

A story to celebrate

Lifeline WA Ambassador David Kelly and Crisis Supporter Susie Biggin

Cover: Crisis Supporter Naomi Cha

Crisis Supporter Danny Lee and Funded Services Administrator Tanya Sutcliffe

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 2021 – 30 June 2022.

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FROM THE CHAIR

Lifeline WA is here to listen and help people find a way out of their dark places.

The last 12 months have been stressful for many in Western Australia. Despite trying times, Lifeline WA has continued to kick some goals through our key services and exciting developments.

Lifeline WA's lifesaving Crisis Support service answered over 65,000 crisis conversations in FY22, an increase of 55% on the previous year. This not only demonstrates the significant ongoing impacts of the Covid pandemic on the community, it also reflects an extraordinary effort by the Lifeline WA team. The Board is incredibly proud of this achievement.

The increase in the number of people seeking help shows the vital role Lifeline WA plays in supporting the well-being of our community. To extend our delivery of support and services to the people that need it, we also saw the implementation and further development of some new programs.

After a successful pilot program, Resourceful Mind was formally launched in the resources sector in June 2022. Fly-In Fly-Out workers have higher rates of psychological distress than the general population yet are less likely to seek help. This program, developed in partnership with the Chamber of Minerals and Energy of Western Australia (CME), provides on-the-ground support within resources communities. At the end of the financial year, 287 trained "Minders" were providing support to workmates on resources sites across WA. We are grateful to CME for partnering with us to launch this program.

Members of our Aboriginal and Torres Strait Islander community are dying by suicide at more than twice the rate of other Australians. Lifeline WA understands that we must work collaboratively with our First Nations peoples, and our first Reconciliation Action Plan outlines our initial steps in a long journey to better understanding.

Lifeline Australia has successfully launched an Aboriginal and Torres Strait Islander Crisis Support service, and Lifeline WA is proud to be one of the Lifeline centres selected to deliver this service. We have recruited our first-ever team of Aboriginal and Torres Strait Islander Crisis Supporter employees who will support 13YARN help seekers. We look forward to contributing to the delivery of this remarkable service early next year.

Resourceful Mind and 13YARN add to our growing suite of services our team provides to many in distress.

This year also saw Lifeline WA move into new premises in Subiaco. This has been a long-awaited “upgrade” to office and call centre facilities and puts Lifeline WA in good stead for attracting and retaining wonderful employees and volunteers.

To be there to support people when they most need it, we must extend our brand and reach. I am happy to report that, thanks to the efforts of Lorna MacGregor and her team, we have continued to do so in the past year. A good example is the fact that we were oversubscribed for our annual Black Diamond Gala Dinner with 50 tables, up from 30 the previous year.

This has been another successful year for Lifeline WA fundraising. Once again, we have delivered a modest net surplus, which allows us to respond to the emotional impacts of everyday life, and unforeseen events such as cyclones, floods, bushfires and, of course, pandemics and lockdowns.

However, we are still not answering every call from help seekers, with 10-15% of calls unanswered nationally. This level of unmet calls drives the focus of the Lifeline WA Board.

We wouldn’t be able to answer the calls we do without the incredible work of our staff and 255 Crisis Supporters. You are the true champions of Lifeline WA. Thank you.

I would like to thank our CEO Lorna MacGregor, and her team for their commitment and efforts over yet another challenging year for our community and for ensuring we could meet a significant increase in demand for our crucial services.

I acknowledge the tremendous support of our supporters, corporate partners and philanthropists, individual donors and community fundraisers. I also want to acknowledge the important support of the WA Government. We couldn’t do it without your support and generosity.

The commitment of my fellow Board members continues to build an organisation that is strong and capable enough to meet the ever-increasing need for our crisis support and ensure we will always be there for our community.

And lastly, I need to thank my predecessor, Sasha Pendal. Her incredible vision, passion and expertise have not only strengthened Lifeline WA’s ability to deliver our core services, but she has overseen the implementation of new and game-changing programs that are enabling us to broaden our reach and better serve more people.

We can all be proud of Lifeline WA’s essential role in people’s lives and the difference it has made to our community.

PETER THOMAS

MBA, BSc, BEcon, GAICD
Chair

CEO'S MESSAGE

Across all our services, our paid and volunteer staff responded to yet another year of increased need in our community.

Lifeline WA is about people. We are an organisation that exists to create human connections. The success of our service reflects the quality and compassion of the people within our organisation.

Across all our services, our paid and volunteer staff responded to yet another year of increased need in our community.

The Lifeline WA team was called on to respond to the growth in demand across all our services. I have to acknowledge the commitment and passion shown by all our front-line team, including our Counsellors, our Community Visitors and our DBTeen team.

A big part of our story in FY2022 was yet another year of double-digit increase in demand for our Crisis Support service, and once again witnessing our Crisis Support team step up to respond to that demand. Our Crisis Supporters delivered over 32,000 hours in this financial year. The value of the contribution from our volunteers was almost $1.5 million in dollar value. Their worth to our community and help seekers is immeasurable.

Thank you to all our staff and volunteers, many motivated by their own lived experience, who understand the importance of providing compassionate support.

Leveraging our technology was also an essential part of meeting the increased demand. This year we successfully launched our Digital Crisis Support service which provides text and online channels. Our digital service has allowed more help seekers to reach out in a way, and via a channel, that is right for them. Digital crisis services have also created more accessibility for those for whom a voice conversation isn't possible or easy.

Embracing technology has also enabled us to trial remote delivery of our traditional voice service. A small but dedicated team of Crisis Support volunteers in our southwest, all working from home, answered over 5,000 calls from help seekers.

The trial provides proof of concept for adapting our crisis support model for remote delivery. We are currently awaiting research results to confirm that remote delivery is safe for our Crisis Supporters and our help seekers. We hope to be able to launch more regional hubs in the future.

Our Commercial Services team seeks to build mental health literacy and in-community capability. This team delivered 133% more training this year. Much of this is due to the client-centric approach taken by the team, who actively work with our clients and in the community to ensure that our training products and services are relevant and fit for purpose.

A constant challenge for all for-purpose organisations is to find the right balance between commercial business practice and compassionate decision-making.

Achieving an appropriate balance, and I believe that we do, requires excellent leadership and disciplined management. We are fortunate to have such a strong group of committed, professional, outcome-oriented people who want to do their best and make a difference. This doesn't happen by accident. It requires clarity around our purpose and values from talented management.

I'd like to acknowledge the Executive Team who provide exceptional and inspiring leadership. And the Management Team, who are the hard-working engine of this excellent organisation.

Everything we have achieved through the year has been because of their discipline, dedication and leadership.

Of course, part of the reason for the growth in demand is an increase in anguish in the community. But it's also due to increased awareness of the importance of seeking help. We do a lot of work engaging with communities and advocating help-seeking and stigma reduction. I want to thank all our ambassadors who are prepared to share their lived experience, encourage more positive attitudes around mental health awareness, and help reduce stigma.

And I also want to thank our previous Chair, Sasha Pendal, for her dedication and support and our new Chair, Peter Thomas, for taking the reins so effectively.

