

2022 / 2023

ANNUAL REPORT



"You are important. You are valued.
You have a strong and supportive
community behind you."

Anonymous



ACKNOWLEDGEMENTS

OF COUNTRY

Lifeline Gippsland acknowledges the traditional Custodians of the land where we work and deliver our services. We recognise their continuing connection to land, water and community, and we pay our respects to Elders past, present and emerging.

OF LIVED EXPERIENCE AND LIVING EXPERIENCE

We acknowledge all the lives lost to suicide and recognise those struggling today or in the past with thoughts of suicide, mental health issues or crisis situations. We acknowledge those who care for their loved ones and those experiencing the pain of bereavement through suicide. We respect the expertise of those with a lived or living experience and their contribution to the work we do.

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LIFELINE GIPPSLAND

WHERE DO WE FIT?

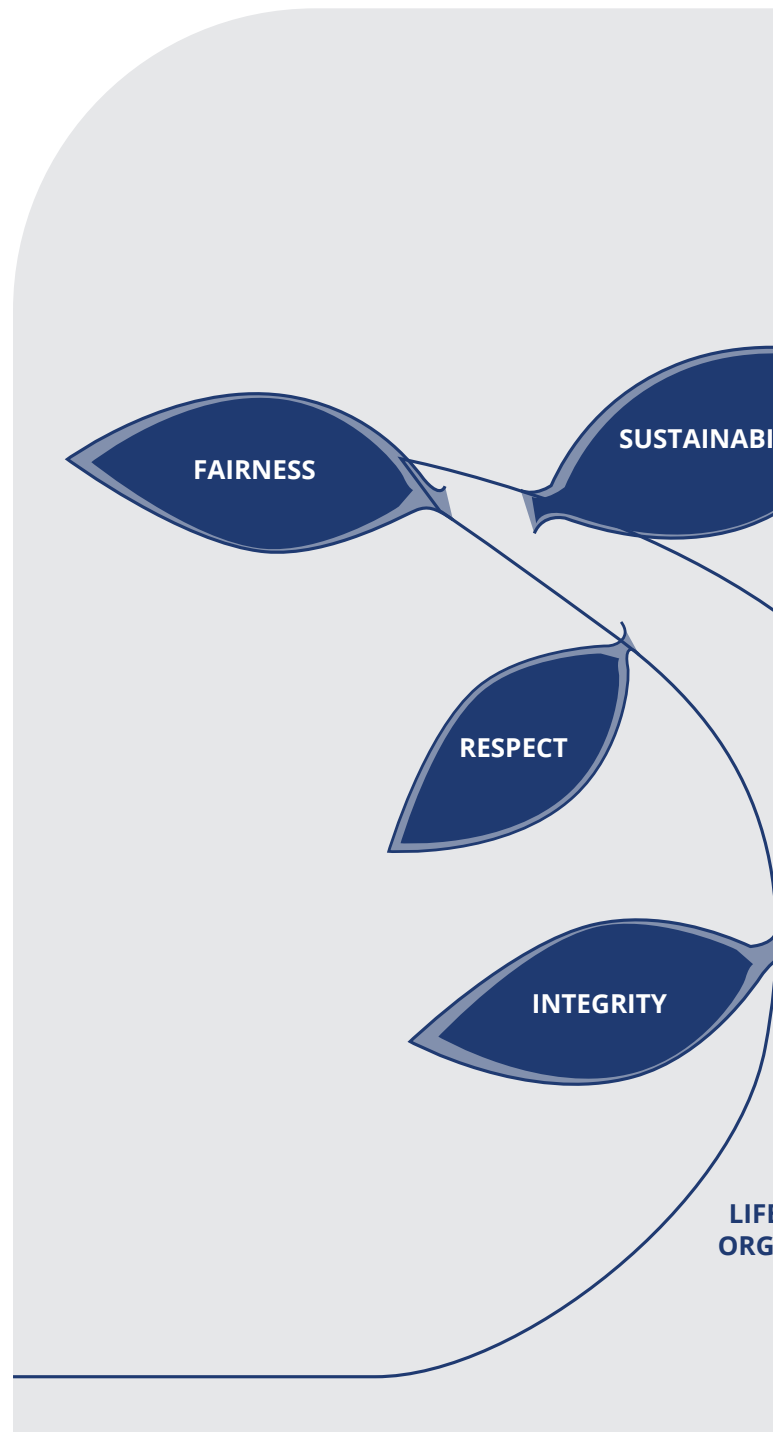
Lifeline Gippsland is one of 42 centres spread across Australia who provide Telephone Crisis Support Service 13 11 14 which is available 24/7 from a landline, payphone or mobile. Anyone across Australia experiencing a personal crisis or thinking about suicide can contact Lifeline.

Regardless of age, gender, ethnicity, religion or sexual orientation, our trained volunteers are ready to listen, provide support and referrals. Across Australia, Lifeline Centres answer around 3000 calls every day from Australians needing crisis support and suicide prevention services.

What happens when you call 13 11 14

Our trained Telephone Crisis Supporters will answer your call and:

- Listen to your situation
- Provide support by working with you to relieve distress and enable coping
- Assist to clarify options and choices available to you
- Provide you with referral information





AN AUSTRALIA FREE OF SUICIDE

Lifeline Gippsland's organisational vision

TO PREVENT SUICIDE BY BUILDING A MORE RESILIENT GIPPSLAND

Lifeline Gippsland's organisational mission

COLLABORATION

QUALITY & PROFESSIONALISM

LIFELINE GIPPSLAND'S ORGANISATION VALUES

- 01 **Services**
We provide high-quality services that deliver tangible outcomes valued by our community.
- 02 **Community, customer & partnerships finance**
We partner with our community to deliver services in a collaborative manner, addressing local needs.
- 03 **Organisational sustainability & infrastructure**
We are an organisation with strong and diverse revenue streams that supports the growth of services to our community.
- 04 **Governance, operations, risk & Quality**
We ensure robust governance maintains our safe and high-quality provision of services.
- 05 **People & culture**
Our people are purposedriven and thrive in a high performing and supportive workplace culture

LIFELINE GIPPSLAND STRATEGIC PLAN CONTINUED

Services

LLG must identify community and customer needs and deliver aligned, high quality, and innovative services

GOALS

1. Our services respond to our community's needs
2. We are our community's provider of choice
3. We are rewarded for the quality of our services

OBJECTIVES

- Community needs are regularly assessed and analysed

- LLG's impact for community, funders and other stakeholders is regularly highlighted
- Service delivery is consistently measured to ensure quality and effectiveness
- Viability of fee-for-service offerings is explored
- Develop innovative early intervention services that align with our mission
- Improve data collection around our core services
- Continue to differentiate our services in a crowded market

