



*Annual Report 2018-19*



*Jennifer Bradbeer* | Volunteer Crisis Supporter | 6 years

*A story to celebrate*





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*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 2018 – 30 June 2019.*

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## From the Chair

**Last year's development and adoption of a three-year strategic plan for Lifeline WA has reaped dividends in 2018-19, with all targets met or exceeded and, most importantly, more people supported and more lives saved.**

Our focus has been twofold: To increase capacity as we strive to achieve our goal of answering every West Australian call, and to diversify our revenue streams to ensure a robust and sustainable operating model.

As a result, we have seen a 13.6 per cent increase in the number of calls answered by our Telephone Crisis Service (up to 32,536 calls), underpinned by the continuing strong growth in the size of our volunteer crisis supporter pool (up from 178 to 202).

We have also delivered a \$193,942 surplus, driven by strong growth in fundraising and training revenue combined with prudent cost control.

Of course, none of these achievements would have occurred without the generous support of so many West Australians.

I would like to thank all our donors, community fundraisers, corporate partners and philanthropists who have

supported our vision by investing in the continued growth of our 13 11 14 crisis support services.

I must acknowledge our 202 crisis supporters – all volunteers, all highly trained, professional and compassionate. Your dedication and kindness is an inspiration.

I would also like to thank our lived experience ambassadors who have shared their stories this year and the West Australian media who have told them.

The Lifeline WA Board is a highly qualified and proficient team, committed to realising our vision of a community free of suicide. I was humbled to have been elected Chair in April and I want to pay special tribute to my predecessor, Reece Waldock AM, who led the Board with wisdom and a deep passion for the cause.

383 West Australians died by suicide in 2018; that is 383 preventable deaths. Lifeline WA will continue to challenge the stigma associated with discussions about suicide, encourage more people to reach out for help and strive to achieve our vision of answering every call.

**Sasha Pental**

MBA, BA (Hons), MAICD, AFAIM  
Chair



*I must acknowledge our 202 crisis supporters – all volunteers, all highly trained, professional and compassionate. Your dedication and kindness is an inspiration.*

CEO's Message

Why does a purpose led organisation like Lifeline WA seek growth? Because growth means we are reaching out and supporting more vulnerable and at-risk people.

This ambition – to support more people – underpins everything that we do.

Year-on-year growth in the number of calls answered by our crisis support service in 2018-19 meant we supported 16.3 per cent more people in crisis and implemented 12.5 per cent more emergency interventions.

Despite answering 32,523 calls in 2018-19 we did not answer all of the 47,900 West Australian calls (up 2.6 per cent on the previous year) to 13 11 14. Thankfully, Lifeline's Australia-wide network was able to take up this overflow.

Growth in our crisis support service requires growth in fundraising revenue, and we were pleased to see a 15 per cent increase in 2018-19 to \$1,673,312. This growth reflects the generosity and support of the WA community and we are grateful that so many support our vision to "answer every call".

Lifeline WA also delivers community-based prevention services that seek to build skills and provide early intervention before people reach crisis.

We were able to support 15 per cent more families dealing with separation and bereavement in 2017-18 compared to last year through our Separated Mums and Separated Dad's program, funded by the Department of Communities. We also delivered 14.4 per cent more training workshops where we work within the community to build mental health literacy and knowledge.

We were very proud to have launched two new programs in 2018-19:

- DBTeen: Mental wellbeing skills groups for young people and families is a pilot program that offers training to teenagers dealing with emotional vulnerability. Funded by the WA Primary Health Alliance, the initial workshops were successful and the pilot program will continue in 2019-20.

- The Community Visitors Scheme is a program funded by the Commonwealth Department of Health, which provides social connection to our aged who are lonely and isolated, helping improve their mental wellbeing.

We have a remarkable team at Lifeline WA who are determined to do the best that they can to support the lonely, the vulnerable, those in crisis and those battling suicide.

Growth in a not-for-profit organisation can only be achieved by people going that extra mile and I would like to thank all of our wonderful staff and volunteers. I could not be more proud of each and every one of you.

While 2018-2019 was a very successful year, the community of West Australia can be confident that we won't be "resting on our laurels". The team at Lifeline WA is focused on driving efficiencies and growing our capacity so that we can support even more individuals at risk.

**Lorna MacGregor**  
MBA, BA, DipEd, MAICD, AFAIM  
Chief Executive Officer

*We have a remarkable team at Lifeline WA who are determined to do the best that they can to support the lonely, the vulnerable, those in crisis and those battling suicide.*





# Skills To Cope, to Understand and to Live a Better Life



**For the first time in more than 40 years, Lowanna Hugall is looking forward to what the rest of her life will bring.**

She knows it's not going to be all plain sailing. But she is confident she will be able to cope. And, hopefully, thrive.

It has been a dramatic change.

Lowanna, now 47, attributes her turnaround to the Dialectical Behaviour Therapy (DBT) she received in her early forties.

"It saved my life," she recalls. "After years and years of darkness, I suddenly had light."

"It re-wired my brain. It gave me the skills to cope, to understand and to live a better life."

"I no longer have anything to hide."

Lowanna understates her early years when she describes them as "challenging". Some of her earliest memories are painful ones.

She was only four when she stood at the beach, closed her eyes and wished someone would take her away. Even at this tender age, she felt that anything would be better than the life she had.

As she grew into a teenager, she developed a mask to hide her inner demons. And it was a really effective mask. No-one saw her pain. She suffered alone.

Her mindset mirrored her family life.

For those looking in, Lowanna was a lucky girl. She went to a private school and lived in a nice home in Perth's western suburbs. But inside the walls of that home was a very different story; a story of domestic violence, physical abuse and alcoholism.

She was expelled from school when she was 14 and sent to a boarding school. She turned to alcohol; then to self-harming.

She was 21 before she saw her first psychiatrist. It helped but was not the solution. She would have to wait more than 20 years before she found DBT and turned her life around.

"Yes, I know DBT could have made the difference earlier in my life," she said. "I wouldn't have felt so isolated and alone. To look at me, people would not have realised the trauma I was going through. Trauma cannot be seen. DBT gave me a voice and the ability to cope."

***I know that DBTeen will provide hope for these young people...It will be life changing for them.***

DBT is a psychotherapeutic approach to treating people with a range of emotional issues and disorders. It was originally developed by American psychologist and author Marsha M. Linehan in the 1980s. A modified version of Cognitive Behaviour Therapy (CBT), DBT is evidence based therapy which uses acceptance and change strategies with a comprehensive skills training component.