Lastly, as a CEO, the sheer number of people feeling vulnerable and in despair can sometimes be overwhelming. But it is also humbling to see the people that are there to help and realise there is a huge community of people behind them – all of whom make what we do happen.

LORNA MACGREGOR

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

Thank you to all our staff and volunteers, many motivated by their own lived experience, who understand the importance of providing compassionate support.

EVERYONE NEEDS A GOOD FRIEND

Everybody should have someone they can talk to and relate to. It can be a very lonely world. I'd hate the thought of Lillian not having somebody to connect with regularly.

Lifeline WA's Community Visitors Scheme (CVS) is a program designed to reduce the social isolation and loneliness of older aged adults living at home or in residential aged care.

Volunteers visit these people regularly to have a cup of tea and a chat, play some games, go for a walk or visit the shops. It's about friendship and companionship.

Paula Wyndow, Lifeline WA's CVS Coordinator, recruits the volunteers and matches them with an older aged adult. She says, "Having one person in your life who is coming to see you voluntarily, is interested in what you're saying, and shows care and compassion can really make a big difference."

One pair in the scheme are Nadene and Lillian. Nadene has been visiting Lillian for over three years. Nadene describes Lillian as "just a delight, a lovely lady. She loves gardening and her own time, but when I visit, she just comes out of her shell. She's loud and bubbly. She's quite a cheeky character."

For Nadene, it's more than just spending time with Lillian and keeping her company. "Everybody should have someone they can talk to and relate to. It can be a very lonely world. I'd hate the thought of Lillian not having somebody to connect with regularly."

It's a friendship that Lillian appreciates. "It's comforting to have Nadene to talk to and share thoughts with. We have similar personalities, and we both have a good sense of humour. I have someone to talk to about anything without judgement, and it's confidential. It makes you feel good in yourself to speak to someone like Nadene."

Nadene was asked what she'd say to someone considering volunteering for the Community Visitors Scheme. "Absolutely do it and sign up! It's the most rewarding volunteer work you can probably do. For me, it's just fantastic. I can't see myself ever finishing. I enjoy every minute I spend with Lillian."

RIDING FOR OUR LIVES

The 24-hour bike ride taught me that when I am struggling, I have the strength to do what's needed and am blessed to have family and friends who support me.

Zoe's journey from survivor to an inspirational fundraiser took 24 hours on a bike.

From the outside, Zoe seemed like a regular 21-year-old, working hard but enjoying the party life. Part of that meant she was drinking a lot. Many of her close friends didn't realise that her heavy drinking was often a case of her dealing with her depression and anxiety, diagnosed when she was 17.

One night, it got the better of her. At a work function, already in a negative head-space, she got, in her words, "obliterated". Despite being in no state to get behind the wheel, Zoe chose to drive herself home. That's when she decided to take her own life and acted in that moment.

What could have been a tragedy became the turning point in Zoe's life that sent her on a path to become an inspiration to us all.

Zoe knew how lucky she was to survive, but she knew she would die if she didn't stop drinking. She went sober, saw her GP to make a mental health plan and started seeing a therapist.

Then, after the first year of Zoe finding her pathway to recovery, Covid hit, and all the fundraising events that fund services to help people like herself were cancelled. When Zoe heard that Lifeline was dealing with historical call levels, she knew how vital fundraising was and that she needed to do something.

Zoe committed herself to a 24-hour stationary bike ride to raise funds for Lifeline WA's life saving services. So began a year of preparation and fundraising, which culminated on the day of the ride. Twenty-four hours and 407kms later, tearful and exhausted, battling through the physical pain and overcoming the mental demons, Zoe raised an incredible $24,000.

For Zoe, the physical preparation for the ride was important to maintaining her ongoing mental well-being. But perhaps the most important benefit was understanding the powerful support of family, friends and her local community.

She recognises how much better her mental health is now but understands that she will always have to live with depression and anxiety. "The 24-hour bike ride taught me that when I am struggling, I have the strength to do what's needed and am blessed to have family and friends who support me," she says.

Zoe is now a Lifeline WA Ambassador, and a passionate advocate for raising awareness of mental health and substance abuse. By sharing her own story at events and talking to others about how she has learned to overcome her demons, she knows she can help others who may be facing similar challenges.

So what's next for Zoe? Not one to rest, she has devised her own Swim Run Row Ride to raise funds for, and awareness of, Lifeline WA's suicide prevention services.

"A 3.9km swim represents the $39 it costs to answer a call at Lifeline. A 13km run for the 13% of Australians who will consider suicide at some point. A 20km row represents the 20% of Australians who experience mental illness of some kind each year. And finishing off with a 75km ride to bring attention to the fact that 75% of those that take their own lives are male," said Zoe. These numbers are her motivation.

Our Minders learn how to allow the person they are supporting to be the expert in their own lives.

We've been uncovering some of our most valuable resources.

Anyone who works in the resources sector knows it can be a tough job with unique challenges. The FIFO life can be isolating, and being away from family and friends for long stretches, and working long shifts, can take its toll.

Resourceful Mind is an innovative peer support program specifically designed for the resources sector. It was developed in a partnership between Lifeline WA and the Chamber of Minerals and Energy (CME) and was piloted last year at CME member companies Roy Hill, Mineral Resources, Simcoa and Woodside. After the success of the pilot program, Resourceful Mind was officially launched in June 2022.

Courtney Parker, Lifeline WA's Commercial Services Manager, has been responsible for implementing the program. "Resourceful Mind leverages a strength that we see on most resources sites, which is that these sites are not just workplaces, they are communities. And within every community there are "go-to" people -those people who others go to if they are having a bad day or a tough time."

Resourceful Mind identifies those "go-to" people (known as Minders in the program), provides them with training and coaching to develop the skills to have supportive conversations with colleagues experiencing challenges, and provides them with the knowledge to help them to get appropriate support.

In FY2022, 287 Minders were trained across the state.

The program is delivered by Lifeline WA Crisis Supporters. "Our Minders highly value the experience and skills of being trained, coached and supported by Lifeline WA Crisis Supporters," explains Courtney.

Judi Clemie has been a Lifeline WA Crisis Supporter for seven years and is one of the Program Facilitators of Resourceful Mind. "We teach the Minders a conversational framework. It provides Minders with the skills to identify when someone might be struggling and teaches them how to engage with that person and listen with purpose. Our Minders learn how to allow the person they are supporting to be the expert in their own lives and to provide that person with the support they need to get the right help."

"I am so inspired by the Minders," says Judi. "They are having a positive impact on the ground, supporting their colleagues, every day. I am really proud to be part of this program."

While the role of the Minders is to help others, the program is also beneficial for the mental health and well-being of the Minders themselves. "The feedback we get from our Minders is that it's changing their lives on a personal level," says Courtney. "They say, 'Now I know how to talk to my son, or how to support my brother who's going through a hard time.' They tell me that they feel really empowered."

Resourceful Mind Facilitator Judi Clemie and Commercial Services Manager Courtney Parker

CONNECTING A NEW COMMUNITY OF VOLUNTEERS

Lifeline WA has unlocked an incredible new network of volunteers in our regions.

Kristy has been part of a successful new pilot project, training volunteers in the Southwest as telephone Crisis Supporters.

