

# ANNUAL REPORT



2021-2022

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LifeLine International acknowledges the Australian Aboriginal and Torres Strait Islander peoples of this nation. We acknowledge the traditional custodians of the lands on which our company is located and where we conduct our business. We pay our respects to ancestors and Elders, past and present.

LifeLine International is committed to working with the First Nations peoples across the globe to ensure their fundamental right to health and wellbeing.



Since 1966 LifeLine International has played a critical role for suicide and crisis lines globally.

Our 21 members in 20 countries come together through LifeLine International to share trends, practices and resources that relate to their delivery of a range of crisis support, suicide prevention and community-based services.

Our Members do magnificent lifesaving work around the globe and I thank them and their staff and volunteers for their commitment to the cause.

After an extraordinary 14-year term by Mary Parssisons – a distinguished global and Australian advocate for suicide prevention and accessible mental health services - I was elected President in February 2021. During the long and lean years Mary has been an inspiration to our members and our cause.

I live with suicidal ideation and depression. My living experience makes it a particular privilege to be the President of LifeLine International.

I am strongly supported by our volunteer directors on the Board – Justin Chase (US), Howard Chen-Yu Ho (Taiwan), Jetha Devapura (Sri Lanka – Australia based), Julian Lee (Taiwan), Mary Parssisons (Australia) and Ron Walker (Canada).

Financial Year 2022 has been a year of strong growth.

We have expanded our membership with LifeLine Northern Ireland becoming our first European member and Distress and Crisis Ontario becoming our second Canadian member. We also opened discussions with other suicide and crisis lines in Asia and Europe.

This year we built our finances and resources. Starting with US\$9,000 we raised over AU\$700,000 and ended the year with an operating profit of \$246,220 following expenditure of AU\$547,576. We are very grateful to the generous donors who believe in our work and mission.

Among other initiatives, our strong and growing financial position has made it possible for us to develop guidelines for distributing a fund of AU\$100,000 to members for suicide prevention projects and programs. The first funds will be distributed in 2023. We hope to expand this initiative in coming years.

In June 2021, Ms Thilini Perera was appointed as our Chief Executive Officer. Thilini is an Australian of Sri Lankan heritage who grew up in Sri Lanka and came to Australia for her studies in law and later employment. Her commitment, hard



work and intelligence have been critical to our growth and success this year.

We also recruited Juanita Spence and Claire Berry to provide essential administrative support. Further, we have contracted other professional services support – paid and probono – to assist us with meeting our financial and regulatory requirements.

I want to thank our staff and service providers for their excellent support this year.

John Brogden

President, LifeLine International

# THANK YOU TO OUR PARTNERS & SUPPORTERS







I AM PLEASED TO PROVIDE MY FIRST ANNUAL REPORT AS CHIEF EXECUTIVE OFFICER



During the past year, it has been my privilege to listen to our Members and manage a process to establish the strategic directions for the future that we shall all share in creating for LifeLine International - building upon our legacy to expand our impact, increasing our reach and footprint across the world. The part our Members play in helping build suicide safe and resilient communities across the world is a source of pride and purpose for our LifeLine International Network.

As an organisation that started over 55 years ago, LifeLine International has been through a lot and has seen a lot in the global efforts for crisis support and suicide prevention. There is history and knowledge that all associated with LifeLine International bring to our vision of a world without suicide. As the world continues to change and the need to support people in crisis manifests itself in different and challenging ways, it is important to continue to adapt and work effectively as a Member organisation with a distributed Network. It is also appropriate that LifeLine International engage with the wider global efforts for suicide prevention to ensure that crisis support and community suicide prevention services remain accessible, safe and available to all those who need them.

The Strategic Directions and associated business plan that LifeLine International now works to will ensure we are focused on our priorities, concerned with outcomes as well as activities and accountable for our results, to our Members and our supporters. Much has already been achieved towards the priorities we have set.

#### FINANCIAL YEAR 2022 HIGHLIGHTS

In 2021, LifeLine International:

- 1. achieved over AUD\$700,000 in revenue and delivered a surplus of AUD\$246,220;
- 2. grew its membership by welcoming LifeLine Northern Ireland and Distress & Crisis Ontario into our Member Network;
- 3. launched a new and improved website and social media channels.
- 4. established the following four regional forums to connect with Members and facilitate knowledge sharing thereby creating a forum to discuss regional level challenges/opportunities in suicide prevention:
  - LifeLine South Pacific Forum;
  - LifeLine Across Africa Forum;
  - LifeLine Across Asia Forum: and
  - OECD Countries Forum.