The Lifeline WA DBTeen mental wellbeing skills groups for young people and families program is funded by the WA Primary Health Alliance. It follows the 2015 Rathus and Miller

DBT Skills for adolescence model, which is an adaption of Linehan's work.

Lowanna, now in the second year of a Murdoch University psychology degree, has played a key role in the Lifeline WA DBTeen pilot program.

The DBTeen program helps teenagers to learn behaviours that reduce the need for less effective and potentially more harmful actions.

"I know that DBTeen will change the downward trajectory of these young people," Lowanna said. "They will be given a voice, the support of peers and the skills to cope. It will be life-changing for them."



# Only One Call

**It's been a year of significant change for Matt Vapor.**

As recently as March 2018, Matt's mind was taking him to the dark place he had resisted all his life.

Suddenly, the tools and techniques he had used to successfully manage a life-time of anxiety were ineffective.

He needed to talk but didn't want to worry his family and friends. As a result, no one knew the depths to which he was sinking.

So he called Lifeline's 13 11 14 crisis line.

"The lady at the end of the phone just listened," Matt, 37, remembers. "And then we talked through a few things. She gave me some advice and I was able to put some things in train that have helped me ever since."

"It was only one call ... but it probably saved my life."

"I needed to speak to someone I didn't know; someone who wouldn't judge; someone who knew how to help."

Suicide is the leading cause of death among Australians aged between 15 and 44.

But for every suicide, it is estimated that 30 people attempt to end their lives. In WA, this equates to over 12,000 suicide attempts each year.

Having overcome many challenges, Matt wants to encourage others. "I've overcome domestic abuse, dropping out of high school, homelessness, violence, addiction, super obesity and mental health issues."

"I've gone from being homeless with limited education to earning my Masters and becoming a University lecturer."

Matt said he is living proof of the effectiveness of Lifeline and its ability to provide the first step forward in the road to recovery.

"After speaking to Lifeline, I was able to talk things through with my wife and get the correct medical attention," he said. "I now have things in place that have helped me move forward."



*"It was only one call ...  
but it probably saved my life."*



## *It's still about the Heart*



*The great strength of Lifeline WA today is that the crisis supporters are just normal, everyday people – some of whom have gone through their own personal tragedy – who just want to help*

**As a national leader in suicide prevention, Lifeline WA is always striving to improve its services.**

A key component of this improvement has been the ongoing development of its highly trained and professional crisis supporters.

And while this development has ensured its crisis supporters are better placed to help those reaching out for help, it has not diminished Lifeline WA's fundamental objectives. Or its heart.

Crisis supporter Tina Baldwin has been involved in Lifeline WA since its inception and is constantly amazed by the dedication, compassion and commitment of her Lifeline WA colleagues.

She started out working for Lifeline WA founder Graham Mabury on his Nightline program on 6PR in 1983.

"Graham realised that, with so many lonely people contacting him on the show, there was a genuine need for a service where people could reach out - and not necessarily talk on air," Tina said. "I would go along to the studio every Sunday night, sit in a little office and take calls."

"In those days, there was not the same level of training as there is today. We would listen to people; we weren't judgemental and we were not there to offer advice; we just listened."

"Back then it was all local calls, but it still got very busy. And Graham realised there was a bigger need. So he started the foundation that became Lifeline WA."

Tina took a break for several years, before she decided to return to crisis support in 2010.

"I did the training, which I found very enjoyable," she said. "There is also quite a lot of important professional development. It's very different from back in 1983. We are dealing with people with very different problems."

"There is a drug culture today that wasn't really evident back in 1983, and young people are facing some very real mental health issues."

"In 1983, it was all about loneliness. I don't think I took a single suicide call in the early days."

"The great strength of Lifeline WA today is that the crisis supporters are just normal, everyday people – some of whom have gone through their own personal tragedy – who just want to help."

"Lifeline WA provides such a valuable service and I am very proud to be a part of it."



# The Power of And

**The relationship between Lifeline WA and P&N Bank – the largest locally owned and managed bank in WA – is more than just an exchange of money.**

In three short years, it has developed into a mutually fruitful relationship that has delivered unexpected – but deeply felt – personal outcomes.

“Lifeline WA, its stories and its work have resonated with us as a business,” P&N Bank Corporate Affairs Manager Kerrie Nayler said. “It has meant that beyond our corporate relationship, many individual members of our team have begun their own personal relationship in supporting the work of Lifeline WA.”

“It’s so pleasing to see the significant benefits enjoyed by both sides of this partnership.”

P&N Bank began its association with Lifeline WA in 2015 under its Flourish Foundation.

As part of the bank’s broader commitment to the WA community, P&N – with its ethos of “humans can’t flourish alone” – looked to support organisations that were making a real and meaningful difference to West Australians.

They chose Lifeline WA, Variety and The Fathering Project.

“P&N Bank and Lifeline WA joined forces to actively promote help-seeking behaviours and support West Australians in crisis,” Ms Nayler said. “The ongoing partnership aims to ensure no-one needs

to face their problems alone and every West Australian has access to help-seeking advice.”

“Obviously we don’t have unlimited funds, but we have been able to support Lifeline WA through a number of other avenues as well as our cash donation, including the use of some of our internal specialists to help in different back office operations of Lifeline WA.”

“And our people have got a lot out of this arrangement, too. Throughout our partnership many of our staff have embraced Lifeline WA having seen first-hand the work that they do in helping WA individuals, families and the community.”



*P&N Bank and Lifeline WA joined forces to actively promote help-seeking behaviours and support West Australians in crisis.*



# The Ladies for Lads

*That's why Lifeline WA is such a critical organisation for those who need someone in their darkest hour.*

**"It will be 12 years in May that our family lost our brother Justin to suicide," wrote Sarah Quinton on a Facebook post. "The effects are still being felt."**

"My sense is that Justin didn't fit the mould of what it means to be a 'man'. He was inquisitive, thoughtful and passionate. This world was too hard for his sensitive soul."

"It's why we need to look after our boys before they become men. Let them cry, let them feel and if they want to play with unicorns, let them do that too."

"The pressures our boys are subjected to can be too much for some."

"That's why Lifeline WA is such a critical organisation for those who need someone in their darkest hour."

"You might not want to talk to a friend but Lifeline will always be there."

"So hold your boys, let them know you love them, tell them every day because one day they will be men who might

need some help but won't know how to ask for it."

"I'm speaking out now and raising funds for Lifeline WA because we need to have a discussion about boys. And we must look after them right through to their adult years."

"Men are three times more likely to die by suicide than women. This means women are three times more likely to be the ones left behind to pick up the pieces. That's why we called ourselves Ladies for Lads."

