

2023 / 2024

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.

CONTENTS

02

WHERE DO WE
FIT?

.....

16

CRISIS SERVICES
AND TRAINING

.....

03

LIFELINE
GIPPSLAND
STRATEGIC PLAN

.....

18

WELCOME TO THE
WES

.....

06

MESSAGE FROM
THE CHAIR/CEO

.....

20

LIFELINE
GIPPSLAND IN THE
COMMUNITY

.....

08

BOARD AND
GOVERNANCE

.....

22

OUR HEARTFELT
THANKS

.....

12

BUSINESS
OPERATIONS
REPORT

24

FINANCIAL
STATEMENTS

LIFELINE GIPPSLAND

WHERE DO WE FIT?

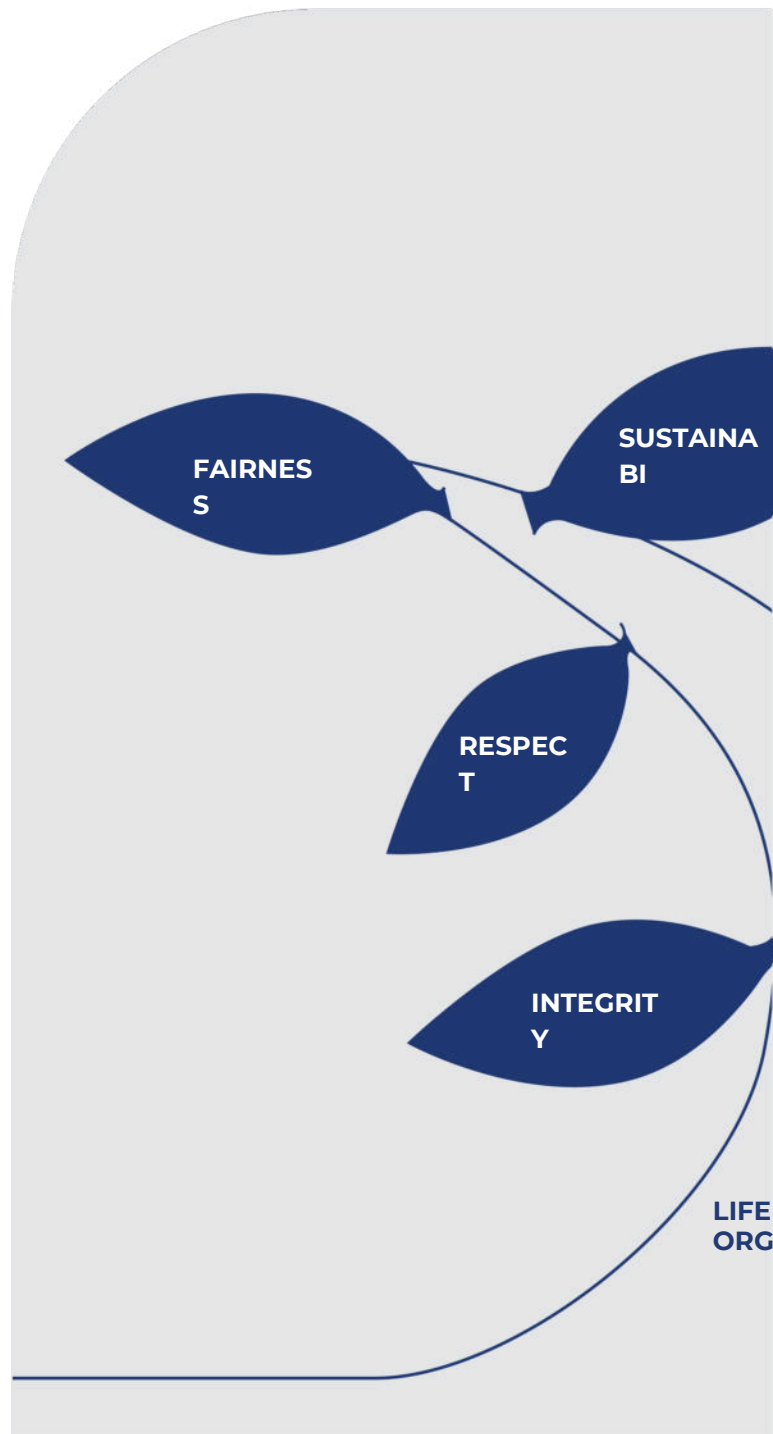
Lifeline Gippsland is one of 42 centres spread across Australia who provide Telephone Crisis Support Service 13 11 14 which is available 24/7 from a landline, payphone or mobile. Anyone across Australia experiencing a personal crisis or thinking about suicide can contact Lifeline.