#### LifeLine International Annual Report

- 5. established the international volunteer of the year award to recognise the significant contribution of volunteers across the LifeLine International Network;
- 6. established funding guidelines to support suicide prevention initiatives being delivered by Members;
- 7. reignited the relationships with the World Health Organisation, The International Association for Suicide Prevention and other global players in suicide prevention.
- 8. represented LifeLine International's Members at the IASP APAC conference and provided four of our Members the opportunity to share the insights of their local crisis support helplines in a global forum;
- 9. commenced work in considering the major barriers to helpseeking around the world and our role in breaking down these barriers through advocacy on policy and strategy reforms; and
- 10. developed the three-year business plan for the organisation as the basis for reporting to the LifeLine International Board and to external compliance authorities.

#### LOOKING AHEAD

The Strategic Directions for LifeLine International identifies new opportunities to grow and create meaningful impact, and ways to build organisational maturity and capacity. It points to new ways to expand our relationships with global institutions and global partners in suicide prevention, deliver more for our Members, increase our footprint across the world, enhance our global advocacy on suicide prevention and create financial sustainability. This three-year strategic outlook is outlined in this annual report (see page 11) and will be the basis on which progress will be reported in the future.

#### THANK YOU

I would like to conclude this message with a note of appreciation on several fronts. First, a heartfelt thank you to immediate past President, Mary Parsissons, whose commitment to the vision and diligent advocacy on behalf of our Members has kept LifeLine International progressing in the face of acute challenges over the last two decades. We are forever indebted to Mary for her vision and foresight that led us all to this moment.

To the small team with me at LifeLine International, Juanita Spence and Claire Berry, thank you for your hard work and the support you have given me. I am excited to see what we shall do together as we deliver on the organisational strategy.

I also wish to thank our Board of Directors, for the opportunity to work with you and for your helpful guidance as I continue to settle into my role as CEO. I look forward to working with you for years to come.

And finally, thank you to each of our Members across the world. All of us at LifeLine International are committed to supporting you in the vital work you are doing to save lives, support people in times of crisis, and prevent suicide.

Thilini Perera

Chief Executive Officer, LifeLine International

# A TIMELINE OF LIFELINE INTERNATIONAL

#### **HISTORY**

The international reach of the LifeLine vision commenced shortly after the Australian Lifeline service was founded in 1963. In 1966, LifeLine International formed, bringing together 16 services across seven countries. A statement of shared principles and ethics was later adopted by the membership.

The worldwide publicity given to the LifeLine service attracted the interest of those in countries who recognised the need to support people in times of difficulty and during economic and social change. Moreover, many individuals, communities and social services were taking greater action for the prevention of suicide through the provision of timely and compassionate help.

A common purpose bound the growing international LifeLine network - to make the offer of help to all in need, wherever they were and whatever their circumstances. This is reflected in the stated Mission for LifeLine International:

Our mission is to live in a world where access to quality suicide prevention support is available, accepted and encouraged.

Since 1966, LifeLine International Members have exchanged experiences and resources with each other. Conferences have been held in South Africa, Taiwan, America, and Australia. From early in the 21st century, LifeLine International contributed to global discussions about crisis lines and community suicide prevention services. LifeLine International was one of several international networks that co-operated to assist the World Health Organisation in drafting a resource on establishing a crisis line, released in 2018 as one of a series of to advance suicide prevention.

In 2020, LifeLine International registered as a company in New South Wales in Australia as well as with the Australian company regulator ASIC. Subsequently the company was also registered as an Australian-based global not-for-profit organisation with the Australian Charities and Not-for-profit Commission (ACNC). This formalised the intention of its members for LifeLine International to operate in a more deliberate way to raise funds for member supports and resources, and to represent the perspectives that members brought to the cause of suicide prevention.

#### PRESENT DAY

LifeLine International now has 21 members across 20 countries that provide crisis lines and community suicide prevention services through more than 200 service centres. Most, but not all use the Lifeline name to identify these services; others have historically adopted different names such as Telecare Canada. All are bound by a common set of values and purpose and a commitment to each other to support the mission of providing support to all in need.