Sarah was not alone in her experience. Within her group of friends alone, four others were all directly impacted by men who took their own lives. Nerida Mills, lost the father of her children; she was supported by her sister Kylie Herda. Leah Newbold who lost her husband Clint was joined by her friend Jeanette Maddison.

Together, and as the Ladies for Lads, the quintet scaled new heights in their bid to raise money for Lifeline WA; they abseiled down the 43-storey QV1 building in the CBD.



And, in doing so, they raised \$17,000 for Lifeline WA through their Facebook page and a quiz night.

"We chose the abseiling because it allowed us to confront our fears," Sarah said. "But it also proved a very metaphorical experience as we

looked over the edge of that building and to what lay ahead."

"It was a valuable and very bonding experience for all of us."

Although three times more men die by suicide than women – only 36 per cent of all callers to Lifeline are men.

"I do know, with all my heart, if Clinton had picked up the phone in the early hours of that fateful morning and had spoken to Lifeline, he would undoubtedly still be with us today," Leah said in her Facebook post. "I am proud to be doing the QV1 abseil to raise money for Lifeline WA."



# *Developing the Skills to Identify the Signs of Domestic Violence*



**Nearly three in five female victims of domestic violence do not seek help.**

This jarring statistic has even more potency given the link between domestic violence and suicide.

It is vitally important that victims of domestic and family violence are recognised and that they are offered appropriate care and referred to appropriate support services.

The free, national training program, DV Alert delivered in WA by Lifeline WA, trains frontline workers in:

- recognising the signs of domestic and family violence.
- responding with appropriate care.
- referring effectively to support services.

In addition to general workshops and sessions, specialised training streams have been developed for front-line workers dealing with individuals and communities at higher risk of domestic violence, including women with disability, Aboriginal and Torres Strait Islander women and women from culturally and linguistically diverse backgrounds.

Lifeline WA has partnered with academic and human rights campaigner Elizabeth Lang from Diversity Focus to deliver Multicultural DV Alert, (for frontline workers supporting culturally and linguistically diverse communities) and Settlement DV Alert (for people supporting refugee and humanitarian communities) streams.

Eight two-day multicultural and one settlement workshop were conducted in 2018-19.

“While there are universal elements in the experience of domestic and family violence, it is important to appreciate that it can also be understood and experienced differently in a diversity of cultural contexts,” Elizabeth said.

“There may also be other factors involved in the family setting that are not always appreciated or understood by an outsider.”

“These workshops provide frontline workers with the knowledge to understand some of the complexities and factors so they are better placed to help women and their children. In the case of the settlement workshops, it is about understanding that clients may also have experienced entrenched disadvantage and pre-arrival trauma”.

*These workshops provide frontline workers with the knowledge to understand some of the complexities and factors so they are better placed to help women and their children.*



## *Graham Mabury Award Winner: Adrian Momber*

For most of his life, Adrian Momber has worked in the banking industry, in London and in Perth.

But after 35 years in the industry, Adrian decided it was time for a change.

And it was a dramatic change.

“I decided I wanted to do something with a mental health organisation because my mother had suffered from bipolar disorder,” Adrian recalls. “I felt like I understood what people like my mother were going through and that I could get ‘stuck in’ and help them.”

“So I started volunteering with Lifeline WA and I have been with them ever since.”

Adrian’s volunteer work with Lifeline WA over the last four years was recognised in 2018 when he was awarded the Graham Mabury Award for his outstanding contribution as a volunteer.

In addition to being a crisis supporter with Lifeline WA, Adrian also volunteers with the Lorikeet Foundation, supporting people who live with schizophrenia and other mental illnesses.

Adrian’s commitment was further acknowledged when he was shortlisted as a finalist in the Lifeline Australia Volunteer of the Year Awards.

Adrian said he was privileged to work with such dedicated and inspiring people.

“Being a crisis supporter can be very challenging,” he said. “You need to have a good shut-off mechanism. But they are terrific people doing really important work.”

“Lifeline WA is a fantastic organisation. Their training of the crisis supporters is superb. And we know that they have supports in places if things get us down and begin to impact on our lives.”

Adrian said the Graham Mabury Award has been a pleasant surprise, but also a recognition of the support he received from his family, friends and Lifeline WA colleagues.

He attributes his effectiveness as a crisis supporter to him being “a moral, practical, common-sense person who is able to listen”.

“You need to concentrate on what the person at the other end of the line is saying,” he said. “You don’t jump in and offer advice, you just listen.”

*“Lifeline WA  
is a fantastic  
organisation.  
Their training of the  
crisis supporters  
is superb.”*







*In recent years, as the stigma of suicide has begun to be lifted, we have seen more people recognise our work and want to help in whatever way they can.*

## *Deborah Doncon Award Winner:* *Natalie Bird*

**To fund the delivery of the crisis support service, Lifeline WA must raise over \$1.5 million from donations, fundraising events and corporate partnerships each year.**

So the work of Natalie Bird, as Lifeline WA's Community Partnerships and Events Coordinator, can never be under-estimated.

She delivers some of Lifeline WA's major events and campaigns, where every dollar can make a dramatic difference.

Natalie's work was recognised this year when she won Lifeline WA's 2018 Deborah Doncon Award for the employed staff member of the year.

While the nature of fundraising and organising events has changed in the 10 years Natalie has been working with Lifeline WA, she says some things are still the same.

"Lifeline WA has always had a strong core of solid supporters who always open their hearts and their wallets and purses to help," she said. "In many cases, they have a personal connection with Lifeline and suicide awareness and they know how invaluable our work is."

"In recent years, as the stigma of suicide has begun to be lifted, we have seen more people recognise our work and want to help in whatever way they can."

While Lifeline WA will continue to hold its key fundraising events throughout the year, including its Black Diamond Gala Dinner, Natalie said she is looking to increase its fundraising activities over the next year.

"We have a number of ideas that we believe will lead to more engagement with the community and bring suicide prevention and the work of Lifeline WA to the fore," she said. "It means we will all be very busy, but what could be more satisfying work."