Community, Customer & Partnerships

LLG continuously listens to, and partners with, its community to ensure it proactively and collaboratively creates a more resilient Gippsland

GOALS

1. We understand our community
2. We establish and maintain valuable partnerships
3. We understand our community needs and respond appropriately
4. We develop the required service partnerships that enable delivery of all our services

OBJECTIVES

- Processes are developed that inform and enhance our understanding of community needs
- LLG partnerships potential is maximised
- Service gaps are identified that are informed by community needs
- LLG is fully engaged with its community

Finance, Organisational Sustainability & Infrastructure

LLG will continue to diversify its revenue streams, strengthen retail results, and ensure all available grant opportunities are maximised

GOALS

1. We remain financially viable by diversifying our revenue streams
2. We drive sustainable growth
3. We maximise return on our assets

OBJECTIVES

- All programs and services are financially viable

- LLG's retail decision-making is guided by a strategy to enable internal alignment
- LLG has diverse revenue streams that support the ongoing financial viability of the organisation
- Increase our share of the charitable retail market
- Ensure financial management systems maximise the potential of agreed revenue streams
- Actively pursue grants that underpin our purpose

Governance, Operations, Risk & Quality

LLG will ensure its governance structures continuously improve, increase operational efficiencies through technology, and take control of risks whilst providing high-quality services and goods

GOALS

1. We have robust governance systems and processes
2. We identify and manage risk
3. We consistently deliver high quality and effective services

OBJECTIVES

- LLG maintains existing high levels of organisational governance supporting internal systems, processes and structures

- LLG is a data driven organisation that ensures data collection and utilisation improves service delivery and decision-making
- Our quality framework is informed by our strategic plan and utilised effectively
- LLG adequately manages risk across the entire organisation through a robust risk management framework
- Clinical governance plans, policies and processes are in place, and purposefit governance is deployed and maintained

People & Culture

LLG strives to be an organisation of choice for its people, and fosters an effective and supportive internal culture

GOALS

1. We strive to be an employer of choice
2. We foster an exceptional working environment for our employees and volunteers
3. We enable a high-performing workforce

OBJECTIVES

- Ensure LLG's organisational structure is fit-for-purpose
- Ensure there are no capability gaps in the organisational

structure and proactively recruit to bridge critical deficiencies

- Ensure all significant issues that arise from internal feedback channels are addressed and lessons are noted and learnt
- Increase LLG's ability to attract and retain staff and volunteers



MESSAGE

FROM THE CHAIR & CEO



Michelle Blackburn
BOARD CHAIR



Michelle Possingham
CEO

It is with immense gratitude and a profound sense of privilege that we present the Chairperson and CEO Report.

As we reflect on the past year, we find ourselves both humbled by the challenges faced and invigorated by the collective strength that propels our organisation forward. Our unwavering commitment to the vision of an Australia free of suicide continues to guide our every endeavour. Each life lost to suicide underscores the urgency of our mission, and we stand resolute in our commitment to our purpose - a resilient and suicide-safe community.

Our vision of empowering communities to be resilient and suicide-safe remains guides every activity we undertake. In the past year, we've witnessed the incredible impact of the collective efforts of our staff, volunteers and wider community. We would like to thank the Department of Families, Fairness and Housing, Latrobe Health Assembly the Department of Social Services and Lifeline Australia for supporting us in our work.

Our vast team of volunteers serves as the heartbeat of Lifeline Gippsland. Their selflessness, compassion, and tireless efforts are the driving force behind our ability to make a difference. All volunteers, from our Crisis Supporters to those in roles that help us to generate income to remain financially sustainable, our volunteers embody the spirit of resilience, and we extend our deepest gratitude to each one of them.

On a Sunday morning in September 2022, an electrical fault ignited a fire in our multipurpose building, housing both our office staff and phone room. Thanks to the prompt response of the CFA, summoned by a vigilant neighbour who spotted the

initial flames, the fire was swiftly contained to a single office. Regrettably, the entire structure suffered smoke damage, rendering it uninhabitable.

In the aftermath of the fire, we received an outpouring of practical support, with our generous and valued partners extending offers of assistance. The Latrobe Health Assembly and Latrobe City Council stepped forward, providing us with office space that allowed us to continue our crucial work, including the provision of 13 11 14 crisis phone support. In the face of adversity, our team's commitment to our vision and purpose has only strengthened. We express our gratitude to the Latrobe Health Assembly and Latrobe City Council for their generosity and hospitality. We eagerly look forward to completing our return to the office and phone room in the upcoming new year.

This year has seen the successful continuation of suicide prevention services and an exciting new initiative that amplifies our impact in the prevention and response space. We have been active in our community, providing education, resources, and support to foster resilience and mental health and wellbeing. Our Crisis Services team have responded to an impressive number of calls to Lifeline's 13 11 14 crisis phone line, providing support for individuals in times of crisis. They are always present to ensure that no one has to face their darkest moment alone.

We were delighted to have commenced delivery of the pilot of a mental health café, 'The WES,' based on the Safe Haven model in the UK. The WES is a Latrobe Health Innovation Zone initiative funded by the Latrobe Health Assembly and the Victorian Government. We were selected to bring to life our community's vision of a space where people with mental health concerns, their carers and supporters have access to a peer-led service outside of traditional operating hours. This service is being delivered in partnership with Latrobe Health

Assembly, with the support of our valued partners.

As ever, the generosity of our corporate sponsors and community supporters has been truly overwhelming. Made ever more vital due to the challenges presented by the difficult economic environment, their financial and in-kind contributions have been instrumental in helping us to remain financially sustainable and to increase our impact. While there are too many supporters to mention here, a list in full is provided on page 20 of this report. We would like to make special mention of Gippsland Motor Group, who continue their generous support of our work by providing us with the use of two fleet vehicles at no cost and for sponsoring a number of community fundraisers of which we are the beneficiary.

We thank our dedicated Board Members who generously volunteer their time and expertise as stewards of the organisation. We would like to recognise the significant contributions of our retiring Board Members, Debbie Knight and Daniel Mainville. Both having served nine years as Board Members of Lifeline Gippsland; their individual contributions have been invaluable. We express our gratitude to each of you for contributing your valuable skills, experience, and guidance to the organisation.

In closing, we want to express again our deepest appreciation to our dedicated team, volunteers, donors, and partners. As we move into the next year, the road ahead holds both challenges and opportunities. Together, we will continue to advocate for mental health awareness, destigmatise helpseeking, and champion mental health and wellbeing. Our vision of an Australia free of suicide is not just a lofty goal; it is a collective call to action that requires the collaboration of individuals, communities, and our valued partner organisations.

Together, we can create a future where every Australian feels supported, resilient, and safe from suicide.