# LifeLine International Annual Report

# The Members of LifeLine International are as follows:

* *	Lifeline Australia	a national phone, text, and chat crisis line, with a network of centres delivering community suicide prevention services and education/training programs
* * *	Lifeline Aotearoa	a national telephone and text crisis line and suicide crisis helpline, alongside helplines on specific issues and community training programs
	Lifeline Botswana	a crisis line and crisis prevention centre alongside community counselling services on relationships, mental health, and music therapies
*	Canada: Distress and Crisis Ontario	a phone, text and chat crisis line, and a network of distress centres offering community services and education/training programs
*	Canada: Telecare	a network of telephone crisis lines and listener services, and related community counselling and outreach service
*;	Lifeline Across China	a phone and chat crisis line service
	Lifeline Fiji	a telephone crisis line and related community support services, counselling, community training and outreach on emotional well-being
	Japan: TELL	a telephone and chat crisis line with online information and education resources
	Lifeline Korea	a telephone crisis line and community outreach on suicide prevention
	Lifeline Malawi	a telephone crisis line
(*	Lifeline Association Malaysia	a telephone crisis line and related counselling, education, training, and community programs for suicide prevention
*	Lifeline Namibia	a telephone crisis line
	Lifeline Northern Ireland	a telephone and text crisis line
***	Lifeline Papua New Guinea	a telephone crisis line
	Lifeline Samoa	a telephone crisis line and community outreach for suicide prevention
	Lifeline South Africa	a national telephone and chat crisis line, alongside helplines on gender violence, AIDS, and health care
	Sri Lanka: CCCline	a telephone crisis line with community awareness programs for suicide prevention
*	Lifeline Taiwan	a telephone crisis line and network of associated telephone hotlines with counselling services and education programs
+	Lifeline Tonga	a telephone crisis line
	United States of America	International Council for Helplines (formerly CONTACT USA) – a network of crisis centres that contribute to the national crisis line, operate regional crisis lines and community services
Ĭ	Lifeline Zambia	a telephone, chat, and text crisis line alongside a child helpline

#### STRATEGIC DIRECTIONS

LifeLine International is committed to making a significant measurable impact on the prevention of suicide by ensuring that quality crisis support and community suicide prevention services are encouraged, accepted and accessible for all people throughout the world.

The strategic directions for LifeLine International are oriented towards advocacy initiatives that will bring about policy changes for suicide prevention and measures to enhance the service capacity across the Member Network. In doing so, LifeLine International seeks to improve outcomes for people in need, while also playing a leadership role in the transformation of the global suicide prevention sector.

In 2021, the Board of LifeLine International adopted a strategic plan, after consultation with the members. This plan establishes five pillars for the priorities and direction for LifeLine International.

#### **POLICY AND ADVOCACY**

As a global charity and civil society organisation, LifeLine International is keen to contribute towards the achievement of the Sustainable Development Goals (SDG) established through the United Nations. These goals provide a policy framework through which action on mental health and suicide prevention may be advanced, especially through Goal 3: Ensure healthy lives and wellbeing for all at all ages. The diagram on the right shows the relevance of LifeLine International's work to the SDGs.

LifeLine International believes that everyone, whatever their circumstances, has a right to health. This extends beyond physical health to include mental health. To this end, LifeLine International embraces the description of mental health by the World Health Organisation (WHO) that - "Mental health is a state of well-being in which an individual realises his or her own abilities, can cope with the normal stresses of life, can work productively and is able to make a contribution to his or her community."



# ALIGNMENT WITH UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS



Actively build, nurture and manage relationships with all of lifeLine International Members. Grow LifeLine International's membership base and deliver ongoing value for all members.





Capture, share and disseminate knowledge and learnings drawn from members and our wider network. Facilitate member access to knowledge through resources, issues focused training, links to subject matter experts and through communities of practice.





Encourage and lead global public discourse on suicide prevention as a global public health priority. Create a high level of public awareness of and support for LifeLine International and our Members. be widely known as an authoritative and influential voice on suicide prevention across the world.





Develop sustainable revenue sources to support LifeLine International's objectives.





Undertake establishment activities and progressively develop the right organisational capability.





LifeLine International works to provide crisis support and community suicide prevention services to all people, and to remove any barriers to the use of these services. Its mission aligns to the WHO Mental Health Action Plan 2013-2030 against actions 72, 74 and 76 which are on the importance of suicide prevention being strategic and accessible, especially for vulnerable groups of people.

During the past year, initial scoping of the policy environments that impact on the work of LifeLine International and its Members has been undertaken.

The elements of effective national suicide prevention strategies have been considered, drawing on the expertise of the WHO and the International Association for Suicide Prevention (IASP). Notably, both these global institutions see a role for crisis lines and community support services.

A key concern for LifeLine International is the existence in many countries of stigma, misinformation, and discriminatory outlooks towards those who experience distress and suicidal crises. These are barriers to people in need seeking help at the times they need it most. LifeLine International is giving priority to advocacy on legal, policy and strategic reforms that will reduce or eliminate these barriers. In doing so, the services and community programs that Members offer can be promoted and enhanced, ideally in the context of strong national suicide prevention strategies.