# 2018-2019 Statistics



47,900

Western Australians calling 13 11 14  
4.1% increase from 2017-18



32,536

Calls answered by Lifeline WA  
13.6% increase from 2017-18



143

Community Education:  
Workshop Delivered  
14.4% increase from 2017-18



216

Emergency  
interventions called  
12.5% increase from 2017-18



389

West Australians  
died by suicide  
in 2018



616

Separated Mums and Dads:  
Clients supported  
15.1% increase from 2017-18



# Our Board

*“The Lifeline WA board is a passionate and proficient team, committed to realising our vision of a community free of suicide.”*



**Sasha Pental  
Chair**

MBA, BA (Hons), MAICD, AFAIM  
Appointed August 2016  
Appointed Deputy Chairperson December 2017  
Appointed Chairperson April 2019

Sasha has over 20 years' experience in senior positions in commercial management, strategic planning, policy advice and community relations. Sasha is the Executive General Manager at Synergy and is responsible for shaping Synergy's strategy, strategic direction and value proposition. In addition to her role as Chair of Lifeline WA, Sasha is also a Director of Bright Energy Investments and a member of the Curtin Graduate School of Management Advisory Board.



**David Pringle  
Deputy Chair**

BA (Comm)  
Appointed August 2017  
Appointed Deputy Chair April 2019

David has many years' experience as a senior executive in the building sector. He has proven commercial acumen, and a wealth of property development knowledge.



**Chris Carey  
Treasurer**

FCA  
Appointed August 2012  
Appointed Treasurer October 2013

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 retired Fellow of the Institute of Company Directors.



**Robert Garreffa**

CA FGIA  
Appointed August 2017

Robert is the Director of Mondo Di Carne and is skilled in accounting, internal audit, IT security, IT systems and governance. Robert and his family have had a long involvement with Lifeline WA through Mondo Community Warriors which has raised millions of dollars for crisis support services.



**Nadia Mitsopoulos**

BA  
Appointed August 2017

Nadia is an experienced journalist who has carved out a successful media career over the past 25 years. She was the state political reporter at Channel 9 and has also worked as a journalist at Channel 10, GWN and APTN in London. Nadia moved to radio in 2012 and co-presents the Breakfast program on ABC Radio Perth.



**David Etherton**

BEcons FIPAABA  
Appointed June 2018

David has been the CEO for VenuesWest for over 10 years and oversees 13 of Western Australia's biggest venues, including opening the world class RAC Arena and Optus Stadium. He has over 20 years of senior executive leadership experience in tourism, venues and events.



**John Brearley**

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

John is the General Manager of Business Development for Brightwater Care Group. He has extensive leadership experience within the drug and alcohol, mental health, rural health and non-government organisations and specialises in high-level stakeholder management, business system development and corporate and clinical governance.



**Professor Dawn  
Freshwater**

Professor, PhD, BA (Hons), FRCN, RN, RNT, DipPsych, GAICD  
Appointed September 2018

Dawn is Vice-Chancellor of UWA and Chair of the Group of Eight, Australia's leading research-intensive universities. Her contributions to public health (specifically mental health and forensic mental health) and in researching leadership practices won her the highest honour in her field of scholarship - Fellowship of the Royal College of Nursing.



**Howard Knight**

CFA, GAICD, FFin  
Appointed May 2019

Howard is the Managing Director of Redgate Capital and has over 30 years of experience as a finance industry executive. Howard is on the Board of the CFA Society Perth, is responsible for developing the Women in Finance Network, and is also a member of Curtin University School of Economics, Finance and Property Advisory Board.



**Reece Waldock AM  
Resigned**

BSc, DipBA, MBA, FAICD, FCILT, FLWA  
Appointed November 2014  
Appointed Chairperson December 2017  
Resigned April 2019

Reece has over 35 years of experience in strategic management with expertise in organisational reform. He served concurrently as Director-General of WA Department of Transport, Commissioner of Main Roads Western Australia and CEO of WA Public Transport Authority between May 2010 and July 2016.



# Financials

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## General information

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 29 August 2019. The Committee members have the power to amend and reissue the financial report.



The Committee members submit the financial report of the Living Stone Foundation Inc. for the financial year ended 30th June 2019.

## Committee members

The names of the members of the Committee for the 2019 financial year are:

Sasha Pendal (Chairperson) (appointed 30/04/2019)

Christopher Carey (Treasurer) (appointed 13/09/2018)

David Pringle (Deputy Chair) (appointed 30/04/2019)

John Palermo (resigned 13/09/2018)

Robert Garreffa

Nadia Mitsopolous

David Etherton (appointed 13/09/2018)

John Brearley

Dawn Freshwater (appointed 13/09/2018)

Howard Knight (appointed 16/05/2019)

Reece Waldock (resigned 30/04/2019)

Beau Waters (resigned 23/08/2018)

## Principal activities

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

## Operating result

The result of the ordinary activities for the year was a surplus of \$193,942 (2018: \$28,951).

