

A close-up photograph of an elderly woman with short, wavy white hair, smiling warmly. She is resting her chin on her clasped hands. She is wearing a light-colored top with a vibrant floral pattern in shades of pink and red. A blue ring is visible on her finger, and a delicate necklace is around her neck. The background is softly blurred, showing hints of green foliage and a blue structure.

2023-24
ANNUAL REPORT



Acknowledgement of Country

Doordook Birritt (Lifeline WA) operates on Whadjuk Noongar Boodjar and we acknowledge the Mooro people as the Traditional Custodians of the land on which we work. Our office has been built between Galup (Lake Monger) where families maintained their home campfires, and Kooyamulyup; a campground abundant with kooya (frogs).


We recognise the historic and ongoing relationship to the land and waters of this beautiful place and pay our respects to Ancestors and Elders.

We also acknowledge the Traditional Custodians of the various lands on which we gather and deliver our services.

We commit to engaging with an open heart to walk with First Nations peoples and create a community of hope, support, and connection.

Acknowledgement of Lived Experience

We acknowledge all people who have a personal experience of suicide and pay tribute to the lives tragically lost to suicide.



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In the past year, Lifeline WA has been a beacon of hope for countless individuals navigating their darkest moments. This report not only details the services, partnerships, and initiatives that have driven our mission forward from 1 July 2023 to 30 June 2024, but it also shares the deeply personal stories of those we've had the privilege to support. These stories remind us of the profound impact we can have when we stand together, offering support when it's needed most.





From THE CHAIR

It has been understood for a long time that a prolonged sense of social detachment or lack of belonging is a factor contributing to suicide. As early as 1897, French sociologist, Emile Durkheim in his book, *Le Suicide*, attributed a key cause of suicide to individuals feeling disconnected and alienated from society as a consequence of rapid economic or societal change.

Here we are in Western Australia in 2024, a prosperous state, yet facing significant economic and social challenges: economic hardship, a housing crisis, declining social cohesion, technology driven change, and existential and economic fears of the impact of climate change. Western Australia is currently experiencing the rapid change that Durkheim theorised can leave some people feeling disconnected and may contribute to rising suicide rates.

Thus, it is no surprise that many Lifeline help seekers are lonely. They find themselves at a place where they no longer feel connected and struggle to find anyone who can help.

In the 2023-24 financial year, we supported 134,865 conversations - an increase of 37% from the previous year. Lifeline WA is committed to help more people in their hour of need, providing social connection for individuals often lacking other close interpersonal relationships, which may increase their coping capacity.

This is a tremendous result and I want to thank our many wonderful volunteers who have driven this growth. In 2016, Lifeline WA had less than 100 volunteers. Today, thanks to the generosity and compassion of the Western Australian community and the strategic efforts of our management team, we have over 450 volunteers. In the past two years alone, we have more than doubled the number of



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volunteers through a deliberate recruiting, training and retention campaign.

But we know growth alone is not enough. Growth must be underpinned by strong strategies and structure to ensure the quality of every interaction and to build a sustainable future as the State's leading crisis support service.

Lifeline WA's incredible achievements and commitment to service excellence were recognised at the 2023 Business News RISE Business Awards where Lifeline WA was named both Western Australian Business of the Year and Not for Profit/Charity of the Year.

Our success is only possible with the support of our generous funders. I am deeply grateful to our corporate partners, philanthropic donors and community fundraisers who have contributed much-needed funds to Lifeline WA. We cannot grow without investment, and we ensure that every dollar is spent carefully.

A special thank you goes to Premier Roger Cook's Government, which has increased its support of Lifeline WA's Crisis Support Service. Particular thanks to the Minister for Mental Health, Hon Amber-Jade Sanderson for her ongoing engagement and confidence in Lifeline WA.

In addition to our Crisis Support Service, we deliver a portfolio of prevention services targeting vulnerable and at-risk populations. One such service, DBTeen, was awarded the State Life Award, from Suicide Prevention Australia, for Priority Populations. DBTeen provides skills training for young people who are experiencing emotional dysregulation or challenging behaviours. The commitment to quality and achieving positive, life altering changes for our clients that resulted in this award for DBTeen is evident across all our preventative and early intervention programs. We are very grateful for the support of the government organisations who fund these programs.

2023-24 has been a year of tremendous growth, but there is much more to be done.

Looking forward, the Lifeline WA Board has set an aspirational five-year plan for 2024-29, expanding our offering and delivering a significant increase in the scale and range of suicide prevention services and activities.

By 2029, we aim to support 200,000 help seekers through Lifeline Crisis Support Services, assisting people at risk of suicide or dealing with emotional or mental health crises.

Additionally, we aim to double the number of Western Australians supported through our early intervention and prevention programs, addressing the current shortage of these services in the State. It is testament to the collective efforts of so many

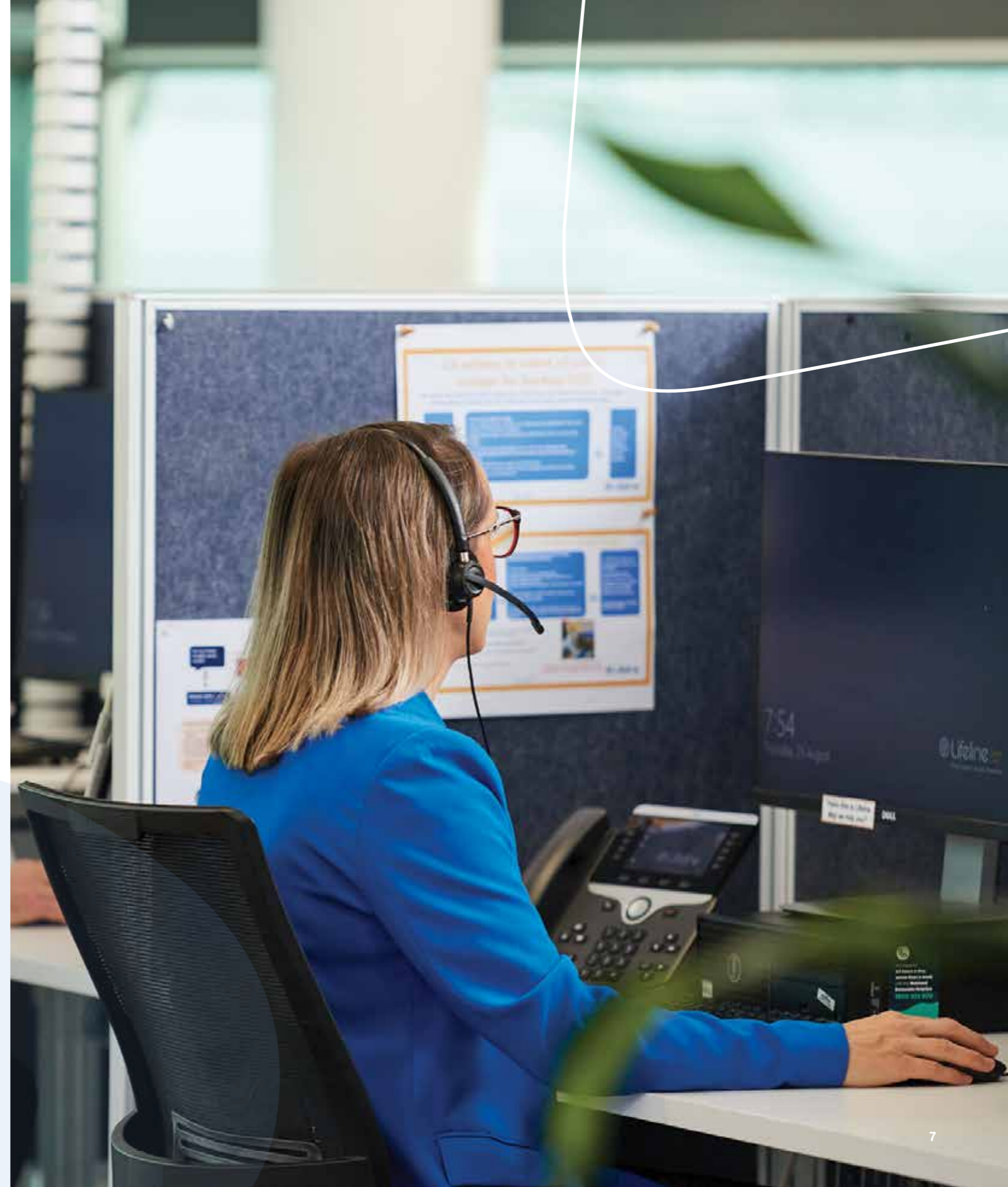
that Lifeline WA has been highly praised this year - not only for its significant contributions to crisis support and suicide prevention but also for the business excellence that underpins our mission.

