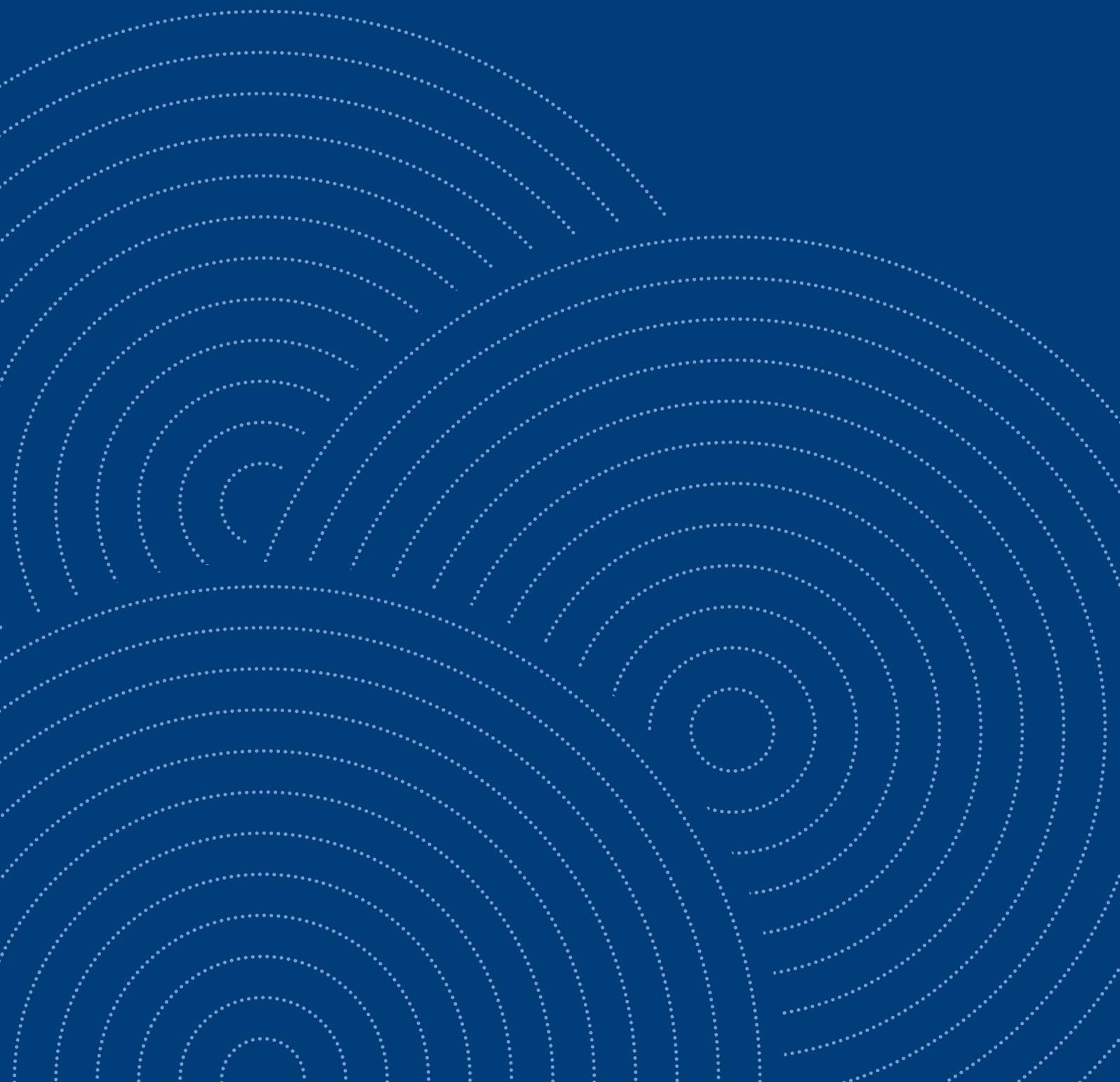


# 2018 - 2019 Annual Report



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Lifeline South Coast (NSW) Wollongong Mission (ABN 16 968 890 469) was established in March 1969 as an unincorporated institution of the Uniting Church in NSW. It holds accreditation from Lifeline Australia Inc. and through that body is affiliated with Lifeline International.

The Lifeline South Coast (NSW) Board is appointed by the Uniting Church in Australia, Wollongong Mission Church Council.

Lifeline South Coast (NSW) is registered as a charity with the Australian Charities and Not-for-profits Commission (ACNC) and is endorsed as a Deductible Gift Recipient.

Lifeline South Coast (NSW) is a Public Benevolent Institution (PBI) and endorsed to access the following tax concessions; Income Tax Exemption, GST concession, and FBT rebates.

## Lifeline South Coast

3 Court Lane,  
PO Box 404  
Wollongong NSW 2500  
02 4228 1311  
admin@llsc.org.au  
www.lifelinesouthcoast.org.au

## Lifeline South Coast Financial Counselling Service

2/130 Junction Street,  
PO Box 402  
Nowra NSW 2541  
02 4421 5365  
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# About Lifeline South Coast

Lifeline South Coast was established in Wollongong in March 1969 and the Nowra branch was opened in 1981. The service is non-denominational and Volunteer Telephone Crisis Supporters come from a wide range of backgrounds.

There are **40 Lifeline Centres** in Australia. Each centre focuses on delivering programs to meet the needs of their immediate community.

Lifeline South Coast's service area spans the coastal strip between Helensburgh in the north to the Victorian border in the south.

More than **95% of people** who work for Lifeline South Coast are volunteers – more than **205 volunteers** in our administration, retail and book fair teams; more than **100 Volunteer Telephone Crisis Supporters** on the 13 11 14 Crisis Support service; and **7 volunteer Board members**.

## Strategic Plan 2018/19

Vision	Key Stakeholders	Objectives	Key Strategies
<p>An Australia free of suicide</p> <p><b>Mission</b></p> <p>To provide first rate suicide prevention and crisis support services to Australia</p> <p><b>Values</b></p> <p>We believe in</p> <ul style="list-style-type: none"> <li>The dignity of life</li> <li>The acceptance of all people</li> <li>The Christian values of love, compassion and community as shared by other faith and belief traditions</li> <li>Working ethically</li> <li>The opportunity that crisis presents for personal change</li> <li>Valuing and nurturing the spirit of volunteerism</li> <li>Maintaining the highest standards of service delivery</li> <li>The privilege and importance of the relationship with those we serve</li> <li>The need to embrace change</li> </ul>	<ul style="list-style-type: none"> <li>The people of the South Coast regions of NSW</li> <li>Other communities which we serve, including the callers across Australia</li> <li>Members of the Lifeline South Coast workforce (both volunteer and paid)</li> <li>Our partners in community service</li> <li>Lifeline Australia and other Lifeline Centres</li> <li>The Uniting Church in Australia including local congregations, Wollongong Mission, NSW/ACT Synod and Uniting</li> <li>Our sponsors, supporters and funding bodies</li> </ul>	<p><b>Stakeholder Satisfaction</b></p> <ul style="list-style-type: none"> <li>To maintain membership of Lifeline Australia</li> <li>To be top of mind for the Uniting Church in Australia as an expression of Christian ministry</li> <li>To meet or exceed the needs and expectations of all our stakeholders</li> </ul> <p><b>People</b></p> <ul style="list-style-type: none"> <li>To achieve a satisfying, safe and skill enhancing workplace for our staff and volunteers</li> <li>To be an attractive, interesting and friendly environment at which to work</li> </ul> <p><b>Quality</b></p> <ul style="list-style-type: none"> <li>To meet all accreditation requirements</li> </ul> <p><b>Financial Performance</b></p> <ul style="list-style-type: none"> <li>To maintain sufficient revenues and assets to meet financial commitments as they fall due</li> </ul> <p><b>Awareness and Image</b></p> <ul style="list-style-type: none"> <li>To ensure the Lifeline service and brand remain top of mind in the communities we serve</li> </ul>	<ul style="list-style-type: none"> <li>Work with other centres to provide 24 hour telephone crisis support</li> <li>Develop innovative solutions to the identified needs of our stakeholders</li> <li>Provide appropriate and effective services</li> <li>Create a sense of pride in the organisation</li> <li>For our people we provide: <ul style="list-style-type: none"> <li>A safe working environment</li> <li>Relevant training and skill development</li> <li>Appropriate levels of remuneration to paid staff</li> <li>A succession plan for key staff (paid and unpaid)</li> </ul> </li> <li>Benchmark with appropriate organisations</li> <li>Open new retail outlets</li> <li>Generate and manage an appropriate mix of funding to support our activities</li> <li>Foster productive relationships with media and congregations</li> <li>To provide information to the community and policy makers</li> <li>Relationship development</li> </ul>

# Board Chair's Report

I have had the honour of being part of Lifeline South Coast for less than a year, but even in that short period I have learned what an extraordinary team we are.

Crisis can affect anyone, at any time. The knowledge that Lifeline can provide support and hope whenever it is needed can change the way a person gets through their crisis. I have been a GP for almost 20 years, and I can personally vouch for the importance of having a safety net for our community. For every person who dials 13 11 14, there will be dozens who feel better, sleep better and live better knowing that they could call us if they needed to.

Crisis support is the crux of our role and is the front line of Lifeline's work. I have personally observed our crisis support workers during a call and was just so impressed with their skills in communication and care. I can honestly say that many of my medical practitioner colleagues could learn from them. But I also want to call out the work of the team behind the scenes that make it possible for the crisis supporters to do their work. Just like a cancer surgeon can't do his or her work without the theatre technicians and laboratory scientists, so too can our crisis support not exist without our book sorters, retail shop staff and administrative team. They are pivotal to saving lives at the coal face. Every single one of you - us - should be immensely proud of the part you play in saving lives, every single day.

This year we celebrated 50 years of crisis support. We responded to 22,560 calls, with suicide support specifically provided on 240 occasions and emergency suicide interventions in 83 situations. We sorted 156,777 books for some of our most successful Big Book Fairs ever and we sold 114,000 items in our shops. We have also delivered training in suicide prevention to 465 attendees throughout the Illawarra, Shoalhaven and Far South Coast.

I would like to point out the excellent outcome of our LASP audit this year. This comprehensive assessment by Lifeline Australia of our systems and practices found that we work with quality and competence across the board. You should all be very proud of this achievement.