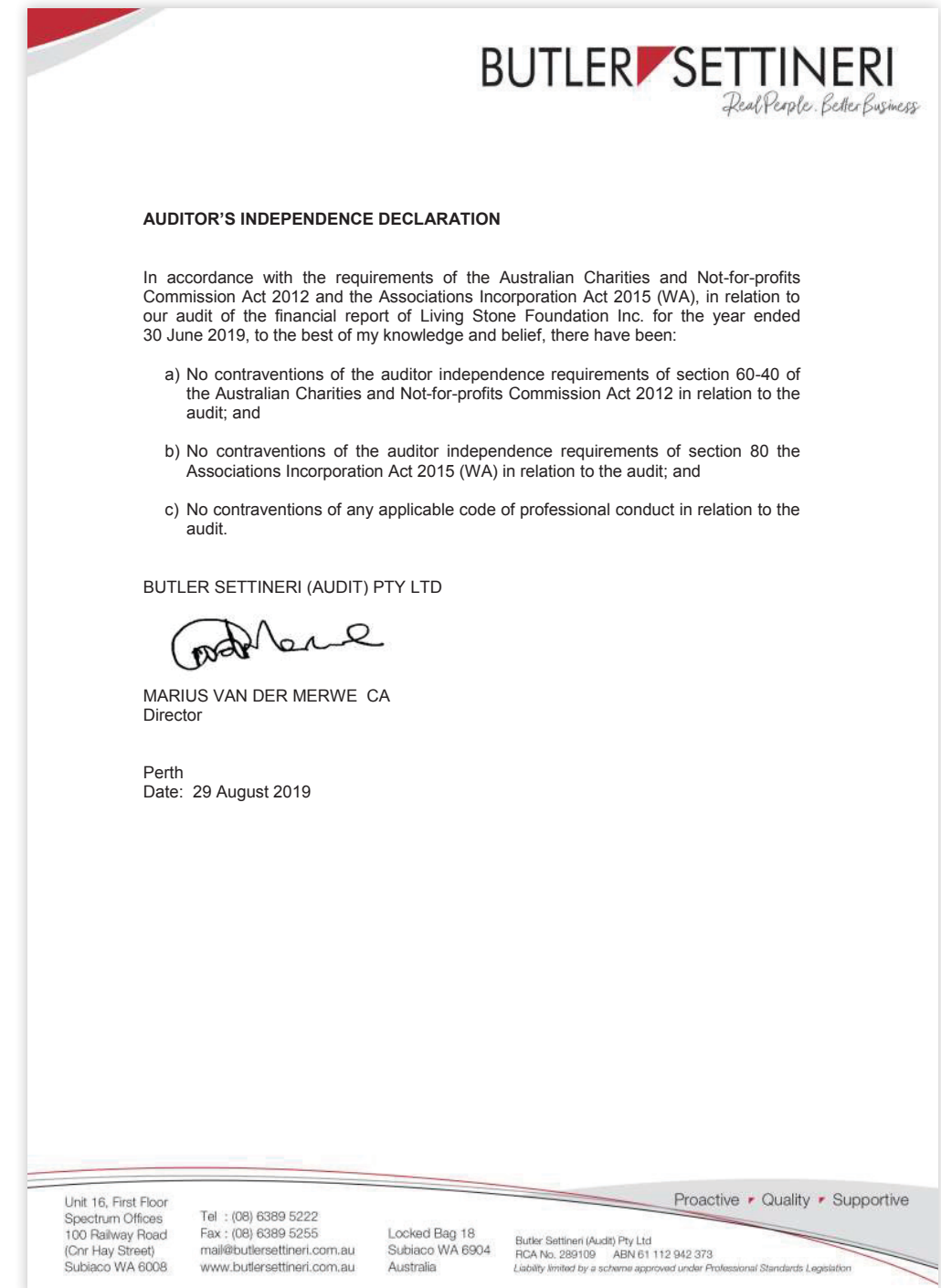
On behalf of the members

Chen

Sasha Pandal (Chairperson)

29 August 2019

Perth





Living Stone Foundation Inc  
Statement of profit or loss and other comprehensive income  
• For the year ended 30 June 2019

	2019 \$	20018 \$
<b>Revenue</b>		
Contracted services	753,427	666,944
Fundraising and donations	1,686,161	1,401,225
Government grants	1,513,641	930,292
Grants – other	50,000	17,411
Education and prevention services	139,714	147,115
Other income	85,972	134,285
	4,228,915	3,297,272
<b>Expenses</b>		
Fundraising costs	258,047	229,878
Employment costs	2,666,619	2,181,222
Training costs	13,045	14,301
Property, rents and rates	141,502	143,015
Interest and finance costs	4,201	3,513
Depreciation	62,611	78,390
Loss on disposal of assets	9,423	12,076
Administration and office costs	879,525	605,926
	4,034,973	3,268,321
<b>Surplus before income tax expense</b>	193,942	28,951
Income tax expense	-	-
<b>Surplus after income tax expense</b>	193,942	28,951
<b>Other comprehensive income for the year, net of tax</b>		
Other comprehensive income for the year, net of tax	-	-
<b>Total comprehensive income for the year</b>	193,942	28,951

This statement of profit or loss and other comprehensive income should be read in conjunction with the notes of the financial statements.

Living Stone Foundation Inc  
Statement of financial position • As at 30 June 2018

	Note	2019 \$	20018 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	2	1,432,916	613,288
Trade and other receivables	3	247,635	133,540
Other current assets	4	142,698	38,262
Total current assets		1,823,249	785,090
<b>Non-current assets</b>			
Property, plant and equipment	5	170,215	92,441
Intangible asset	6	31,992	45,176
Investments	7	629,563	475,461
Total non-current assets		831,770	613,078
<b>Total assets</b>		2,655,019	1,398,168
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	8	1,328,485	300,676
Provisions	9	143,216	117,042
Total current liabilities		1,471,701	417,718
<b>Non-current liabilities</b>			
Provisions	9	19,490	10,564
Total non-current liabilities		19,490	10,564
<b>Total liabilities</b>		1,491,191	428,282
<b>Net assets</b>		1,163,828	969,886
<b>Equity</b>			
Retained surplus	10	1,163,828	969,886
<b>Total equity</b>		1,163,828	969,886

This statement of profit or loss and other comprehensive income should be read in conjunction with the notes of the financial statements.



Living Stone Foundation Inc  
Statement of changes in equity • For the year ended 30 June 2019

	Retained surpluses \$	Total equity \$
Balance at 1 July 2017	940,935	940,935
Surplus after income tax expense for the year	28,951	28,951
Other comprehensive income for the year, net of tax	-	-
Balance at 30 June 2018	969,886	969,886
Surplus after income tax expense for the year	193,942	193,942
Other comprehensive loss for the year, net of tax	-	-
Balance at 30 June 2019	1,163,828	1,163,828

This statement of profit or loss and other comprehensive income should be read in conjunction with the notes of the financial statements.

Living Stone Foundation Inc  
Statement of cash flows • For the year ended 30 June 2018

	Note	2019 \$	20018 \$
<b>Cash flows from operating activities</b>			
Grant and other receipts		4,073,235	3,179,734
Payments to suppliers and employees		(3,004,465)	(2,989,391)
Net cash from operating activities	15b	1,068,770	190,343
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(127,201)	(37,228)
Purchase of investments		(112,519)	-
Proceeds from sale of property, plant and equipment		(9,422)	-
Net cash used in investing activities		(249,142)	(37,228)
<b>Net increase / (decrease) in cash and cash equivalents</b>		819,628	153,115
Cash and cash equivalents at the beginning of the financial year		613,288	460,173
<b>Cash and cash equivalents at the end of the financial year</b>	15a	1,432,916	613,288

This statement of profit or loss and other comprehensive income should be read in conjunction with the notes of the financial statements.



Note 1. Significant accounting policies

Living Stone Foundation Inc. (“the Association”) is an Association incorporated and domiciled in Australia. Its registered office and principal place of business is located on 7 Aberdeen Street Perth, WA 6000. The principle activity of the Association during the year was to provide services to persons in need of benevolent relief in the Australia community.

The Association is a not-for-profit entity for the purpose of preparing the financial statements. This financial report covers Living Stone Foundation Inc. as an individual entity.

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New, revised or amended Accounting Standards and Interpretations adopted

The Association has adopted all of the new, revised or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (‘AASB’) that are mandatory for the current period.

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

Impact of adoption

AASB 9 was adopted using the modified retrospective approach and as such comparatives have not been restated. There was no impact on opening retained profits as at 1 July 2018.