BOARD AND GOVERNANCE

MICHELLE BLACKBURN
BOARD CHAIR



Lifeline Gippsland is an independent Lifeline Australia centre accredited by, and accountable to, Lifeline Australia for the governance of its operations. The Lifeline Accreditation and Standards Program (LASP) is an annual audit that ensures Lifeline Gippsland meets its governance requirements as a Lifeline Member. The audit covers statutory and regulatory compliance, financial viability, corporate governance, risk management, workplace health and safety, policy and procedures and volunteer engagement. Board Members are required to govern the operations of Lifeline Gippsland in accordance with the Act and with the Association's Constitution.

Board Sub-Committees

Governance, Audit & Risk Committee
Mark Johnson (Chair), Rita Sanderson, Georgia Pentifallo, Justin Brook

Nomination & Remuneration
Kevin Gray (Chair), Michelle Blackburn

Board Member since 2018
Meeting attendance: 9/10

Michelle has practiced as a planning and environmental lawyer for over 20 years. She has also been a Director of Interchange Gippsland Inc since 2010 and Director of Latrobe Magnesium Ltd since 2022. Michelle has a Masters of Social Science (Planning and Environment), a Bachelor of Laws (Honours), a Bachelor of Arts and is a Graduate of the Australian Institute of Company Directors. Michelle has a Masters of Social Science (Planning and Environment), a Bachelor of Laws (Honours), a Bachelor of Arts and is a graduate of the Australian Institute of Company Directors.

ANDREW WEEKES
BOARD MEMBER



Board Member since 2018
Meeting attendance: 10/10

Andrew is an experienced Information Technology Executive having an extensive consulting career and has Senior Executive positions in four multi-national consulting companies across his 30 plus year IT career. He has led large complex engagements undertaking business and technology transformations in a number of industries. He is passionate about emerging technologies and how they can play a part to build trust in society and solve important problems. Living in Gippsland for last 15 plus years, he is keen to explore how this can be applied to Lifeline Gippsland.

DEBBIE KNIGHT
BOARD MEMBER /SECRETARY



Board Member since 2015
Meeting attendance: 10/10

Debbie is highly skilled in Governance, Management and Leadership and has over 25 years of experience working with Gippsland based organisations in the Not for Profit community sector. She recently retired as CEO of a Gippsland based disability service provider, and looks forward to continuing to support the Gippsland community as a Board Director with Lifeline Gippsland. Debbie has held a variety of prior management positions with Community Health Services and community service organisations. Debbie has been a Justice of the Peace since 2015 and holds multiple qualifications including a Bachelor of Arts in Social Sciences, major in Sociology/Psychology, graduate studies in Business and Technology and is a graduate of the Australian Institute of Company Directors

DANIEL MAINVILLE
BOARD MEMBER



Board Member since 2014
Meeting attendance: 9/10

Daniel is Manager Strategic Engagement (Transition & Rehabilitation) at Loy Yang B Power Station. A resident of the Latrobe Valley, Daniel's vision for rural and regional Australia is one of resilient, vibrant and supportive communities. He is also an elected member representative on the board of Lifeline Australia since 2017. Daniel holds post-graduate qualifications in engineering and business administration. He is a Graduate of the Australian Institute of Company Directors and a Fellow of the Australian Rural Leadership Foundation.

BOARD OF GOVERNANCE

CONTINUED

GEORGIA PENTIFALLO
BOARD MEMBER



Board Member since 2021
Meeting attendance: 7/10

Georgia is a seasoned leader with over nine years of financial leadership experience across both CBA and National Bank. She is a passionate learner, having completed a Bachelor of Business majoring in Accounting, Economics and Finance, a Master of Business Administration and is a graduate of the Australian Institute of Company Directors. She enjoys spending time with her family and friends, cooking up a storm on the weekends and is a busy mum of two, which keeps her on her toes.

JUSTIN BROOK
BOARD MEMBER



Board Member since 2023
Meeting attendance: 3/4

Justin is a recognised business professional who has significant experience with boards and audit & risk committees. He has a thorough understanding of the health sector through his previous roles as external auditor and internal auditor on a number of public hospitals in Gippsland, combined with providing external audit services to numerous community health service and aged care organisations. Justin has held the role as board director and chair of the audit committee for Quantum Support Services and is currently a director of West Gippsland Healthcare Group. Justin has a Bachelor of Commerce degree, is a chartered accountant, registered company auditor and a member of the AICD.

KEVIN GRAY
BOARD MEMBER



Board Member since 2018
Meeting attendance: 9/10

Kevin is the General Manager Human Resources with Central Gippsland Health in Sale, a position he has held since 2015. Kevin has more than 30 years' experience as a Human Resource practitioner operating across various industries including government, manufacturing, agriculture, retail and health. Kevin has extensive experience across all human resource related functions including IR, Recruitment, Payroll, OHS, Employee Relations and Workforce Planning. Kevin has a Diploma of Human Resources, an Advanced Diploma in Management and is registered as a Certified Professional with the Australian Human Resources Institute (AHRI).

LAUREN CAREY
BOARD MEMBER



Board Member since 2019
Meeting attendance: 7/10

Lauren is an experienced communications professional who has demonstrated proven success in the implementation of communication strategies, along with the delivery of innovative community consultation and stakeholder engagement activities in a diverse and challenging environment. Lauren's expertise is in strategic thinking and positioning, issues management and working with communities and stakeholders in complex circumstances. Lauren specialises in proactive media, issues management and crisis communications, and is an experienced and certified International Association for Public Participation (IAP2) engagement practitioner. Lauren has strong ties to Gippsland having been born and educated in Sale, before completing a Bachelor in Public Relations, Majoring in Journalism at Deakin University.

MARK JOHNSON
BOARD MEMBER



Board Member since 2016
Meeting attendance: 6/10

Mark is a skilled leader with over 20 years experience in the role Chief Executive Officer of Victorian public health services. Mark's interest lies in governance, community and leadership development. Mark holds a Bachelor of Economics (Economics & accounting) Master, Public Policy and Management. He is a graduate of the Australian Institute of Company Directors (GAICD).

RITA SANDERSON
DEPUTY CHAIR



Board Member since 2020
Meeting attendance: 10/10

Rita is a psychologist who has worked in a variety of settings and organisations within the Gippsland region including community, hospital, and government. She has held roles in the areas of direct mental health clinical work, governance/quality project management and management. Rita is a Master trainer in both Standard and Youth Mental Health First Aid and is passionate about improving mental health literacy. Rita is a member of Australian Health Practitioner Regulation Agency (AHPRA), is an associate member of the Australian Psychological Society (APS) and is an Associate Fellow with the Institute of Managers and Leaders. Rita also has completed her Masters in Health Services Management and a Graduate Certificate in Commerce.