I would like to extend my heartfelt thanks to our exceptional Board and acknowledge the contributions of each of the Directors whose insights, wisdom and commitment have been unwavering during this period of exceptional growth for Lifeline WA.

Finally, special thanks to our CEO, Lorna MacGregor, and her A-grade executive and management teams, who continue to drive Lifeline WA upward and onward.

2023-24 has been a period of proactive growth, driven by clear and balanced leadership, planning and strategy. We are building a future and a community free of suicide. A community where no one feels they are alone.

Peter Thomas
MBA, BSc, BEcon, GAICD
Chair



CEO

Message



We are very proud of the outcomes and are grateful to the government agencies that entrust Lifeline WA to deliver these life changing services.

Volunteers have always been the lifeblood of Lifeline WA. In fact, the volunteers came first. Before there was a formally constituted organisation - before WA joined the Lifeline network - there were generous hearted volunteers gently listening to the lonely, the vulnerable, and the suicidal.

In addition to our renowned and highly respected Lifeline Crisis Support Volunteers, we also rely upon a pool of Volunteer Visitors who support socially isolated elderly members of our community. Our fundraising team depends on volunteers to deliver an annual program of events and activities. Volunteering is in our DNA and many of our employed staff began their relationship with Lifeline WA as volunteers, with many continuing to balance both roles.

Our volunteer workforce supports hundreds of people every day, and thousands of people each month, and every year more and more people need our support. To achieve our purpose, particularly in our Crisis Support Service, requires us to scale, and managing and delivering at scale requires application of robust, road-tested, commercial business practices. It requires systems, structures and strategy.

However, people don't volunteer to a business, they volunteer to a cause. They seek community where they volunteer. They want a sense of intimacy, belonging, and connection.

A key challenge for Lifeline WA is how to operate as an efficient, effective and sustainable business while maintaining the warmth and heart of a community organisation. We continuously have to recalibrate the balance of head and heart.

Our volunteer engagement survey results indicate a remarkably high level of engagement and a deep pride in being a Lifeline WA volunteer. However, we know that we cannot take engagement for granted. As we work toward building a volunteer workforce which can support 200,000 conversations by 2029, we need to put in place today the structures and strategies that will enable us to support increased demand tomorrow.

This year, we worked with leading management consulting firm Oliver Wyman to develop a volunteer management strategy to future proof service delivery at scale and standard while keeping volunteers engaged and connected. Over 40 years of operations our volunteer engagement has evolved to meet changing demand and community expectations. Implementation of this strategy will be the next inspiring evolution.

While Lifeline WA is best known for our Crisis Support Service, we also deliver a portfolio of high-quality prevention and early intervention services which seek to intervene earlier in the trajectory of illness. In 2023-24, we increased the number of clients supported in almost every service. We are very proud of the outcomes and are grateful to the government agencies that entrust Lifeline WA to deliver these life changing services.

Lifeline WA Workplace is our social enterprise arm. It not only delivered a healthy surplus, which was reinvested in our Crisis Support Service, but also increased the number of mental health and literacy training programs that were delivered to the community. Our Workplace clients recognise that by investing in these programs they are not only investing in the mental wellbeing of their people, but also the crisis support safety net for the entire community.

Lifeline WA is not immune to the changing confidence and conditions in Western Australia's economy. While I am pleased to report another surplus this year, performance across our revenue streams was inconsistent, and our fundraising and relationships management teams had to work harder to achieve targets. I am grateful for their resilience and innovation during an increasingly difficult year.

Our Board of Directors are also volunteers. Led by Chair, Peter Thomas, and driven by their commitment to our mission, with some motivated

by a lived experience of suicide, Lifeline WA is fortunate to be led by a group of talented and skilled individuals that together provide clear leadership and direction.

We are anticipating 2024-25 to be a challenging year to be a charitable organisation. On one hand economic and social challenges will increase demand for our services from the Western Australian community. On the other hand, we expect the tightening of the economy to impact revenue.

However, failing to grow to respond to increasing need is not an option.

The community that relies on us, and supports us, can be assured that Lifeline WA has a remarkable team of staff and volunteers, determined to do what we need to do to support the lonely, the vulnerable and those battling suicide. With your continued support we will strive to grow our capacity across all our services to prevent suicide and to support people in crisis.

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



STRONG GROWTH *for the* FUTURE



To ensure sustainable growth, Lifeline WA has diversified and expanded its revenue sources while never losing sight of its heart and purpose.”

In 2023, Lifeline WA became the only not-for-profit to have ever been named Western Australian Business of the Year in the annual RISE Business Awards.

Not only is the recognition by Business News a fantastic acknowledgement of our entire team, but it also demonstrates that we are growing strongly and sustainably to meet ever-increasing demand for our services.

Together with the award for Not for Profit/Charity of the Year 2023, it is testament to the success that comes from operating with both heart and head.

Mark Beyer, Senior Editor at Business News and chief judge of the RISE Business Awards, describes our story as one of expansion, innovation and purpose to ensure we can continue to be there for the people who need us.

“Lots of organisations focus on growth but growth has to be sustainable,” Mark says. “To ensure sustainable growth, Lifeline WA has diversified and expanded its revenue sources while never losing sight of its heart and purpose.”

Our strategy for growth has included building strong corporate partnerships, adding more government-funded suicide prevention services to our portfolio, and formally launching the Lifeline WA Workplace mental health awareness training service.

Mark also remarked on Lifeline WA’s clever use of technology, which has enabled it to reach more people. Notable initiatives include our Digital Crisis Support Service, remote working for Crisis Support Volunteers, and the 13YARN Crisis Support Service for First Nations peoples.

“While it’s easy for businesses and organisations to see all sorts of opportunities, one of the risks is that you can be scattergun in your approach. Lifeline WA manages to strike the right balance between diversifying and keeping that all-important core focus.”

With calls to Lifeline growing at 8-10% each year, delivering sustainable growth is an integral part of the pact we make with the Western Australian community.

“Lifeline WA can talk about the margins it is achieving from different activities and its cashflow,” Mark says. “You don’t normally hear that kind of language when you get an award submission from a not-for-profit organisation and that really caught my eye.

“As judges we ask ourselves, is it growing, is it sustainable and is there a good strategy underpinning it? Lifeline WA was able to give us a strong yes on all counts.”



TOP OF *the class* FOR DBTEEN

Marking its five-year anniversary with a 2024 Suicide Prevention award, Lifeline WA's unique DBTeen program continues to help change the lives of young people like Ethan, and his mother, Zoey.

"Since doing the DBTeen program I've been a lot less impulsive when I'm in distress. I've been able to look at the situation mindfully and use skills to de-escalate," Ethan says. "I can better identify what I'm feeling, and implementing the skills has meant I've been able to get help earlier."

"I really liked the program and found it very helpful with the amount of openness," he says.

Referred by his GP at age 17, Ethan is one of 384 teens who have graduated from our DBTeen

program, which is specifically designed to support young people experiencing high levels of distress.

This free program was recognised this year with the Priority Populations Award at the 2024 Suicide Prevention Australia WA Life (Living is for Everyone) Awards. This award honours programs preventing suicidal behaviours in groups of people disproportionately affected by suicide.

In 2022, suicide was the second leading cause of death in children aged 5 to 17 in Australia, and the leading cause from 2013 to 2021.

Launched in 2019, DBTeen is an adaption of Dialectical Behaviour Therapy (DBT), the most comprehensively researched treatment for suicidal behaviour.

Delivered over 12 weeks through multi-family, skills-learning sessions, DBTeen has demonstrated remarkable results. Over the past five years, a majority of participants have reported significant improvement. Most importantly, 75% of those

who reported the highest levels of distress at the commencement of the program went on to report the most significant improvement upon completion.

For Ethan and his mother Zoey, DBTeen offered vital support that would have otherwise only been available through private clinics and unaffordable for the family.

"Not only does DBTeen introduce you to new skills, but it solidifies the learning because you're doing it together," Zoey says. "I've especially loved the dialectics. They have been a revelation of linguistics."

"How I talk can make a situation less potent. That shared language Ethan and I have acquired through the program has been a big factor. It makes it easier to communicate."

Zoey reflects on the program's impact, "Before DBTeen, Ethan wouldn't really open up about what was going on for him. He would just internalise and then become quite distressed and with the distress he would ideate suicidal thoughts and progressively get worse and worse."