Basis of preparation

In the Committee members’ opinion, the Association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (WA) 2015, Australian Charities and Not-for-Profits Commission Act 2012 and Australian Charities and Not-for-profits Commission Regulation 2013.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (‘AASB’) 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 1048 ‘Interpretation and Application of Standards’ and AASB 1054 ‘Australian Additional Disclosures’, as appropriate for not-for-profit oriented entities.

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. There are no areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements.

Note 1. Significant accounting policies (continued)

Revenue and other income

Revenue is measured at fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Grants

Grants received are treated as unexpended grant liability until such time they are expended. If conditions are attached to the grant that must be satisfied before the Association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

Donations and bequests

Donation and bequests income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

Interest

Interest revenue is recognised on accruals basis.

Dividends

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

All revenue is stated net of the amount of goods and services tax (GST).

Income tax

As the Association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Cash and cash equivalents

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

Trade and other receivables

Trade and other receivables include amounts due from members as well as amounts receivable from donors and customers. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Property, plant and equipment

Plant and equipment are measured on a cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount. A formal assessment of the recoverable amount is made when impairment indicators are present.

Assets are derecognised on disposal to a third party or when the item is no longer in use.

Depreciation

The depreciable amount of all fixed assets is depreciated on a straight line basis over their useful lives to the Association commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are:

Class of fixed asset	Useful life
Improvements to buildings	3 - 15 years
Furniture and office equipment	2 - 8 years
Computer software	4 - 5 years

The assets’ residual values, depreciation methods and useful lives are reviewed, and adjusted if appropriate, at each reporting period.



Note 1. Significant accounting policies (continued)

Property, plant and equipment (continued)

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of profit or loss and other comprehensive income.

Impairment of non-financial assets

At the end of each reporting period, the Committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the statement of profit and loss and other comprehensive income.

Leases

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

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

Financial instruments

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent

measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories:

- Amortised cost
- Fair value through profit or loss (FVTPL)
- Fair value through other comprehensive income (FVOCI)

The Association does not have any financial assets categorised as FVOCI and FVTPL.

Classifications are determined by both:

- The entities business model for managing the financial asset
- The contractual cash flow characteristics of the financial assets

Note 1. Significant accounting policies (continued)

Financial instruments (continued)

Subsequent measurement financial assets

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Association's cash and cash equivalents, trade and other receivables fall into this category of financial instruments.

Impairment of Financial assets

AASB 9's impairment requirements use more forward looking information to recognise expected credit losses - the 'expected credit losses (ECL) model'. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables, contract assets recognised and measured under AASB 15 and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

The Association considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

In applying this forward-looking approach, a distinction

is made between:

- financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Stage 1') and
- financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Stage 2').

'Stage 3' would cover financial assets that have objective evidence of impairment at the reporting date.

'12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

Trade and other receivables and contract assets

The Association makes use of a simplified approach in accounting for trade and other receivables as well as contract assets and records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the Association uses its historical experience to calculate the expected credit losses.

Classification and measurement of financial liabilities

As the accounting for financial liabilities remains largely unchanged from AASB 139, the Association's financial liabilities were not impacted by the adoption of AASB 9. However, for completeness, the accounting policy is disclosed below.



**Note 1. Significant accounting policies (continued)**

**Financial instruments (continued)**

The Association's financial liabilities include trade and other payables. Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Association designated a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments).

All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within finance costs or finance income.

**Accounting policies applicable to comparative period (30 June 2018)**

**Recognition**

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below.

**Financial assets at fair value through profit or loss**

Financial assets are classified at fair value through profit or loss when they are held for trading for the purpose of short term profit taking, where they are derivatives not held for hedging purposes, or designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Realised and unrealised gains and losses arising

from changes in fair value are included in profit or loss in the period in which they arise.

**Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost using the effective interest rate method.

**Held-to-maturity investments**

These investments have fixed maturities, and it is the Association's intention to hold these investments to maturity. Held-to-maturity investments held by the Association are stated at amortised cost using the effective interest rate method.

**Financial liabilities**

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost using the effective interest rate method.

**Fair value**

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

**Impairment**

A financial asset is assessed at each reporting date to determine whether there is any objective evidence that it is impaired. A financial asset is considered to be impaired if objective evidence indicates that one or more events have had a negative effect on the estimated future cash flows of that asset.

**Note 1. Significant accounting policies (continued)**

**Trade and other payables**

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period that remains unpaid. The balance is recognised as a current liability with the amounts paid normally within 30 days of recognition of the liability.

**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 have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits payable later than one year 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 the employee wage increases and the probability that the employee may satisfy vesting requirements. Those cash flows are discounted using market yields on national corporate bonds with terms to maturity that match the expected timing of cash flows.

**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. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**Income Tax**

The Association is exempt for income tax purposes and accordingly no provision for taxation is required.

**Goods and Services Tax ('GST') and other similar taxes**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the Australian Tax Office is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

**New Accounting Standards and Interpretations not yet mandatory or early adoption**

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Association has decided against early adoption of these Standards.



**Note 2. Cash and cash equivalents**

	2019 \$	2018 \$
Cash on hand	50	100
Cash at bank	356,813	588,017
JB Were Cash Trust	76,053	25,171
NAB Term Deposit	1,000,000	-
	<u>1,432,916</u>	<u>613,288</u>

**Note 3. Trade and other receivables**

Trade debtors	101,234	118,963
Other receivables	<u>146,401</u>	<u>14,577</u>
	<u>247,635</u>	<u>133,540</u>

**Note 4. Other current assets**

**Current**

Prepayments	<u>142,698</u>	<u>38,262</u>
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**Note 5. Property, plant and equipment**

Improvement to buildings - at cost	301,310	297,465
Less: Accumulated depreciation	<u>(281,104)</u>	<u>(279,677)</u>
	<u>20,206</u>	<u>17,788</u>

Furniture and office equipment - at cost	459,753	336,975
Less: Accumulated depreciation	<u>(309,744)</u>	<u>(262,322)</u>
	<u>150,009</u>	<u>74,653</u>
	<u>170,215</u>	<u>92,441</u>

**Note 6. Intangible assets**

Computer software - at cost	69,441	79,979
Less: Accumulated depreciation	<u>(37,449)</u>	<u>(34,803)</u>
	<u>31,992</u>	<u>45,176</u>

**Note 7. Investments**

	2019 \$	2018 \$
Investment in fixed interest securities	259,090	77,940
Investment in equity shares	<u>370,473</u>	<u>397,521</u>
	<u>629,563</u>	<u>475,461</u>