Strategic Pillars	Outcomes for 2025	Progress
Member Engagement	Large and More Representative Member Base	Member engagement and value proposition strategy Two new Members: Canada, Distress and Crisis Ontario; Lifeline Northern Ireland.
Knowledge Sharing	Influential Evidence Base and Knowledge Base	Establishment of online platform for information and resources for Members Liaison established with WHO, IASP and global mental health advocates.
Financial Stability	Highly empowered and empowering members	Private donors secured to support expansion of Lifeline International, i.e. capacity building
Global Advocacy & Leadership	Advocacy is Driving Real Change Critical Collaborator of Key Global Institutions	Review of global policy on mental health and suicide prevention for identification of key policy and advocacy issues with Members
Enhancing Organisational Capability	Best Practice for Lifeline International and Members	Guide established on key criteria for membership

# INTERNATIONAL OUTSTANDING VOLUNTEER OF THE YEAR



In 2021, LifeLine International created the International Outstanding Volunteer of the Year Award to celebrate the tireless work and generosity of the volunteers who give so much of themselves in service of others. The Award recognises volunteers who show excellence; display leadership, initiative and community spirt; and demonstrate unwavering commitment to saving lives.

In addition to a plaque commemorating their success, the award recipient is also given the opportunity to attend an international suicide prevention conference of LifeLine International's choosing - with all expenses associated with conference attendance and participation covered by LifeLine International.

The inaugural International Outstanding Volunteer of the Year Award was presented to Suzane Wong from Lifeline Malaysia.

Recognised for more than 25 years of volunteering, Suzane said her time with Lifeline Malaysia had taught her so much about herself and given her access to a wide support network of passionate people.

"This award is not for me, it's for Lifeline Malaysia," Suzane said. "I am proud to see Lifeline Malaysia being recognised internationally for the work we do."

Signing up to help Lifeline Malaysia in 1997, Suzane was appointed as a volunteer counsellor in 2000 and has seen the organisation grow and mature. Like many counsellors, she joined to help address a lack of mental health support in Malaysia and to help young people struggling with a range of issues.

"Since I joined a lot has changed. When I started, the team was small and we all did different kinds of work, not just answering the phones but administration, public relations, training, and rosters. Now Lifeline Malaysia is better known we're working on expanding our hours. Eventually we hope to be able to answer calls 24 hours a day, but we need to be able to continue the high quality service for callers and look after our volunteers."

Now managing training of new volunteers, Suzane says that the best parts of being a volunteer are the friendships, support and sense of community she enjoys with her team.

"Volunteers are the backbone of Lifeline, we can't survive without them," she said. "No matter where you are, as a volunteer you are playing an important part in Lifeline's success."



# LIFELINE INTERNATIONAL AUDITED FINANCIAL STATEMENTS

Following are LifeLine International's audited financial statements for FY22 as prepared by independent auditor, Vincents' (Registered Company Auditor).





# LifeLine International

Audit Completion Package

30 June 2022



#### 5 December 2022

The President/ Chairperson LifeLine International Level 12, 70 Phillip Street Sydney NSW 2000

Dear Sir/Madam,

#### Re: LifeLine International

We have completed our audit for the above in respect of the year ended 30 June 2022 and enclose the following:

- Management letter with our detailed findings for the year under review
- Independence letter outlining to the governing body that we have been independent of the entity
- 2022 Financial Report
- Re-appointment letter
- Invoice for services rendered

Please arrange for the committee/board to sign the representation letter and financial report where marked and return a copy to us for signature by the auditor. We will then return a fully signed copy of the financial report for your records.

We would like to take this opportunity to thank you for the assistance offered to us during the course of our audit. Should you require any further information on the above matters please do not hesitate to contact our office.

Yours faithfully,

Phillip Miller

Director



#### 21 December 2022

The President/ Chairperson LifeLine International Level 12, 70 Phillip Street Sydney NSW 2000

Dear Sir/Madam,

We have completed the audit of LifeLine International for the year ended 30 June 2022. During the course of our audit work, no matter came to our attention upon which we would like to comment.

This communication is prepared solely for the information of management and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Yours faithfully,

Phillip Miller Director



### 1. Operating result for the year

The association achieved an overall operating profit for the year totalling \$246,220 as compared to a total operating profit for the 2021 year of \$9,152. The current year result represents an overall result increase of \$237,068.

Total income for the year was \$793,796 as compared to the 2021 year total income \$9,465. Total expenditure for the year is \$547,576. Due the current year being the Associations first full year of operation total expenses have significantly increased when compared to the 2021 year total of \$313.