Telephone Crisis Support at Home, or 'TCS@Home' for short, is making the most of new technologies and ways of working to have Lifeline WA volunteers living in regional areas and working from home for the first time.

Launched in August 2021, 35 students were trained in the pilot project to become Lifeline WA Crisis Supporters.

One of these is Kristy, a mother of three. On a personal level, she wanted to develop skills to better support her own kids and other kids in her community. But on a broader community level, she sees how important this adoption of support from people outside the metro area is.

"Lifeline WA has tapped into a larger pool of qualified, capable, skilled, compassionate people who wanted and were capable of offering that service. Recruiting Crisis Supporter positions in regions and for people working from home, you're tapping into this resource of beautiful, compassionate people that want to contribute and help people."

After a year of answering calls, Kristy sees the importance of what she does, "A lot of my calls are about loneliness. People are feeling isolated and disconnected from those around them and their community. Lifeline plays such a pivotal role in providing someone with a Crisis Supporter to connect with and talk to, and that's so important."

"I often tell people that I'm not here to fix or solve the reasons why they called, but I am here to listen and support them through their crisis. For me, Lifeline is about holding compassionate space for a person, so they feel heard, understood, and a little less alone."

TCS@Home is the first time Lifeline WA has extended its volunteer network beyond Perth, and it's thanks to Lotterywest for providing the funding to run the pilot study.

IT'S ABOUT COURAGE OFF THE PITCH

Courage is being able to reach out for help when you need to, and sharing what's on your mind.

What makes Brad Hogg an important part of the Lifeline WA team?

Brad Hogg is one of WA's favourite sportspeople. He's well known for his incredible international cricket career and his resurgence as a cult hero for the Perth Scorchers in the T20 Big Bash League.

As an ambassador for Lifeline WA, speaking to people around the state, you'd be mistaken in thinking he'd share some of the lessons or wisdom he'd picked up on the cricket pitch. It's his experiences off the oval that Brad wants to talk about.

Brad has always loved cricket. He dreamt of it for as long as he can remember. He felt at home on any oval. But off the ovals, he didn't feel safe. He was insecure and unsure of himself.

Until relatively recently, Brad wasn't confident enough to go up and chat to people on his own, worried about what he might say. It was his wife, Cheryl, who helped bring out his true self and give him confidence. To Brad, it was about "trusting yourself, just being vulnerable and saying what you feel."

Brad didn't just say what he felt. He wrote a book. In it, he told a story about trying to take his own life - a story not even friends and family knew about.

This was when Lifeline WA reached out and asked him to get involved. He remembers his first speaking engagement, "I was sharing a story, and I came to the dark side of it. All of a sudden, the heads went down, and I thought do I keep going or pull out here? I thought I'd lost the audience. I've upset them. Then at the end, at least 90% of them came up and shared a story of themselves, a friend, a family member, a client or a staff member. They said how much it meant for them to hear me share my story."

To Brad, sharing his story and having conversations about mental health is about the importance of accepting your vulnerability. But it's also about courage and compassion from other people.

"When people talk about courage, they talk about toughness and the way you're perceived. But courage is being able to reach out for help when you need to, and sharing what's on your mind. And with that courage, you're hoping the other person has that compassion to be able to understand."

From his own experience, it's clear Brad recognises what someone needs when they make a call to Lifeline. This is what makes Brad a valuable ambassador. Through his work with Lifeline, he hopes to encourage people to open up and reach out to someone who can help.

THERE'S MORE THAN ONE WAY TO TALK

Messaging allows the help seeker time to think about their responses. Once people are writing down what's actually going on for them, sometimes that in itself can be quite cathartic.

As the way we communicate changes, Lifeline WA's Crisis Support is changing with it.

For many, 'messaging' is the way they like to communicate, so the option to seek help through text or online channels makes it easier for some people to reach out when they need it. Digital channels also address accessibility issues for people with a disability like hearing loss. And help seekers can reach out anytime, anywhere, without others around them knowing. Chatting to a stranger is sometimes easier than opening up to a friend.

While traditionally Crisis Supporters deliver the service from Lifeline WA's call centre, the Digital Crisis Support team work remotely. Trudy, a Digital Crisis Supporter, brings a wealth of experience thanks to a background in Work Health and Safety, a Bachelor of Behavioural Science, and being the mum of two grown-up kids.

"The ability to work from home makes it much easier for me to help those who just need someone to be there - to care and to listen when they're feeling stressed and desperate."

For Trudy, there are other benefits that can make a real difference to people.

"Messaging allows the help seeker time to think about their responses. When you're typing it out, you can take a bit of time. Most people take two or three minutes to think through, and then they respond. And once people are writing down what's actually going on for them, sometimes that in itself can be quite cathartic. For me too, as a Crisis Supporter, it gives me a bit of time also to think about my response and edit before you hit send."

Trudy also observes one of the aspects that help make Lifeline WA's support so powerful – anonymity. The person's anonymity at the end of the Lifeline call or text can help people feel less inhibited and open up.

The expansion of Lifeline WA's Digital Support Service, which was made possible thanks to the incredible support of The Channel 7 Telethon Trust and Lifeline Australia, is already getting a huge response. Since Lifeline WA launched the services in December 2020, 13,607 crisis conversations have been supported. Almost 50 percent of those conversations have been with young help seekers. Lifeline WA's Youth Ambassador Lily shares her thoughts on the service.

"Knowing that you can text at any time of the day or night, and someone will be there to respond to you is a lot easier, instead of feeling the pressure to actually pick up the phone. Being able to text is a lot more reassuring for the younger generation."

After her own experience, Lily is a passionate advocate for reaching out for help.

"Once I finally broke down and found the right words about how I was feeling, the messages I received and the response I got was so reassuring. It just made me feel so much better. It kept me alive and helped get me where I am today."

It is not only the help seekers who get something meaningful from these conversations. For Trudy, "It's really rewarding. It really does make you feel like you're actually doing something that's making a difference, and I think that's really important."

INCLUSION HELPS THE HEALING

RAP Working Group Members Lowanna Hugall and Norah Brkich

It is important that there is space for the issues like First Nations suicide to be discussed.

Lowanna is helping Lifeline WA create a better understanding and inclusion of our First Nations peoples.

Lifeline WA's vision is a community free of suicide. With Aboriginal and Torres Strait Islander members of the Western Australian community dying from suicide at more than twice the rate of non-Indigenous Australians, Lifeline WA aspires to be a meaningful part of the solution.

Lifeline WA's first Reconciliation Action Plan (RAP) is an important step to increasing understanding, value and recognition of Aboriginal and Torres Strait Islander cultures and histories within the organisation. Lowanna, a First Nations Crisis Supporter, is a key part of the Lifeline WA RAP Working Group.

For Lowanna, the RAP "is about inclusivity for us as First Nations peoples to be recognised in Lifeline WA. It's about making sure that there is a space for us to volunteer or to be employed. It is important that there is space for the issues like First Nations suicide to be discussed. Lifeline WA is recognising we are part of the nation, and the Reconciliation Action Plan is respecting that, honouring that and putting a lot of really important things into place so that no one is excluded."