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



HOW WE WORK STRATEGIC PLAN - 2021-26

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

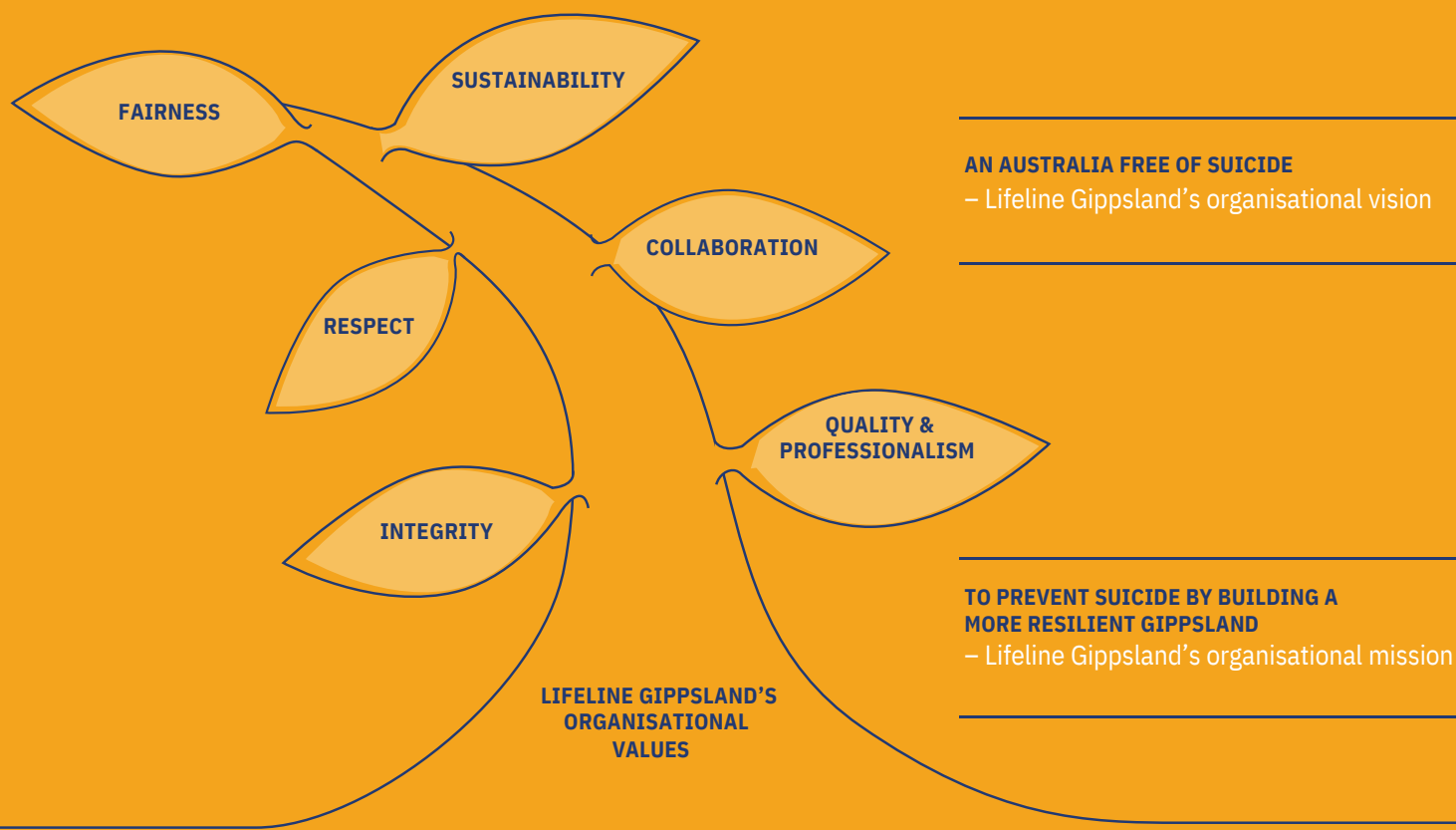
Lifeline Gippsland Strategic Plan

2021 – 2026

Strategic Pillars

LLG's strategic pillars underpin its ability to strengthen its presence in the Gippsland community to sustainably deliver on its mission for years to come

SERVICES	COMMUNITY, CUSTOMER & PARTNERSHIPS	FINANCE, ORGANISATIONAL SUSTAINABILITY & INFRASTRUCTURE	GOVERNANCE, OPERATIONS, RISK & QUALITY	PEOPLE & CULTURE
We provide high quality services that deliver tangible outcomes valued by our community	We partner with our community to deliver services in a collaborative manner, addressing local needs	We are an organisation with strong and diverse revenue streams that supports the growth of services to our community	We ensure robust governance maintains our safe and high-quality provision of services	Our people are purpose-driven and thrive in a high performing and supportive workplace culture



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
- LLGs 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 purpose-fit 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



Yaniesha Pillay
CEO

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

As we close another financial year, we reflect on a year of transition, resilience, and growth at Lifeline Gippsland. This past year has been a testament to the unwavering dedication of our team, the strength of our community, and our shared commitment to saving lives through crisis support and suicide prevention.