### 2. Superannuation

#### Observation

During the course of our audit, we noted a variance of \$1,597 in Superannuation expenses. The variance noted is below our testing threshold, therefor no adjustment has been proposed in FY 2022.

#### Recommendation

We recommend that going forward LifeLine International has to make sure to use the updated superannuation rate as per the ATO and reconcile superannuation expenses regularly.

It should be appreciated that our audit procedures are designed primarily to enable us to form an opinion on the financial statements of the association and may therefore not bring to light all the errors or weaknesses that may exist in terms of internal controls, procedures and systems. It is the committee's responsibility to maintain an adequate system of internal control as the principle safeguard against irregularities which an audit examination may not disclose.

We would like to thank you and your staff for your assistance and co-operation while conducting our work.

Should you require any further assistance, please do not hesitate to contact our office.

Yours faithfully,

Phillip Miller Director





5 December 2022

The President/ Chairperson LifeLine International Level 12, 70 Phillip Street Sydney NSW 2000

Dear Sir/Madam,

#### **Independence Discussions**

We confirm that during the audit of the financial report of LifeLine International for the year ended 30 June 2022, we have maintained our independence in accordance with the requirements of Professional Statement APES 110.

In the spirit of this confirmation, we have prepared the following comments to facilitate discussion and enable you to have a clear understanding of the issue.

#### **Other Services**

We have not carried out any other engagements for LifeLine International that would impair our firm's professional independence as auditor.

Any services provided are subject to our own and the profession's strict rules and policies regarding auditor independence. We enforce these rules and policies in order to maintain objectivity and to be free of interest when discharging our professional responsibilities.

Our appointment as service provider for these engagements has been subject to LifeLine International's corporate governance procedures encompassing the selection of service providers and the setting of their remuneration.

Some of the safeguards we follow with regard to auditor independence in relation to the provision of these services include ensuring:

- The services have not involved partners or staff acting in a managerial or decision-making capacity, or being involved in the processing or originating of transactions;
- The services have only been provided where we are satisfied that the related function or process will not have a material bearing on our planned audit procedures and would not involve us auditing our own work;
- The partners and staff involved in the provision of non-auditing services have not participated in LifeLine International's associated or authorisation processes.

Based on the above safeguards, we are satisfied that the provision of other services has not in any way compromised our independence as external auditor of LifeLine International.

#### **Financial Interests**

As your auditor, direct and material indirect investments in any shares of LifeLine International are prohibited to us. In summary this prohibition extends to:

- · All partners and professional staff; and
- The families of these partners and professional staff; and
- The firm's partner and staff superannuation funds.

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We seek annual confirmation from partners and staff that they have complied with this requirement. Based on the results of this process, we are not aware of any instances where partners or staff are not in compliance with this requirement in relation to this engagement.

#### **Other Relationships**

We are not aware of any situations where a spouse or close relative of a partner or staff members involved in the audit occupies a position as a director or executive at LifeLine International that is significant to the audit.

We are not aware of any situations where a partner or staff member has accepted a position of employment with LifeLine International in a senior executive or managerial capacity during or since the end of the financial year.

This report is intended solely for LifeLine International and should not be used for any other purpose.

Should you require any further assistance, please do not hesitate to contact our office.

Yours faithfully,

Phillip Miller Director

ABN: 12 639 930 206

## **Financial Statements**

For the Year Ended 30 June 2022

ABN: 12 639 930 206

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# For the Year Ended 30 June 2022

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ABN: 12 639 930 206

### **Directors' Report**

#### For the Year Ended 30 June 2022

The directors present their report on LifeLine International Incorporated for the financial year ended 30 June 2022.

#### **General information**

#### **Directors**

The names of the directors in office at any time during, or since the end of, the year are:

**Names Position** Mr. John Brogden President Mr. Jetha Devapura Vice President Secretary Ms. Mary Parsissons Mr. Ron Walker Treasurer Mr. Julian Lee Director Dr. Howard Chen-Yu Ho Director Mr. Justin Chase Director

Brief biographies for each Director may be found online at https://lifeline-intl.com/about-us/.

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

During the financial year, Lifeline International Incorporated paid a premium to insure its Directors and CEO against a liability incurred by them, to the extent permitted by the law.

#### **Principal activities**

LifeLine International is a member organisation that advocates for decriminalisation and destigmatisation of suicide globally as well as provides a platform for members to engage with peers and participate in knowledge sharing.