**Note 8. Trade and other payables**

**Current**

Trade creditors and accruals	260,203	58,848
Deferred income	948,283	158,387
PAYG payable	36,304	34,790
Superannuation payable	69,650	20,568
Goods and services tax	<u>14,045</u>	<u>28,083</u>
	<u>1,328,485</u>	<u>300,676</u>

**Note 9. Provisions**

**Current**

Annual leave	130,319	108,192
TOIL	4,283	2,026
Long service leave	<u>8,614</u>	<u>6,824</u>
	<u>143,216</u>	<u>117,042</u>

**Non-current**

Long service leave	<u>19,490</u>	<u>10,564</u>
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**Note 10. Accumulated Funds**

	2019 \$	2018 \$
Retained surpluses at the beginning of the financial year	969,886	940,935
Surplus / (deficit) after income tax expense for the year	<u>193,942</u>	<u>28,951</u>
Retained surpluses at the end of the financial year	<u>1,163,828</u>	<u>969,886</u>



**Note 11. Auditor’s remuneration**

	2019	2018
	\$	\$
Remuneration paid to auditors in relation to audit	6,563	7,500

**Note 12. Capital and leasing commitments**

a) The Association does not have any capital commitments.	6,563	7,500
b) Operating lease commitments		
Payable – minimum lease payments:	146,879	146,087
- Not later than 12 months	201,726	392,213
- Between 12 months and 5 years	348,605	538,294

The association has committed funds of \$50,770 held with the National Australia Bank for the property lease guarantee.

c) The Association does not have any finance leases.

**Note 13. Contingent liabilities and contingent assets**

The Association does not have any contingent liabilities or contingent assets as at 30 June 2019.

**Note 14. Events after the reporting period**

No matter or circumstance has arisen since 30 June 2019 that has 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.

**Note 15. Cash flow information**

**(a) Reconciliation of cash**

For the purpose of the cash flow statement, cash includes cash and cash equivalents, net of any outstanding bank overdraft. Cash at the end of the reporting year is reconciled to the related items in the statement of financial position as follows:

	2019	2018
	\$	\$
Cash in hand and at bank	1,432,916	613,288

**(b) Reconciliation of cash flow from operations with net surplus / (deficit) for the year**

Net surplus for the year	193,942	28,951
Non-cash flows in net surplus:		
Depreciation of property, plant and equipment	62,611	78,390
Loss on disposal of fixed assets	9,422	12,076
Unrealised gain on investments	(41,583)	(14,855)
Value of donated assets	-	(1,250)
Change in operating assets and liabilities:		
(Increase) / decrease in trade and other receivables	(114,095)	(81,992)
Decrease / (increase) in other current assets	(104,435)	42,117
Increase / (decrease) in trade and other payables	1,027,808	111,004
Increase / (decrease) in provisions	35,100	15,902
Cash flows from/(used in) operations	1,068,770	190,343

**Note 16. Cash flow information (continued)**

(c) The Association has an overdraft limit of \$10,000.

**Note 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.




In the Committee members' opinion:

- the Association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Associations Incorporation Act (WA) 2015, Australian Charities and Not-for-Profits Commission Act 2012 and Australian Charities and Not-for-profits Commission Regulation 2013.
- the attached financial statements and notes thereto give a true and fair view of the financial position of the Association as at 30 June 2019 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

On behalf of the Committee members



Sasha Pendal (Chairperson)  
29 August 2019



**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 2019, 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 2019 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 (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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**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 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.

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, related safeguards.

**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 recognised 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, so as to enable true and fair financial statements to be prepared.

BUTLER SETTINERI (AUDIT) PTY LTD

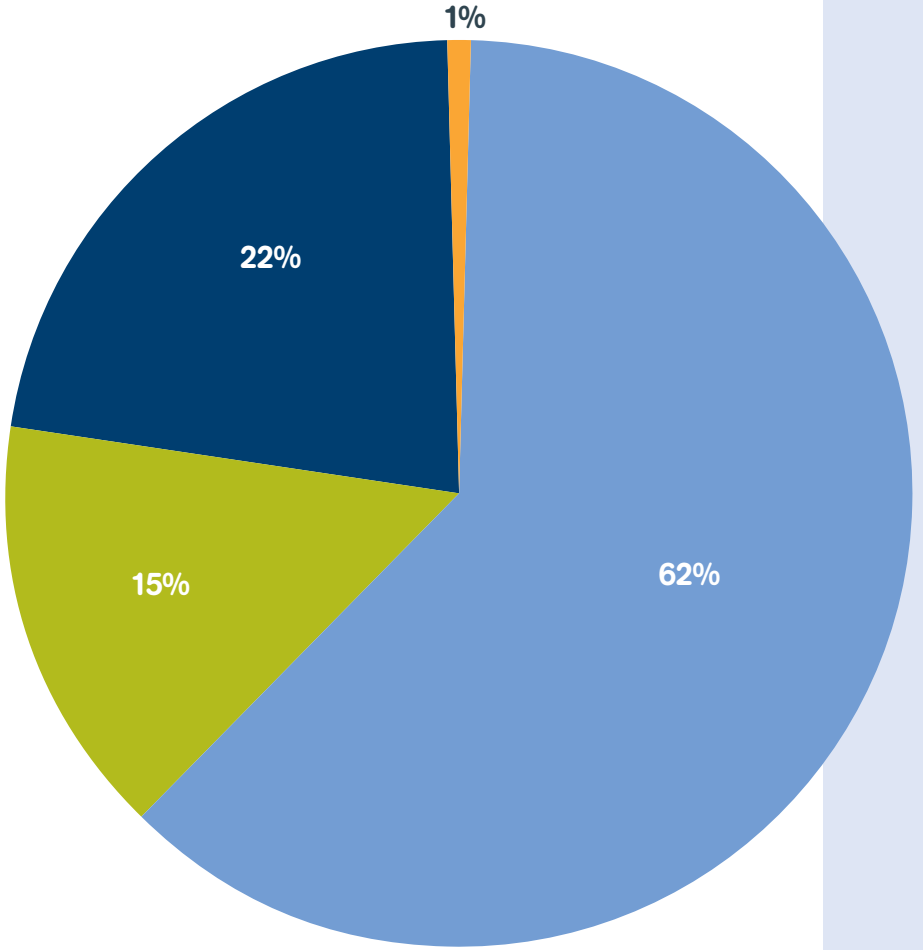
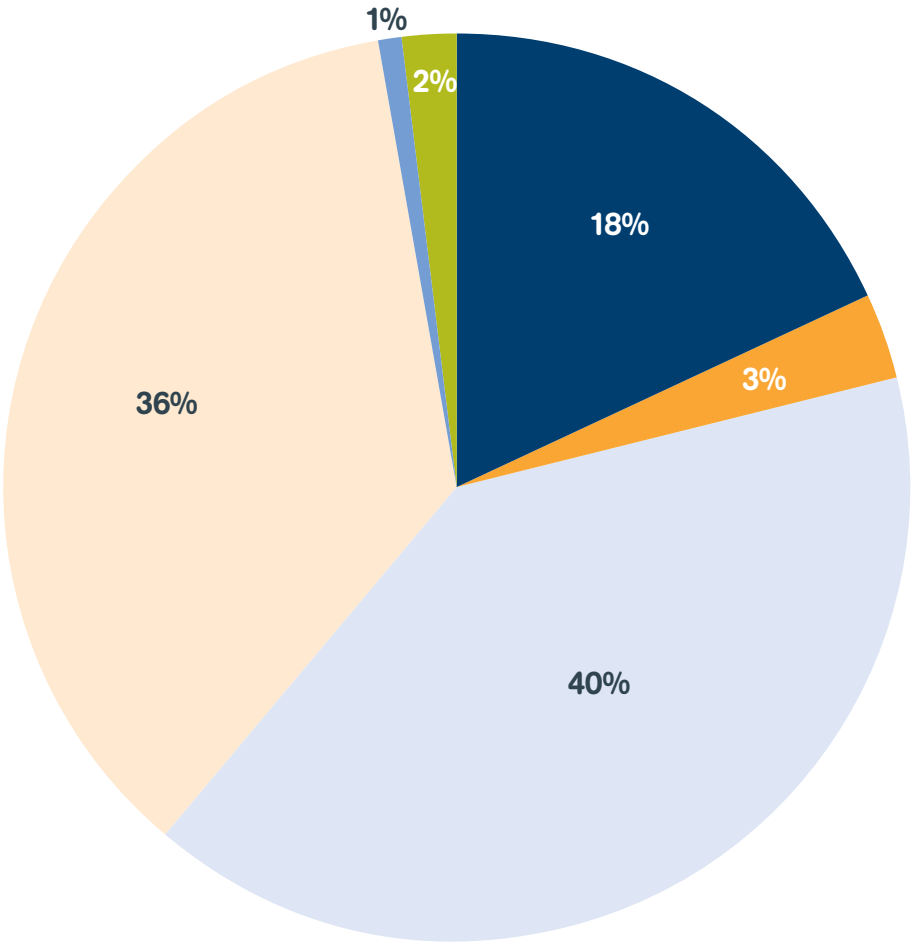