A Year of Transitions

We begin with gratitude. Our heartfelt thanks go to the dedicated Board Members, both past and present, who have offered their time, expertise, and passion to Lifeline Gippsland. Your contributions have been invaluable, and your guidance continues to steer the organisation toward greater impact. This year, we welcomed two new Board Members, whose fresh perspectives and enthusiasm are already energizing our mission.

Amid these changes, we also acknowledge the contributions of staff and volunteers who have transitioned out of their roles. Your efforts have enriched our work and strengthened our community.

Building Resilience: Crisis Services

The lingering effects of the 2022 fire damage have reshaped the way we operate, but they have also underscored our resilience. This year, our Crisis Services team continued to thrive, recruiting new volunteers and significantly increasing the volume of calls handled by our network.

CHAIR/CEO STATEMENT

Although we bid farewell to our Corporate and Community Trainer, who played a vital role in education and community engagement, we remain steadfast in our mission to provide essential training and strengthen ties within our region. At the heart of everything we do are the help seekers, whose well-being remains our primary focus.

Retail Growth

This year marked significant milestones in our retail operations. The relocation of our Traralgon store to a larger space in Seymour Street has created new opportunities for growth and community engagement. We expanded our staffing team, welcoming a Retail Operations Manager, Warehouse Coordinator, and a new Coordinator for our Wonthaggi store.

Despite economic uncertainties, our retail shops and warehouse operations flourished, thanks to the dedication of our staff, volunteers, and donors. The steady stream of donations and the support of our customers have enabled us to sustain and grow our services, providing crucial assistance to those in need.

Volunteers, Donors, and Partners

Our organisation is built on the unwavering support of volunteers, donors, and partners. Your contributions make Lifeline Gippsland's mission possible, and we salute each of you for your invaluable efforts.

From 2022, we tackled challenges like the temporary closure and subsequent reopening of our Morwell offices after the fire. The resilience and teamwork displayed during this time have been truly inspiring.

The WES

We celebrated the successful conclusion of the pilot phase of "The WES," a mental health café initiative supported by the Latrobe Health Assembly and Victorian Government. Milestones such as its first birthday and 1,000 visits underscore the positive impact of this initiative on the community.

We extend our gratitude to the Latrobe Health Assembly, and the dedicated WES team, including coordinator, clinical support staff, and peer support workers, for their commitment to this innovative project. We wish Wellways and the Latrobe Health Assembly continued success as they take the WES forward.

Looking Ahead

The future holds exciting possibilities for Lifeline Gippsland. We are exploring new partnerships, launching fresh initiatives, and investing in sustainable solutions to enhance our impact. As we reflect on our journey, we are committed to learning, growing, and building on our successes. While we may face challenges, our shared determination ensures that we will continue to create opportunities for positive change in the Gippsland community.

Thank you for your continued support. Together, we will continue to endeavour to save lives and create hope.

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 Member since 2018
Meeting attendance: 12/12

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.

RITA SANDERSON
DEPUTY CHAIR



Board Member since 2020
Meeting attendance: 9/12

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.

ANDREW WEEKES
BOARD MEMBER



Board Member since 2018
Meeting attendance: 12/12

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.

JUSTIN BROOK
BOARD MEMBER



Board Member since 2023
Meeting attendance: 12/12

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 numerous 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.

BOARD OF GOVERNANCE

CONTINUED

BELINDA BAYWATERS
BOARD MEMBER



Board Member since 2024
Meeting attendance: 2/2

With over 25 years of experience in HR and Organisational Development, Belinda is the Principal Consultant at Harp Coaching & Consulting, where she helps clients achieve their strategic goals and enhance their performance and culture. Belinda holds a Master's degree in Leadership and Management, and a Graduate Certificate in Innovation and Service Management. Belinda is passionate about supporting people, organisations, and the community to grow, learn, and adapt in a dynamic and uncertain environment. In particular, she is interested in the "space in between" relevant to transitions, where she can apply her expertise in action research and systems thinking to address complex organisational challenges and opportunities. Belinda is a proud Gippslander, and Nannybelle to her 3 grandchildren.

GEORGIA PENTIFALLO
BOARD MEMBER



Board Member since 2021
Meeting attendance: 12/12

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.