The principal activity of LifeLine International during the financial year was supporting its member organisations in their delivery of crisis support, suicide prevention and community-based services in the communities they serve. As at 30 June 2022, LifeLine International had 21 organisational members operating across 20 countries in the world.

Other activities undertaken during the year include:

- fundraising for projects that will assist in the development of the organisation as well as for providing funding to members in support of various projects and initiatives;
- promoting, organising and conducting forums and educational programmes aimed at promoting the objectives of LifeLine organisations;
- acting as a representative for members with organisations such as the World Health Organisation, the World Alliance
  of Crisis Helplines and the International Association of Suicide Prevention.

No significant changes in the nature of the Association's activity occurred during the financial year.

ABN: 12 639 930 206

# **Directors' Report**

#### For the Year Ended 30 June 2022

#### **Operating result**

The surplus of the Association for the financial year after providing for income tax amounted to \$246,220(2021: \$9,151).

This surplus was largely driven by the generous support of our donors and sponsors. The ongoing effects of the global pandemic and the more recent impact of rising interest rates as well as inflationary pressures will likely lead to increases in costs moving forward. At the reporting date, we are unable to predict fully the future impact of COVID-19 and inflationary pressures on LifeLine International's operating results. In this environment, LifeLine International needs to maintain and organically grow its capital reserves commensurate with supporting our strategic plan and our global Member Network. Our approach to organically growing reserves gives the Directors and the CEO confidence in LifeLine International's financial stability, ability to invest in our global Member Network and maintain capacity to continue to deliver on our mission.

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

Committee member:

Committee member:

Dated this day of: 6 December 2022



# Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of **LifeLine International Incorporated**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Vincents Assurance & Risk Advisory

Phillip Miller

Director

Phillip Miller

Date: 6 December 2022

Canberra

ABN: 12 639 930 206

# Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2022

		2022	2021
	Note	\$	\$
Revenue	3	793,796	9,465
Board and governance expenses		(2,012)	(172)
Conference/Seminar costs		(8,300)	-
Consultancy expenses		(147,183)	-
Finance expenses		652	(16)
Insurance		(2,101)	-
Legal fees		(3,650)	-
Marketing expenses		(10,510)	-
Other expenses		(2,871)	(90)
Salaries and wages		(298,134)	-
Travel expenses		(45,729)	(35)
Website and digital media		(27,738)	-
Surplus before income tax		246,220	9,152
Income tax expense	2(b)	-	
Surplus for the year	_	246,220	9,152
Other comprehensive income for the year	_	-	
Total comprehensive income for the year	_	246,220	9,152

ABN: 12 639 930 206

# **Statement of Financial Position**

# As At 30 June 2022

	Note	2022 \$	2021 \$
ASSETS		,	·
CURRENT ASSETS			
Cash and cash equivalents	4	12,239	9,449
Trade and other receivables	5	398,885	(298)
Other assets	6 _	1,872	
TOTAL CURRENT ASSETS		412,996	9,151
TOTAL ASSETS		412,996	9,151
LIABILITIES CURRENT LIABILITIES			
Trade and other payables	7	110,224	
Employee benefits	9	7,029	_
Other financial liabilities	8	40,000	_
TOTAL CURRENT LIABILITIES	Ŭ <b>–</b>	157,253	
NON-CURRENT LIABILITIES	_	101,200	
Employee benefits	9	371	-
TOTAL NON-CURRENT LIABILITIES		371	-
TOTAL LIABILITIES		157,624	
NET ASSETS	_	255,372	9,151
	_		
EQUITY Retained earnings		255,372	9,151
TOTAL EQUITY	_		
TOTAL EQUIT	_	255,372	9,151

ABN: 12 639 930 206

# **Statement of Changes in Equity**

For the Year Ended 30 June 2022

2022

	Retained Earnings \$	Total \$
Balance at 1 July 2021	9,152	9,152
Surplus for the year	246,220	246,220
Balance at 30 June 2022	<u>255,372</u>	255,372
2021	Retained	
	Earnings	Total
	\$	\$
Balance at 1 July 2020	-	-
Surplus for the year	9,152	9,152
Balance at 30 June 2021	9,152	9,152

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## **Statement of Cash Flows**

# For the Year Ended 30 June 2022

		2022	2021
	Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		434,614	-
Payments to suppliers and employees		(431,824)	-
Net cash provided by operating activities	_	2,790	<u> </u>
Net increase in cash and cash equivalents held		2,790	-
Cash and cash equivalents at beginning of year		9,449	-
Cash and cash equivalents at end of financial year	4	12,239	

ABN: 12 639 930 206

#### **Notes to the Financial Statements**

#### For the Year Ended 30 June 2022

The financial report covers LifeLine International Incorporated as an individual entity. LifeLine International Incorporated is a not-for-profit Association, registered and domiciled in Australia.