BUSINESS OPERATIONS REPORT



This year has been dedicated to the revitalisation and streamlining of our business operations within our stores and warehouse. At the core of our efforts in both arenas are our invaluable volunteers, whose dedication has enabled the operations of our five shops located in Sale, Traralgon, Churchill, Wonthaggi and Morwell. The exceptional achievement of maintaining these retail operations can be credited to our diligent paid and volunteer Store Coordinators, who have worked tirelessly to provide guidance and support to our dedicated store volunteers and worked with their teams to achieve revenue targets that support the financial sustainability of our organisation.



Donations

Our community's unwavering support has resulted in a surge of high-quality material donations, encompassing clothing, furniture, bric-a-brac, jewellery, and linen. Each donation plays a pivotal role in sustaining our stores, the proceeds of which directly contribute to funding the 13 11 14 crisis phone line. We extend our heartfelt gratitude to all those who have

generously donated, not only for supporting Lifeline's services but also for championing environmental sustainability through purposeful giving.

Customer Feedback

In our pursuit of excellence, we conducted a comprehensive customer survey this year to gauge satisfaction levels across the domains of customer service, stock quality, and pricing. The overwhelmingly positive feedback received

underscores the enjoyment shoppers find in our stores, praising our staff for their pleasant, approachable, and helpful demeanour.sustainability through purposeful giving.

Volunteering

In line with the trends observed in fellow volunteer-driven organisations, we have witnessed a notable decline in new volunteer enlistments in recent years, impacting our stores, warehouse, transport, and logistics. Responding to this challenge, our existing volunteers have stepped up their efforts, although we recognize that this is not a sustainable model. We are actively collaborating with peak bodies, organizations, and partners to explore innovative strategies to attract new volunteers. Focus groups conducted with our

existing volunteers identified a sense of purpose, connection, support, and satisfaction from contributing to a meaningful cause and the opportunity to acquire new skills as key drivers for their commitment.

The invaluable contribution of our volunteers cannot be overstated, amounting to thousands of hours dedicated to transporting, sorting, pricing, and recycling goods, aligning with our vision of creating a suicide-free Australia.

Customer Feedback

A special acknowledgment goes to our volunteer Shop Coordinators, including Jenny Pocklington, Jackie McLure, and Annette Deppeler, for their exceptional management of their respective retail outlets and continuous support for our volunteers. We express gratitude to retiring shop volunteers Paula Austin, Esther Riddle, Shirley James, and Kim Bickery for their substantial contributions to Lifeline Gippsland retail over many years.

In the warehouse, special mention and appreciation go to volunteers such as Sue McFarland, Aled Hunt, Jareth Snelton, Katherine Phillips, and Charlie DeBonno for their outstanding contributions in servicing our retail shops and supporting other business generation initiatives.

CRISIS SERVICES AND TRAINING **REPORT**

Crisis Services

Our Crisis Services team yet again rose to overcome new challenges this year. The most significant of these was a fire at our head office, which rendered our Morwell phone room unusable. This resulted in us losing four of ten available seats for volunteers for a substantial part of the year, as sourcing a new phone room suitable for the needs of a centre took considerable work. We extend our heartfelt gratitude to Latrobe City Council for helping us relocate to the temporary centre. As we saw out this period, we were still in our temporary placement, and only eight of our ten seats were available to our volunteers.

Despite this hurdle, we continued to celebrate growth and are thrilled to report that we were able to contribute 8,302 hours to the network and answer 18,371 calls, helping to ensure that no one has to face their darkest moment alone. We are also delighted to report that we trained new Crisis Supporters to add to our pool of volunteers. We want to acknowledge and thank our hard-working volunteer Crisis Supporters, who work tirelessly to support Australians in times of crisis and who are committed to developing and evolving skills to enable them to provide exceptional support to all in their time of need. Without their dedication, we simply could not do what we do. It is an absolute honour to work alongside such an amazing community of people.

Our Crisis Supporters attended a wide range of professional development throughout the year to help refine old skills and

learn new ones. We trained in domestic and family violence, non-suicidal self-injury, and mental health first aid and enjoyed numerous professional development opportunities provided by Lifeline Australia through e-learning. Reflective Practice continued to be a focus as we strived to provide the best level of crisis support by focusing on continuous improvement through self-reflection, debriefing, and skills sharing.

Community Training and Events

In our ongoing commitment to supporting, engaging and educating the community, our corporate training team delivered a range of workshops and training, including Mental Health First Aid, Youth Mental Health First Aid, Accidental Counsellor, Psychological First Aid, RU OK? and Mind your Mates. We continue to deliver these via a blend of modalities to suit the changing needs of our community. The high uptake of training reflects the commitment of those around us to ensuring that they are equipped to respond to people around them who may be impacted by mental health concerns, traumatic events, self-harm or suicidal ideation.

DV-Alert Training is a nationally recognised workshop that enables participants to confidently recognise signs of domestic and family violence, respond with appropriate care and refer people to suitable support services. The workshops



are a key initiative under the 'National Plan to End Violence against Women and Children 2022–2032' and are funded by the Australian Government Department of Social Services. We delivered seven DV-Alert workshops to participants across Gippsland and Cardinia.

We were also privileged to be able to support secondary schools across the region as they recognised and celebrated important events, including R U OK? Day, Wear it Purple Day, IDAHOBIT Day, Say No to Domestic Violence and Mental Health Week. We recognise the importance of being within our community and spreading awareness of the support Lifeline provides to people of all ages, being on the ground ready to have conversations about mental health and suicide and educating the community to safely and bravely do the same.

As always, our focus in the coming year will be on continuing to increase our crisis supporter pool to meet the growing demand of the network. We will do this by looking for prospects we previously had yet to explore geographically. We plan to build connectedness through regular face-to-face catch-ups, increased call coaching, exploring diverse and relevant professional development, and celebrating our achievements. We are humbled to continue to contribute to the national network and recognise what a privilege it is to be able to support help seekers in their darkest hours.

WELCOME TO THE WES

The WES (Wellbeing & Emotional Support) is an initiative of the Latrobe Health Assembly, proudly delivered by Lifeline Gippsland, that offers a safe and welcoming space for members of the Latrobe City community experiencing mental health concerns psychological distress and their families, carers and supporters.

People who attend The WES are considered visitors rather than mental health consumers, clients or patients.

The concept first emerged in response to a need identified by members of our community and service providers, who identified that there were no supports for people outside of traditional hours. We are governed by a passionate and skilled Lived Experience Advisory Group, who have led the development of the space and oversee its ongoing operations. We would like to thank Chris, Di, Bec, Tyson, Jamie, Sarah and Rika for their leadership and guidance.