"Now he at least talks to me about what's going on inside him and he identifies quite quickly that he's heading towards distress."

"DBTeen is a wonderful program. I certainly know it's improved our relationship and how Ethan and I engage with each other," Zoey says.

She adds, "The people running the program created a very safe space to share in and a good environment for us to be honest and open and vulnerable."

Since its inception, more than 80 volunteer observers - psychologists, counsellors, social workers, service managers - have also been part of the DBTeen success story, helping to spread these valuable skills across the wider community.



STILL SPARKLING *after* 15 YEARS

The gift of a sparkling diamond necklace 15 years ago marked the beginning of a remarkable fundraising partnership between Rohan Jewellers and Lifeline WA.

The generous gift from jewellers Rohan and Toni Milne in 2009 earned our Black Diamond Gala Dinner its name after beloved WA philanthropist Ros Worthington OAM came up with the gem of an idea for an annual gala fundraiser.

Since that first glittering event, the Black Diamond Gala Dinner has raised more than \$3.5million for Lifeline WA, and Rohan and Toni have continued to be there supporting us every step of the way.

Rohan has designed and donated a bespoke piece of jewellery featuring a black diamond since the event began. Each time, he reflects on the day, many years ago, he heard a schoolfriend had died by suicide.



I think back to that moment and wonder, if he had the opportunity to talk to someone, would he still be with us today,” Rohan says.

“While the community’s need for crisis support services sadly continues to increase, the fact that Lifeline WA has been able to grow exponentially over the years has been phenomenal.”

The Black Diamond Gala Dinner has become a standout on the Western Australian philanthropic social calendar, drawing a list of inspiring keynote speakers.

This year, Sam Bloom shared her gritty journey back from deep physical suffering and depression to become a bestselling author, two-times World Para Surfing champion and the inspiration behind the international hit movie Penguin Bloom.

For Toni, one of the most rewarding aspects of the Black Diamond Gala Dinner is hearing everyone in the room talking so openly and freely about mental health.

“Rather than simply saying ‘I’m fine, I’m fine’, people are having these real conversations and that’s so much of what Lifeline WA stands for,” she says.

“Much of the success of our relationship with Lifeline WA is that it goes back many years now, and as a result Rohan and I feel especially connected with not just what Lifeline WA does, but also the team.

“Not only is this wonderful connection a good fit with our values as a local business, but we’re also aware you don’t have to go far to find someone who has been impacted by suicide.

“You never know who around you might one day need the services Lifeline WA provides.”

STANDING TOGETHER *to deliver* DIGITAL CRISIS SUPPORT

Telethon and Mineral Resources (MinRes) are demonstrating how philanthropy and corporate funding can make a powerful contribution to preventing suicide across Western Australia.

The iconic charity and leading resources company are very different, yet they share a common goal – making vital mental health support more accessible to those in need.

Their shared value has driven both organisations to invest in strengthening Lifeline WA's Digital Crisis Support service, which connects help seekers with trained crisis supporters via online chat and SMS.

While Lifeline WA's Digital Crisis Support is available to anyone who is experiencing a crisis, demand for the service is growing among young people, and those who need a more discreet way of accessing help.

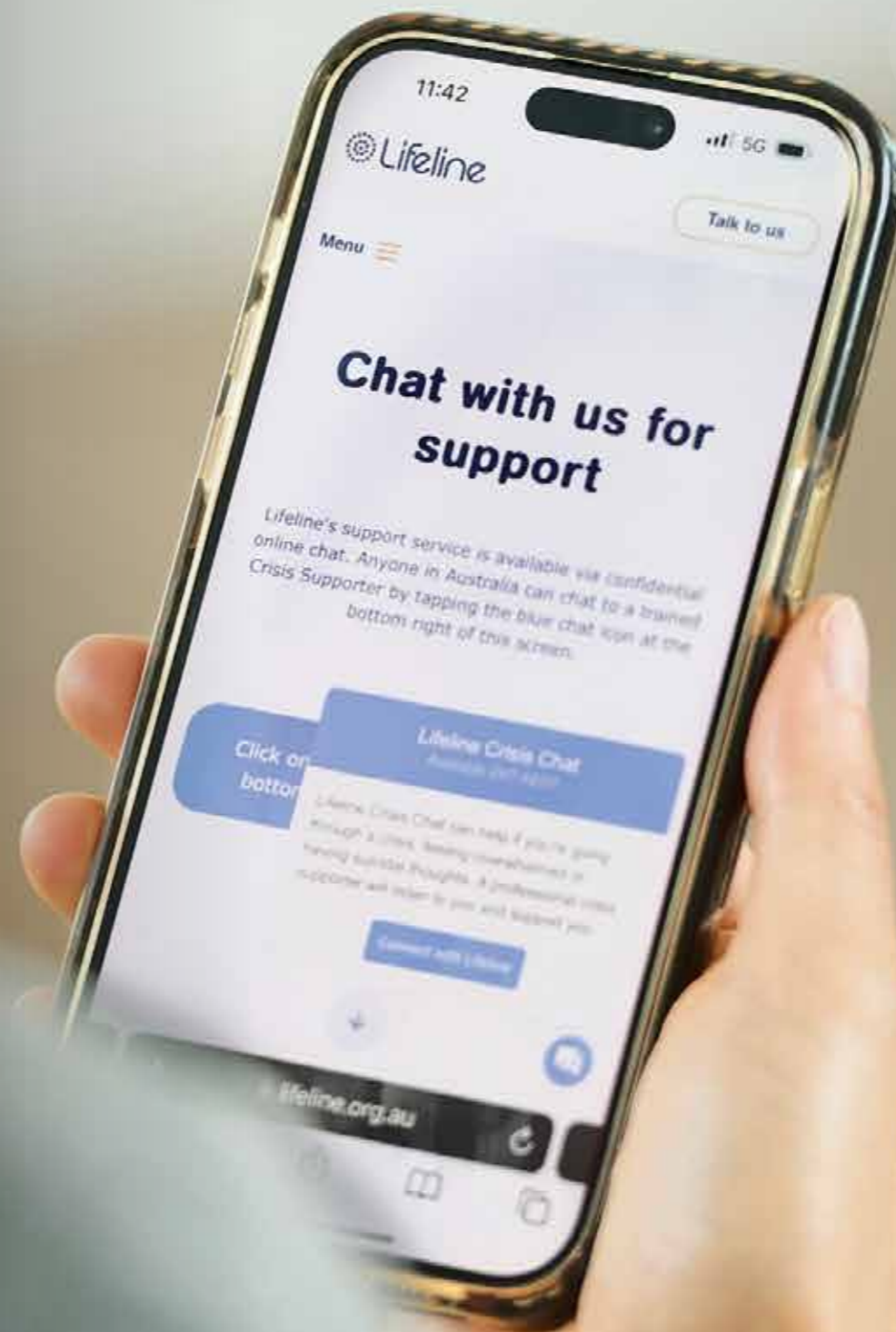
Telethon Chairman Richard Goyder AO highlighted that the growing number of young people reaching out to Lifeline WA during their toughest times was the catalyst for the charity to support expanding digital crisis support capacity.

"Supporting Lifeline WA aligns with Telethon's mission to improve the lives of children and families and is natural extension of our commitment to mental health and wellbeing," Mr Goyder said.

"This partnership addresses one of the most pressing issues in our society and reinforces our dedication to making a tangible difference in the lives of young people and their families."

MinRes Head of Mental Health Chris Harris said fly-in-fly-out workers are another priority group at risk of mental health challenges.

"We have a responsibility to identify opportunities



to develop and enhance existing prevention and early intervention initiatives," Mr Harris said.

"If we are going to reduce the rates of suicide, it's imperative that the conversation around mental health changes and services are made available across multiple mediums to improve accessibility."

Funding from Telethon and MinRes is being used to recruit and train Digital Crisis Supporters, enabling Lifeline WA to meet the growing demand from those seeking help using electronic devices.

"The Digital Crisis Support service complements Lifeline WA's other services and provides another avenue of support to those seeking help, increasing their safety net and potentially saving their life," Mr Harris added.

"But the agency offers more than crisis support – publicly championing and advocating positive conversations around mental health, and encouraging people to reach out early for support without shame and guilt."

Mr Goyder agrees that providing funding to Lifeline WA is not just about boosting its digital crisis support capabilities.

"Together, Telethon and the people of Western Australia are not just funding services; we are creating a more compassionate and supportive community."

HONOURING 40 YEARS

as a VOLUNTEER

Our longest-serving volunteer was there when Perth's crisis support service was simply a kind-hearted husband and wife team taking calls during a late-night radio phone-in.