KEVIN GRAY
BOARD MEMBER



Board Member since 2018
Meeting attendance: 7/12

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: 10/12

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: 8/12

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).

MARY MANESCU
BOARD MEMBER



Board Member since 2024
Meeting attendance: 2/2

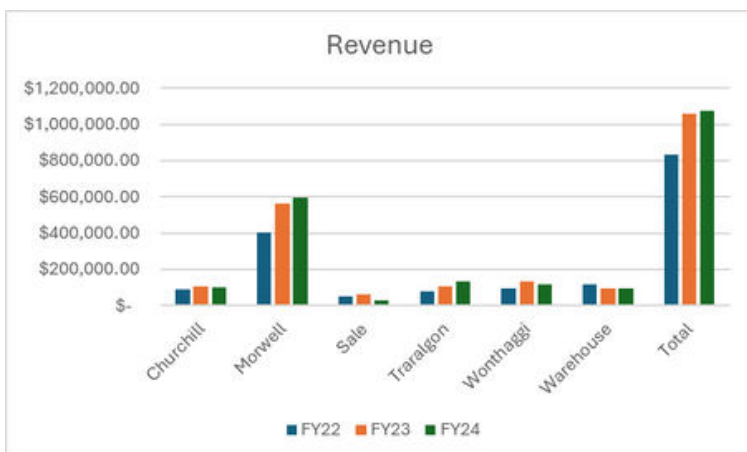
Mary is the CEO of Omeo District Health. Prior to her appointment at ODH, she held a range of clinical nursing and senior leadership roles in the private and public health sector. She also worked extensively for the Department of Health (Victoria) in various areas including regulation, major capital works, performance and information management. Mary holds a Master of Health Services Management and is a graduate of the Australian Institute of Company Directors. Beyond her substantive role, Mary is an accreditation surveyor with the Australian Council on Healthcare Standards and is a board member of a number of not-for-profit organisations.

BUSINESS OPERATIONS REPORT



This is my first report since joining one year ago, and during this time, we have embraced significant changes across our Retail Operations. In April, we welcomed William Smith as our new Warehouse Coordinator. William has taken the lead of our fantastic warehouse team and provided vital support to our flagship shop here in Morwell. We also expanded our Traralgon shop into a much larger space, which has allowed us to grow and better serve the community.

Throughout these changes, we have continued to streamline our operations to enhance efficiency and impact. It has been the greatest honour to lead, learn, and grow alongside an exceptional team of staff and volunteers as we work towards our shared vision of an Australia free of suicide.



In line with our Lifeline Gippsland Strategic Plan timeline of 2021-2026, we have increased shop revenue to date by 37%.

Shops +1% Budget 23/24
 Shops + 37% Revenue 21-24
 143 volunteers



Volunteers Making a Difference: Our Retail Story

Volunteers have become an integral part of our retail operations, bringing energy, passion, and a sense of community that has made a real impact on both our store and customers. Whether it's supporting busy sales events, lending a hand behind the scenes, or brightening a customer's day with a friendly greeting, their contributions are everywhere.

Community Connection:

It's not just about business – volunteers have helped us strengthen our relationship with the local community. They've been instrumental in charity events, local drives, and other outreach activities, showing that we're not just a store but part of something bigger.

Celebrating Milestone Volunteers

This year, we're proud to recognise some exceptional volunteers who reached important milestones in their service. Their dedication, time, and effort have made a big impact, not only on our store's success but also on our sense of community. Here are some of our milestone volunteers

5 Years

Kathleen Managa
Katherine Morris
Helen Scoborio
Eldon Sawyers

15 Years

Margaret al Pozzo

10 Years

Pauline Parkes
Dennis Williams
Karin King

Looking Forward: What's Next?

We have some exciting ideas to grow the volunteer base and make it even more impactful:

Recruit More Helping Hands: We're planning to expand our volunteer base, reaching out to local schools, community groups, and even businesses that encourage employees to volunteer.

More Training Opportunities: We'll be enhancing our training sessions to cover not just the basics but also some skills that volunteers have expressed interest in, like customer service techniques or product knowledge.

Celebrate Our Volunteers: We want to do more to recognise the great work our volunteers do, whether it's through appreciation events, awards, or even just a good old-fashioned BBQ!

Volunteers have made significant contributions to our retail operations, improving sales, enhancing customer experiences, and supporting community engagement efforts. Lead by our dedicated and skilled Shop Co-ordinators, our volunteers continue to be an invaluable asset to Lifeline Gippsland.

Acknowledging Their Impact

These milestone volunteers exemplify the spirit of giving and community that our organisation strives for. Their dedication has not only helped our store achieve its financial and operational goals but has also created a welcoming and engaging environment for customers.