The functional and presentation currency of LifeLine International Incorporated is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

#### 1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012.* 

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

#### 2 Summary of Significant Accounting Policies

#### (a) Revenue and other income

#### Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

#### Specific revenue streams

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

#### Provision of services

Revenue in relation to rendering of services is recognised when or as performance obligations are met, being upon delivery of the service to the customer. Any income billed but not yet received at year end is recorded as part of trade receivables. Amounts unbilled and accrued at year end are recognised as contract assets and recorded as part of accrued income. When income is received prior to the provision of services, a contract liability is recognised in the statement of financial position as income in advance.

ABN: 12 639 930 206

#### **Notes to the Financial Statements**

#### For the Year Ended 30 June 2022

#### 2 Summary of Significant Accounting Policies

#### (a) Revenue and other income

#### **Donations and sponsorships**

Donations and sponsorships that require specific performance obligations to be met are recognised as revenue when the Association satisfies those performance obligations. General donations and sponsorships that do not impose specific performance obligations are recognised when the Association obtains control of those funds, which is usually on receipt.

#### Other income

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

#### (b) Income Tax

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

#### (c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

#### (d) Financial instruments

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

#### **Financial assets**

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

#### Classification

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

- amortised cost
- fair value through profit or loss FVTPL

ABN: 12 639 930 206

#### **Notes to the Financial Statements**

#### For the Year Ended 30 June 2022

#### 2 Summary of Significant Accounting Policies

#### (d) Financial instruments

#### **Financial assets**

fair value through other comprehensive income - equity instrument (FVOCI - equity)

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

#### Amortised cost

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

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

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

Fair value through other comprehensive income

#### Equity instruments

The Association has a no investments in listed and unlisted entities over which are they do not have significant influence nor control.

Financial assets through profit or loss

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

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

The Association does not hold any assets that fall into this category.

#### Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

financial assets measured at amortised cost

When determining whether the credit risk of a financial assets has increased significantly since initial recognition and when estimating ECL, the Association considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Association's historical experience and informed credit assessment and including forward looking information.

ABN: 12 639 930 206

#### **Notes to the Financial Statements**

#### For the Year Ended 30 June 2022

#### 2 Summary of Significant Accounting Policies

#### (d) Financial instruments

#### **Financial assets**

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

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

- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

#### Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Association has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

#### Other financial assets measured at amortised cost

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

#### **Financial liabilities**

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

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

ABN: 12 639 930 206

#### **Notes to the Financial Statements**

#### For the Year Ended 30 June 2022

#### 2 Summary of Significant Accounting Policies

#### (e) Cash and cash equivalents

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

#### (f) Employee benefits

Provision is made for the Association's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements.

#### 3 Revenue and Other Income

·	Novolido dila ottici incomo	2022	2021
		\$	\$
	- Donations	479,700	Ψ
	- Fees & charges income	157,000	_
	- Member subscriptions	12,096	9,465
	- Other income	65,000	- -
	- Sponsorship & licensing fees	80,000	-
	Total Revenue	793,796	9,465
4	Cash and Cash Equivalents		
		2022	2021
		\$	\$
	Cash at bank and in hand	12,239	9,449
		12,239	9,449
5	Trade and Other Receivables		
		2022	2021
		\$	\$
	CURRENT		
	Trade receivables	377,116	(20,327)
	GST receivable	1,769	29
	Other receivables	20,000	20,000
		398,885	(298)

ABN: 12 639 930 206

# **Notes to the Financial Statements**

# For the Year Ended 30 June 2022

6	Other non-financial assets		
		2022	2021
		\$	\$
	CURRENT		
	Prepayments	1,872	
		1,872	
7	Trade and Other Payables		
		2022	2021
		\$	\$
	CURRENT		
	Trade payables	490	-
	Accrued expense UD1	34,145	-
	Other payables	75,589	
		110,224	-
8	Other Financial Liabilities	0000	0004
		2022	2021
		\$	\$
	CURRENT Amounts received in advance	40,000	-
	Total	40,000	_
•	Foundation - Departure	·	
9	Employee Benefits	2022	2021
		\$	\$
	Current liabilities Provision for annual leave	7,029	-
		7,029	-
		2022	2021
		\$	\$
	Non-current liabilities Long service leave	371	_
	251.9 551.165 10470	<u> </u>	
		371	_

ABN: 12 639 930 206

#### **Notes to the Financial Statements**

#### For the Year Ended 30 June 2022

#### 10 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Association is \$ 248,451

#### 11 Auditors' Remuneration

	2022
	\$
Remuneration of the auditor [Vincents], for:)	
- auditing or reviewing the financial statements	6,050
Total	6,050

#### 12 Contingencies

In the opinion of those charged with governance, the Association did not have any contingencies at 30 June 2022 (30 June 2021:None).