Tina Baldwin has spent more than half her life as a Volunteer Crisis Supporter.

Over four decades, that's more than 33,000 conversations with Australians who have reached out for help during their darkest hours.

Tina's Lifeline WA story starts in 1984 when Graham Mabury OAM was hosting Radio 6PR's talkback show Nightline.

"Listeners were invited to call in to chat to Graham on air, which of course they did, but many called because they were lonely or troubled or simply wanted to talk to someone," Tina says.

"It became obvious that maybe this late-night audience needed something more; someone to talk to off air."



BB

I certainly grew up in an era where you didn't talk about stuff. The shift in thinking has been rewarding to see as people are slowly getting better at talking about mental health and the issues they might be facing.

Graham had previously done some ministry work with Tina's husband Daniel, a psychologist, and phoned him with a proposal to take some calls in the studio.

"We met, we discussed and from there began off-air listening at the Radio 6PR studios on Sunday nights during Nightline."

As the number of calls grew, the fledging not-for-profit rented premises in East Perth, with more phones and more volunteers, and became part of the national Lifeline family.

But Tina is quick to remind us that "the real hero of this story" is Graham.

"That's where it all started, even though things have developed so much over the years since. Now we have fantastic training and support, and it's not just about crisis support on the phones.

"We are also empowering people to recognise that there is nothing wrong with seeking help.

"I certainly grew up in an era where you didn't talk about stuff. The shift in thinking has been rewarding to see as people are slowly getting better at talking about mental health and the issues they might be facing.

Tina also appreciates how Lifeline WA supports and cares for its Crisis Support Volunteers so they can be there for the people who call.

"As a group we're more in touch with each other and we're very supported at the call centre, plus we also have an amazing program now where we can do the work from home if we want to," she says.

Looking back over the past 40 years, Tina says she could never have anticipated where that initial phone call from Graham Mabury would lead.

"We'd never realised there were so many people out there in pain," she says.

Daniel died from cancer 11 years ago and Tina continues volunteering in his memory.

"I think we both knew it was any time and he said to me, 'I really want you to promise me one thing; that you will continue on with the fantastic work that Graham and Lifeline WA are doing.'"

Not only has Tina kept her promise, but she's also now mentoring the next generation of Crisis Support Volunteers.

"I feel very humbled to have been a part of this organisation for four decades. It doesn't matter who you are, we all need help. Today's here, yesterday's gone and tomorrow is definitely an unknown."

COMMUNITY ACTION

from the

HEART

Community fundraising is tangible action that brings hope, with the efforts of many – whether as a group or individual – making a difference to those in crisis.

Lifeline WA relies heavily on the support of generous, community-minded Western Australians to help us sustain our life-saving services. Everyday Western Australians, like Safety Bay's Sharon Young, whose unwavering fundraising efforts have contributed more than \$250,000 so that we can continue in our mission to prevent suicide.

While the dollar figure is certainly mighty, it's the combined actions of Sharon's family, friends and wider community that really adds up.

Since 2012, when Sharon lost her adored nephew Shane to suicide, the retired special needs education assistant has been leading a mammoth fundraising effort that everyone from her 96-year-old mother-in-law to the local bowling club has supported.



I love fundraising, but I also love awareness and making people know what services are available out there and who they can contact.

"We are very lucky here that our Rockingham community is so supportive of Lifeline WA," Sharon says. "And I definitely couldn't do it without my family."

Now in its 10th year, Sharon's signature fundraising event is the annual Ladies Luncheon for Lifeline.

"At our very first luncheon we said, 'If we can just get enough money to train one extra telephone counsellor, we'll be happy and it has just continued on from there,'" she says.

Warnbro Bowling Club donates the dining space and bar staff for the day, local businesses contribute provisions, the City of Rockingham donates from its community fundraising program, around 150 lunch guests snap up tickets in a matter of minutes, and Sharon's husband, daughters, family and friends give up countless hours of their time to help make it all happen.

Over the years, Sharon and her family have added more fundraising events to their calendar, including her daughter and niece's Heartlines for Lifeline art exhibition and silent auction. They've taken part

in HBF Run for A Reason and each year organise Leg It for Lifeline, an annual walk/run along the beachfront in Safety Bay.

Each event is an opportunity for people to talk frankly about mental health.

"One lady told me that had she not been on the walk, she would not have known where to go for help when her daughter was in crisis," Sharon says.

"I love fundraising, but I also love awareness and making people know what services are available out there and who they can contact.

"Losing Shane to suicide really impacted us. Our whole family imploded, and I didn't want another family to go through that.

"I wish we'd been involved in supporting Lifeline WA earlier, not just once we were impacted. You don't have to have a personal experience to help. And fundraising doesn't have to be bigger-than-ben-hur. Every little thing really does help, so don't be afraid to have a go."

SPEAKING UP IS *manning up*

Owen Devine knows only too well the sense of desperation that people can feel when they don't speak up about their mental health struggles.

In 2020 the FIFO worker found himself in his car contemplating suicide.

"I'd kept it all wrapped up for 10-plus years and then it all came to a head, and I felt I just couldn't take it anymore," he says.

Owen was saved that day by a kindly stranger knocking on the window of his car and asking him if he was okay. The dad-of-three subsequently reached out to Lifeline WA using the Digital Crisis Support Service.

"I tried to end my life and I was stopped. Now that I look back on it, what would that have done to my kids if I wasn't around?" he says. "I don't want any other families going through what I could have put my family through."

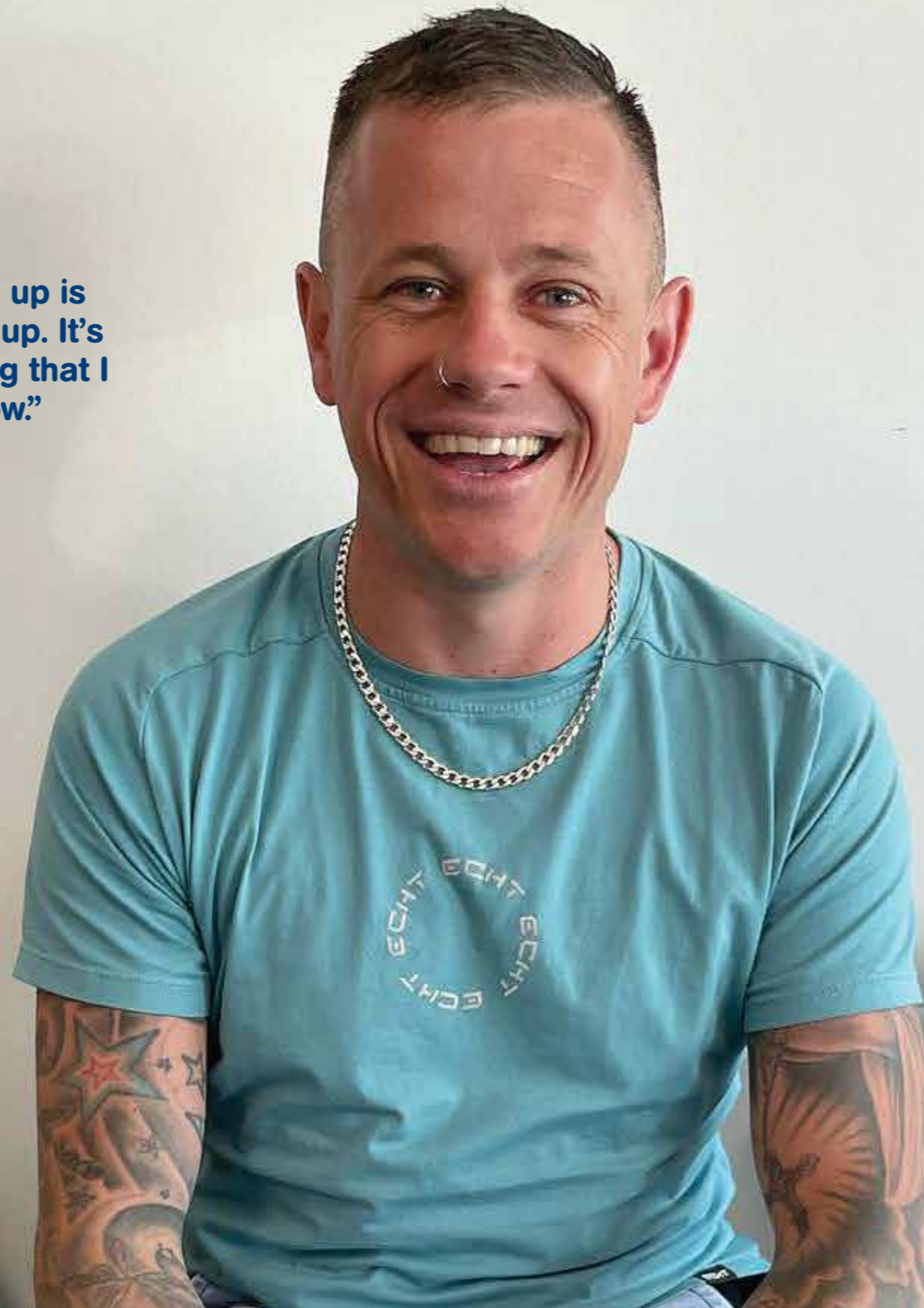
"It's why I encourage anyone to speak up before it's too late. Unfortunately, there is still a stigma attached to talking about our mental health. You hear that bravado and the 'I'm-man-enough' attitude. I've heard a lot of it working FIFO, but it's wrong.