A special mention and appreciation to our Shop Co-Ordinators Karen Ermolov, Michele Ryan, Jenny Cressy-Pocklington (volunteer), Jackie McLure (volunteer) and Annette Deppele (volunteer) for their exceptional leadership and commitment to our purpose



Relocating our Traralgon Shop - Seizing Opportunities

Relocating came with a fair share of challenges, but it also opened doors to new possibilities. We grew our shop from 80sqm to 400sqm and our decision did not disappoint.

Improved Store Environment: The new space has given us room to expand our product selection, introduce furniture, and create a more inviting shopping atmosphere. Wider aisles, better lighting, and enhanced signage have made it easier for customers to navigate the store and find what they need.

Listening to Customer Feedback: We actively sought feedback from customers about the new store layout, product availability, and overall experience. This feedback was essential in making further adjustments and ensuring the new location met customer needs better than before.

Shifting Dynamics: Reduced Exports, Rising Local Sales, and Sustainable Donations

Over the past year, we've observed notable shifts in our business landscape that reflect broader market trends and changes in consumer behaviour. While overseas exports from our warehouse have decreased, we've seen an encouraging uptick in local sales at our retail shops. Additionally, donations have remained strong, highlighting the growing focus on sustainability and the circular economy.

Looking Forward

The move to a new location marks a significant chapter for our retail operations. While there were inevitable growing pains, the opportunities for growth and improvement are already evident. By addressing the initial challenges and seizing the chance to enhance the shopping experience, we've laid the groundwork for future success.

Moving forward, we'll continue to focus on adapting to market conditions, fine-tuning our operations, and strengthening relationships with customers and the community across our retail network. Our volunteers, staff, and loyal customers have made this transition possible, and we're excited to build on this momentum in the coming year.

Increased Sales in Shops

While exports may have decreased, our retail shops have experienced a healthy increase in sales. This trend reflects positive factors such as:

Growing Consumer Interest in Sustainable Shopping: As more people embrace sustainable lifestyles, our shops, which offer pre-loved and donated items, have become more popular. Customers are actively seeking out eco-friendly options, making second-hand shopping a preferred choice.

Support from the Community: With a stronger focus on local retail, we've benefited from community support and loyalty. Our customers appreciate that by shopping with us, they are contributing to a good cause and supporting the circular economy.

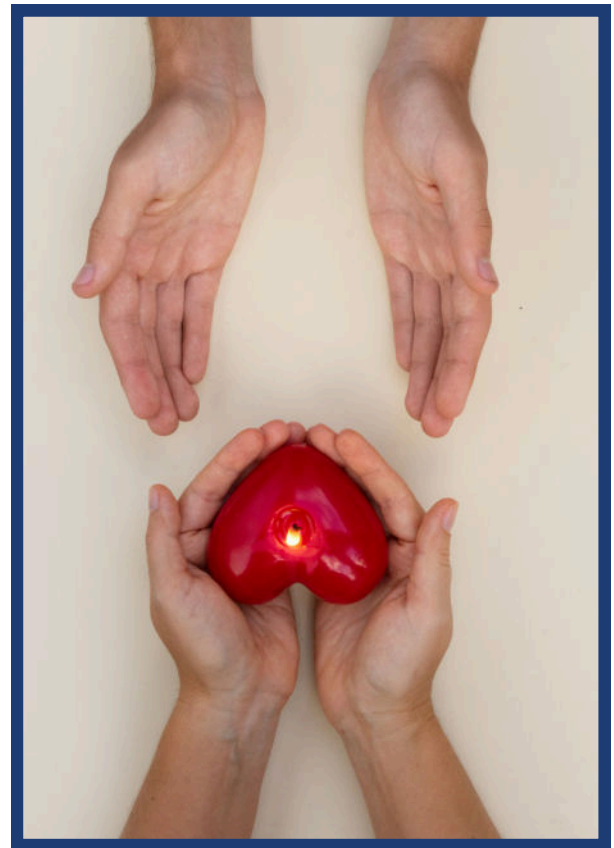
Donations Remain Strong Amid Sustainability Focus

Amid these shifts, one constant has been the continued flow of donations. The strong influx of donated items is a testament to a growing awareness of sustainability and the benefits of a circular economy:

Rising Awareness of Waste Reduction: As people become more conscious of the environmental impact of waste, they are increasingly donating items rather than discarding them. This trend supports our mission to extend the life of products and reduce landfill waste.

Quality Donations Increasing: Alongside the volume of donations, the quality of donated items has remained high, with many customers opting to donate items in good condition. This aligns with the shift towards conscious consumption, where people buy fewer but better-quality items and pass them on once they are no longer needed.