Lifeline WA is at the beginning of its reconciliation journey. Still, Lowanna sees that meaningful steps are being taken, such as using Aboriginal businesses when possible, having Lifeline WA's values translated into Noongar by UWA's Len Collard, and bringing bushtucker into the office during NAIDOC week. By educating others to celebrate and honour her culture, she sees that Lifeline WA is doing its best to create connection.

"The RAP is pushing forward to help people employed by, and volunteering with, Lifeline WA to see that our culture is valued, that these social problems that we have, and these health problems, are not our fault. The RAP is highlighting and reflecting upon the gap and looking for new ways and strategies to bring inclusion and mend that gap and also to help with the healing."

BUILDING A BRIDGE TO THE COMMUNITY

Vince is on track to realise his Big Dream.

It's people like Vince and Anne that give life to Lifeline WA.

Lifeline WA can't provide its essential service without the support and kindness of people in the community. And it's hard to find two more caring and generous people than Vince and Anne Garreffa, who have supported Lifeline WA for over 25 years.

Once a year, Vince and Anne held the Aspinall Family Lifeline WA Brunch in their back garden to raise money for Lifeline WA. In the first year, 50 guests raised around $4,000. As the event grew in numbers, so did the amount it raised for Lifeline WA. Until 2020.

On the day before WA locked down due to Covid, Vince and Anne hosted their largest event, with 325 guests served an incredible brunch prepared by 30 generous West Australian chefs and supported by 50 waitpeople – all who had supplied their time for free. An incredible $466,000 was raised when the people of WA possibly needed it more than ever.

Because of the Covid restrictions, Vince and Anne were able to pause and rethink what they wanted to do and how they would take it to another level. And their backyard just isn't big enough for what's coming next.

"We've had 25 amazing years in which time we've raised over $5 million with most that - over $4 million going to support Lifeline WA," said Vince. The funds also supported many small charities in great need in Western Australia. "The big dream now is to get a location to do something special."

Vince is on track to realise his Big Dream. He has permission to be the first charity to hold a dining experience on the iconic Matagarup Bridge. Vince says, "It's a whole new ball game."

The Matagarup Bridge of Kindness Masquerade Gala Dinner will happen on 5th March 2023. Vince is offering 40 tables of 10 and needs the state's best companies to join in and be spoilt by 40 to 50 of WA's most amazing chefs and entertained by wonderful West Australian performers. Vince is always available to talk to anybody willing to help. "Because it is so important, one hundred percent of funds raised at this event will be going to Lifeline WA's future."

Why is that important to Vince and Anne? "Lifeline has to be there for everybody. It is saving lives. It's very hard to convince your own kids, your own brothers and sisters, your own relations sometimes to come to you for help. There are always those that are only going to survive by speaking to a stranger and being saved. I want that phone call to be answered and remind everybody you can hang up on Lifeline, but Lifeline will never hang up on you."

Lifeline WA would like to thank Vince and Anne for their passionate and ongoing support.

For further information about the Matagarup Bridge of Kindness Masquerade Gala Dinner, visit the website: mbok.com.au

DEBORAH DONCON AWARD WINNER: SETH PHILLIPS

There are so many incredible people who work at Lifeline WA, all deserving of recognition and awards. But this year, Seth Phillips really stood out.

Seth wears two hats at Lifeline WA. He's both a full-time Business Support Coordinator, and he's also on the phones as a volunteer Crisis Supporter.

Every day he supports Lifeline WA staff with their IT – managing systems, phones and technology, and troubleshooting so everything works as it should. Basically, if anything goes wrong, he's the first person that's called.

One of the achievements of which Seth is most proud was the redesign and implementation of Lifeline WA's intranet.

"There were real issues with the daily management of systems across the whole organisation, from scheduling call centre shifts and training to compliance and payments. The team was getting bogged down in day-to-day issues that distracted them from the core services," says Seth.

Seth implemented a more contemporary, integrated and logical system and migrated the team across to it – no small task in itself. It's been exceptionally well received and made life easier for staff members.

"Automating many processes has saved everyone time in their day, allowing them to get on with what's important. It's made a big difference. We're really pleased with the project. It went really well," he comments.

On Thursday nights, Seth puts on his other hat as a Crisis Supporter. Volunteering was how he first became connected with Lifeline WA, and he finds that it not only gives him purpose but also provides balance to his daily role.

"The daytime job is all about fixing things and trying to find solutions, but the evening volunteering role is not about fixing anything. It's about listening and just being there for people."

For Seth, he knows both roles help serve the same purpose. "We're here to provide hope to people. We'll empathise and be there in the tough times. People need to know that there's someone out there who is ready to listen and is happy to help."

"Lifeline WA's purpose is all about building trust through connection with others and empowering them to grow into better people. I love being a part of an organisation that is making a real difference."

People need to know that there's someone out there who is ready to listen and is happy to help.

GRAHAM MABURY AWARD WINNER: MARGARET VIKINGUR

We always feel good if we can help others. I feel if I can make a difference, that really makes me feel terrific. It's a win-win.

Winning the Graham Mabury Award for Lifeline WA Volunteer of the Year was a complete shock to Margaret. But to anyone who knows her, it's no surprise. Volunteering comes naturally to Margaret. You could say she was born to do it.

Her father was a St John Ambulance volunteer for 60 years – the longest serving St John's volunteer at the time. "For me, volunteering is something I always knew I would do," says Margaret.

Margaret started at Lifeline WA over eight years ago for a new challenge and has brought with her an incredible set of skills and experience - a Masters in Special Education, 20 years of volunteering with children and adults with ADHD, and raising three kids of her own.

"I chose Lifeline WA because I believed volunteering would really make a difference to help seekers whilst offering me a new challenge. Volunteering offers as much benefit for the person volunteering as those seeking the help. One must gain something to keep coming back week after week."

Fortunately for everyone, Margaret does keep coming back to support callers by listening, encouraging, and working with them to find the next step, or just sitting in silence, to give the anonymous and non-judgmental care they need in a time of crisis.

She also gives back to Lifeline WA by mentoring the new Crisis Supporters as they are introduced to the phone room. Again, she feels she benefits just as much as it keeps her skills tuned.

Margaret was nominated for the Graham Mabury Award for her involvement and community spirit and is certainly a well-deserved winner. Thanks to her efforts, help seekers are supported, Lifeline WA's new recruits learn from one of the best, and Margaret feels better for it.

"We always feel good if we can help others. I feel if I can make a difference, that really makes me feel terrific. It's a win-win."