**We responded to 22,560 calls, with suicide support specifically provided on 240 occasions and emergency suicide interventions in 83 situations.**

There are always changes and challenges for volunteer and charitable organisations. The Board of Lifeline South Coast, ably supported by CEO Rachel Norris and the whole executive team, is navigating a way to the best decisions and outcomes for our organisation for the years ahead. Change can be difficult, but like so many difficult things it leads to growth and progress. We are working through upgrades and relocations in our retail spaces in Corrimal and Wollongong and new spaces in the Shoalhaven, which will ultimately allow us to be a strong and capable community organisation at all levels for decades to come.

Thank you for allowing me to be part of Lifeline South Coast and thank you for the amazing work you do.

**Dr Kate Manderson**  
Board Chair  
Lifeline South Coast

# CEO's Report

This has been a very busy and memorable year. A year in which we saw a full complement of staff and a year in which we recognised and celebrated 50 years of crisis support delivered by Lifeline South Coast.

On 1 March 1969 at 11am Lifeline South Coast took its first phone call. We celebrated our golden jubilee with a number of events. We commenced celebrations with a 50-hour crisis support phone marathon which had many of our crisis support volunteers on the phone around the clock. The marathon ended at 11 am on 1 March 2019 to coincide with the time of the first call taken 50 years ago. This was followed by a 50th celebratory Morning Tea event attended by the Lifeline Australia Board, our Board and many of our

partners, supporters, staff and volunteers. It was a wonderful occasion and I'd like to thank all involved for the enormous spirit of generosity over this period.

In 2018/19 our operational plan included 5 goals:

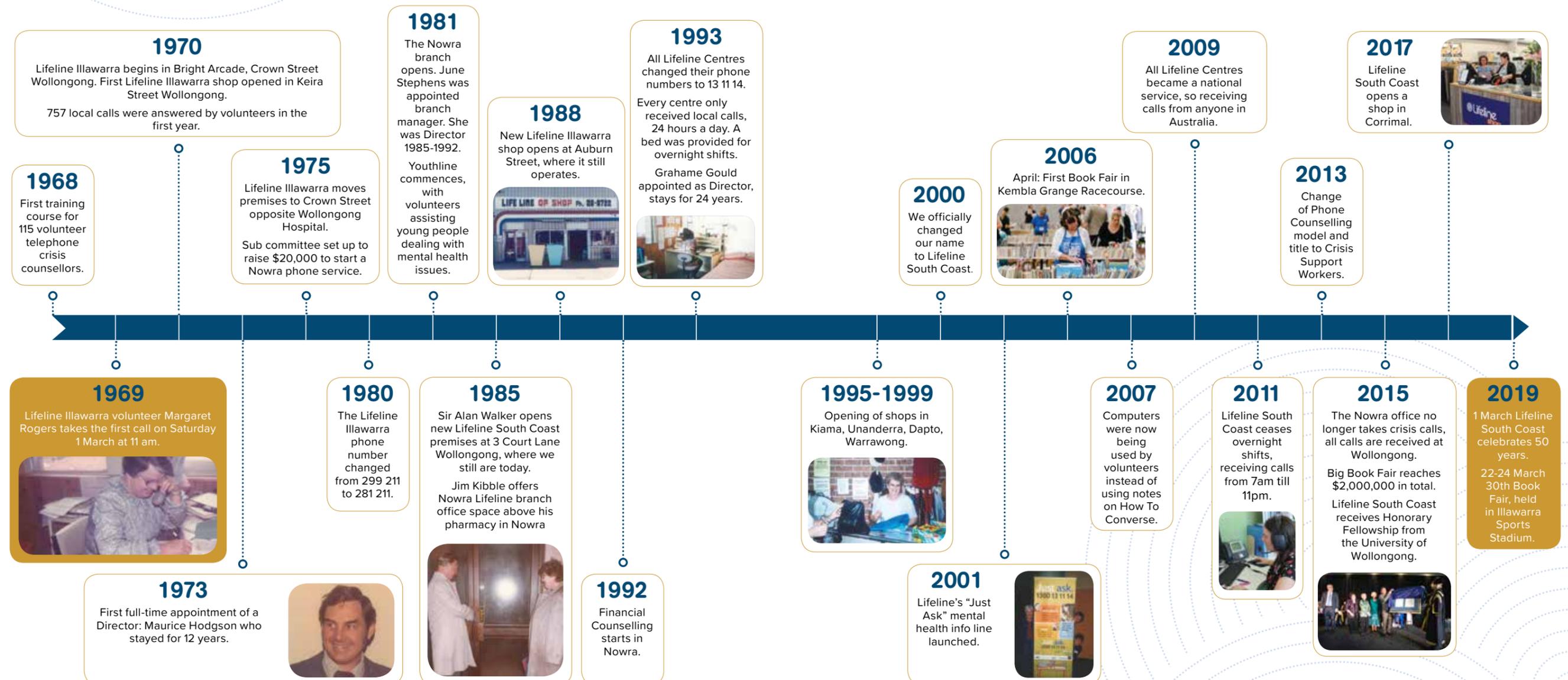
- To be an innovator in crisis support in our local community.
- To expand the range and geographic reach of services and programs from the Illawarra to the Far South Coast communities which assist in building community resilience, suicide prevention and support.
- To build and maintain sustainable, efficient and quality services (capacity, capability and financial).

- To facilitate a strong values-based culture that supports and enhances the skills of our staff and volunteers.
- To contribute to attitudinal change to suicide prevention in the community through a commitment to advocacy, and promotion via media.

This year, Lifeline South Coast answered 22,560 calls on the 24-hour Crisis Support service, achieving its second highest number of calls second only to the year before. Congratulations to the Volunteer Crisis Supporters who achieved this fantastic result and to the Training Team and In-Shift Support Supervisors who support our volunteers so well. And finally, congratulations to Danielle Mullaney for overseeing the performance in this area.

During the year we have seen growth in our two shops and Book Fairs, which exceeded all budget targets. These activities remain a vital source of income for the organisation. Congratulations to all Retail and Book Fair volunteers and the Team Leaders who support the volunteers. Thanks to everyone for making a wonderful contribution to Lifeline South Coast over the past 12 months and thanks to Alicia Federer who has provided great leadership on these expanding services.

The Lifeline South Coast Financial Counselling Service has continued to see an increase in demand this financial year. It has been wonderful to see some growth in the financial counselling service supported by the Board, who elected to use some of Lifeline South Coast's own funds to support the expansion



# Celebrating our Volunteers

of the service. Other funding sources were also identified enabling us to provide services to members of the community in Nowra, Huskisson and South Coast Correctional Services. We have spent time lobbying local politicians in the issues surrounding the inadequacy of funding for financial counselling services. This will continue in the wake of the recommendations arising from the Royal Commission into the Finance and Banking sectors. Our thanks to the financial counselling team consisting of Anne Marie Sharkey, Kim Perkins and Dannyelle Formosa (our trainee) on another great year.

Thanks to funding from the local PHN (Coordineare), ClubGRANTS and fee-paying organisations, we were able to increase the range of face-to-face suicide prevention and mental health training programs to promote community and individual resilience in the Illawarra, Shoalhaven and especially in the far South Coast regions. We thank these funders for their wonderful support which not only enabled us to coordinate and deliver these programs but also supported many in our community who so greatly benefited from this support. Our thanks go to Clare Leslie who headed up the development of the training programs and to our wonderful trainers Danielle Mullaney, Sonia Bout, Bianca Hunt, Lindsay Murphy and Erin Tierney who travelled across the region delivering these programs.

Strategically many great partnerships continue to build and enable Lifeline South Coast to be an active partner in the community, notably our relationship as a contributor to the Illawarra Shoalhaven Suicide Prevention Collaborative, our relationship with UoW; and the support we receive from BlueScope WIN Community partnership and Illawarra Shoalhaven Health District.

We are developing our strategic directions for the coming years and have engaged Spark Strategy to work with us in this endeavour.

Each year we organise a Volunteer Recognition event to recognise and thank our volunteers. On Wednesday 27 May a breakfast was held at the Novotel Wollongong to say thank you to our volunteers. It was a wonderful occasion and while we list those below who received particular length of service awards, we want to thank all our volunteers for their service: without you we would not exist.

We especially recognised on this occasion:

## 20 plus years of service: Lifeline Lifetime Achievement award

- Audrey Wilson, Crisis Supporter. Audrey retired after 23 years of service.
- Noelene Fraser, Shop Sorter, Auburn Street shop. Noelene gave 29 years' service. Her award was conferred posthumously to her family at a separate event.

## 15 years of service: Opal of Honour award

### Retail:

- Stephen Freeman
- Rhonda Philips
- Rae Zeppieri

## 10 years of service: Golden Wattle award

### Retail:

- Elica Stojanovic

### Crisis Support:

- Jan Halliday
- Irene Pickard

## 5 years of service: Eucalyptus Award

### Retail:

- Glenda Foster
- Anne Gabriel
- Geoff Gallagher
- Maree Garrett
- Ben Meek
- Barry Ridding
- Lisa Taylor
- Steven Robertson
- Paula Ryan

### Crisis Support:

- Judy Beadman

### Board:

- Paul Chad



From a governance perspective several changes and achievements were noted in the year. Stephen Long stepped down as Board Chair at the AGM in September 2018 after many years of service as Chair and many more on the Board; We were delighted that he was awarded the Lifeline Australia Golden Wattle Award for 10 years of service. We welcomed Dr Kate Manderson, who is a GP based in Nowra, as our new Board Chair and another two new members to the Board; Rhonda O'Donnell, who works with Relationships Australia and Jacqui Cousins who is a Social Worker with the Illawarra and Shoalhaven Health District. It was with much sadness that the Board accepted the resignations of both Linda Morrissey and Jon Hoogland from the Board. They provided wonderful leadership and commitment in their roles and will be missed by myself and the Board.

A further notable achievement included obtaining a full 3-year accreditation status through Lifeline Australia's LASP program. We increasingly have spent time and focus on risk management and introduced the Audit and Risk Committee, passionately led by the Board Secretary Jon Hoogland.

Our Finance Board committee is well supported and Finance and Governance Manager Renee Green and I would like to thank Chair Ross Johnson and Stephen Long for their ongoing support. We ended the financial year with a surplus.

In closing I would like to thank the Management team and the Board for their support in my first year as the organisation's CEO. As in any new job, there is always a learning curve, but it's made much easier by the good will and support of many. Thank you all.

**Rachel Norris**  
CEO

# The year in review

Lifeline South Coast is part of the Wollongong Mission Uniting Church and operates one of Lifeline Australia's 40 Lifeline Centres, which is a national charity providing all Australians experiencing a personal crisis with access to 24-hour crisis support and suicide prevention services. Somewhere in Australia, there is a new call to Lifeline every minute.