Approximately 70 people attended the formal launch of The WES on 12 May 2023. Speakers at the event included the Executive Officer of the Latrobe Health Assembly, the Mayor of Latrobe City Council and Chair of the Interim Regional Body for Mental Health, Kellie O'Callaghan, the Chief Executive Officer of Lifeline Gippsland and members of the Lived Experience Advisory Group. The Chair of the Latrobe Health Assembly and Lifeline Gippsland were in attendance, joined by members of both Boards. Other dignitaries in attendance included Member for Morwell, Martin Cameron and Latrobe City Councillor Tracie Lund.

Through the provision of a peer-led model, visitors to The WES access support from our incredible team of Peer

Support Workers, who use their lived experience to promote hope and provide support. Their personal experiences enable them to connect empathetically with visitors, offering a sense of shared understanding. Our fantastic team at The WES have a strong commitment to improving the mental health and wellbeing of members of the community.

The WES operates as a Service System Navigator, with staff supporting visitors to access clinical support if needed and offering information about a wide range of pathways to community services and other community-based programs and activities.

The service provides an alternative to Emergency Department attendance for people experiencing mental health challenges but do not require acute inpatient care where clinical intervention and monitoring are required. This reduces the pressure on EDs and provides a genuine alternative to traditional clinical services.

While at The WES, visitors have the opportunity to:

- Engage with Peer Workers who have lived experience of mental ill health, who can share and exchange their insights from experience.
- Rest and restore their energy supply.
- Reflect on and talk about their experiences.



- Develop, with support from staff, a wellbeing plan, empowering them to identify personal strengths and coping strategies.
- Undertake a range of mindfulness and relaxation activities.
- Connect with others with similar life experiences and increase their social networks.
- Access support to facilitate entry to other programs and services to increase meaningful connections and reduce distress

People visit The WES for wide-ranging reasons, including loneliness, financial distress, relationship breakdown, grief and loss. By harnessing the power of lived experience, this initiative offers a unique support system that enhances emotional well-being, promotes resilience, and fosters a sense of community among individuals facing similar challenges.

"I haven't talked to anyone else about this. It is so nice to feel heard"

Anonymous visitor of The WES



"On arrival, I was feeling pretty low, but on departure, I feel like there is hope"

Anonymous visitor of The WES

LIFELINE GIPPSLAND IN THE COMMUNITY

When thank you just doesn't seem enough...

Our community continues to rally around us, providing vital funds for the 13 11 14 crisis phone line. There have been so many incredible fundraisers that have left us humbled and moved. We are delighted to present a snapshot of some of the amazing efforts of our good friends and supporters.

Not a Fun Run - Battle of the Avon

In early June, Chris Dixon undertook an extraordinary run from the MCG to the Stratford Football-Netball Club, covering a total distance of just over 240 kilometres. This remarkable endeavour was part of the Swans' mental health and wellness round, dedicated to raising funds for Lifeline Gippsland.

The journey commenced on June 1, with less than optimal weather conditions for the initial 100km run to Drouin. However, as Chris and event organiser Paul Nichols arrived at the MCG at 5:30 am, the rain had subsided, setting the stage for a mix of nervous anticipation and excitement. A group of fellow running friends joined Chris at the meeting point, marking the beginning of a challenging yet inspiring venture.

Welcomed by his wife and representatives from the Drouin Football-Netball Club, Chris was graciously hosted for the evening of night one. The club was moved by the significance of the round and made a generous donation. A video review of the first day was met with a standing ovation, highlighting the community's deep appreciation for the effort.

The second day of the run commenced from Drouin in the early hours, with Chris receiving unexpected support from running friends in Traralgon, reaching the destination ahead of schedule.

As the sun rose on the final day, Chris embarked on the last leg, drawing inspiration from the community's donations and messages of support. At the 55km mark near Maffra, a miscalculation extended the final leg to 70km, and Chris's knee started to seize. With

determination, a brief stretch, and a quick 15-minute power nap, Chris continued, with followers stopping him for photos and to hand over donations.

The last 15km, fueled by excitement about surpassing the \$10,000 fundraising goal, were momentous. The final lap at Stratford Recreation Reserve during the Battle of the Avon football match was met with overwhelming support. A guard of honour, composed of supporters, footballers, and netballers, celebrated Chris's arrival, marking the end of a 242km run dedicated to mental and emotional wellness for Lifeline Gippsland.

Event organizer Paul Nichols praised Chris's efforts, acknowledging the impact on breaking the stigma of mental health battles. The fundraising efforts exceeded expectations, with the Stratford FNC raising \$20,730, highlighting the significance of community support in ensuring the 13 11 14 crisis phone line continues its vital service.



The 'Battle of the Avon' Mental Health round not only succeeded as a fundraising event but also sparked essential conversations about mental health, contributing to the ongoing effort to break down barriers for those seeking help.

L.V. Country Line Dancers and Friends

For the fifth consecutive year, our cherished allies from L.V. Country Line Dancers, Rebel Bootscooters, and their supporters have come together to raise funds for Lifeline Gippsland. The outcome of their endeavours this year is truly remarkable, with an astonishing total of \$15,411! These impressive results are the culmination of year-round dedication, culminating in a spectacular two-day line dancing event in Newborough.

The event, brimming with dance, fun and friendship, underscores the manifold benefits of line dancing for both the mind and body. Line dancing is acknowledged for its positive effects on coordination, balance, cardiovascular health, and brain memory. Moreover, it provides valuable opportunities for social connection and, most importantly, a great deal of enjoyment.

Under the guidance of the exceptionally skilled dance instructors Linda Pink and Sue Luke, these groups have consistently raised funds for various significant causes. In their deliberations on selecting the next charity to support, a discussion about the pervasive impact of depression, mental health challenges, and suicide brought this remarkable team to our doorstep.

A genuine and cherished relationship has blossomed between the line dancers and the Lifeline Gippsland team, marked by profound mutual respect. We continue to be deeply moved by the unwavering efforts of our esteemed friends Linda and Sue and their dedicated groups.

Tee Up for Mental Health

The Traralgon Golf Club played host to a philanthropic golf event dedicated to supporting mental health. The initiative, named 'Tee Up for Mental Health,' aimed to generate funds for Lifeline Gippsland's suicide prevention program while also contributing to the Rotary Club of Traralgon's mental health projects.

With over 100 participants, the day brought together golf enthusiasts for a leisurely round in a warm and inviting setting. Upon returning to the clubhouse, the results of a mental health survey undertaken prior to the game were explored with players, helping to generate important conversations about breaking down stigma related to help-seeking.

ACSO/Lifeline Golf Day

The team at ACSO (Australian Community Service Organisation) teamed up with Lifeline Gippsland to hold a golf day fundraiser with the dual purpose of raising funds for Lifeline Gippsland and raising awareness of the vital services provided by ACSO. One of these is ACSO's Family and Care Support Team, which can provide those struggling with a loved one's substance misuse with support, advice and information. For more information, you can call ACSO on 03 5172 2900.