STATISTICS
2021-22

255
Crisis Supporters
▲ **12% increase**

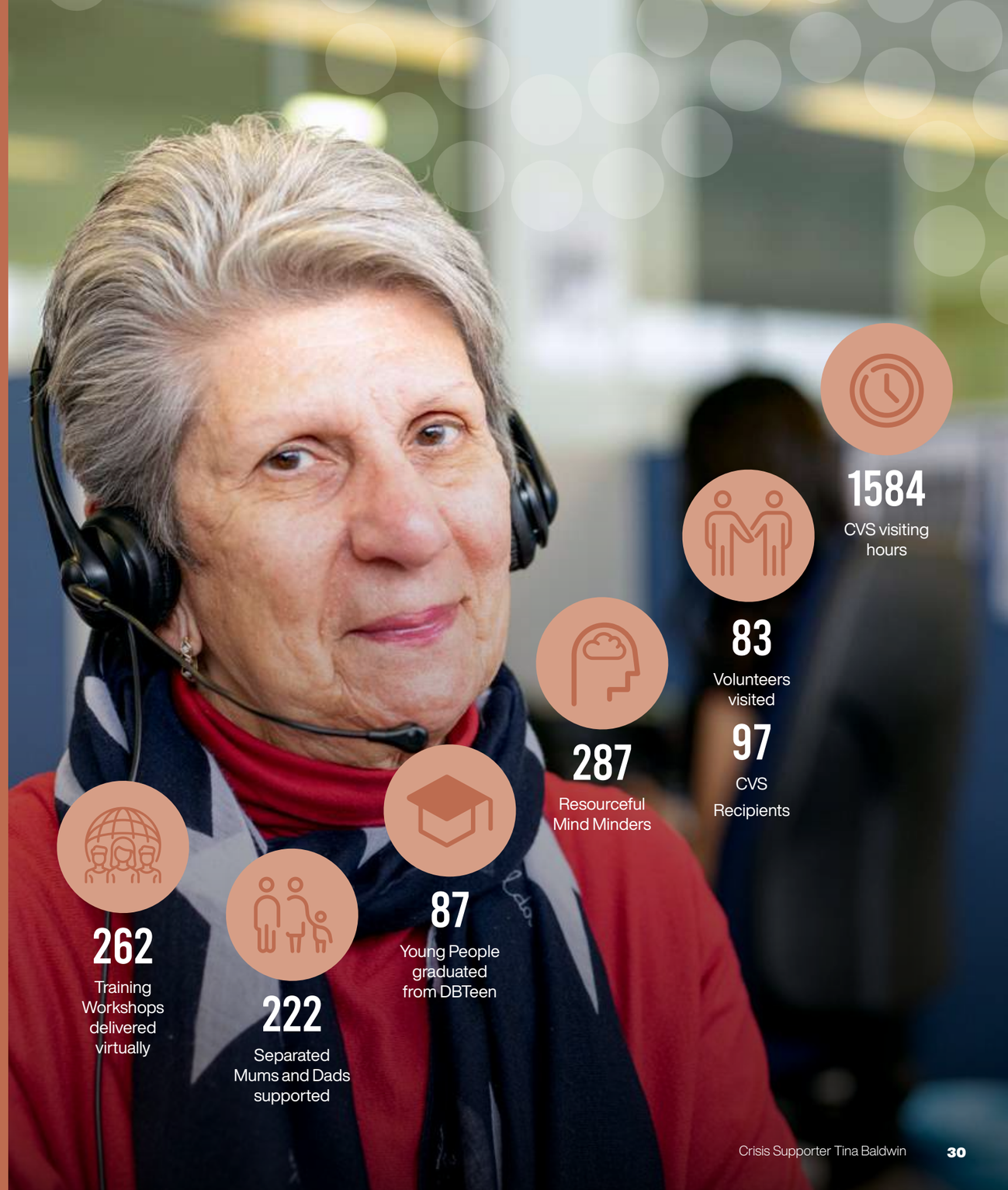
325
Emergency Interventions

456
Training Sessions delivered
▲ **133% increase**

40
Training Sessions delivered in regional WA
▲ **25% increase**

65,453
Conversations had by Lifeline WA
▲ **55% increase**

94,316
WA Help Seekers



1584
CVS visiting hours

83
Volunteers visited

97
CVS Recipients

287
Resourceful Mind Minders

87
Young People graduated from DBTeen

222
Separated Mums and Dads supported

262
Training Workshops delivered virtually

Crisis Supporter Tina Baldwin

OUR BOARD

(Front) Board Members Bronwyn Kerr and Nadia Mitsopoulos & CEO Lorna MacGregor

(Back) Deputy Chair David Etherton, Treasurer Rhys Taylor and Chair Peter Thomas

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. He has previously worked for McKinsey & Company and Lehman Brothers in the USA. He 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 25+ years of senior executive leadership experience in the tourism, venues and events industries. David has been the CEO of VenuesWest since 2008 and oversees 13 of Western Australia's biggest sporting and entertainment venues, including the world-class RAC Arena and Optus Stadium.

RHYS TAYLOR
TREASURER

CA, BBus
Appointed January 2021
Appointed Treasurer August 2021

Rhys is a Chartered Accountant with over 20 years' experience and is currently the Executive Manager Financial Services at the City of Vincent. He has experience across a range of industries, including retail, financial services, education, mining and the public sector.

NADIA MITSOPOULOS
BOARD MEMBER

BA
Appointed August 2017

Nadia Mitsopoulos has worked in the media as a journalist and broadcaster for almost 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' of 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
CARETAKER 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 the 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.

STEVE FEWSTER
CARETAKER 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.

ROWENA ROBERTS
CARETAKER MEMBER

Dip Mgt
Appointed January 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

SASHA PENDAL
CHAIR (RESIGNED)

MBA, BA (Hons)
Appointed August 2016
Resigned December 2022

Sasha is an experienced executive leader and Group General Manager at Fortescue. Sasha has over 25 years' experience in commercial management, strategic planning, policy advice and community relations.

JOHN BREARLEY
BOARD MEMBER (RESIGNED)

Dip Ed, BSW, Grad Dip (Mental Health Science)
Appointed August 2017
Resigned December 2022

John is the CoDirector Inpatient Services North Metropolitan Mental Health. John is experienced in executive leadership in large organisations providing services in mental health, disability and aged care.

HOWARD KNIGHT
BOARD MEMBER (RESIGNED)

CFA, GAICD, F.Fin
Appointed May 2019
Resigned December 2022

Howard is a Chartered Financial Analyst (CFA) with more than 30 years' of experience in investment finance. He is the Managing Director of Redgate Capital and Chairman of Vista Energy. Howard is also a member of the University of Western Australia Investment Committee.

CHRIS CAREY
TREASURER (RESIGNED)

FCA
Appointed August 2012
Resigned August 2021

Chris is a Chartered Accountant with more than 40 years' experience in funds management, compliance, engineering, mining, and chartered accountancy practice. He is a Fellow of the Institute of Chartered Accountants and a retired Fellow of the Institute of Company Directors.

Crisis Supporters Steve Gabrovec, Rosanna Leo, Linda Imrie and Damian Luscombe

FINANCIAL REPORT

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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 25 August 2022.

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

LIVING STONE FOUNDATION INC.

COMMITTEE MEMBERS' REPORT

Committee Members' Report 30 June 2022

The committee members submit the financial report of the Association for the financial year ended 30 June 2022.

Committee members

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

- **Peter Thomas (Chair)**
  Appointed 16 September 2021
- **David Etherton (Deputy Chair)**
- **Rhys Taylor (Treasurer)**
- **Nadia Mitsopolous**
- **Bronwyn Kerr**
- **Paula Chatfield (Caretaker Member)**
  Appointed 10 February 2022
- **Rowena Roberts (Caretaker Member)**
  Appointed 28 January 2022
- **Steve Fewster (Caretaker Member)**
  Appointed 10 February 2022
- **Chris Carey (Treasurer & Deputy Chair)**
  Resigned 27 August 2021
- **Sasha Pendal (Chair)**
  Resigned 10 December 2021
- **John Brearley**
  Resigned 10 December 2021
- **Howard Knight**
  Resigned 10 December 2021

Principal activities

The principal activities of the Association during the financial year was 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 $ 45,870 (2021: $ 391,828).