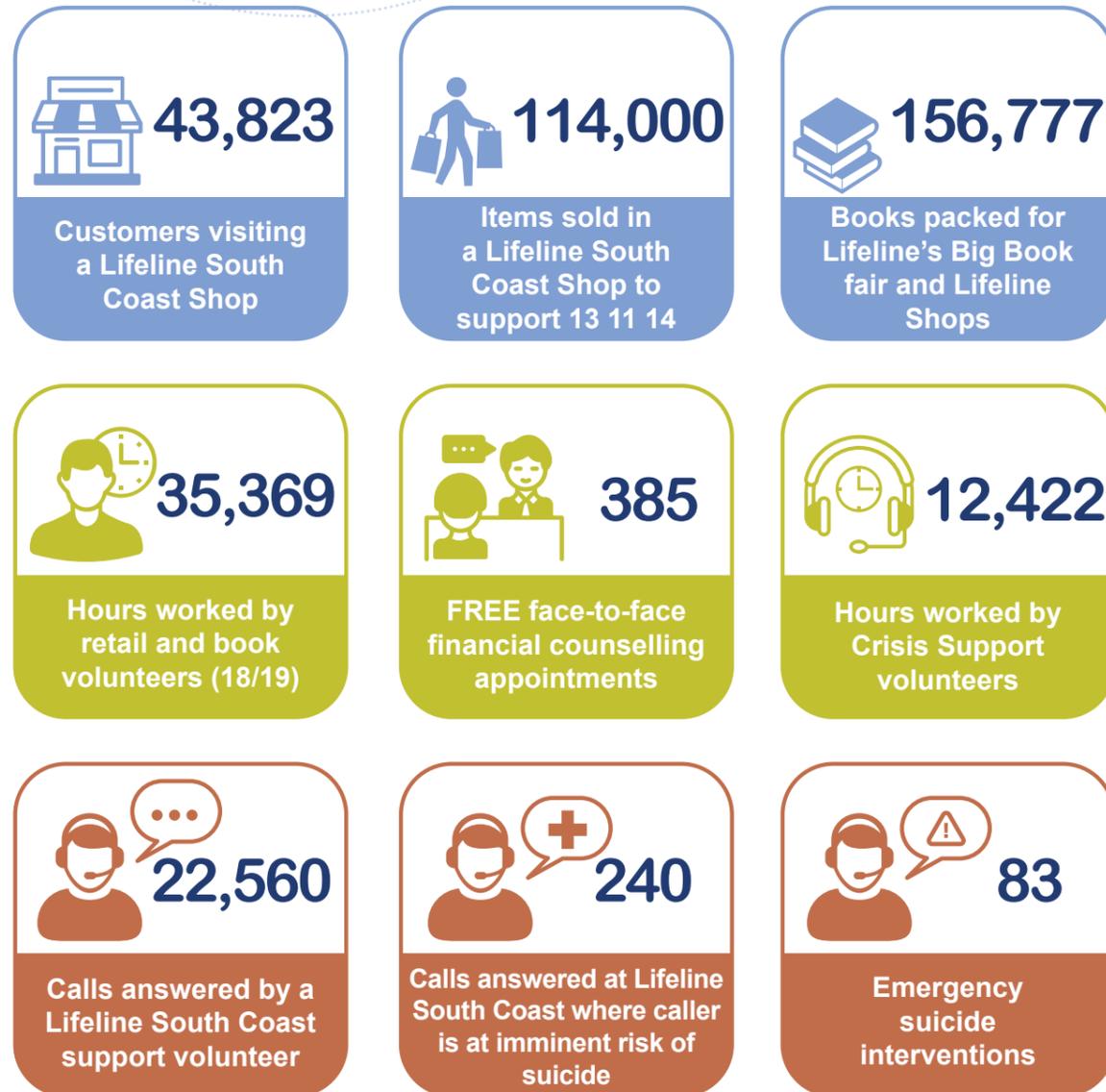
Lifeline South Coast provides a range of crisis support and suicide prevention services.

- Notably we operate five crisis support phones from Wollongong on the 13 11 14 Telephone Crisis Support service.

- Our Lifeline Shops and Big Book Fair fundraising events ensure the financial viability of the 13 11 14 crisis support service.
- Our Financial Counselling service operates in the Shoalhaven and offers free and confidential support to those in financial distress.
- Our Suicide prevention training program provides suicide awareness and skills training to both members of the public and front-line gatekeepers.



## 2018/2019 Snapshot



### Telephone Crisis Support

The 13 11 14 Telephone Crisis Support service offers support to Australians experiencing personal crisis, including that of suicide prevention. The national service operates 24-hours a day, 7 days a week, 365 days a year.

The service itself could not run without the many skilled and highly trained Volunteer Crisis Supporters, with Lifeline South Coast volunteers answering 22,560 calls during the 2018/2019 financial year. Overall, Lifeline South Coast continues to increase the volume of calls answered, with the notion of quality not quantity at the forefront of our minds.

Importantly, 89% of callers were asked specifically about suicide, which means that Lifeline South Coast initiated 20,078 conversations about suicide in the last financial year alone!

During the lead up to our 50th birthday celebrations over 50 of our Telephone Crisis Supporters participated in a 50-hour crisis support marathon, in which 430 calls were taken and 43 safety plans in this period alone. Several Telephone Crisis Supporters worked across the night from midnight to 6am, which are shifts that are not usually covered by our centre.

### Crisis Support Training

The recruitment and training of Volunteer Telephone Crisis Supporters at Lifeline South Coast is an extensive process and focuses on supporting each individual student in fulfilling their potential to answer calls for those in need. The training itself consists of three phases. Phase one includes the initial face-to-face training sessions; e-learning components; two full weekends of workshops; and assessment role plays. In phase two, students undertake shifts on the crisis service over a two-month period, whilst being closely supported by a Supervisor. Phase three consists of 84 hours over seven months of probationary crisis support work. Throughout their training, new Volunteer Crisis Supporters complete accreditation requirements, including observation shifts; group supervision; and professional development.

At Lifeline South Coast, each volunteer is trained and supported by a specially qualified team of staff who strive to maintain the wellbeing of each individual. This training team consisted of Sonia Bout and me with support from Lindsay Murphy, Erin Tierney and Juliet Richardson.

This financial year, Lifeline South Coast ran three training courses which saw 45 Volunteer Crisis Supporters trained and on the phones by the end of June 2019. In addition, more than 1476 hours of extra volunteer time was given to these students by Lifeline South Coast Crisis Support volunteers to support these individuals through each phase of their training and then onto the phones.

During the year many of our crisis support volunteers also offer their time to support new trainees acting as mentors. They give this time in addition to their work on the phones and we are very grateful for their generosity and willingness to support incoming volunteers in this way.

**Danielle Mullaney**  
Crisis Support Manager

*"When I reflect on my experience as a Telephone Crisis Support volunteer for Lifeline South Coast, the overriding emotion I feel is pride. Pride in the work that we do on the phones, pride for my Lifeline peers and supervisors, pride for the students and new crisis supporters who we help to learn and grow, and pride for the resilient help seekers who I have had the privilege of speaking to. I feel incredibly lucky that we get to speak to people on the phone who we'd never have met in our everyday lives, but who trust us enough to sit with them during their darkest and most vulnerable times. All Lifeline volunteers are different, but we have the same desire to empower those around us – and that makes for the best, most supportive community that I've ever been a part of."*

**Sarah Douglas**, Crisis Support volunteer

## Financial Counselling

Over the past 12 months, the service has assisted 203 people and conducted 385 interviews. Funding via Legal Aid CLSD for the South Coast Correctional Centre ceased in November 2018 with Lifeline South Coast Financial Counselling service continuing to see ongoing clients through to May 2019.

We have greatly appreciated funding from Uniting which enabled us to have the support of a financial counsellor trainee. We are grateful for the continued support from the Uniting Church Bay and Basin congregation for supporting outreach for this vital service to Huskisson. With a strong community awareness of this service, it continues to be solidly booked which enabled us to build industry and service capacity locally with the appointment of a financial counselling trainee internship.

The partnership for the provision of financial counselling services between Illawarra Legal Centre and Lifeline South Coast to the Kiama Local Government Area and the Shoalhaven via funding from Fair Trading NSW ceased at the end of September 2018.

We continue to provide community education events on managing money and dealing with debt and have participated in local Bring Your Bills Day and Womens Wellness Festival in the Shoalhaven.

**Anne Marie Sharkey**  
Financial Counselling Manager

## Suicide Prevention Training

Lifeline South Coast is committed to increasing awareness and knowledge in the community with regards to responding to people who are at risk of suicide. We offer suicide prevention training for people from all walks of life – the general community, caregivers, workers, employers and health professionals. We are very appreciative of the support of PHN (Coordinare) and ClubGRANTS. It enabled us to organise 35 training sessions in the Illawarra, Shoalhaven and Far South Coast with a total of 465 attendees (was 261 in 2017/2018).

The training we offer:

### ASIST (2 days)

Applied Suicide Intervention Skills Training (ASIST) is the world's leading suicide intervention workshop. Participants learn to recognise when someone may be at risk of suicide, apply a suicide first-aid intervention model and respond in ways that helps to increase their immediate safety and link them to further help. Lifeline South Coast delivered 3 sessions to a total of 32 people.

### DV Alert (2 days)

We deliver this free nationally recognised training program on behalf of Lifeline Australia. It is funded by the Department of Social Services and supported to contribute to one of the outcomes of the National Plan to Reduce Violence Against Women and their Children 2010-2022.

It enables health, allied health and frontline workers to confidently:

- Recognise signs of domestic and family violence
- Respond with appropriate care
- Refer affected individuals and families to relevant support services

Lifeline South Coast delivered 5 sessions to a total of 66 people.

### DV Aware (2 hours)

This is a free national training program designed for health, allied health and community frontline workers. DV-Aware sessions are a two-hour interactive presentation where individuals and groups can talk about the issue of domestic violence and what they can do to help make a difference.

Lifeline South Coast delivered 2 sessions to a total of 20 people.

### Accidental Counsellor Foundations (1 and 2 day courses)

This program provides the necessary skills and tools to be able to step into the shoes of an Accidental Counsellor momentarily. Trainees learn to respond appropriately, efficiently and effectively to people in crisis or distress. It focuses on the importance of communication and provides participants with fundamental skills in organisational, community and individual resilience. Lifeline South Coast delivered 4 sessions to a total of 77 people.