"We need to change our attitude because speaking up is actually manning up. Sometimes, after hearing me use this phrase, people have come back and told me: 'I just brushed it off at the time when you said it, but you were right. It's good to talk'."

Speaking openly about his mental health struggles, Owen combines advocacy with his tireless work as a dedicated Lifeline WA fundraiser and the Mental Health Matters 200 (MHM 200) charity bike ride from Mullaloo to Mandurah.

“

Speaking up is manning up. It's something that I live by now.”



"I first came to the bike ride in 2020 through a good friend whose brother-in-law had lost his life to suicide," Owen says.

"The day of the ride I saw what we could do when we all clubbed together. There were tears. It was exhausting. We encouraged each other. We told our stories during the 10 or so hours of cycling. Something ignited in me that day and the second year I was all in."

Owen and the team at MHM 200 have since raised more than \$60,000 for Lifeline WA.

In 2024, he set himself an extra challenge – cycling 4,000km by road bike and at the gym. It's roughly the equivalent of cycling from the Lifeline NSW building in Sydney to the Lifeline WA call centre in Subiaco.

Owen also wants to raise funds so that MHM 200 can pay for a group of young people aged 17 - 25 to complete the Mental Health First Aid course through Lifeline WA's accredited instructors.

Owen looks back on his conversations with the Lifeline WA Crisis Supporters and knows they gave him a second chance at life.

OUR VOLUNTEERS of the YEAR

The joint winners of this year's Graham Mabury Award: Volunteer of the Year may be bringing comfort to Western Australians in different ways, but they share common goals.

EDAN JOHNSTON

Volunteer Telephone Crisis Support

It was the realisation that "working with people, not things" was where his heart lay that led university student Edan Johnston to volunteer with Lifeline WA.

"I was doing an Honours Degree in biomedical science but getting more enjoyment, more fulfillment and a greater sense of purpose from my casual work as a disability support worker," Edan says.

After swapping science for a psychology degree, and at the suggestion of his older sister, Edan joined Lifeline WA where the training reaffirmed he was on the right path.

"I wanted to get more of a sense of what it was like to speak to people about their troubles and to speak to people in a time of need," the 25-year-old says.

"I remember the first time I sat down in the Lifeline WA phone room. Thanks to the training I had this



sense of calm; this sense of this is what I'd trained for, this was what it was all about.

"I can't recommend the training highly enough. You learn so much and start developing so many skills so quickly. It builds confidence and competence. The training has fundamentally changed how I interact with the world around me.

"That ability to listen is something you use day to day. I feel able to really hear people and that's such a gift."

Over the past three years, Edan has been involved in the Lifeline WA Inclusion and Diversity Advisory Group and has also stepped into a mentoring role working with new volunteers.

"There are so many different benefits to being a Lifeline WA volunteer, but the real reward, in its truest sense, is the ability to be there for someone in their time of need," he says.

"I just love what the people at Lifeline WA stand for and what they do."

DARRIN HILLS

Volunteer Visitor

Since joining Lifeline WA as a Volunteer Visitor in 2022, Darrin has dedicated over 60 hours of friendship and companionship to older people who might otherwise face loneliness and isolation.

Over more than 50 visits, he has provided valuable support and connection, playing chess and table tennis, going for walks and shopping trips with an elderly man living with Parkinson's Disease, and sharing a love of Ford Falcons with another senior with significant health challenges.

For agricultural company account manager Darrin, who splits his weeks between Perth and the Central Wheatbelt, it was personal experience and a conversation over coffee with a friend that led him to volunteer.

"After going through a really bad time after my divorce I know what it's like to feel isolated and lacking connections," Darrin says.

"I was looking to do some volunteer work and was chatting to someone who knew about Lifeline WA's Volunteer Visitors and it sounded really interesting. I wanted to have an impact on people on a personal level and being a Volunteer Visitor has given me that opportunity."

Darrin draws on his own mental health journey as part of the Lifeline WA Lived Experience Advisory Group and regularly donates his time to help out at a range of community engagement events throughout the year. He even found himself on the list of guest speakers at a Wheatbelt mental health and resilience event.

"I'm always talking to my growers and farmers and letting them know it is absolutely okay to ask for help."



I wanted to have an impact on people on a personal level and being a Volunteer Visitor has given me that opportunity."





WARM WELCOME *for* NEW FACES

Becoming a Lifeline WA volunteer was the beginning of a new career path for Rudy Mathews, winner of this year's Deborah Doncon Award: Employed Staff Member of the Year.

Just five years ago, Rudy Mathews was taking his first telephone calls as a Volunteer Crisis Supporter. This year, as a full-time staff member at Lifeline WA, he has been bringing hundreds of new volunteers on board after the overwhelming response to our 2023 recruitment drive.

More than 1,500 people put up their hand to become either a Telephone or Digital Crisis Supporter after we issued our appeal for more volunteers. For many, their first point of contact was Support Officer, Rudy.

“It was amazing to see so many people with a genuine willingness to help others in the community, plus a willingness to learn how to do that,” Rudy says.

But it's no mean feat to convert interest into solid numbers, and then equip these new recruits with the specific skills and support they need to be a Lifeline WA Crisis Support Volunteer. Rudy is quick to point out that it's very much a collective effort.

“As a previous Lifeline WA volunteer, the training has always been a standout for me. In order for people to be a long term volunteer, they're trained well and they are well supported,” he says.

Rudy's transition from volunteer to paid staff member came when he was invited to help run the South West pilot study that today enables many of our volunteers to work remotely.

Now a Support Officer with the Telephone Crisis Support team, Rudy reflects on his own reasons for learning how to listen with compassion and without judgement as a Lifeline WA volunteer.

“I'd been working in the disability and mental health community services sector and one of my clients was suicidal. Being involved in supporting them and coordinating an intervention, and them ending up being okay, that was the catalyst,” Rudy says.

“Plus, both my biological parents had mental health challenges and I witnessed that first hand. My birth mother took her life when I was about 22. She had withdrawn from the family and she died before we could ever reconnect. That was an even deeper driving force for me wanting to help others.

“Knowing I'm now playing a part in Lifeline WA's incredible contribution to the community and its ambitious goal to answer every call, that is hugely rewarding.”

2023-24 STATISTICS



134,865
Conversations had
by Lifeline WA
▲ 37% increase



109,725
WA Helpseekers
▲ 12% increase



455
Crisis Supporters
▲ 21% increase



516
Training sessions
delivered
▲ 21% increase



106
Training sessions
delivered in
regional WA
▲ 30% increase



322
Resourceful
Minders



83
Young people
graduated from
DBTeen
▲ 9% increase



288
Clients supported
over 1003
counselling sessions
▲ 14% increase



160
Older Western
Australians
visited
▲ 19% increase



3035
Visiting hours
▲ 16% increase



159
Volunteer Visitors
▲ 54% increase

OUR BOARD

The Lifeline WA Board is committed to ensuring that Lifeline WA is the strong, resilient, purpose focused organisation that the community wants and needs.

From left: Bronwyn Kerr, Peter Thomas, Lorna MacGregor, David Etherton, Fran Lawrence, Paula Chatfield, Steve Fewster



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 FIPAABA

Appointed June 2018

Appointed Deputy Chair August 2021

David has over 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.

Paula Chatfield

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.

Ailan Tran

B Eng. (Env. Hons. 1), GAICD FAusIMM

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 a Senior Policy Officer at the National Native Title Council and National Vice Chair of the AusIMM Social and Environment Society.