Sustaining the Circular Economy: As we work towards a more circular economy, donations provide a crucial foundation. They allow us to offer affordable, high-quality items to our customers while promoting the principles of reuse, repair, and recycling. This ongoing support not only fuels our retail operations but also reinforces our commitment to sustainability.



CRISIS SERVICES AND TRAINING

REPORT

Crisis Services and Training Report FY 24

It was another big year for the Crisis Services team- as once again we navigated our way through severe weather events, and the ongoing temporary closure of our Morwell phone room due to the fire damage sustained in September 2022. Once again, we extend our heartfelt thanks to Latrobe City Council for their aid and support in providing space for 2 of our seats to be temporarily housed, whilst we awaited repairs.

Despite circumstances, we are delighted to report that we were still able to contribute 9,641 hours to the network, answering a total of 21,582 calls. To have such good growth on the previous financial year in the face of the additional challenges, is testimony to the dedication and tenacity of our small but incredible team of Crisis Supporters. We also added to our talent pool another 17 students, which again was an increase on the previous financial year and is testimony to the Gippsland's community's passion to support our vision of an Australia free of suicide.

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 strive to provide the best level of Crisis Support by focusing on continuous improvement through self-reflection, debriefing, and skills sharing.

As part of our ongoing commitment to supporting, engaging, and educating the community, our corporate trainer, **Leanne Potter**, has continued delivering a wide range of workshops including **Mental Health First Aid, Youth Mental Health First Aid, Psychological First Aid, RU OK?, Mind Your Mates, and domestic violence training through DVAlert and DV-Aware**. These sessions are offered through various formats to meet the evolving needs of our busy community and have seen significant growth as more community members are determined to support each other and reduce the barriers and stigma surrounding Mental Health and Suicide prevention.

As part of our commitment to supporting, engaging, and educating the community, our corporate trainer, Leanne Potter, has continued leading workshops on Mental Health First Aid, Youth Mental Health First Aid, Accidental Counselling, Psychological First Aid, RU OK?, Mind Your Mates, and domestic violence awareness through DVAlert and DV-Aware. These programs are delivered through multiple formats to accommodate the evolving needs of our community.



This year, we were proud to collaborate with a diverse range of organisations including schools, Tafes, local business, and local government for their focus days, including R U OK? Day, Wear It Purple, IDAHOBIT, Say No to Domestic Violence, and Mental Health Awareness initiatives. We recognize the importance of being actively present in the community—raising awareness of the support Lifeline provides to people of all ages and encouraging open conversations about mental health and suicide. Our mission is to equip individuals with the tools and confidence to engage in these essential discussions safely and compassionately.

Our focus in the coming year will be on increasing our crisis supporter pool to meet the growing demand of the network. We plan to continue building connectedness through regular face-to-face catchups, increased call coaching, exploring diverse and relevant professional development, and celebrating our achievements. We will endeavour to reach more of the Gippsland community by diversifying our training offerings and attending as many community events as possible.

We would also like to acknowledge the hardworking team of volunteers and staff at Lifeline Gippsland- from our hardworking teams on the ground, our Board, all of our donors, and every individual who contributes to allowing us to do the work we do supporting the help seekers, thank you. We are humbled to continue to support the network and recognise what a privilege it is to be able to support help seekers through **13 11 14**.

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.

As we reflect on the year, one of the most remarkable achievements we celebrate is the success of **The WES** (Wellness and Emotional Support) initiative. This pilot mental health café has been a transformative project, embodying the vision and collaboration of the **Latrobe Health Assembly, Victorian Government**, and Lifeline Gippsland. The initiative reached significant milestones, including its first birthday and welcoming over 1,000 visits, a testament to its vital role in our community.

The success of The WES would not have been possible without the incredible efforts of the coordinator, clinical supervisor, and the peer and clinical support workers. Your **dedication, passion, and commitment** to addressing community mental health needs have been truly inspiring. Whether it was hosting clinical advisory meetings or creating a welcoming space for those seeking support, your work has been instrumental in making The WES a safe and nurturing environment for all.

While it is with sadness that we conclude our involvement as Phase 1 of The WES pilot comes to an end, we are filled with gratitude for the opportunity to have been part of such a life-changing initiative.

This transition marks the beginning of an exciting new chapter as **Wellways** takes over management for Phase 2. Their involvement brings renewed resources, vigor, and an ongoing commitment to supporting the mental health and wellness of the Gippsland community. We wish Wellways and the Latrobe Health Assembly every success as they continue to build on the strong foundation laid during Phase 1.