**"I attended the QPR training yesterday at Bomaderry Bowling Club. Please could you pass on my thanks to the trainers. It was a really useful evening and the presentation was very thorough and professional. I had previously done the training online but found the face-to-face has really helped me to understand the practical side of QPR a lot better."**

**Defence School mentor,  
St John Evangelist Catholic  
High School**

### QPR – Question Persuade Refer

This ½ day program focuses on 3 steps anyone can learn to help save a life from suicide. Just as people trained in CPR help save thousands of lives each year, people trained in QPR learn how to recognise the warning signs of a suicide crisis and how to question, persuade, and refer someone to help. With Club Grant funding Lifeline South Coast delivered 10 sessions to a total of 126 people. With PHN funding we delivered 11 QPR sessions to a total of 144 people, with the last one delivered end of July 2019.

**Clare Leslie**  
Marketing and PR Manager

## Retail

2018/2019 has been a year of consolidation for our retail outlets with a clear focus on strengthening our team. This has resulted in a solid year for our shops reaching a combined income of \$663,478, including a wholesale income of \$26,000. Over the 12 months we have been visited 43,823 times selling 114,000 items.

We have introduced a new POS system that provides live data, flexible reporting and a customer loyalty program as well as many other features to assist in managing revenue growth for our core services. The team have also been developing our incoming donation processes, including a donation bag drop off to areas in our region to increase our donation quality and yield to achieve continued sales increases for the year ahead.

Thank you to our Team Leaders and our team of 76 volunteer sorters, cashiers, drivers, merchandisers, workers, pricers and valuers who have been industrious in their work to achieve these incredible results.

**"Two days a week I volunteer in the Lifeline shop in Corrimal. I enjoy giving back to the community, whether it is with a chat with one of the regular customers or just exchanging a friendly smile and hello. It's been very rewarding for me. I have met so many friendly people through volunteering and I really enjoy working with the other shop volunteers." Vicki Borysko, retail volunteer**

## Book Fair

Our 2018/2019 Book Fairs that were held in October 2018 and March 2019 grossed a total of \$277,995.

We welcomed 10,973 customers over the 3 days trade for each Book Fair and displayed 156,777 books for sale with the assistance of 174 volunteers. Some of these volunteers are from our 40 strong team of book sorters who see the books from sorting incoming donations through to tallying books as they are sold at the Book Fair. Thank you to our dedicated volunteer team, both Book Sorters and Book Fair volunteers who make it possible each time.

As always, a massive combined effort from staff and volunteers made this result a reality and kept the Lifeline South Coast Book Fair event standard at a level our customers are used to with the range, quality, pricing and layout.

**Alicia Ferderer**  
Retail Area Manager

# Board members

## Dr Kate Manderson

### Board Chair

CHAIR OF REMUNERATION COMMITTEE, CHAIR OF AUDIT AND RISK COMMITTEE, CMDR RANR BMEDSCI, MBBS (HONS), MPH, DAVMED (UK), FRACGP, FACASM, GAICD.

Kate is a General Practitioner with several practices in the Shoalhaven, where she mentors GP students and registrars. Her passion for aerospace medicine has culminated in working with the Australian Defence Force; becoming President and Chair of the Australasian Society of Aerospace Medicine; being the inaugural Chair of the RACGP Special Interest in Aviation Medicine; and to receive the rare honour of being fellowed into the Royal Aeronautical Society.

Kate has always espoused and delivered high quality, compassionate, integrated patient care at the heart of her practice, and sees her involvement with Lifeline as a natural extension of this philosophy. Kate has been the Board Chair of Lifeline South Coast since October 2018. After many years of referring patients in difficulty to call Lifeline as one of their crisis management options, Kate sees this as a great opportunity to "give back" and support Lifeline - so it can keep supporting us all.

## Stephen Long

### Board Chair

July - November 2018, Board Member November 2018 onwards

MEMBER OF FINANCE COMMITTEE; MEMBER OF REMUNERATION COMMITTEE B.COM. (ACCOUNTANCY); CA

Stephen is a Chartered Accountant who has been in the profession for over 30 years. He is one of the founding partners of Brodie Long & Grew Pty Limited, a leading business advisory firm. Stephen's business career involved advising clients of varying sizes involved in many various areas of business.

He has a Commerce degree from the University of Wollongong, is a member of the Institute of Chartered Accountants in Australia and New Zealand, was a Registered Tax Agent and was a Fellow of the Tax Institute. Stephen has been involved in the not for profit sector for many years being an office holder in a number of organisations. He has also held Directorships in a number of successful private companies.

Stephen has been involved with Lifeline South Coast for over 17 years and is committed to the goals of the organisation

## Andrew Smith

### Deputy Chair

MEMBER OF REMUNERATION COMMITTEE B.SC/LLB; GRAD DIP LEGAL PRACTICE; MASTER OF DIVINITY

Andrew has been the Minister of Corrimal Uniting Church for almost 13 years. Prior to that, he worked as Legislative Counsel with the Commonwealth Attorney's General Department where he was involved in the preparation of Commonwealth delegated legislation.

On leaving the Attorney's General Department, Andrew worked as a Youth Pastor with a Uniting Church congregation in Canberra, and then was accepted to train in Sydney as a Minister with the Uniting Church. Under Andrew's leadership, the church at Corrimal has engaged in a number of activities to strengthen the mental health of people. Andrew's concern for mental health dovetails nicely with the values of Lifeline South Coast.

## Ross Johnson

### Treasurer

CHAIR OF FINANCE COMMITTEE FCPA; FGIA; FCIS

Ross is the Executive General Manager Development of the Gladstone Steel Plant Project.

Formerly the Senior Accountant Costing and Manager Supply Major Contracts of BHP Steel Group, and former Managing Director of Siam Steel Mill Services. Ross has considerable experience in finance, supply and logistics management and government negotiation.

In addition to his work with Lifeline South Coast, Ross serves on the Board of several organisations, including Uniting Resources; the Flagstaff Group; and the Country Music Association Incorporated. Previously Chairman of Australian Metal Recovery Pty Ltd and Hunter Mill Services. In addition, Ross is the Treasurer of the Illawarra Presbytery of the Uniting Church and is the Logistics Coordinator for Operation Christmas Child in NSW.

## Jon Hoogland

### Secretary (resigned May 2019)

CHAIR OF AUDIT & RISK COMMITTEE DIP ELEC ENG.; M QUALITY MGT.

Jon is retired after a successful career in avionics (RAAF), telecommunications and risk management industries. He has held several senior management positions including Group Manager Audit and Risk Management for Wesley Mission Sydney one of Australia's largest Not for Profit charities. The major function of that role was to provide independent, objective assurance and consulting activities designed to add value and improve the organisations operations over aged care, disabilities, employment services, hospitals and their many Uniting Church congregations.

Jon is enjoying his retirement undertaking volunteering in the Uniting Church Illawarra Presbytery and his local congregation.

# Governance

Lifeline South Coast has been deliberate in recruiting Board Members who have complementary background and skills that are aligned to the organisation's strategic objectives. Individually and collectively the Board Members strive to use their experience of business and community life to add value to the organisation as well as effectively monitor its operations. Lifeline South Coast is committed to supporting diversity in the workplace.

Activity of the Board includes: establishing the organisation's strategic direction; reviewing and approving business plans and budgets; overseeing compliance and performance management systems; analysing results and exploring opportunities for improving outcomes; and looking at the evolving landscape and anticipating the future community and organisational needs.

## Linda Morrissey

### Board Member (resigned August 2018)

B. SOCIAL WORK; B.A. (PSYCHOLOGY AND SOCIOLOGY); ADV. DIP OF GOVERNMENT; JP

Linda Morrissey is a Social Work Manager with Illawarra Health. She has experience in areas of health management; recruitment; performance development; coaching and mentoring; promoting a positive workplace culture; using mindfulness and positive values in the workplace; clinical supervision; and work health safety (WHS). Linda is an accredited member of the Australian Association of Social Workers (AASW) and is a Justice of the Peace.

## Dr Paul Chad

### Board Member

B.SC. (HONS); M.MGT; MBA; M.COM. (MARKETING); PHD; JP

Paul is a Lecturer at the University of Wollongong. He is also a management and marketing consultant. Prior to academia and consulting, Paul gained over 25 years' experience as a marketing practitioner in both public and private organisations operating in a diverse range of industries in local, national and international markets. Senior roles encompassed the full range of marketing activities.

Paul's academic research includes examining the use of marketing by non-profit organisations to improve organisational outcomes (both revenue generation as well as service delivery); volunteer

satisfaction; donor behaviour; consumer behaviour of shoppers of second hand goods; as well as the circular economy.

## Jacqui Cousins

### Board Member

MEMBER OF AUDIT & RISK COMMITTEE B. SOCIAL WORK

Jacqui Cousins has 25 years' experience as a Social Worker in the Health and Disability Fields. She currently manages Social Work services in the Southern Illawarra Hospitals Group, within the Illawarra Shoalhaven Local Health District and NSW Health. Jacqui has a passion for addressing the systemic issues that impact upon the health and wellbeing of our most vulnerable and marginalised community members. She also has experience in staff management, service development, quality project leadership, systemic advocacy, clinical supervision and mentoring, and education of staff and students. In addition, her extensive clinical experience has given her a comprehensive understanding of the Mental Health needs of our community, as well as the range of associated community supports and the challenges associated with navigating these supports.

Jacqui has always been an active member of her local church and has been involved in many and varied ministries. She currently attends the Wollongong Anglican Cathedral.

## Rhonda O'Donnell

### Board Member

MEMBER OF AUDIT & RISK COMMITTEE; B. SOCIAL WORK; FAMILY THERAPIST; DIP. MANAGEMENT; FDRP

Rhonda has worked for Relationships Australia, NSW for the past 17 years, as Illawarra Regional Manager for the past 9 years. She currently manages a program providing coaching and supervision to FACS Managers across 86 sites in NSW.

Rhonda has worked in the health and community sectors since a mid-life return to study. Her work over the past 20 years has focused on therapy with families and children; assisting families to focus on the needs of children following family breakdown as a Child Consultant and Mediator; working with the impacts of trauma and supporting survivors through the Royal Commission into Institutional Responses to Child Sexual Abuse; and, facilitating healthy relationship and interpersonal skills development groups. She has experience in workplace coaching, mentoring and provision of clinical supervision and has taught modules for the Australian Institute of Relationship Studies.

## Auditor

**Ben Fock** of HLB Mann Judd Wollongong  
BCom CA, Registered Company Auditor

Ben is a partner at HLB Mann Judd Wollongong with over 20 years public practice and audit experience. He works in both the business advisory and audit sectors with a hands-on approach to working with his clients. Ben and his audit team have a passion for working with Not-for-Profit (NFP) entities in both

meeting their statutory requirements and also in developing their organisations to achieve their goals. His experience with NFP clients include those within the education, manufacturing, transport and service sectors as well as other professional bodies.