TO OUR SUPPORTERS OUR HEARTFELT THANKS

Lifeline Gippsland is generously supported by a huge number of organisations and individuals every year. We would like to acknowledge and thank everyone who conducted fundraising events on our behalf, individual donors, and those who made anonymous donations.

Lifeline Gippsland was able to rise to the challenges of this financial year because of all these generous contributions, as well as those from the following organisations and individuals.

Our government funding bodies and service delivery partners:

- Department of Families, Fairness & Housing
- Latrobe Health Assembly
- Lifeline Australia

Our Donors and Sponsors:

- Australian Online Giving Foundation
- Bairnsdale Uniting Church
- CMV Foundation
- Creators Collective Market
- CWA Bairnsdale Amaroos Branch
- CWA Cobains Branch
- CWA Drouin Branch
- CWA Giffard Branch
- CWA Traralgon Branch
- CWA Yarram
- Gippsland Etsy Online Market
- Gippsland Jersey
- Gippsland Motor Group
- Gippsland Water
- Italian Australian Sporting & Social Club
- Jim Pickersgill & Associates
- Latrobe Health Assembly
- Lioness Club of Lakes Entrance
- Lions Club of Bairnsdale
- Lions Club of Macalister Valley
- Lions Club of Paynesville
- Lions Club of Trafalgar
- Lions Club of Willow Grove and District
- Lions Club of Yarragon
- Loy Yang B (Alinta Energy)
- Media Sales Direct
- Nielsen Funerals
- Ritchies IGA
- Rotary Club of Leongatha
- Rotary Club of Orbost



OUR SUPPORTERS

- Rotary Club of Traralgon Inc
- Show Me Some Art Festival
- St Brendan's Parish Op Shop Lakes Entrance
- Stratford Football Netball Club
- The Greenhouse Club
- The Push-Up Challenge
- Traralgon Centre Plaza
- Traralgon Harriers Athletic Club
- Uniting Church in Australia, Yallourn Parish
- Weblease
- Yarragon Foodworks

Individuals:

- B Watson
- C Dixon
- D & L Pink
- D Bek

- E Bani
- E Kong
- G Bevan
- H K Chew
- H Scott
- J Byatt
- J Gatford
- Mr J Reidy
- Ms J Reidy
- J Scholtes
- M Hall
- M Whitty
- P Summers
- P Nicholls
- S Bechaz
- S Greenough
- S O'Neill
- V Brien

LIFELINE GIPPSLAND

FINANCIAL STATEMENTS

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023	2022
Continuing operations			
Revenue	2	2,110,776	1,782,759
Other Revenue	2	196,216	153,860
Cost of sales		(10,614)	(13,199)
Employee benefits		(1,300,036)	(1,302,586)
Depreciation and amortisation		(277,534)	(207,444)
Advertising and recruitment		(5,978)	(2,619)
Affiliation and membership		(17,004)	(17,054)
Amenities		(5,029)	(4,012)
Audit and accounting fees		(4,600)	(7,240)
Consultancy expenses		(7,550)	(8,702)
Bad and doubtful debts expense		(838)	(950)
Functions and catering		(7,436)	(5,324)
Gas and electricity		(20,395)	(22,651)
Insurance		(74,893)	(66,132)
Motor vehicle expenses		(34,644)	(28,445)
Postage and printing		(6,491)	(6,817)
Program expenses		(90,590)	(55,815)
Rates and taxes		(23,414)	(19,647)
Rent		(34,357)	(57,605)
Repairs and maintenance		(10,291)	(27,283)
Telephone		(10,567)	(11,493)
Training		(14,248)	(19,125)
IT expenses		(16,620)	(7,474)
Other expenses		(54,122)	(43,097)
Surplus before income tax		279,741	1,905
Income tax expense	1a		
Surplus for the year		279,741	1,905
Other comprehensive income, net of income tax			
Surplus on asset revaluation		308,600	
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		588,341	1905

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalents	3	2,322,682	1,634,812
Other financial assets	4	-	124,556
Accounts receivable	5	107,968	487,654
Total current assets		2,430,650	2,247,022
Non-current assets			
Property, plant & equipment	6	1,711,956	1,440,671
Right of use assets	7	797,303	775,103
Total non current assets		2,509,259	2,215,774
LIABILITIES			
Current liabilities			
Trade and other payables	8	310,157	427,721
Employee provisions	9	120,128	124,440
Lease liabilities	10	76,499	154,108
Total current liabilities		506,784	706,269
Non current liabilities			
Employee provisions	9	19,639	16,209
Lease liabilities	10	715,731	630,904
Total non current liabilities		735,370	647,113
TOTAL LIABILITIES		1,242,154	1,353,382
NET ASSETS		3,697,755	3,109,414
EQUITY			
Retained earnings		3,313,954	3,034,213
Asset revaluation reserve		383,801	75,201
TOTAL EQUITY		3,697,755	3,109,414

LIFELINE GIPPSLAND

FINANCIAL STATEMENTS CONTINUED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2023

	Retained earnings	Asset revaluation reserve	Total
Balance at 30 June 2021	3,032,308	75,201	3,107,509
Net result for the year	1,905	-	1,905
Balance at 30 June 2022	3,034,213	75,201	3,109,414
Net result for the year	279,741		279,741
Surplus on asset revaluation		308,600	308,600
Balance at 30 June 2023	3,313,954	383,801	3,698

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		1,605,810	939,282
Receipts from operating grants		904,770	777,296
Interest received		12,441	2,007
Donations received		150,411	134,892
Payments to suppliers and employees		(1,886,778)	(1,480,588)
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	12(b)	786,654	372,889
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(49,803)	(39,546)
Proceeds from sale of PP&E		18,182	-
Payments / (proceeds) for other financial assets		124,556	(124,556)
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES		92,935	(164,102)
NET CASH PROVIDED BY/(USED IN) FINANCING ACTIVITIES			
Repayment of lease liabilities		(191,719)	(130,428)
NET CASH PROVIDED BY/(USED IN) FINANCING ACTIVITIES		(191,719)	(130,428)
NET INCREASE/(DECREASE) IN CASH HELD		687,870	78,359
CASH AT BEGINNING OF FINANCIAL YEAR		1,634,812	1,556,453

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Statement of Significant Accounting Policies

The financial statements cover the Association of Lifeline Gippsland Inc., incorporated and domiciled in Australia. Lifeline Gippsland Inc. is an association incorporated in Victoria under the Associations Incorporations Reform Act (Vic) 2012 is also a registered charity under the Australian Charities and Not-for-Profits Commission Act 2012.