Rhys Taylor (Treasurer)

BBus, CA, GAICD

Appointed January 2021

Appointed Treasurer August 2021

Rhys is a senior finance executive 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 leadership roles at Wesfarmers, RAC and EY.

Bronwyn Kerr

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.

Steve Fewster

BBus, CA, GAICD

Appointed February 2022

Steve is the CFO at ASX listed, BCI Minerals where he is responsible for the Finance, Sales & Marketing and IT Teams. Prior to joining BCI Minerals, Steve was the CFO at WesTrac and APM Human Services International as well as other ASX listed companies. 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.

Fran Lawrence

BA

Appointed September 2023

With more than 25 years' experience in media and corporate strategy, Fran is a Senior Director at leading WA communications firm Purple. A former commercial property editor and senior finance journalist with The West Australian, she specialises in issues and crisis management, profile raising and media relations, and provides board-level advice to a range of clients across the public and private sectors.

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 the 29th August 2024. The Committee members have the power to amend and reissue the financial report.



From left: Natalie Martinovich: COO, Dr. Jon Pfaff: Clinical Governance Manager, Lorna MacGregor: CEO, Gavin Douglas: CFO, Brett Davey: Executive Director Crisis Support

Committee's Report

30 June 2024

The Committee members submit the financial report of the Association for the financial year ended 30 June 2024.

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) - Resigned 14 September 2023
- Bronwyn Kerr (Board Member)
- Paula Chatfield (Board Member)
- Steve Fewster (Board Member)
- Ailan Tran (Board Member)
- Fran Lawrence (Board Member) - Appointed 5 September 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 \$ 254,433 (2023: \$210,610).

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

Committee member:



Peter Thomas (Chair)

Dated this 29 day of AUGUST 2024

Auditor's Independence Declaration

Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Directors of Living Stone Foundation Inc.


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: 29 August 2024

Dry Kirkness (Audit) Pty Ltd
Ground Floor, 50 Collin 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

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2024

REVENUE	NOTE	2024 (\$)	2023 (\$)
Contracted services		3,495,319	2,577,440
Education and prevention services		1,048,165	1,101,443
Fundraising and donations		3,032,708	2,892,078
Government grants	4(b)	2,223,141	1,960,257
Other grants		1,038,785	1,080,018
Gain/(Loss) on investments		162,617	73,144
Volunteer labour contribution	4(a)	1,997,108	1,598,109
Other income		263,523	139,394
		13,261,366	11,421,883
EXPENSES			
Depreciation	8(a)	(166,091)	(188,074)
Depreciation - right-of-use asset	9	(208,968)	(208,968)
Employee benefits expense		(8,599,511)	(7,285,779)
Fundraising costs		(279,399)	(371,519)
Loss on disposal of assets		(14,955)	-
Interest and finance expenses	9	(31,207)	(36,528)
Other expenses		(1,480,503)	(1,352,499)
Property, rents and rates		(140,935)	(136,583)
Training costs		(88,256)	(33,214)
Volunteer services	4(a)	(1,997,108)	(1,598,109)
		(13,006,933)	(11,211,273)
Surplus for the period		254,433	210,610
Surplus before income tax		254,433	210,610
Income tax expense		-	-
Surplus after income tax expense		254,433	210,610
Other comprehensive income, net of income tax		28,236	-
Fair value movements of financial assets		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		282,669	210,610

Statement of Financial Position

As at 30 June 2024

ASSETS	NOTE	2024 (\$)	2023 (\$)
CURRENT ASSETS			
Cash and cash equivalents	5	3,541,429	4,131,853
Trade and other receivables	6	148,294	203,328
Contract assets	7	224,147	203,171
Prepayments		148,841	76,026
TOTAL CURRENT ASSETS		4,062,711	4,614,378
NON CURRENT ASSETS			
Property, plant and equipment	8	455,373	614,353
Financial assets	10	2,468,085	1,705,117
Right-of-use assets	9	574,664	783,632
TOTAL NON-CURRENT ASSETS		3,498,122	3,103,102
TOTAL ASSETS		7,560,833	7,717,480
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	874,990	776,061
Contract liabilities	12	814,135	1,159,404
Lease liabilities	9	267,377	249,770
Employee benefits	13	415,423	331,826
TOTAL CURRENT LIABILITIES		2,371,925	2,517,061
NON-CURRENT LIABILITIES			
Lease liabilities	9	511,568	778,946
Employee benefits	13	95,021	121,823
TOTAL NON-CURRENT LIABILITIES		606,589	900,769
TOTAL LIABILITIES		2,978,514	3,417,830
NET ASSETS		4,582,319	4,299,650
EQUITY			
Reserves		28,236	-
Retained earnings		4,554,083	4,299,650
TOTAL EQUITY		4,582,319	4,299,650

Statement of Changes of Equity

For the Year Ended 30 June 2024

	ASSET REVALUATION RESERVE \$	RETAINED EARNINGS \$	TOTAL \$
2024			
Balance at 1 July 2023	-	4,299,650	4,299,650
Surplus after income tax expense	-	254,433	254,433
Other comprehensive income	28,236	-	28,236
Balance at 30 June 2024	28,236	4,554,083	4,582,319
2023			
Balance at 1 July 2022	-	4,089,040	4,089,040
Surplus after income tax expense	-	210,610	210,610
Other comprehensive income	-	-	-
Balance at 30 June 2023	-	4,299,650	4,299,650

Statement of Cash Flows

For the Year Ended 30 June 2024

CASH FLOWS FROM OPERATING ACTIVITIES	NOTE	2024 (\$)	2023 (\$)
Grants and other receipts		13,132,808	11,633,743
Payments to suppliers and employees		(12,848,073)	(10,311,419)
Net cash provided by/(used in) operating activities	15	284,735	1,322,324
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of plant and equipment		1,579	-
Purchase of property, plant and equipment		(23,646)	(60,064)
Purchase of investments		(572,115)	(743,091)
Net cash provided by/(used in) investing activities		(594,182)	(803,155)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment for interest portion of lease liabilities		(31,207)	(29,384)
Principal repayments of lease liabilities		(249,770)	(232,926)
Net cash provided by/(used in) financing activities		(280,977)	(262,310)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS HELD		(590,424)	256,859
Cash and cash equivalents at beginning of year		4,131,853	3,874,994
Cash and cash equivalents at end of financial year	5	3,541,429	4,131,853

Notes to the Financial Statements

For the Year Ended 30 June 2024

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 2024 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.

2 Material Accounting Policy Information

Material accounting policy information relating to the presentation of these financial statements and presented below are consistent with prior reporting periods unless otherwise stated.

(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.

Notes to the Financial Statements

For the Year Ended 30 June 2024

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) 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.

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

(e) Leases

Lease accounting

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

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.

Notes to the Financial Statements

For the Year Ended 30 June 2024

(f) Financial instruments

Financial assets

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

Classification

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

- Amortised cost
- Fair value through profit or loss - equity instrument (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.

Financial assets through profit or loss - equity instrument (FVTPL)

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

Financial assets through other comprehensive income - equity instrument (FVOCI)

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

The Association has made an irrevocable election to classify all new equity investments from 1 July 2023 as fair value through other comprehensive income as they are not held for trading purposes.

Impairment of financial assets

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.

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 amount of the impairment is recorded in a separate allowance account with the loss being recognised as an 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.

Notes to the Financial Statements

For the Year Ended 30 June 2024

Financial liabilities

The financial liabilities of the Association comprise trade payables and lease liabilities.

(g) 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.

(h) Adoption of new and revised accounting standards

The Association has adopted all standards which became effective for the first time at 30 June 2024, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

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

AASB 101 Presentation of Financial Statements has been revised for annual reporting periods beginning on or after 1 January 2023 to require the disclosure of material accounting policy information rather than significant accounting policies.

Accounting policy information; whilst does not satisfy one of the following requirements has been removed from these financial statements:

- Changes in accounting policy
- Documentation of choice in the accounting standards
- An accounting policy developed in the absence of an explicit accounting standard requirement
- Significant judgement or estimation
- Complex transaction and accounting policy needed to explain treatment.

(i) 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 below summarises those future requirements, and their impact on the Association where the standard is relevant:

1. Standard Name

AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current

Effective date for entity

1 July 2023

Requirements

This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current.

Impact

Little impact expected on reported financial position or performance.

Notes to the Financial Statements

For the Year Ended 30 June 2024

2. Standard Name

AASB 2021-2 Amendment to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates

Effective date for entity

1 July 2023

Requirements

Amends a number of standards (AASB 7, AASB 101, AASB 108, AASB 134 and AASB Practice Statement 2).