## Board skills matrix

Skills	Dr Kate Manderson (Chair from November)	Stephen Long (Chair until November)	Andrew Smith (Deputy Chair)	Ross Johnson (Treasurer)	Dr Paul Chad	Linda Morrissey (resigned August 2018)	Jon Hoogland (resigned May 2019)	Jacqui Cousins	Rhonda O'Donnell	David Burrows (Honorary Solicitor)
Accounting / Finance		✓		✓						
Legal			✓							✓
Senior Management / Governance	✓	✓		✓			✓		✓	
Marketing / Promotions					✓					
Fundraising / Sponsorship	✓				✓					
Government / Government Relations / Advocacy			✓				✓			
Health / Mental Health / Welfare / Community / NFP	✓		✓		✓	✓	✓	✓	✓	
Entrepreneurship	✓	✓		✓					✓	
Business Management / Administration / Development	✓	✓		✓	✓			✓	✓	
Information / Communication Technology		✓					✓			
Project Management / Consulting	✓	✓		✓	✓		✓		✓	
Research					✓					
Quality Management / Evaluation				✓			✓	✓		
Operations / Service Delivery	✓	✓			✓		✓	✓	✓	

## Board meetings

Name	No. eligible to attend	Number attended
Stephen Long	7	6
Dr Paul Chad	7	7
Andrew Smith	7	7
Ross Johnson	7	6
Jon Hoogland	6	4
Jacqui Cousins	5	5
Rhonda O'Donnell	4	3
Dr Kate Manderson	4	3
Linda Morrissey	1	0

## Leadership team

Lifeline South Coast is led by a leadership team focused on achieving the organisation's strategic goals to the highest of standards. Together, they provide a clear and structured direction to motivate and encourage staff and volunteers and ensure the stability of Lifeline South Coast into the future.

### Rachel Norris

#### CEO

MEMBER OF FINANCE COMMITTEE AND AUDIT AND RISK COMMITTEE  
MBA; GRADUATE CERTIFICATE BUSINESS COACHING; GAICD;

Rachel joined Lifeline South Coast in June 2018. She is responsible for the overall running of the organisation. Rachel has a strong interest in improving the access of Lifeline to all Australians and especially on the South Coast from Helensburgh to the Victorian border. She is a member of the Illawarra Shoalhaven Suicide Prevention Collaborative and MIND the GaP Advisory committee.

Prior to joining Lifeline South Coast Rachel was CEO of Occupational Therapy Australia a national peak professional association.

### Clare Leslie

#### Marketing and Public Relations Manager

B.A. COMM. (PUBLIC COMM.); M.MGT (DIST); MBA (DIST)

Clare began working with Lifeline South Coast in 2006. She is responsible for the marketing and public relations activities within the organisation. This includes raising awareness of Lifeline's 13 11 14 telephone crisis support service; promoting the Lifeline Shops; media and stakeholder relations; brand management; and running Lifeline's Big Book Fair fundraising events. Clare has extensive experience in public relations having worked in both a consultancy and corporate PR environment. She holds a Master of Management and an MBA from UOW.

### Renee Green

#### Finance and Governance Manager

MEMBER OF FINANCE COMMITTEE  
B.COM. (ACCOUNTANCY); CA

Renee began work with Lifeline South Coast in 2011. She is responsible for the financial, information and business systems and organisational procedures within Lifeline South Coast. Renee has extensive experience in the accountancy field having worked in public practice, corporate environments, teaching, and with the Australian Tax Office (ATO). She is an accredited member of the Institute of Chartered Accountants.

### Danielle Mullaney

#### Telephone Crisis Support Manager

B.A (PSYCHOLOGY)

Danielle has been our Telephone Crisis Support Manager since 2017. She is responsible for the management of the 24-hour Telephone Crisis Support Service within Lifeline South Coast, which ensures Crisis Support Volunteers are well trained and supported in their role on an ongoing basis. Outside of this role, Danielle has been working as an In-Shift Support Supervisor, Centre Supervisor and Trainer since 2015, and was the Acting TCS Manager since 2016. As a current Trainer, Danielle's scope includes Crisis Supporter Workplace Training (CSWT), Domestic and Family Violence (DV-Alert and DV Aware), and Accidental Counselling Skills (ACF) training. Danielle joined Lifeline South Coast in 2011 as a Volunteer Crisis Supporter and still maintains regular shifts for the 13 11 14 service to talk with people in crisis. In this time, she has also been a part of group facilitating and mentoring students within

each phase of training. Danielle is currently completing a Graduate Diploma of Counselling.

### Anne Marie Sharkey

#### Financial Counselling Coordinator

DIP. COMMUNITY SERVICES WORK; DIP. COUNSELLING; DIP. COMMUNITY SERVICE (FINANCIAL COUNSELLING)

Anne Marie has been the Financial Counselling Coordinator at Lifeline South Coast since 2013. She is responsible for the financial counselling service which provides free assistance to people experiencing financial stress (including those at the South Coast Correctional Centre). She is an accredited member of the Financial Counsellors' Association of NSW (FCAN). Anne Marie has held a number of positions with Lifeline South Coast, commencing as a Volunteer Crisis Supporter in 2009 and has been a Peer Group Supervisor, In-Shift Supporter and Centre Supervisor during this time.

### Alicia Ferderer

#### Retail Area Manager

DIP. RETAIL MANAGEMENT

Alicia is the Retail Area Manager for Lifeline South Coast Retail and has been in this role since January 2018. Her responsibilities include overseeing the Lifeline Shops in Corrimal and Wollongong, working closely with the Team Leaders to streamline processes, meet sales budgets and operational targets. Alicia oversees the book sorting team, supporting them to meet book packing quotas required for the success of our biannual Big Book Fair events which she coordinates. The proceeds raised from the Lifeline South Coast retail functions provide funding for our services, including the 13 11 14 crisis support service.

## LIFELINE SOUTH COAST (NSW)

ABN: 16 968 890 469

### FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

## LIFELINE SOUTH COAST (NSW)

### BOARD MEMBERS' REPORT

FOR THE YEAR ENDED 30 JUNE 2019

The Board Members of Lifeline South Coast (NSW) (hereafter referred to as "Lifeline") has pleasure in submitting the annual financial report for the year ending 30 June 2019.

#### Board Members

The Board Members have been in office since the start of the financial year and up to the date of this report unless otherwise stated:

Dr Kate Manderson	- Chairperson	(Appointed 7 November 2018)
Andrew Smith	- Deputy Chairperson	
Geoffrey Johnson	- Treasurer	
Jon Hoogland	- Secretary	(Resigned 2 May 2019)
Dr Paul Chad		
Stephen Long		
Rhonda O'Donnell		(Appointed 21 November 2018)
Jacqueline Cousins		(Appointed 22 October 2018)
Linda Morrissey		(Resigned 7 August 2018)

#### Principal Activities

The organisation pursued its benevolent purposes by undertaking telephone crisis support, financial counselling, providing education and training to the community and corporates. It pursues these purposes from the biblical basis of the Uniting Church without discrimination and directed the services to people in need.

#### Significant Changes

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

#### Operating Results

	2019	2018
	\$	\$
The surplus/(deficit) for the financial year amounted to:	76,354	10,026

#### After Balance Day Events

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

#### Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2019 has been received and can be found on page 3 of the Board Members' report.

Signed in accordance with a resolution of the Board Members,

  
Chairperson

Wollongong  
Date: 02 Sep 2019

  
Treasurer

Wollongong  
Date:

**LIFELINE SOUTH COAST (NSW)  
AUDITOR'S INDEPENDENCE DECLARATION  
FOR THE YEAR ENDED 30 JUNE 2019**

To the Board Members of Lifeline South Coast (NSW),

I declare that, to the best of my knowledge and beliefs, there have been no contraventions of any applicable code of professional conduct in relation to the audit.



Ben Fock  
Registered Company Auditor

Wollongong

Date: 3-9-19

hlb.com.au

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HLB Mann Judd (Wollongong) Pty Ltd is a member of HLB International, the global advisory and accounting network.

**LIFELINE SOUTH COAST (NSW)  
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2019**

	Note	2019 \$	2018 (Restated*) \$
Revenue	2	1,637,067	1,511,712
Other income	2	45,713	28,384
Cost of Goods Sold	3	(46,161)	(68,426)
Motor vehicle expense		(19,600)	(31,940)
Employee benefit expense		(1,010,149)	(827,546)
Depreciation & amortisation expense	3	(61,035)	(100,154)
Rental expense		(150,428)	(140,591)
Advertising & promotion expense		(63,256)	(87,565)
Insurance expense		(9,397)	(35,726)
Management fees		-	-
Training expense		(31,096)	(28,524)
Volunteer expenses		(34,071)	(33,599)
Repairs & maintenance expense		(27,782)	(27,406)
Telephone & internet expense		(21,917)	(25,935)
Other expenses		(131,534)	(122,658)
<b>Surplus/(deficit) before income tax</b>		<b>76,354</b>	<b>10,026</b>
Income tax expense	1(d)	-	-
<b>Surplus/(deficit) for the year</b>		<b>76,354</b>	<b>10,026</b>
<b>Items that will not be classified subsequently to Profit and Loss</b>			
Net gain on revaluation of property, plant and equipment		-	914,538
Total Other Comprehensive Income		-	914,538
<b>Total comprehensive income for the year attributable to the members of the Lifeline</b>		<b>76,354</b>	<b>924,564</b>

\* Refer to Note 1(r) for details of restatement.

**LIFELINE SOUTH COAST (NSW)**  
**STATEMENT OF FINANCIAL POSITION**  
FOR THE YEAR ENDED 30 JUNE 2019

	Note	2019 \$	2018 (Restated*) \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4	474,421	378,184
Trade and other receivables	5	90,754	45,326
Inventories	6	76,274	101,905
Financial assets	7	202,720	202,650
Other Assets	8	33,351	-
<b>Total Current Assets</b>		<b>877,520</b>	<b>728,065</b>
<b>Non-Current Assets</b>			
Other Assets	8	40,000	30,000
Financial assets	7	800,000	800,000
Property, plant and equipment	9	2,413,522	2,460,077
<b>Total Non-Current Assets</b>		<b>3,253,522</b>	<b>3,290,077</b>
<b>Total Assets</b>		<b>4,131,042</b>	<b>4,018,142</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade and other payables	10	78,251	41,706
Other liabilities	11	52,000	71,954
Provisions	12	102,236	80,610
<b>Total Current Liabilities</b>		<b>232,487</b>	<b>194,270</b>
<b>Non-current liabilities</b>			
Provisions	12	7,549	9,220
<b>Total Non-Current Liabilities</b>		<b>7,549</b>	<b>9,220</b>
<b>Total Liabilities</b>		<b>240,036</b>	<b>203,490</b>
<b>Net Assets</b>		<b>3,891,006</b>	<b>3,814,652</b>
<b>EQUITY</b>			
Asset Revaluation Reserve		2,250,003	2,250,003
Retained surplus		1,641,003	1,564,649
<b>Total Equity</b>		<b>3,891,006</b>	<b>3,814,652</b>

\* Refer to Note 1(r) for details of restatement.