Statement of compliance

These financial statements comply with the recognition and measurement requirements specified by the Australian Accounting Standards the presentation requirements in those standards as modified by AASB 1060 General Purpose Financial Statements - Simplified Disclosures For-Profit and Not-for-Profit Tier 2 entities (AASB 1060) and the disclosure requirements in AASB 1060. Accordingly, the financial statements comply with Australian Accounting Standards - Simplified Disclosures.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial statement containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of this financial statement are presented below. They have been consistently applied unless otherwise stated. For the purposes of preparing the financial statements, the Association is a not-for-profit.

Basis of preparation

The financial statements, except the cash flow information, has been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement of fair value of selected non-current assets, financial assets and financial liabilities. Historical cost is generally based on the fair values of the consideration given in exchange for assets. All amounts are presented in Australian dollars unless otherwise noted.

Accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

(a) Income Tax

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

(b) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term deposits and highly liquid investments.

(c) Property, plant and equipment

Land and buildings are shown at fair value, based on periodic valuations by external independent valuers, less subsequent depreciation and impairment for buildings. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. Increases in the carrying amounts arising on revaluation of land and buildings are credited in other comprehensive income through the revaluation surplus reserve in equity. Any revaluation decrements are initially taken in other comprehensive income through the revaluation reserve to the extent of any previous revaluation surplus of the same asset. Thereafter the decrements are taken to the profit and loss. Plant and equipment are brought to account at cost less, where applicable, any accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

NOTES TO THE FINANCIAL STATEMENTS **CONTINUED**

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

Buildings	2.5% - 10%
Motor vehicles	22.50%
Plant and equipment	5% - 25%
	6.67 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date. An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated Association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

(d) Revenue and other income

Operating grants, donations and bequests

When the Association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Association:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Association:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards;
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from contract with customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Capital grants

When the Association receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The Association recognises income in profit or loss when or as the Association satisfies its obligations under the terms of the grant.

Interest Income

Interest income is recognised using the effective interest method.

(e) Trade and other receivables

Trade and other receivables are recognised at amortised cost, less any provision for impairment.

(f) Trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated Association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

(g) Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for long service leave not expected to be settled within 12 months of the reporting date are measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration

is given to expected future wage and salary levels, experience of employee departures and year's of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

(h) Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. Valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

(i) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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 tax authority is included in other receivables and other payables in the statement of financial position.

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

Commitments and contingencies are disclosed net of the amount of GST recoverable.

(j) Leases

At inception of a contract, the Association assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and corresponding lease liability are recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Association uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentive;
- variable lease payments that depend on an index or rate, initially measured using the index or the rate at the commencement date;
- the amount expected to be payable by the lessee under the residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

All leases held by the Association are either short term or low value leases.

(k) Key estimates and judgements

Key Estimates

Impairment

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

The Association assesses impairment at the end of each reporting period by evaluation of conditions and events specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporates various key assumptions.

Key Judgements

Provision for impairment of Receivables

Management has completed an assessment of receivables outstanding and conclude that no provision is to be recognised.

Employee Benefits

For the purposes of measurement, AASB 119: Employee benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As the Association expects that all of its employees would use all of their annual leave entitlements earned during a reporting period before 12 months after the end of the reporting period, the Association believes that obligations for annual leave, time in lieu and purchased leave entitlements satisfy the definition of short-term employee benefits and, therefore, can be measured at the (undiscounted) amounts expected to be paid to employees when the obligations are settled.

Lease term and option to extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with bond periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the Association will make. The Association determines the likeliness to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the Association.

(k) Key estimates and judgements cont.

Performance obligations under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/type, cost/value, quantity and the period of transfer to the goods or services promised.

(l) New Accounting Standards and Interpretations not yet mandatory or early adopted

As at 30 June 2023, the following standards and interpretations had been issued by the AASB but were not yet effective. They become effective for the first financial statements for reporting periods commencing after the stated operative dates as detailed in the table below. Lifeline Gippsland Inc. has not and does not intend to adopt these standards early.

Standard / Interpretation	Applicable for reporting periods beginning on	Impact on the Annual Statements
"AASB 2020-1: Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current"	1 January 2023	Adoption of this standard is not expected to have a material impact.
AASB 2022-5: Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback	1 January 2024	Adoption of this standard is not expected to have a material impact.
"AASB 2022-6: Amendments to Australian Accounting Standards – Non-Current Liabilities with Covenants"	1 January 2023	Adoption of this standard is not expected to have a material impact.
AASB 2022-8: Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments	1 July 2026	Adoption of this standard is not expected to have a material impact.

AASB 2022-9: Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector	1 July 2026	Adoption of this standard is not expected to have a material impact.
AASB 2022-10: Amendments to Australian Accounting standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities	1 January 2024	Adoption of this standard is not expected to have a material impact.

Notes	2023	2022
Note 2: Revenue		
Revenue from sale of goods	1,103,467	878,152
Grants	904,770	777,296
Training courses	91,122	110,506
Fundraising income	7,684	1,127
Faculty hire	3,733	15,678
	2,110,776	1,782,759
Other revenue		
Interest	12,441	2,007
Donations received	150,411	134,892
Profit on sale of assets	13,246	-
Other income	20,118	16,961
	2,306,992	1,936,619
Note 3: Cash and cash equivalents		
Cash at bank	1,706,623	1,148,172
Cash held in term deposits	614,269	483,940
Cash on hand	1,790	2,700
	2,322,682	1,634,812

Cash and cash equivalents includes cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less, net of outstanding bank overdrafts.

Notes	2023	2022
Note 4: Other financial assets		
Term deposits - current	-	124,556
	-	124,556
Note 5: Trade and other receivables		
Current	27,560	464,514
Tradse receivables	-971	-971
Less: Provision for doubtful debts	26,589	463,543

NOTES TO THE FINANCIAL STATEMENTS **CONTINUED**

Payments in advance		
Other receivables	13,999	13,098
Total trade and other receivables	67,380	11,013
	107,968	487,654

Note 6: Property plant & equipment

Land		
At independent valuation	775,000	602,000
	775,000	602,000
Buildings		
At independent valuation	735,000	648,000
Accumulated depreciation	-	-32,400
	735,000	615,600
Total land and buildings	1,510,000	1,217,600
Leasehold improvements		
Leasehold improvements at cost	93,552	93,552
Accumulated depreciation	-66,572	-36,942
	26,980	56,610
Total land and buildings	1,536,980	1,274,210
Plant and equipment		
Plant and equipment at cost	319,055	308,485
Accumulated depreciation	-202,546	-184,854
Total plant and equipment	116,509	123,631
Motor vehicles		
Motor vehicles at cost	153,138	136,697
Accumulated depreciation	-94,671	-93,867
Total motor vehicles	58,467	42,830
Total property, plant and equipment	1,711,956	1,440,671