Impact

No impact on reported financial performance or position. There may be a reduction in quantum of accounting policy disclosures.

3. Standard Name

Deferred Taxes

Effective date for entity

1 January 2023

Requirements

This Standard amends AASB 112 to clarify the accounting for deferred tax 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.

Impact

No impact to consider on deferred tax treatment of transactions as the association does not pay taxes.

3 Critical Accounting Estimates and Judgements

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.

Key judgements - grants

For many of the grant agreements received, the

Notes to the Financial Statements

For the Year Ended 30 June 2024

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 judgements - 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.

Key judgements - employee benefit provision

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.

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:

VOLUNTEER HOURS	2024 (HOURS)	2023 (HOURS)
Board	346	313
Telephone crisis support	36,474	27,265
Other volunteer services	10,198	7,751
	47,018	35,329

GOVERNMENT GRANTS	2024 (\$)	2023 (\$)
Mental Health Commission	1,393,622	1,332,295
Department of Communities	497,837	463,593
Department of Social Services	227,808	145,369
Shire of Esperance	-	19,000
Lotterywest	103,874	-
	2,223,141	1,960,257

Notes to the Financial Statements

For the Year Ended 30 June 2024

5 Cash and Cash Equivalents

	2024 (\$)	2023 (\$)
Cash on hand	35	35
Bank balances	1,540,943	1,631,313
NAB Term Deposit	2,000,000	2,000,000
Sustainability Account - Cash	451	500,505
	3,541,429	4,131,853

6 Trade and other receivables

	2024 (\$)	2023 (\$)
Trade receivables	98,177	185,491
Other receivables	50,117	17,837
	148,294	203,328

7 Contract Asset

	2024 (\$)	2023 (\$)
Contract asset	224,147	203,171

8 Property, plant and equipment

	2024 (\$)	2023 (\$)
At cost	301,311	301,311
Accumulated depreciation	(301,311)	(287,624)
	-	13,687
Leasehold Improvements		
At cost	600,680	584,811
Accumulated amortisation	(251,163)	(156,289)
	349,517	428,522

Notes to the Financial Statements

For the Year Ended 30 June 2024

Office equipment		
At cost	279,973	746,833
Accumulated depreciation	(174,117)	(574,689)
	105,856	172,144
Computer Software		
At cost	-	69,441
Accumulated depreciation	-	(69,441)
	-	-
Total property, plant and equipment	455,373	614,353

(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:

	Buildings \$	Office Equipment \$	Computer Software \$	Leasehold Improvements \$	Total \$
YEAR ENDED 30 JUNE 2024					
Balance at the beginning of year	13,687	172,144	-	428,522	614,353
Additions	-	7,777	-	15,869	23,646
Disposals	(12,863)	(3,672)	-	-	(16,535)
Depreciation	(824)	(70,393)	-	(94,874)	(166,091)
Balance at the end of the year	-	105,856	-	349,517	455,373

YEAR ENDED 30 JUNE 2023

Balance at the beginning of year	15,317	219,305	1,786	505,955	742,363
Additions	-	44,750	-	15,314	60,064
Disposals	-	-	-	-	-
Depreciation	(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 2024

9 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 2024	BUILDINGS (\$)	TOTAL (\$)
Balance at beginning of year	783,632	783,632
Additions	-	-
Disposals	-	-
Lease modification	-	-
Depreciation charge	(208,968)	(208,968)
Balance at end of year	574,664	574,664

YEAR ENDED 30 JUNE 2023	BUILDINGS (\$)	TOTAL (\$)
Balance at beginning of year	992,600	992,600
Disposals	-	-
Depreciation charge	(208,968)	(208,968)
Balance at end of year	783,632	783,632

LEASE LIABILITIES	< 1 year (\$)	1 - 5 years (\$)	> 5 years (\$)	Lease liabilities included in this Statement Of Financial Position (\$)
2024				
Lease liabilities	267,377	511,568	-	778,945
2023				
Lease liabilities	249,770	778,946	-	1,028,716

Notes to the Financial Statements

For the Year Ended 30 June 2024

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:

	2024 (\$)	2023 (\$)
Interest and finance expenses	31,207	36,528
Depreciation - right-of-use asset	208,968	208,968
	240,175	245,496

10 Financial Assets

	2024 (\$)	2023 (\$)
Financial assets at fair value through other comprehensive income		
Exchange traded fund investment	1,731,140	-
Financial assets at fair value through profit and loss		
Exchange traded fund investment	736,945	1,705,117

11 Trade and Other Payables

	2024 (\$)	2023 (\$)
Trade payables	101,412	53,763
GST payable	164,547	111,835
Accrued expenses	309,308	241,293
PAYG payable	104,840	94,816
Superannuation payable	194,883	274,354
	874,990	776,061

Notes to the Financial Statements

For the Year Ended 30 June 2024

12 Contract Liabilities

	2024 (\$)	2023 (\$)
Contract liabilities	814,135	1,159,404

13 Employee Benefits

	2024 (\$)	2023 (\$)
Contract liabilities		
Long service leave	74,228	11,748
TOIL	-	152
Annual leave	341,195	319,926
	415,423	331,826
Non-current liabilities		
Long service leave	95,021	121,823

14 Auditors' Remuneration

	2024 (\$)	2023 (\$)
Fee for accounting services	12,672	16,361
Fee for audit services	10,000	10,000
	22,672	26,361

Notes to the Financial Statements

For the Year Ended 30 June 2024

15 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:

	2024 (\$)	2023 (\$)
Cash and cash equivalents	3,541,429	4,131,853

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

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

	2024 (\$)	2023 (\$)
Profit for the year	254,433	210,610
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit		
- depreciation	166,091	188,074
- depreciation - right-of-use asset	208,968	208,968
- interest portion of lease liability	31,207	29,384
- (gain)/loss on investments	(162,617)	(73,144)
- proceeds on sale of assets	14,955	-
Changes in assets and liabilities		
- decrease/(increase) in trade and other receivables	55,033	362,820
- decrease/(increase) in other assets	(72,814)	8,945
- increase in contract assets	(20,976)	(77,816)
- increase in trade and other payables	98,928	36,519
- (decrease)/increase in contract liabilities	(345,269)	347,989
- increase in provisions	56,796	79,975
Cashflows from operations	284,735	1,322,324

Notes to the Financial Statements

For the Year Ended 30 June 2024

16 Capital and Leasing Commitments

(a) Capital Commitments

The Association has committed funds of \$151,800 (2023: \$151,800) held with the National Australia Bank for the property lease guarantee.

(b) Operating Leases

Minimum lease payments under non-cancellable operating leases	2024 (\$)	2023 (\$)
not later than one year	2,400	5,760
between one year and five years	-	2,400
	2,400	8,160

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

17 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.

18 Key Management Personnel Remuneration

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

	2024 (\$)	2023 (\$)
Short-term employee benefits	908,811	846,993
Post-employment benefits	96,935	87,070
Other long-term benefits	86,623	89,999
	1,092,369	1,024,062

Notes to the Financial Statements

For the Year Ended 30 June 2024

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP.

Post-employment benefits

These amounts are the current year's cost of the entity's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements during the year.

19 Contingencies

In the opinion of the Directors, the Association did not have any contingencies.

20 Related Parties

The Association's main related parties are as follows:

Key management personnel - refer to Note 18.

Other related parties - none.

21 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.

22 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

Committee Members' Declaration

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

1. The financial statements and notes, as set out on pages 3 to 21, 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 2024 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.