**LIFELINE SOUTH COAST (NSW)**  
**STATEMENT OF CHANGES IN EQUITY**  
FOR THE YEAR ENDED 30 JUNE 2019

	Asset Revaluation	Retained Surplus	Total
	\$	\$	\$
<b>Balance at 1 July 2017</b>	1,335,465	1,554,623	2,890,088
<b>Comprehensive income</b>			
Surplus/(Deficit) for the year		10,026	10,026
Total other comprehensive income	914,538	-	914,538
<b>Total comprehensive income</b>		10,026	10,026
<b>Balance at 30 June 2018 (Restated *)</b>	<b>2,250,003</b>	<b>1,564,649</b>	<b>3,814,652</b>
<b>Comprehensive income</b>			
Surplus/(Deficit) for the year	-	76,354	76,354
Total other comprehensive income	-	-	-
<b>Total comprehensive income</b>		76,354	76,354
<b>Balance at 30 June 2019</b>	<b>2,250,003</b>	<b>1,641,003</b>	<b>3,891,006</b>

\* Refer to Note 1(r) for details of restatement.

**LIFELINE SOUTH COAST (NSW)**  
**STATEMENT OF CASH FLOWS**  
 FOR THE YEAR ENDED 30 JUNE 2019

	Note	2019	2018
		\$	\$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts of grants and other income		1,568,107	1,663,281
Payments to suppliers and employees		(1,493,096)	(1,451,325)
Interest received	2	34,681	24,166
Finance costs		(9,813)	(10,502)
Net cash generated from operating activities	16	<u>99,879</u>	<u>225,620</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of property, plant & equipment		10,909	4,000
Payments for property, plant and equipment	9	(14,480)	(65,307)
Increase of investments		(71)	(2,650)
Net cash used in investing activities		<u>(3,642)</u>	<u>(63,957)</u>
Net increase/(decrease) in cash and cash equivalents held		<u>96,237</u>	<u>161,663</u>
Cash and cash equivalents at the beginning of the financial year		378,184	216,521
<b>Cash and cash equivalents at the end of the financial year</b>	4	<u><b>474,421</b></u>	<u><b>378,184</b></u>

**LIFELINE SOUTH COAST (NSW)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
 FOR THE YEAR ENDED 30 JUNE 2019

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This financial report is a general purpose financial report prepared in order to satisfy the financial reporting requirements of the Board of Lifeline South Coast (NSW), Wollongong Missions Church Council, Uniting Church in Australia NSW Synod and funding bodies. Lifeline South Coast (NSW) (hereafter referred to as "Lifeline") is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Lifeline applies Australian Accounting Standards – Reduced Disclosure Requirements as set out in AASB 1053: Application of Tiers of Australian Accounting Standards and AASB 2010-2: Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements and other applicable Australian Accounting Standards – Reduced Disclosure Requirements.

Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

**(a) Basis of the Preparation of the Accounts**

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified where applicable by the measurement at fair value of financial statements, have been rounded to the nearest dollar.

**(b) Cash and Cash Equivalents**

Cash on hand includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of 12 months or less.

**(c) Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to Lifeline and the revenue can be reliably measured. All revenue is stated net of goods and services tax (GST). The following specific recognition criteria have been met before revenue is recognised.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customer.

Interest income is recognised when it is earned.

Grant revenue is recognised in the profit and loss when Lifeline obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to Lifeline and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before Lifeline is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

Donations and bequests are recognised as revenue when received.

**LIFELINE SOUTH COAST (NSW)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
 FOR THE YEAR ENDED 30 JUNE 2019

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(c) Revenue (cont)**

When grant revenue is received whereby Lifeline incurs an obligation to deliver economic value directly back to the contributor, this is considered as a reciprocal transaction and the grant revenue is recognised in the Statement of Financial Position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

**(d) Income Tax**

Lifeline is a charitable institution for Income Tax purposes. The entity is, exempt from income tax under *Division 50.10 of the Income Tax Assessment Act 1997*.

**(e) Goods and Services Tax (GST)**

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 Taxation Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the balance sheet are shown inclusive of GST.

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 ATO is included with other receivables or payables in the statement of financial position.

**(f) Property Plant and Equipment**

Each class of property, plant and equipment is carried at cost or fair values as indicated, less, where applicable, accumulated depreciation and impairment losses.

In the event the carrying amount of property, 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 recoverable amount is made when impairment indicators are present (refer to Note 1(g) for details of impairment).

**Depreciation**

The depreciable amount of all fixed assets, including buildings, but excluding freehold land, is depreciated on a straight line basis over the asset's useful life to Lifeline commencing from the time the asset is available for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

Class of fixed asset	Depreciation rate
Buildings	2.50%
Leasehold Improvements	2.50%
Office and Computer Equipment	33.3%
Furniture and Fittings	10% - 20%
Motor Vehicles	20%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

**LIFELINE SOUTH COAST (NSW)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
 FOR THE YEAR ENDED 30 JUNE 2019

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(g) Impairment of Assets**

At the end of each reporting period, Lifeline reviews the carrying values of its tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, 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 value. Any excess of the asset's carrying value over its recoverable amount is expensed to the profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when Lifeline would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an asset's class, Lifeline estimates the recoverable amount of the cash-generating unit to which the class of assets belong unless the asset is carried at a revalued amount in accordance with another standard (eg, in accordance with revaluation model in AASB116).

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

**(h) Trade and Other Payables**

Represents liabilities for goods and services consumed or taxes incurred prior to the end of the financial year that are unpaid at the year end. The amounts are unsecured and are generally paid within 30 days.

**(i) Employee Benefits**

**Short-term employee benefits**

Provision is made for Lifeline's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and annual leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

Lifeline's obligations for short-term employee benefits such as wages and salaries are recognised as a part of current trade and other payables in the statement of financial position.

**Other long-term employee benefits**

Lifeline classifies employees' long service leave as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for Lifeline's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

**LIFELINE SOUTH COAST (NSW)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 30 JUNE 2019

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(i) Employee Benefits (cont)**

Lifeline's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where Lifeline does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

Contributions are made by the entity to an employee superannuation fund and are charged as expenses when incurred.

**(j) Provisions**

Provisions are recognised when Lifeline 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 recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**(l) Financial Instruments**

**Initial Recognition and Measurement**

Financial assets and financial liabilities are recognised when the Lifeline becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that Lifeline commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted). Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are expensed to profit or loss immediately.

Trade receivables are initially measured at the transaction price.

**Classification and Subsequent Measurement**

**Financial Liabilities**

Lifeline's only financial liabilities are trade and other payables. They are recognised at the amount payable.

**Financial Assets**

Lifeline's financial assets of cash and cash equivalents, trade and sundry debtors and term deposits are measured at the amount expected to be received.

**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 making, derivatives not held for hedging purposes, or when they are designated as such to avoid accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key personnel on a fair value basis in accordance with documented risk management and investment strategy. Such assets are subsequently measured at fair value with changes in carrying amount included in profit or loss.

**Impairment of Trade Receivables**

Lifeline does not recognise a loss allowance for expected credit losses on trade receivables as they believe the balance is recoverable. Lifeline use the general approach to impairment as applicable under AASB 9.

**LIFELINE SOUTH COAST (NSW)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 30 JUNE 2019

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(l) Financial Instruments (cont)**

Under the general approach, at each reporting period, the entity assessed whether the financial instruments are credit impaired and if:

- the credit risk of the financial instrument increased significantly since initial recognition, the entity measure the loss allowance of the financial instrument at an amount equal to the lifetime expected credit losses; and
- there was no significant increase in credit risk since initial recognition, the entity measure the loss allowance of the financial instrument at an amount equal to 12-month expected credit losses.

**(n) Leases**

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

**(o) Inventory**

Lifeline receives donated goods during the year. Only donated goods that have been sorted, priced and placed on the shop floor for sale are included in inventory at year end. As Lifeline is a not-for-profit entity, inventory acquired at no cost or for nominal consideration is recorded at current replacement cost.

**(p) New & Amended Accounting Policies**

***New Accounting Standards and Interpretations Not Yet Mandatory or Early Adopted***

The AASB has issued a number of new and amended Accounting Standards that have mandatory application dates for future reporting periods, some of which are relevant to the Institute. Lifeline has decided not to early adopt any of the new and amended pronouncements. Lifeline's assessment of the new and amended pronouncements that are relevant to Lifeline but applicable in future reporting periods is set out below:

***AASB 16: Leases (applicable to annual reporting periods beginning on or after 1 January 2019).***

When effective, this Standard will replace the current accounting requirements applicable to leases in AASB 117: Leases and related Interpretations. AASB 16 introduces a single lessee accounting model that eliminates the requirement for leases to be classified as operating or finance leases.

Although the Board anticipate that the adoption of AASB 16 may have an impact on Lifeline's financial statements, it is impracticable at this stage to provide a reasonable estimate of such impact.

***AASB 1058 : Income of Not-for-Profit Entities (applicable to annual reporting periods beginning on or after 1 January***

***This Standard is applicable to transactions that do not arise from enforceable contracts with customers involving performance obligations.***

The significant accounting requirements of AASB 1058 are as follows:

- Income arising from an excess of the initial carrying amount of an asset over the related contributions by owners, increases in liabilities, decreases in assets and revenue should be immediately recognised in profit or loss. For this purpose, the assets, liabilities and revenue are to be measured in accordance with other applicable Standards.
- Liabilities should be recognised for the excess of the initial carrying amount of a financial asset (received in a transfer to enable the entity to acquire or construct a recognisable non-financial asset that is to be controlled by the entity) over any related amounts recognised in accordance with the applicable Standards. The liabilities must be amortised to profit or loss as income when the entity satisfies its obligations under the transfer.