(a) Reconciliation of the carrying amounts of each class of asset:

	Land	Buildings	Leasehold improvements	Plant and equipment	Motor vehicles	Total
Balance at 1 July 2021	602,000	631,800	69,794	115,142	55,264	1,474,000
Additions	-	-	16,445	23,101	-	39,546
Depreciation	-	-16,200	-29,629	-14,612	-12,434	-72,875
Carrying amount at 30 June 2022	602,000	615,600	56,610	123,631	42,830	1,440,671
Additions	-	-	-	10,570	39,233	49,803
Disposals	-	-	-	-	-4,936	-4,936
Asset revaluation	173,000	135,600	-	-	-	308,600
Depreciation	-	-16,200	-29,630	-17,692	-18,660	-82,182
Carrying amount at 30 June 2023	775,000	735,000	26,980	116,509	58,467	1,711,956

Land and buildings carried at valuation

An independent valuation of the entity's land and buildings was performed by Tim Shaw, API of Lee Property Valuers & Advisors, to determine the fair value of land and buildings. The valuation, which conforms to Australian Valuation Standards, was determined by reference to the basis of the value of the land and site improvements, together with an assessment of the "in use" written down value of the structural improvements on the land. The effective date of the valuation was as at 8 June 2023, however the committee have elected to adopt the valuation as at 30 June 2023.

Notes	2023	2022
Note 7: Right of use assets		
Buildings - right of use	1,186,996	1,064,282
Accumulated depreciation	-389,693	-289,179
	797,303	775,103
Note 8: Trade and other payables		
Current		
Trade payables	39,842	51,490
Accrued expenses	13,112	9,273
Other payables	231,644	322,520
Net GST payable	25,559	44,438
Total current	310,157	427,721
Note 9: Employee provisions		
Current		
Annual leave	101,186	101,337
Long service leave	18,942	23,103
Total current	120,128	124,440

NOTES TO THE FINANCIAL STATEMENTS **CONTINUED**

Non current		
Long service leave	19,639	16,209
Total non-current	19,639	16,209
Total employee provisions	139,767	140,649

Notes	2023	2022
Note 10: Lease liabilities		
Current		
Lease liability	76,499	154,108
Non current	715,731	630,904
Total lease liabilities	792,230	785,012

The future minimum lease payments arising under the Association's lease contracts at the end of the year are as follow:

No later than one year	76,499	154,108
Later than one year and not later than five years	631,681	392,474
Later than five years	84,050	238,430
	792,230	785,012

Note 11: Asset revaluation reserve

Balance at the beginning of the financial year	75,201	75,201
Revaluation increments	308,600	-
Balance at the end of the financial year	383,801	75,201

Note 12: Cash flow information

Reconciliation of cash flows from operations with net current year surplus:

Non-cash flows in result:		
Profit on sale of PP&E	(13,246)	-
Depreciation and amortisation	277,534	207,444
Changes in assets and liabilities:		
(Increase)/decrease in trade and other receivables	361,071	(83,142)
Increase/(decrease) in trade and other payables	(117,564)	203,981
Increase/(decrease) in employee provisions	(882)	42,701
	786,654	372,889

Note 13: Auditor's remuneration

Remuneration of the auditor of the Association for:		
- Auditing and review of financial statements	4,500	5,150
- Other services	3,000	1,950
	7,500	7,100

Note 14: Related party transactions

Related parties include close family members of the KMP and entities that are controlled or jointly controlled by those KMP individually or collectively with their close family members. Transactions with related parties are on normal commercial terms and conditions no more favourable than those available to other persons unless otherwise stated.

Transactions with related parties

There were no transactions with related parties during the financial year.

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties

Any person(s) having authority or responsibility for planning and controlling the activities of the Association, directly or indirectly, including any committee members (whether executive or otherwise) of the entity is considered key management personnel (KMP).

The total compensation to key management personnel has not been separately disclosed as there is only one person classified as Key Management Personnel for the financial year (2022: 1 person)

Note 15: Contingent liabilities

There are no contingent liabilities at reporting date (2022: nil)

Note 16: Events after the reporting period

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

Note 17: Entity details

The registered office of the entity is:

Lifeline Gippsland Inc.

2-8 Fleming Street

Morwell Victoria 3840

AUDITOR'S INDEPENDENCE DECLARATION



INDEPENDENT AUDIT REPORT TO THE MEMBERS OF LIFELINE GIPPSLAND INCORPORATED

Opinion

We have audited the financial report of Lifeline Gippsland Incorporated, which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity, and the cash flow statement for year then ended, and notes to the financial statements, including a summary of significant accounting policies and directors' declaration.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Lifeline Gippsland Incorporated as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with the financial reporting requirements of the *Associations Incorporation Reform Act (VIC) 2012* and the *Australian Charities and Not-for-profits Commission Act 2012*.

Basis of 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 Lifeline Gippsland Incorporated in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia, and we have 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.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report is prepared to assist Lifeline Gippsland Incorporated in complying with the to meet the requirements of the *Associations Incorporation Reform Act (Vic) 2012* and the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee and Those Charged with Governance for the Financial Report

The Committee is responsible for the preparation of the financial report in accordance with the requirements of the *Associations Incorporation Reform Act (Vic) 2012* and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as management determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Lifeline Gippsland Incorporated's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Lifeline Gippsland Incorporated or to cease operations, or has no realistic alternative but to do so.

The Committee is responsible for overseeing Lifeline Gippsland Incorporated'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.

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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 Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We 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 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 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 Lifeline Gippsland Incorporated's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 Gippsland Incorporated'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 Lifeline Gippsland Incorporated 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.

McLaren Hunt.

MCLAREN HUNT
AUDIT AND ASSURANCE

C.J. Kol

C.J. KOL
PARTNER

Dated at Warrnambool, 27 October 2023

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STATEMENT BY THE BOARD

Lifeline Gippsland Inc.
STATEMENT BY MEMBERS OF THE BOARD
FOR THE YEAR ENDED 30 JUNE 2023

In the opinion of the board the financial report, comprising the comprehensive income statement, balance sheet, statement of changes in equity, cash flow statement, and notes to and forming the financial report:

1. Presents a true and fair view of the financial position of Lifeline Gippsland Inc. as at 30 June 2023 and its performance for the year ended on that date in accordance with Australian Accounting Standards and the requirements of the Australian Charities and Not-for-profits Commission Act 2012.
2. At the date of this statement, there are reasonable grounds to believe that Lifeline Gippsland Inc. will be able to pay its debts as when they fall due.

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



Michelle Blackburn
Board Chair

Dated at Drouin on 27 October 2023.

THANK YOU!



2-8 Fleming St,
Morwell VIC
3840

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