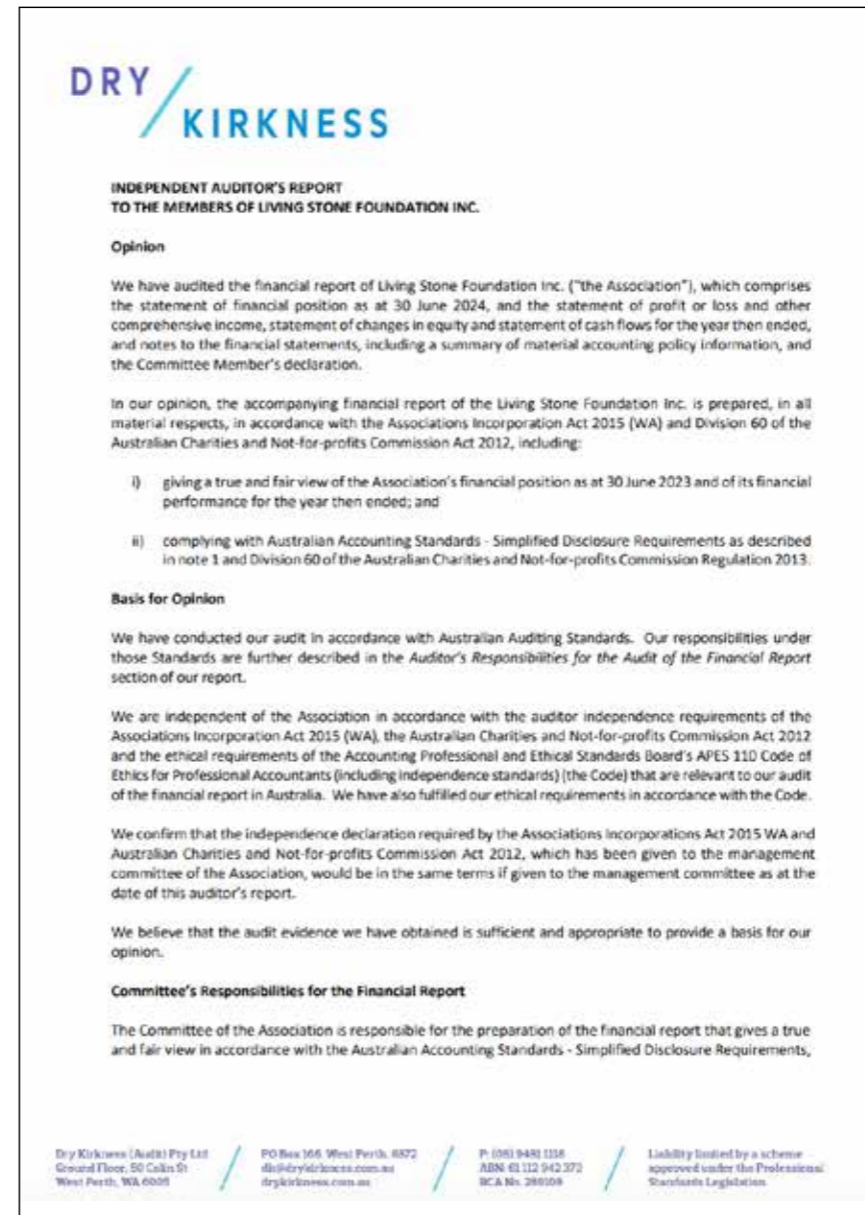
Responsible Person:



Peter Thomas (Chair)

Dated this 29 day of AUGUST 2024

Independent Audit Report to the members of Living Stone Foundation Inc. Report on the Audit of the Financial 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 2024, 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 material accounting policy information, 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 Incorporation 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,

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approved under the Professional
Standards Legislation

Independent Audit Report to the members of Living Stone Foundation Inc.

Report on the Audit of the Financial 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 an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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 an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.
- 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.

Independent Audit Report to the members of Living Stone Foundation Inc.

Report on the Audit of the Financial Report

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

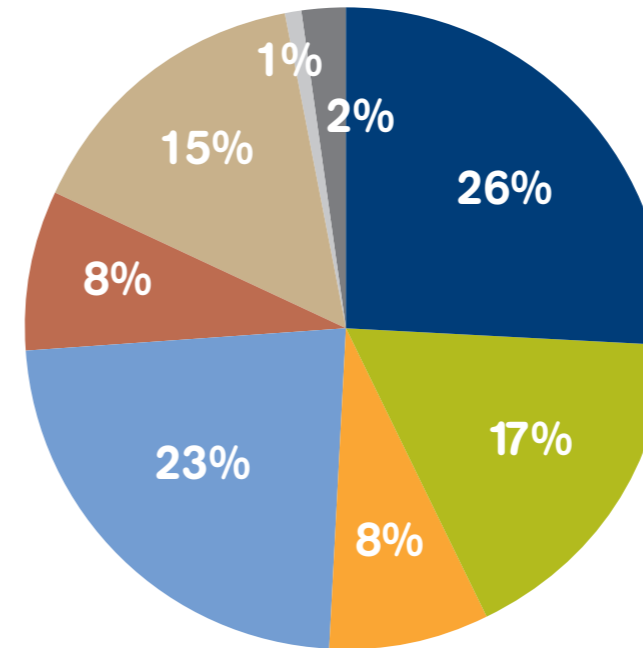
Perth
Date: 29 August 2024

FINANCIAL RESULTS



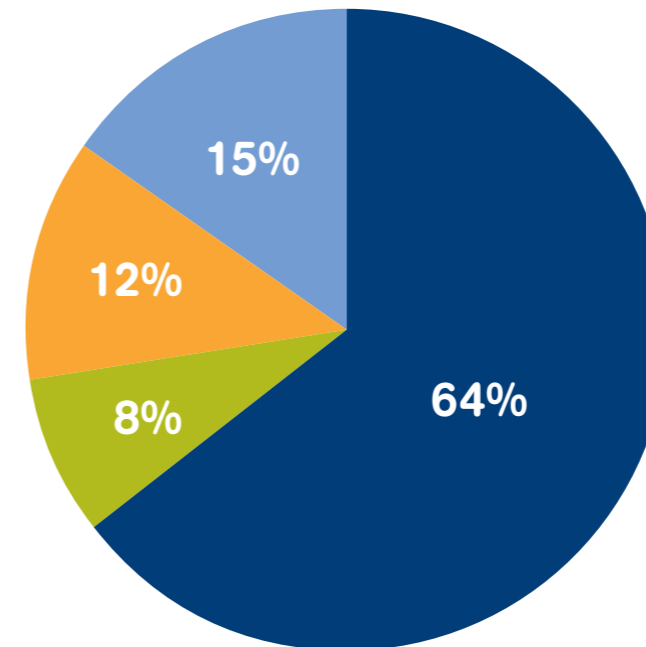
INCOME	FY 2024 (\$)	%
Contracted services	3,495,319	26%
Government grants	2,223,141	17%
Other grants	1,038,785	8%
Fundraising and donations	3,032,708	23%
Education and prevention services	1,048,165	8%
Volunteer labour contribution	1,997,108	15%
Gain/(Loss) on investments	162,617	1%
Other income	263,523	2%
	13,261,366	100%

EXPENSES		
Services provision	8,343,728	64%
Fundraising costs	1,044,659	8%
Administration and office costs	1,621,438	12%
Volunteer services	1,997,108	15%
	13,006,933	100%



Income 2023-24

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



Expenses 2023-24

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

Gratitude

On behalf of the Lifeline WA Board, we extend our gratitude to our dedicated partners, funders, philanthropists, and supporters. Their unwavering commitment has been instrumental in expanding our ability to provide critical crisis support and suicide prevention services. Thanks to their generosity, we have been able to offer hope and assistance to more people than ever before. Together, we've been there for people in their darkest moments of crisis, often at the edge of suicide. We are grateful to collaborate with supporters whose efforts makes a profound difference in the lives of those in need.

Partners



Philanthropic Partners



Program Funders and Partners



Event Partners



Supporters



A tribute to **DR ROS WORTHINGTON OAM**

1951 - 2024



We are deeply saddened at the passing of Dr Ros Worthington OAM, in October this year. She was an exceptional philanthropist who made so much possible for Lifeline WA, relentlessly supporting and sharing our vision for a community free of suicide.

Ros first became part of the Lifeline WA story nearly two decades ago, after losing her husband and soulmate Roscoe to suicide. Ros had always been involved in charitable work, but the devastating pain of Roscoe's death ignited in her an intense desire to prevent more lives being lost.

Wanting to make a difference, Ros set up a charitable foundation and before long had joined forces with us at Lifeline WA to come up with new ideas to raise funds for suicide prevention services and increase awareness of suicide and depression.

As the founder of the Black Diamond Gala Dinner, Ros raised millions of dollars over the years to help fund our crisis support services so that people always have someone to talk to in their darkest

moments. The glittering fundraiser has become a seminal event on WA's philanthropic social calendar. One of Ros' proudest achievements, however, came in 2010 when she founded the Out of the Shadows Walk, an annual remembrance walk through Kings Park at dawn to remember those who have died by suicide.

It is testament to the true and treasured legacy Ros leaves us that the Black Diamond Gala Dinner has been Lifeline WA's major fundraiser for the past 14 years and the Out of the Shadows Walk is now a national event held annually on World Suicide Prevention Day.

Each dollar Ros raised over the decades has represented hope and support for thousands of Australians in crisis. Because of Ros, more Crisis Support Volunteers have been trained, more calls answered, more conversations had and more lives saved.

Often described as 'all heart', Ros was an extraordinary woman who truly made a difference.





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