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

Committee member:

Peter Thomas (Chair)

Dated this 25th **day of** August **2022**

LIVING STONE FOUNDATION INC.

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 2022, 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

MARCIA JOHNSON

Director

Perth

Date: 25 August 2022

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

PO Box 164, West Perth, 6872
dk@drykirkness.com.au
drykirkness.com.au

P: (08) 9481 1118
ABN: 61 112 942 373
RCA No. 388109

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 2022

REVENUE	NOTE	2022 ($)	2021 ($)
CONTRACTED SERVICES		1,544,399	963,728
GOVERNMENT GRANTS	4(B)	1,339,016	1,192,498
OTHER GRANTS		1,220,541	694,369
FUNDRAISING AND DONATIONS		3,178,211	2,037,761
EDUCATION AND PREVENTION SERVICES		733,664	289,505
VOLUNTEER LABOUR CONTRIBUTION	4(A)	1,473,425	1,109,020
GAIN/(LOSS) ON INVESTMENTS		(129,001)	49,861
OTHER INCOME		127,111	100,406
		9,487,366	**6,437,148**
EXPENSES			
FUNDRAISING COSTS		(456,729)	(295,128)
EMPLOYEE BENEFITS EXPENSE		(5,867,002)	(4,184,409)
TRAINING COSTS		(51,686)	(17,562)
PROPERTY, RENTS AND RATES		(84,151)	(73,253)
INTEREST AND FINANCE EXPENSES		(13,706)	(6,680)
DEPRECIATION		(120,061)	(79,905)
DEPRECIATION RIGHT OF USE		(119,817)	(70,916)
VOLUNTEER SERVICES	4(A)	(1,473,425)	(1,109,020)
OTHER EXPENSES		(1,254,919)	(1,012,861)
		(9,441,496)	**(6,849,734)**
SURPLUS FROM OPERATIONS		**45,870**	**(412,586)**
NON OPERATING FUNDS RECEIVED FOR COVID 19 RELIEF	5	-	**804,414**
SURPLUS BEFORE INCOME TAX		**45,870**	**391,828**
INCOME TAX EXPENSE		-	-
SURPLUS AFTER INCOME TAX EXPENSE		**45,870**	**391,828**
OTHER COMPREHENSIVE INCOME, NET OF INCOME TAX			
OTHER COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		**45,870**	**391,828**

LIVING STONE FOUNDATION INC.

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2022

ASSETS	NOTE	2022 ($)	2021 ($)
CURRENT ASSETS			
CASH AND CASH EQUIVALENTS	5	3,874,994	4,497,848
TRADE AND OTHER RECEIVABLES	6	566,148	223,917
CONTRACT ASSETS	7	125,355	107,500
PREPAYMENTS		84,972	35,961
TOTAL CURRENT ASSETS		**4,651,469**	**4,865,226**
NON-CURRENT ASSETS			
PROPERTY, PLANT AND EQUIPMENT	8	1,734,963	391,906
FINANCIAL ASSETS	10	888,881	303,138
TOTAL NON-CURRENT ASSETS		**2,623,844**	**695,044**
TOTAL ASSETS		**7,275,313**	**5,560,270**
LIABILITIES			
CURRENT LIABILITIES			
TRADE AND OTHER PAYABLES	11	739,542	512,822
CONTRACT LIABILITIES	12	811,415	665,337
LEASE LIABILITIES	9	232,926	71,425
EMPLOYEE BENEFITS	13	289,858	215,888
TOTAL CURRENT LIABILITIES		**2,073,741**	**1,465,472**
NON CURRENT LIABILITIES			
LEASE LIABILITIES	9	1,028,716	-
EMPLOYEE BENEFITS	13	83,816	51,628
TOTAL NON CURRENT LIABILITIES		**1,112,532**	**51,628**
TOTAL LIABILITIES		**3,186,273**	**1,517,100**
NET ASSETS		**4,089,040**	**4,043,170**
EQUITY			
RETAINED EARNINGS	14	4,089,040	4,043,170
TOTAL EQUITY		**4,089,040**	**4,043,170**

LIVING STONE FOUNDATION INC.

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2022

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

2021	RETAINED EARNINGS ($)	TOTAL ($)
BALANCE AT 1 JULY 2020	3,651,342	3,651,342
SURPLUS AFTER INCOME TAX EXPENSE	391,828	391,828
BALANCE AT 30 JUNE 2021	4,043,170	4,043,170

LIVING STONE FOUNDATION INC.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2022

CASH FLOWS FROM OPERATING ACTIVITIES:	NOTE	2022 ($)	2021 ($)
GRANTS AND OTHER RECEIPTS		9,127,278	7,067,648
PAYMENTS TO SUPPLIERS AND EMPLOYEES		(8,763,019)	(6,359,235)
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	16	**364,259**	**708,413**
CASH FLOWS FROM INVESTING ACTIVITIES:			
PROCEEDS FROM SALE OF INVESTMENT		-	324,434
PURCHASE OF PROPERTY, PLANT AND EQUIPMENT		(526,055)	(102,239)
PURCHASE OF INVESTMENTS		(585,743)	-
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES		**(1,111,798)**	**222,195**
CASH FLOWS FROM FINANCING ACTIVITIES:			
PAYMENT FOR INTEREST PORTION OF LEASE LIABILITIES		(8,653)	(2,990)
PAYMENTS RECEIVED FOR LEASE INCENTIVE		250,000	-
PRINCIPAL REPAYMENTS OF LEASE LIABILITIES		(116,662)	(77,234)
NET CASH PROVIDED BY/(USED IN) FINANCING ACTIVITIES		**124,685**	**(80,224)**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS HELD		(622,854)	850,384
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		4,497,848	3,647,464
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR	5	**3,874,994**	**4,497,848**

NOTES TO THE FINANCIAL STATEMENTS

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 2022 was 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.

Comparatives are consistent with prior years, unless otherwise stated.

1. BASIS OF PREPARATION

In the opinion of the Committee of Management, the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Australian Charities and Not for profits Commission Act 2012.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors, AASB 124 Related Party Disclosures - KMP only and AASB 1054 Australian Additional Disclosures.

Historical cost convention

The financial report, except for the cash flow information, has been prepared on an accruals basis and is based on historic costs unless stated otherwise in the notes and does not take into account changing money values or, except where stated specifically, current valuations of non current assets.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 3.

LIVING STONE FOUNDATION INC.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

2. 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
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).

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 & 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.

LIVING STONE FOUNDATION INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

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 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.

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.

Classification

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

- amortised cost
- air 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.

LIVING STONE FOUNDATION INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

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 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.

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 significantly 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.

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 has 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.

(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.

LIVING STONE FOUNDATION INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

(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 2022, 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.