**LIFELINE SOUTH COAST (NSW)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 30 JUNE 2019

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(p) New & Amended Accounting Policies (cont)**

- An entity may elect to recognise volunteer services or a class of volunteer services as an accounting policy choice if the fair value of those services can be measured reliably, whether or not the services would have been purchased if they had not been donated. Recognised volunteer services should be measured at fair value and any excess over the related amounts (such as contributions by owners or revenue) immediately recognised as income in profit or loss.
- The transitional provisions of this Standard permit an entity to either: restate the contracts that existed in each prior period presented in accordance with AASB 108 (subject to certain practical expedients); or recognise the cumulative effect of retrospective application to incomplete contracts on the date of initial application. For this purpose, a completed contract is a contract or transaction for which the entity has recognised all of the income in accordance with AASB 1004 Contributions.

Although the Board anticipate that the adoption of AASB 1058 may have an impact on the entity's financial statements, it is impracticable at this stage to provide a reasonable estimate of such impact.

**(q) Economic Dependence**

Lifeline is dependent on grants and donated goods for the majority of its revenue used in operations. At the date of this report, the board members have no reason to believe that this support will not continue.

**(r) Comparative Figures**

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When an entity applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements, a statement of financial position as at the beginning of the earliest comparative period must be disclosed.

The 30 June 2018 comparatives have been corrected as Lifeline:

- (i) Adopted *AASB 102 Inventories*. As a not-for-profit entity, inventory acquired at no cost or for nominal consideration is now recorded at current replacement cost. Only donated goods that have been sorted, priced and placed on the shop floor for sale are included in inventory at year end. This resulted in a decrease of \$34,482 to inventory in the Statement of financial position.
- (ii) Did not account for Provision for Short term employee entitlements in accordance with *AASB 119: Employee Entitlements*. This has resulted in an understatement of Provision for Annual Leave \$5,116 in the statement of financial position.
- (iii) Recorded a Provision for Personal Leave \$4,751 in the statement of financial position. This provision has been restated as Lifeline did not have 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.
- (iv) Did not account for Provision for Long Service Leave in accordance with *AASB 119: Employee Entitlements*. This has resulted in an overstatement of provisions (non-current) totalling \$9,431. The provision for Long Service leave has also been reclassified as previously Lifeline's obligations for long-term employee benefits were presented as current liabilities in its statement of financial position and did not take into account those employees who have not yet completed the required period of service. A provision for Long Service Leave totalling \$9,220 has been reclassified as a non-current liability.

**LIFELINE SOUTH COAST (NSW)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 30 JUNE 2019

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(r) Comparative Figures (cont)**

- (v) Recorded the revaluation increment from the revaluation of Land and Buildings to retained surplus. The revaluation increment of \$914,538 has been restated to the Asset Revaluation Reserve.
  - (vi) Recorded a Management fee of \$58,736, rental expense of \$115,785 and corresponding adjustment to Other Income in the statement of profit or loss and other comprehensive income. This was a manual journal recorded by Management that grossed up income and expenses and should have been excluded from the financial report. The balance has been restated at year end.
  - (vii) Disclosed 3 Court Lane Wollongong improvements as Buildings at Cost in the Statement of Financial Position. This has been reclassified as Leasehold Improvements.
- The table below provides a summary of the amounts of the adjustments for each financial statement line item for the period ending 30 June 2018.

	Note	2018	(Increase) Decrease	2018 Restated
		\$	\$	\$
<b>Statement of Financial Position</b>				
Inventory	(i)	136,387	34,482	101,905
<b>Assets - Current</b>		<b>136,387</b>	<b>34,482</b>	<b>101,905</b>
Property Plant & Equipment	(vii)	91,772	-	91,772
<b>Assets - Non Current</b>		<b>91,772</b>	<b>-</b>	<b>91,772</b>
Provision Annual Leave	(ii)	(42,631)	(5,116)	(47,747)
Provision Time in Lieu		(801)	-	(801)
Provision Personal Leave	(iii)	(4,751)	4,751	-
Provision Long Service Leave	(iv)	(26,674)	18,651	(8,023)
<b>Provisions - Current</b>		<b>(74,857)</b>	<b>18,286</b>	<b>(56,571)</b>
Provision Long Service Leave	(iv)	-	(9,220)	(9,220)
<b>Provisions - Non-Current</b>		<b>-</b>	<b>(9,220)</b>	<b>(9,220)</b>
<b>Net Assets</b>		<b>3,840,068</b>	<b>(25,416)</b>	<b>3,814,652</b>
Asset Revaluation Reserve	(v)	(1,335,465)	(914,538)	(2,250,003)
Retained surplus		(2,504,603)	939,954	(1,564,649)
<b>Total Equity</b>		<b>(3,840,068)</b>	<b>25,416</b>	<b>(3,814,652)</b>
<b>Statement of profit or loss and other comprehensive income</b>				
(Surplus)/Deficit for the year (i), (ii), (iii), (iv), (v), (vi)		<b>(35,442)</b>	<b>25,416</b>	<b>(10,026)</b>

**LIFELINE SOUTH COAST (NSW)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 30 JUNE 2019

Note	30 June 2019 \$	30 June 2018 \$
<b>NOTE 2: REVENUE</b>		
Government & other grants	514,073	493,003
Fee For Service	135,561	79,275
Donations received	55,249	79,978
Income from sale of donated goods	932,184	859,456
<b>Total Revenue</b>	<b>1,637,067</b>	<b>1,511,712</b>
Property contributions	-	-
Gain/(loss) on disposal of property, plant & equipment	10,909	4,000
Interest received	34,681	24,166
Other income	123	218
<b>Total other income</b>	<b>45,713</b>	<b>28,384</b>
<b>Total revenue and other income</b>	<b>1,682,780</b>	<b>1,540,096</b>
<b>NOTE 3: EXPENSES</b>		
Cost of Goods Sold	46,161	68,426
Auditors remuneration	7,900	-
Bad debts written off	-	-
Employee benefits expense	1,010,149	827,546
Depreciation and amortisation expense	61,035	(100,154)
Rent expenses on operating leases	150,428	140,591
<b>NOTE 4: CASH AND CASH EQUIVALENTS</b>		
Cash at Bank	473,221	376,984
Cash on hand	1,200	1,200
<b>Total cash and cash equivalents</b>	<b>474,421</b>	<b>378,184</b>
<b>NOTE 5: TRADE AND OTHER RECEIVABLES</b>		
Trade receivables	90,754	45,326
<b>Total trade and other receivables</b>	<b>90,754</b>	<b>45,326</b>
<b>NOTE 6: INVENTORIES</b>		
Donated inventory at replacement cost	76,274	101,905
<b>Total inventory</b>	<b>76,274</b>	<b>101,905</b>
<b>NOTE 7: FINANCIAL ASSETS</b>		
Term deposits	202,720	202,650
<b>Current financial assets</b>	<b>202,720</b>	<b>202,650</b>
Term deposits - Foundation Fund	800,000	800,000
<b>Non current financial assets</b>	<b>800,000</b>	<b>800,000</b>

**LIFELINE SOUTH COAST (NSW)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 30 JUNE 2019

Note	2019 \$	2018 \$
<b>NOTE 8: OTHER ASSETS</b>		
Bond	-	-
Prepayments	18,739	-
Accrued Interest	14,611	-
<b>Current Other Assets</b>	<b>33,351</b>	<b>-</b>
Bond	40,000	30,000
<b>Non Current Other Assets</b>	<b>40,000</b>	<b>30,000</b>
<b>NOTE 9: PROPERTY PLANT AND EQUIPMENT</b>		
Freehold land at fair value; - Independent valuation 2018 (i)	1,540,000	1,540,000
<b>Total land</b>	<b>1,540,000</b>	<b>1,540,000</b>
Building - at fair value; - Independent valuation 2018 (i)	660,000	660,000
Less: accumulated depreciation	(16,500)	-
<b>Total Building</b>	<b>643,500</b>	<b>660,000</b>
<b>Total Land and Buildings</b>	<b>2,183,500</b>	<b>2,200,000</b>
Leasehold improvements At cost	220,234	220,234
Less: accumulated amortisation	(133,968)	(128,462)
	86,266	91,772
Office & Computer Equipment At cost	66,077	58,640
Less: accumulated depreciation	(51,721)	(54,162)
	14,356	4,478
Furniture and Fittings At cost	234,451	269,184
Less: accumulated depreciation	(129,607)	(138,333)
	104,844	130,851
Motor Vehicles At cost	119,247	158,393
Less: accumulated depreciation	(94,691)	(125,417)
	24,556	32,976
<b>Total property, plant and equipment</b>	<b>2,413,522</b>	<b>2,460,077</b>

**(i) Asset Revaluation**

**LIFELINE SOUTH COAST (NSW)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 30 JUNE 2019

Note                      2019                      2018  
   \$                              \$

**NOTE 9: PROPERTY PLANT AND EQUIPMENT (CONT)**

**(ii) Movements in Carrying Amounts**

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

Asset Class	Opening Balance	Additions	Disposals (Net)	Depreciation	Closing Balance
Land and Buildings	2,200,000	-	-	(16,500)	2,183,500
Leasehold improvements	91,772	-	-	(5,506)	86,266
Office & Computer Equipment	4,478	14,480	-	(4,602)	14,356
Furniture and fittings	130,851	-	-	(26,007)	104,844
Motor Vehicles	32,976	-	-	(8,420)	24,556
<b>Total</b>	<b>2,460,077</b>	<b>14,480</b>	<b>-</b>	<b>(61,035)</b>	<b>2,413,522</b>

**NOTE 10: TRADE AND OTHER PAYABLES**

Trade payables	20,878	26,019
Other payables	57,373	15,687
Total trade and other payables	<u>78,251</u>	<u>41,706</u>

**NOTE 11: OTHER LIABILITIES**

Grants in Advance	40,000	71,954
Deferred income	12,000	-
	<u>52,000</u>	<u>71,954</u>

**NOTE 12: PROVISIONS**

Provision for service innovation	20,339	-
Provision for strategic planning	-	24,039
Provision for audit fee	7,900	-
Provision personal Leave	-	-
Provision for long service leave	8,907	8,022
Provision for annual leave	61,775	47,747
Provision for time in lieu	3,315	801
<b>Total current provisions</b>	<b>102,236</b>	<b>80,610</b>

Provision for long service leave	7,549	9,220
<b>Total non-current provisions</b>	<b>7,549</b>	<b>9,220</b>

<b>Total Provisions</b>	<b>109,785</b>	<b>89,830</b>
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**LIFELINE SOUTH COAST (NSW)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 30 JUNE 2019

Note                      2019                      2018  
   \$                              \$

**NOTE 12: PROVISIONS (CONT)**

**Provision for Employee Benefits**

Provision for employee benefits represents amounts accrued for annual leave, long service leave and time in lieu. The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, Lifeline does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since Lifeline does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 1(i).