MARIUS VAN DER MERWE  
Director

Perth  
Date: 29 August 2019

# Financial Results

Income	FY 2019	
Contracted services	753,427	17.82%
Education and prevention services	139,714	3.30%
Fundraising and donations	1,686,161	39.87%
Government grants	1,513,641	35.79%
Grants - other	50,000	1.18%
Other income	85,972	2.03%
	<u>4,228,915</u>	<u>100.00%</u>



Expenses	FY 2019	
Service Provision	2,486,630	61.63%
Fundraising Costs	618,729	15.33%
Administration & Office Costs	879,525	21.80%
Other	50,089	1.24%
	<u>4,034,973</u>	<u>100.00%</u>



# Gratitude

Thank you to all of our generous government, corporate and major community supporters including:



100 St Georges has supported a range of Lifeline WA events to help raise awareness of Lifeline WA's suicide prevention services.



Alcock Family Foundation's support has helped Lifeline WA provide support to countless vulnerable Western Australians.



Support from the Behets Family Foundation assists Lifeline WA to continue building the capacity to answer more calls to the 13 11 14 crisis support service and help prevent suicide in our community.



Lifeline WA was fortunate enough to receive a donation from our long-term supporters CBH as part of their Harvest Mass Management Scheme. Lifeline WA is proud to be nominated by the CBH Growers and Employees who believe that Lifeline WA is making a difference in their community.



As our foundation partner of the 'Lights for Lifeline' Christmas campaign, Community TAB's support helps to shine a light on suicide prevention during the festive period when demand for Lifeline's crisis support is highest.



CSBP Fertilisers partnership with Lifeline WA delivered highly valued mental health training into regional communities where access to services is limited.



Lifeline Australia funds delivery of the DV-Alert programs to the Western Australian community.



Funding from the Mental Health Commission contributes to the delivery of the 13 11 14 crisis intervention service in WA.



Data #3 has supported a number of Lifeline WA events to help raise awareness of Lifeline WA's suicide prevention services.



The Department of Communities funds Lifeline WA's Separated Mums and Separated Dads programs, which provides support to parents and their children after separation, divorce and bereavement.



Lifeline WA has been a major charity partner for HBF's Run for a Reason for nine years, which continues to be a valuable annual fundraising and advocacy platform for Lifeline WA.



Lifeline WA was selected as the 2018-19 charity for Perth Airport's Collection Box program, where travellers passing through Perth Airport's terminals could donate any currency. The program not only raised funds but also raised awareness for Lifeline WA's suicide prevention services.



Pioneer Credit's support has helped Lifeline WA increase the number of calls answered and allowed more vulnerable Western Australians to connect to crisis support and suicide prevention services.



WA Primary Health Alliance contracted Lifeline WA to pilot DBTeen. DBTeen is a mental wellbeing skills groups for young people and their families.



The financial donation by Midbridge supports the training and supervision of volunteer crisis supporters.



The generous gift of FMG shares from Andrew and Nicola Forrest in 2011 provided a financial platform allowing Lifeline WA to expand support to thousands of people who call the 13 11 14 crisis support service every year.



P&N's partnership with Lifeline WA actively promotes help-seeking behaviour and support for Western Australians in crisis.



Synergy is the major partner of the 'Lights for Lifeline' powered by Synergy campaign which aims to help fund the growth of our Telephone Crisis Support volunteer pool and raise awareness of Western Australians in crisis over the festive season.



Uniting Church in the City's ongoing support of Lifeline WA ensures that student crisis supporters have the access to facilities that support their training and professional development.



Roy Hill's donation assisted Lifeline WA work towards a community free of suicide.



Santos continues to support Lifeline WA's work in the community by providing funding for our suicide prevention services.



Support from the Stan Perron Charitable Foundation allows Lifeline WA to invest in training, support and supervision of the growing pool of crisis supporters who deliver our life saving service.

## Thank you

We would also like to thank all people, ambassadors and companies who have donated time, money and resources. We are truly grateful.









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