(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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

3. 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 2022

4. 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:

	2022 NO. OF HOURS	2021 NO. OF HOURS
BOARD	315	351
TELEPHONE CRISIS SUPPORT	27,931	22,832
OTHER VOLUNTEER SERVICES	5,213	2,462
	33,459	**26,645**

(B) GOVERNMENT GRANTS

	2022 ($)	2021 ($)
MENTAL HEALTH COMMISSION	781,592	645,188
DEPARTMENT OF COMMUNITIES	435,648	414,310
DEPARTMENT OF SOCIAL SERVICES	117,576	133,000
SHIRE OF ESPERANCE	4,200	-
	1,339,016	**1,192,498**

5. CASH AND CASH EQUIVALENTS

	2022 ($)	2021 ($)
CASH ON HAND	40	40
BANK BALANCES	3,874,863	2,995,331
NAB TERM DEPOSIT	-	802,336
SUSTAINABILITY ACCOUNT CASH	91	700,141
	3,874,994	**4,497,848**

Lifeline WA received $Nil (2021: $754,414) from the JobKeeper Subsidy and $Nil (2021: $50,000) from the Cash Flow Boost Grant provided by the government.

6. TRADE AND OTHER RECEIVABLES

	2022 ($)	2021 ($)
TRADE RECEIVABLES	565,413	218,917
OTHER RECEIVABLES	735	5,000
	566,148	**223,917**

7. CONTRACT ASSET

	2022 ($)	2021 ($)
CONTRACT ASSET	**125,355**	**107,500**

LIVING STONE FOUNDATION INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

8. PROPERTY, PLANT AND EQUIPMENT

	2022 ($)	2021 ($)
IMPROVEMENTS TO BUILDINGS		
AT COST	301,311	301,311
ACCUMULATED DEPRECIATION	(285,994)	(284,364)
	15,317	**16,947**
LEASEHOLD IMPROVEMENTS		
AT COST	569,497	235,383
ACCUMULATED DEPRECIATION	(63,542)	(21,539)
	505,955	**213,844**
RIGHT OF USE - BUILDINGS		
AT COST	1,044,842	356,787
ACCUMULATED DEPRECIATION	(52,242)	(301,250)
	992,600	**55,537**
OFFICE EQUIPMENT		
AT COST	702,083	510,152
ACCUMULATED DEPRECIATION	(482,778)	(414,626)
	219,305	**95,526**
COMPUTER SOFTWARE		
AT COST	69,441	69,441
ACCUMULATED DEPRECIATION	(67,655)	(59,389)
	1,786	**10,052**
TOTAL PROPERTY, PLANT AND EQUIPMENT	**1,734,963**	**391,906**

RIGHT OF USE - BUILDINGS

The lease for the property located at 7 Aberdeen Street, Perth WA ended in February 2022.

A new lease has been entered into for 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

(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 2022	BUILDING IMPROVEMENTS ($)	OFFICE EQUIPMENT ($)	COMPUTER SOFTWARE ($)	LEASEHOLD IMPROVEMENTS ($)	RIGHT OF USE BUILDINGS ($)	TOTAL ($)
BALANCE AT THE BEGINNING OF THE YEAR	16,947	95,526	10,052	213,844	55,537	**391,906**
ADDITIONS	-	192,893	-	334,114	1,044,842	**1,571,849**
DISPOSALS	-	(952)	-	-	-	**(952)**
LEASE MODIFICATION	-	-	-	-	12,038	**12,038**
DEPRECIATION EXPENSE	(1,630)	(68,162)	(8,266)	(42,003)	(119,817)	**(239,878)**
BALANCE AT THE END OF THE YEAR	**15,317**	**219,305**	**1,786**	**505,955**	**992,600**	**1,734,963**

YEAR ENDED 30 JUNE 2021	BUILDING IMPROVEMENTS ($)	OFFICE EQUIPMENT ($)	COMPUTER SOFTWARE ($)	LEASEHOLD IMPROVEMENTS ($)	RIGHT OF USE BUILDINGS ($)	TOTAL ($)
BALANCE AT THE BEGINNING OF THE YEAR	18,577	106,490	19,824	169,144	83,757	**397,792**
ADDITIONS	-	36,001	-	66,240	-	**102,241**
DEPRECIATION EXPENSE	(1,630)	(46,965)	(9,772)	(21,540)	(70,915)	**(150,822)**
MOVEMENT DUE TO ADOPTION OF AASB16	-	-	-	-	42,695	**42,695**
BALANCE AT THE END OF THE YEAR	**16,947**	**95,526**	**10,052**	**213,844**	**55,537**	**391,906**

9. PROPERTY, PLANT AND EQUIPMENT

LEASE LIABILITIES

	1 YEAR ($)	1-5 YEARS ($)	5 YEARS ($)	LEASE LIABILITIES INCLUDED IN THIS STATEMENT OF FINANCIAL POSITION ($)
2022				
LEASE LIABILITIES	232,926	1,028,716	-	1,261,642
2021		-		
LEASE LIABILITIES	71,425		-	71,425

10. FINANCIAL ASSETS

FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT AND LOSS	2022 ($)	2021 ($)
EXCHANGE TRADED FUND INVESTMENT	888,881	303,138

11. TRADE AND OTHER PAYABLES

	2022 ($)	2021 ($)
TRADE PAYABLES AND ACCRUALS	73,488	143,856
GST PAYABLE	136,555	39,241
ACCRUED EXPENSES	235,249	182,909
PAYG PAYABLE	72,184	58,575
SUPERANNUATION PAYABLE	222,066	88,241
	739,542	**512,822**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

12. CONTRACT LIABILITIES

	2022 ($)	2021 ($)
CONTRACT LIABILITIES	811,415	665,337

13. EMPLOYEE BENEFITS

CURRENT LIABILITIES	2022 ($)	2021 ($)
LONG SERVICE LEAVE	21,589	14,019
TOIL	734	4,846
ANNUAL LEAVE	267,535	197,023
	289,858	**215,888**
NON-CURRENT LIABILITIES		
LONG SERVICE LEAVE	**83,816**	**51,628**

14. ACCUMULATED FUNDS

	2022 ($)	2021 ($)
OPENING BALANCE	4,043,170	3,651,342
RESULT FOR THE YEAR	45,870	391,828
CLOSING BALANCE	**4,089,040**	**4,043,170**

15. AUDITORS' REMUNERATION

	2022 ($)	2021 ($)
AUDIT FEE	9,000	9,000

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

16. CASH FLOW INFORMATION

(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:

	2022 ($)	2021 ($)
CASH AND CASH EQUIVALENTS	3,874,994	4,497,848

(B) RECONCILIATION OF RESULT FOR THE YEAR TO CASHFLOWS FROM OPERATING ACTIVITIES

Reconciliation of net income to net cash provided by operating activities:

	2022 ($)	2021 ($)
PROFIT FOR THE YEAR	45,870	391,828
CASH FLOWS EXCLUDED FROM PROFIT ATTRIBUTABLE TO OPERATING ACTIVITIES		
NON CASH FLOWS IN PROFIT:		
- DEPRECIATION	120,061	79,905
- DEPRECIATION - RIGHT-OF-USE ASSET	119,817	70,916
- INTEREST PORTION OF LEASE LIABILITY	8,653	2,990
CHANGES IN ASSETS AND LIABILITIES:		
- (INCREASE)/DECREASE IN TRADE AND OTHER RECEIVABLES	(342,231)	(173,914)
- (INCREASE)/DECREASE IN OTHER ASSETS	(49,010)	(19,941)
- (INCREASE)/DECREASE IN CONTRACT ASSETS	(17,854)	-
- INCREASE/(DECREASE) IN TRADE AND OTHER PAYABLES	226,721	307,166
- (INCREASE)/DECREASE IN CONTRACT LIABILITIES	146,077	-
- INCREASE/(DECREASE) IN PROVISIONS	106,156	49,463
CASHFLOWS FROM OPERATIONS	**364,260**	**708,413**

17. CAPITAL AND LEASING COMMITMENTS

(A) CAPITAL COMMITMENTS

The Association has committed funds of $151,800 (2021: $50,147) held with the National Australia Bank for the property lease guarantee.