**NOTE 13: EVENTS AFTER BALANCE DATE**

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations, or the state of affairs of the Lifeline in subsequent financial years other than noted in the Board Members Report.

**NOTE 14: CONTINGENT LIABILITIES AND ASSETS**

There are no contingent liabilities and assets at 30 June 2019.

**NOTE 15: RELATED PARTY TRANSACTIONS**

The following persons held office as board members during the year:

Dr Kate Manderson, Andrew Smith, Geoffrey Johnson, Jon Hoogland, Dr Paul Chad, Stephen Long, Rhonda O'Donnell, Jacqueline Cousins and Linda Morrissey.

No board member received remuneration for their role as a board member.

The Uniting Church in Australia Wollongong Mission provides the use of church facilities and car parking space to Lifeline. The amount paid for these services for the year ended 30 June 2019 was \$22,250.

**NOTE 16: CASH FLOW INFORMATION**

**(i) Reconciliation of Cash Flow from Operations with Profit**

<b>after income tax</b>		
Surplus/(Deficit) after income tax	76,354	10,026
Gain on disposal of property, plant & equipment	(10,909)	(4,009)
Depreciation and amortisation expense	3 61,035	100,154
<b>Changes in asset and liabilities</b>		
(Increase)/decrease in trade and other receivables	5 (45,427)	108,397
(Increase)/decrease in inventories	6 25,631	65,608
(Increase)/decrease in other assets	8 (43,351)	(30,000)
Increase/(decrease) in trade and other payables	10 36,545	(15,304)
Increase/(decrease) in other liabilities	11 (19,954)	38,954
Increase/(decrease) in provisions	12 19,955	(48,206)
Net cash provided by (used in) operating activities	<u>99,879</u>	<u>225,620</u>

**LIFELINE SOUTH COAST (NSW)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 30 JUNE 2019

	Note	2019 \$	2018 \$
<b>NOTE 17: KEY MANAGEMENT PERSONNEL COMPENSATION</b>			
The key management personnel compensation included in "remuneration and employee benefits" is as follows:			
Short Term Benefits		252,881	177,168
Post Employment Benefits		23,302	19,977
Other Long Term Benefits		-	-
Key Personnel		<u>276,183</u>	<u>197,145</u>

Key Management is defined as those persons having authority and responsibility for planning, directing and control of the activities of the Lifeline directly or indirectly, including any board member (whether executive or otherwise) of Lifeline.

**NOTE 18: FAIR VALUE**

AASB 13: Fair Value Measurement requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurements into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1	Level 2	Level 3
Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the Lifeline can access at the measurement date.	Measurements based on inputs other than quoted prices included in Level 1, that are observable for the asset or liability, either directly or indirectly.	Measurements based on unobservable inputs for the asset or liability.

The following provide the fair values of the Lifeline's assets and liabilities measured and recognised on a recurring basis after initial recognition and their categorisation within the fair value hierarchy:

	Level 1	Level 2	Level 3	Total
<b>Recurring fair value measurements</b>				
Land & buildings	2,200,000			2,200,000

**NOTE 19: RISK MANAGEMENT**

Lifeline's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and payable.

The carrying amounts for each category of financial instruments measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

*Financial Assets*

Financial assets at amortised cost;			
Cash and cash equivalents	4	474,421	378,184
Trade and other receivables	5	90,754	45,326
Term Deposits	7	202,720	202,650
Total financial assets		<u>767,895</u>	<u>626,160</u>

*Financial Liabilities*

Financial liabilities at amortised cost;			
Trade and other payables	10	78,251	41,706
Total financial liabilities		<u>78,251</u>	<u>41,706</u>

**LIFELINE SOUTH COAST (NSW)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 30 JUNE 2019

	Note	2019 \$	2018 \$
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**NOTE 19: RISK MANAGEMENT (Cont.)**

Lifeline did not have any derivative instruments as at 30 June 2019.

Refer to Note 18 for the detailed disclosures regarding the fair value measurement of the Lifeline's financial assets and liabilities.

**NOTE 20: LEASE COMMITMENTS**

Operating Lease Commitments

Non-Cancellable operating leases contracted for but not capitalised in the financial statements.

Payable minimum lease payments:

<i>Minimum lease payments</i>			
not later than 12 months		6,465	12,014
later than 12 months but not later than 5 years		-	6,465
later than 5 years		-	-
Minimum lease payments		<u>6,465</u>	<u>18,479</u>

Lifeline leases two properties under operating leases. These leases typically run for a period of 1 to 3 years with an option to renew the lease after that date. Lease payments are increased every year to reflect market rentals.

**NOTE 21: REGISTERED OFFICE**

The registered office of the Lifeline is:  
3 Court Lane  
Wollongong, NSW 2500

**LIFELINE SOUTH COAST (NSW)**  
**STATEMENT BY MEMBERS OF THE BOARD**  
FOR THE YEAR ENDED 30 JUNE 2019

In the opinion of the Board:

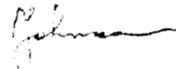
1. The financial statements and notes, as set out on pages 4 to 20, satisfy the requirements of the Board of Lifeline South Coast (NSW), Wollongong Mission Church Council, Uniting Church in Australia NSW Synod and funding bodies and:
  - a. comply with the Australian Accounting Standards - Reduced Disclosure Requirements applicable to the Lifeline; and
  - b. give a true and fair view of the financial position of Lifeline as at 30 June 2019 and of its performance for the year ended on that date.
2. There are reasonable grounds to believe that Lifeline will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:



Chairperson

Wollongong  
Date: 02 Sep 2019



Treasurer

Wollongong  
Date:



**INDEPENDENT AUDIT REPORT**  
FOR THE YEAR ENDED 30 JUNE 2019

To the members of Lifeline South Coast (NSW);

**Opinion**

I have audited the financial report of Lifeline South Coast (NSW) ('Lifeline') which comprises the statement of financial position as at 30 June 2019, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by the Members of the Board.

In my opinion, the accompanying financial report of Lifeline:

- (a) gives a true and fair view of Lifeline's financial position as at 30 June 2019 and of its financial performance and cash flows for the year then ended; and
- (b) complies with Australian Accounting Standards – Reduced Disclosure Requirements.

**Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of Lifeline in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants ("the Code") that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Basis of Accounting**

Without modifying my opinion, I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for distribution to members for the purpose of fulfilling the financial reporting responsibilities of the Board of Lifeline South Coast (NSW), Wollongong Mission Church Council, Uniting Church in Australia NSW Synod and funding bodies. As a result, the financial report may not be suitable for another purpose.

**Responsibilities of the Board for the Financial Report**

The Board Members of Lifeline are responsible for the preparation of the financial report that gives a true and fair view in accordance with the Australian Accounting Standards – Reduced Disclosure Requirements and the reporting requirements of the Board of Lifeline South Coast (NSW), Wollongong Mission Church Council, Uniting Church in Australia NSW Synod and funding bodies and are appropriate to meet the needs of the members, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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**INDEPENDENT AUDIT REPORT**  
FOR THE YEAR ENDED 30 JUNE 2019

In preparing the financial report, the Board Members are responsible for assessing Lifeline'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 management either intend to liquidate the Lifeline or to cease operations, or have no realistic alternative but to do so.

**Auditor's Responsibilities for the Audit of the Financial Report**

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my 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 Lifeline's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board Members.
- Conclude on the appropriateness of the Board'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 Lifeline's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Lifeline 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.

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**INDEPENDENT AUDIT REPORT**  
FOR THE YEAR ENDED 30 JUNE 2019

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Ben Fock  
**Registered Company Auditor**

Wollongong

Date 3-9-19

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**HLB Mann Judd (Wollongong) Pty Ltd ABN 20 073 798 615**  
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# Thank you

## Lifeline South Coast's vision is an Australia free of suicide

Lifeline's core service is the operation of the 24-hour telephone crisis support line. The 13 11 14 service focuses on the provision of support to people in crisis and emotional distress. The service operates 24-hours a day, 7 days a week, 365 days a year, is delivered by trained and accredited Volunteer Crisis Supporters and is supported by a dedicated and highly qualified team of staff. Thank you to all our staff and volunteers associated with the service for their professionalism, commitment and support. Thank you to NSW Health for their funding support of this service. Thank you also to the Illawarra Shoalhaven Local Health District and to the BlueScope WIN Community Partnership program for financial support in training new volunteers to the service.

Lifeline South Coast's Financial Counselling service offers free, confidential support to people in financial distress. The service operates out of Nowra and outreaches to Ulladulla. Thank you to Fair Trading NSW for funding this service, and to the Illawarra Legal Centre for partnering with us in service delivery. We have been offering financial counselling to the people of the Bay and Basin community one day per week at Huskisson, thanks to the support of a Uniting funding grant and Uniting Church Bay and Basin congregation. Thank you to our financial counselling staff for their ongoing dedication.

Our Lifeline Shops as well as our Big Book Fair fundraising events exist for the primary purpose of providing Lifeline South Coast's core services with much needed funds. Thank you to our Community Partner Southern. IML Pathology for their role in ensuring the ongoing success of Lifeline's Big Book Fair fundraising

events. Thank you to our Book Fair sponsors for their ongoing support – Wave FM, Prime7, Illawarra Sports Stadium – and to Chris Johnson for providing free storage of our packed book pallets for the event. Thank you to all our Shop and Book Fair staff and volunteers for their ongoing commitment to Lifeline South Coast and the services we offer our community.

We extend a special thank you to our generous donors and members of the public who donate time, funds, skills, goods or support to Lifeline South Coast. Without community support, Lifeline South Coast could not continue to provide vital crisis support services to the people of the Illawarra and South Coast.

### Thank you

# 50th Birthday Celebrations



Morning Tea



The crowd



Lifeline South Coast CEO Rachel Norris



Lifeline South Coast Board Chair Kate Manderson, Deputy Lord Mayor David Brown, Rev Geoff Flynn, Lifeline Chairman John Brogden, Linda Knowles (Church Council)



Phone Marathon



In Shift Supporter Lindsay and volunteer Irene



Lifeline South Coast building



Administrative staff members Fenke and Donna



Telephone Crisis Support Supervisors Bianca, Marc and Daniella



The cake

**Lifeline South Coast's vision**  
**is an Australia free of suicide**