We also extend our heartfelt thanks to the **Latrobe Health Assembly** for entrusting Lifeline Gippsland to play a role in this innovative project. Your leadership and vision have been integral to the success of The WES, and we look forward to partnering with you again in the future on initiatives that make a lasting impact in our community.

Finally, I want to personally acknowledge and thank the entire **Lifeline Gippsland team** for their remarkable efforts in delivering The WES project and ensuring a smooth transition into its next phase. Your unwavering dedication to the wellbeing of our community is what makes Lifeline Gippsland a trusted and respected organization.



The WES has set a new benchmark for what can be achieved when we come together to address mental health and wellbeing needs. As we close this chapter, we celebrate its success, honour those who made it possible, and look ahead with optimism for what is to come.



LIFELINE GIPPSLAND IN THE COMMUNITY

At **Lifeline Gippsland**, we are deeply committed to supporting the entire Gippsland community, a region that faces unique and significant challenges impacting mental health and wellbeing. Regional Victoria, including Gippsland, experiences disproportionate rates of suicide compared to metropolitan areas, making our work more vital than ever.

Challenges Facing Regional Communities

Regional communities face unique challenges that contribute to higher suicide rates. Factors such as isolation due to geographical distance, limited access to services, economic pressures, and stigma surrounding mental health all play significant roles. Additionally, regional areas often experience higher rates of unemployment and financial stress, further exacerbating mental health challenges.

In Gippsland, mental health challenges are compounded by the aftermath of natural disasters, ongoing financial hardship, and the rising cost of living. These stressors create immense emotional strain, particularly in areas with fewer support services compared to metropolitan regions. Moreover, stigma around mental health persists, discouraging many from seeking help early, when interventions are most effective.

Barriers to Accessing Mental Health Care

For residents of Gippsland and other regional areas, accessing mental health care can be fraught with challenges. Limited availability of mental health professionals and long waiting times are persistent issues. The vast distances required to travel for face-to-face services add another layer of difficulty, especially for individuals without reliable transportation.



Digital access, while a potential solution, is not always reliable in regional areas, leaving some without telehealth options. Cultural stigma surrounding mental health, especially in smaller communities, can further discourage people from reaching out for help, due to concerns about privacy and judgment.

The Role of Lifeline Gippsland

Amid these challenges, Lifeline Gippsland plays a critical role in providing accessible, immediate, and confidential support. Our 13 11 14 crisis phone line remains a vital resource for people facing their darkest moments. This service ensures that anyone in Gippsland can access support, no matter the time of day or their physical location.

Our services are uniquely tailored to address the specific needs of regional communities. From training local crisis supporters to advocating for greater mental health resources in the region, we strive to create a network of care that leaves no one behind.

Appreciation for Community Support

None of this would be possible without the incredible generosity of our community. Lifeline Gippsland extends its heartfelt gratitude for the ongoing support we receive through donations, fundraising initiatives, and partnerships. This collective effort enables us to train new crisis supporters, sustain the operations of our 13 11 14 crisis phone line, and expand our outreach programs across the region.

Your support has a ripple effect, saving lives and fostering hope in the Gippsland community. It is through this shared commitment that we can continue to provide essential services, ensuring that no one has to face their struggles alone.

Looking Ahead

As we reflect on the challenges and achievements of the past year, we are inspired to do even more. Together, with your continued support, we will work to break down barriers to mental health care, combat stigma, and ensure that every individual in Gippsland has access to the resources and support they need.

Thank you for standing with us as we strive to build a stronger, healthier, and more connected Gippsland community. Together, we can make a difference.





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 Partners and Supporters:

- Department of Families, Fairness & Housing
- Dyers Transport
- Latrobe Health Assembly
- ASCO
- Weblease

Our Donors:

- Adroit Insurance Brokers
- AGL Loy Yang - Donation
- Alinta Energy
- Area 365
- Australian Online Giving Foundation
- Bairnsdale Uniting Church
- CMV Foundation
- CWA Bairnsdale Amaroo Branch
- CWA Cobain Branch
- CWA Drouin Branch
- CWA Leongatha
- CWA Mirboo North Night Owls
- CWA North Gippsland Group
- CWA Traralgon Branch
- CWA Yarram
- Delta Group
- Fawkner Property Limited
- Foundation Civil & Mining
- The Friendship Shed, Paynesville
- Gippsland Jersey
- GiveNow
- Isles Landscapes
- Jackeroo 4WD Club
- Jim Pickersgill & Associates
- Latrobe Smart Centre
- Lioness Club of Lakes Entrance
- Lions Club of Drouin
- Lions Club of Lindenow
- Lions Club of Moe
- Lions Club of Trafalgar
- Lions Club of Traralgon
- Lions Club of Willow Grove and District
- Lions Club of Yarragon
- LV Line Dancers
- Rachel Flynn Photography
- Rotary Club of Drouin