(B) OPERATING LEASES

MINIMUM LEASE PAYMENTS UNDER NON CANCELLABLE OPERATING LEASES:	2022 ($)	2021 ($)
- NOT LATER THAN ONE YEAR	5,760	5,760
- BETWEEN ONE YEAR AND FIVE YEARS	8,160	13,920
	13,920	19,680

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

18. 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.

19. KEY MANAGEMENT PERSONNEL REMUNERATION

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

	2022 ($)	2021 ($)
SHORT TERM EMPLOYEE BENEFITS	905,863	754,448
LONG TERM BENEFITS	85,762	66,703
POST EMPLOYMENT BENEFITS	51,009	32,845
	1,042,634	**853,996**

LIVING STONE FOUNDATION INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

20. CONTINGENCIES

CONTINGENT LIABILITIES

Living Stone Foundation Inc. had the following contingent liabilities at the end of the reporting period:

Litigation is in process against the Association relating to a dispute with a former employee. The information usually required by AASB 137 Provisions, Contingent Liabilities and Contingent Assets is not disclosed on the grounds that it can be expected to prejudice seriously the outcome of the litigation.

21. RELATED PARTIES

(A) THE ASSOCIATION'S MAIN RELATED PARTIES ARE AS FOLLOWS:

Key management personnel refer to Note 19.

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.

22. 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.

23. STATUTORY INFORMATION

The registered office and principal place of business of the association 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 persons' opinion:

- there are reasonable grounds to believe that the registered entity 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.

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 25th **day of** August **2022**

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 2022, 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 2022 and of its financial performance for the year then ended; and

ii) complying with Australian Accounting Standards to the extent 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Committee's financial reporting responsibilities under the Associations Incorporation Act 2015 (WA) and the Australian Charities and Not-for-profits Commission Act 2012 As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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INDEPENDENT AUDITOR'S REPORT

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 and has determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Associations Incorporation Act 2015 (WA), 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

LIVING STONE FOUNDATION INC.

INDEPENDENT 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.

- 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

MARCIA JOHNSON
Director
Perth
Date: 25 August 2022

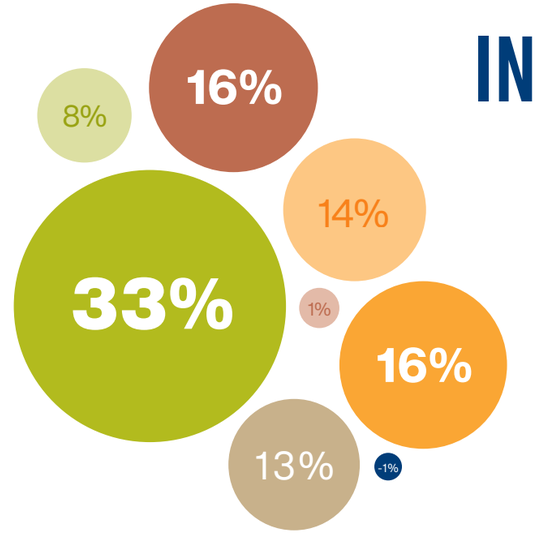
CFO Gavin Douglas, CEO Lorna MacGregor,
COO Natalie Martinovich, Clinical Governance Manager Ellie Carr,
Executive Director Crisis Support Brett Davey

FINANCIAL RESULTS

REVENUE	FY 2022 ($)	%
CONTRACTED SERVICES	1,544,399	16%
GOVERNMENT GRANTS	1,339,016	14%
OTHER GRANTS	1,220,541	13%
FUNDRAISING AND DONATIONS	3,178,211	33%
EDUCATION AND PREVENTION SERVICES	733,664	8%
VOLUNTEER LABOUR CONTRIBUTION	1,473,425	16%
GAIN/(LOSS) ON INVESTMENTS	(129,001)	-1%
OTHER INCOME	127,111	1%
	9,487,366	**100%**

EXPENSES	FY 2022 ($)	%
SERVICES PROVISION	5,322,826	56%
FUNDRAISING COSTS	1,306,175	14%
ADMINISTRATION AND OFFICE COSTS	1,339,070	14%
VOLUNTEER SERVICES	1,473,425	16%
	(9,441,496)	**100%**

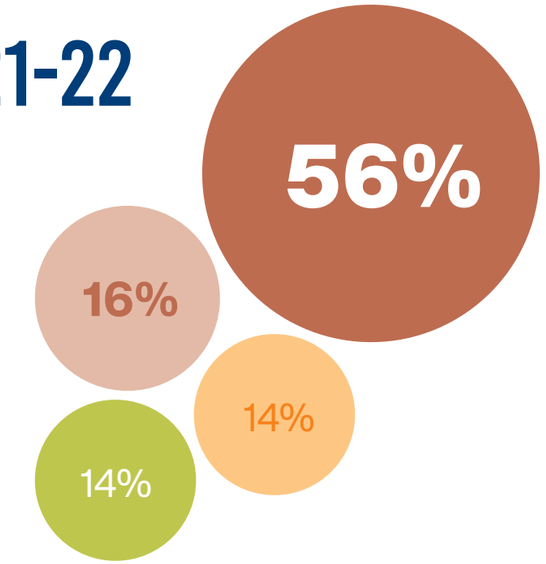
INCOME 2021-22



- CONTRACTED SERVICES
- GOVERNMENT GRANTS
- OTHER GRANTS
- FUNDRAISING AND DONATIONS
- EDUCATION AND PREVENTION SERVICES
- VOLUNTEER LABOUR CONTRIBUTION
- GAIN/(LOSS) ON INVESTMENTS
- OTHER INCOME

EXPENSES 2021-22

- SERVICES PROVISION
- FUNDRAISING COSTS
- ADMINISTRATION AND OFFICE COSTS
- VOLUNTEER SERVICES



Event Volunteer Ainsley Sisley

GRATITUDE

On behalf of Lifeline WA, we would like to thank our generous partners and donors for their contribution to supporting Western Australians in need and preventing suicide across our State. Their continued support has enabled us grow to meet the demand for crisis support and suicide prevention in WA, and we are humbled to be able to work with such an incredible group of organisations that are passionate about the wellbeing of the workplaces and communities in which they operate.

Events Assistant Britney Nguyen, Community Fundraising Manager Natalie Bird, Relationship Manager Kathi Upton and Digital Communications & Marketing Coordinator Nikkita Tassone

Lifeline WA

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