#### 13 Events after the end of the Reporting Period

The financial report was authorised for issue on

by those charged with governance.

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

#### 14 Statutory Information

The registered office and principal place of business of the Association is:

LifeLine International Incorporated Level 12 70 Phillip Street Sydney NSW 2000

ABN: 12 639 930 206

# **Responsible Persons' Declaration**

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

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012.

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

Responsible person

Dated: 6/12/2022

Responsible person.



# Independent Audit Report to the members of LifeLine International Incorporated

#### Report on the Audit of the Financial Report

#### **Opinion**

We have audited the financial report of LifeLine International Incorporated, which comprises the statement of financial position as at 30 June 2022, 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 responsible persons' declaration.

In our opinion the financial report of LifeLine International Incorporated has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- giving a true and fair view of the Registered Entity's financial position as at 30 June 2022 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards Simplified Disclosures and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

#### **Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Registered Entity in accordance with the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

#### Responsibilities of Responsible Entities for the Financial Report

The responsible persons of the Registered Entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosures and the ACNC Act, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible persons are responsible for assessing the Registered Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intends to liquidate the Registered Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Registered Entity's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

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

canberra. adelaide. brisbane. gold coast. melbourne. sydney. sunshine coast.

Level 2. 14 Moore Street. Canberra ACT 2601 t 61.2 6274 3400 f 61.2 6274 3499 GPO Box 680. Canberra ACT 2601 w www.vincents.com.au



# Independent Audit Report to the members of LifeLine International Incorporated

- 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 our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are
  appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the
  Registered Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities' 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 Registered Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Registered Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with 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 we identify during our audit.

Vincents Assurance & Risk Advisory

Phillip Miller Director

Canberra

canberra, adelaide, brisbane, gold coast, melbourne, sydney, sun shine coast,

Level 2, 14 Moore Street, Canberra ACT 2601 t 61.2 6274 3400 ff 61.2 6274 3499 GPO Bακ 690, Canberra ACT 2601 www.vincents.com.au



#### 5 December 2022

The President/ Chairperson LifeLine International Level 12, 70 Phillip Street Sydney NSW 2000

Dear Sir/Madam,

Re: Audit - year ended 30 June 2023

Being eligible, we hereby apply for appointment as auditors for the year ended 30 June 2023.

Yours faithfully,

Phillip Miller

Director



30 November 2022

LifeLine International Level 12, 70 Phillip Street Sydney NSW 2000 ABN: 44 387 658 295

Level 34 32 Turbot Street Brisbane Q 4000 Tel: 07 3228 4000 Fax: 07 3228 4099 www.vincents.com.au accounts@vincents.com.au

Postal Address: PO Box 13004 George Street Q 4003

TAX INVOICE 378471

#### **RE: LIFELINE INTERNATIONAL**

Professional fee for financial statement audit for year ending 30 June 2022.

\$4,000.00

Reviewing and preparation of statutory financial statements for year ending 30 June 2022.

\$1,500.00

Net Amount	\$5,500.00
GST	\$550.00

Total:

\$6,050.00

Liability limited by a scheme approved under Professional Standards Legislation

#### Vincents Assurance & Risk Advisory - Remittance Advice

This fee is due and payable within 14 days of receipt unless prior arrangements have been made.

#### **Payment Options**

1. EFT Payn	nent		2.	Cheque Pay	yment	
Account: Vincents Assurance & Risk Advisory		Please mail this slip with your cheque payable to:				
Bank Name:	National Austral	National Australia Bank		Vincents Chartered Accountants		
BSB No:	084004	084004		PO Box 13004		
Account No:	ount No: 827155887		George Street QLD 4003			
Reference:	378471					
3. Credit Ca	rd Payment	□Visa	□ Ма	stercard	□Amex	
					Expiry Date	
We reserve the r	ight to charge a fee	of 1.5% on all credit of	card paym	ents that fall	outside our agreed payment terms.	
Please note VCA	Services Pty Ltd wi	II appear as the merc	hant on yo	our credit car	rd statement.	
Name of Cardhol	lder		Signature	of Cardholde	er	

LIFELINE INTERNATIONAL Fee 378471 Amount Due: \$6,050.00