- Rotary Club of Pakenham
- Rotary Club of Traralgon
- Sale Greyhound Racing Club
- Shannons
- St Brendan's Parish Op Shop Lakes Entrance
- Steamatic
- Swoop Telecommunications
- Traralgon Centre Plaza
- Traralgon Harriers Athletic Club
- Uniting Church Yallourn Parish
- Victorian Historic Racing Register
- Yarragon Foodworks

Individuals:

- B Watson
- C Dixon
- D & L Pink
- D Beck
- E Kong
- J Gatford
- M Clement
- M Hall
- M Kool
- P Nicholls



LIFELINE GIPPSLAND

FINANCIAL STATEMENTS

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 \$	2023 \$
Continuing operations			
Revenue	2	2,179,530	2,110,776
Other revenue	2	254,300	196,216
Cost of sales		(9,954)	(10,614)
Employee benefits		(1,553,614)	(1,300,036)
Depreciation and amortisation		(314,593)	(277,534)
Advertising and recruitment		(4,981)	(5,978)
Affiliation and membership		(16,473)	(17,004)
Amenities		(7,174)	(5,029)
Audit and accounting fees		(7,500)	(4,600)
Consultancy expenses		(6,402)	(7,550)
Bad and doubtful debts expense		(1,160)	(838)
Functions and catering		(5,613)	(7,436)
Gas and electricity		(23,710)	(20,395)
Insurance		(79,672)	(74,893)
Motor vehicle expenses		(36,495)	(34,644)
Postage and printing		(6,061)	(6,491)
Program expenses		(81,277)	(90,590)
Rates and taxes		(22,673)	(23,414)
Rent		(53,707)	(34,357)
Repairs and maintenance		(16,321)	(10,291)
Telephone		(9,871)	(10,567)
Training		(6,333)	(14,248)
IT expenses		(13,284)	(16,620)
Other expenses		(95,783)	(54,122)
Surplus before income tax		61,179	279,741
Income tax expense		-	-
Surplus for the year		61,179	279,741
Other comprehensive income, net of income tax			
Surplus on asset revaluation		-	308,600
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		61,179	588,341

The accompanying notes form part of these financial accounts.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Notes	2024 \$	2023 \$
ASSETS			
Current assets			
Cash and cash equivalents	3	2,054,786	2,322,682
Other financial assets	4	235,258	-
Accounts receivable	5	115,736	107,968
Total current assets		<u>2,405,780</u>	<u>2,430,650</u>
Non-current assets			
Property, plant & equipment	6	1,703,703	1,711,956
Right of use assets	7	1,048,249	797,303
Total non current assets		<u>2,751,952</u>	<u>2,509,259</u>
TOTAL ASSETS		<u>5,157,732</u>	<u>4,939,909</u>
LIABILITIES			
Current liabilities			
Trade and other payables	8	224,034	310,157
Employee provisions	9	82,689	120,128
Lease liabilities	10	189,021	76,499
Total current liabilities		<u>495,744</u>	<u>506,784</u>
Non current liabilities			
Employee provisions	9	16,282	19,639
Lease liabilities	10	886,772	715,731
Total non current liabilities		<u>903,054</u>	<u>735,370</u>
TOTAL LIABILITIES		<u>1,398,798</u>	<u>1,242,154</u>
NET ASSETS		<u>3,758,934</u>	<u>3,697,755</u>
EQUITY			
Retained earnings		3,375,133	3,313,954
Asset revaluation reserve		383,801	383,801
TOTAL EQUITY		<u>3,758,934</u>	<u>3,697,755</u>

The accompanying notes form part of these financial accounts.

LIFELINE GIPPSLAND

FINANCIAL STATEMENTS CONTINUED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2024

	Retained earnings	Asset revaluation reserve	Total
	\$	\$	\$
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	<u>3,313,954</u>	<u>383,801</u>	<u>3,697,755</u>
Net result for the year	61,179	-	61,179
Balance at 30 June 2024	<u>3,375,133</u>	<u>383,801</u>	<u>3,758,934</u>

The accompanying notes form part of these financial accounts.

LIFELINE GIPPSLAND

FINANCIAL STATEMENTS CONTINUED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		1,245,438	1,605,810
Receipts from operating grants		1,011,710	904,770
Interest received		32,024	12,441
Donations received		136,890	150,411
Payments to suppliers and employees		(2,184,975)	(1,886,778)
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	12	241,087	786,654
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(71,747)	(49,803)
Proceeds from sale of PP&E		-	18,182
Payments / (proceeds) for other financial assets		(235,258)	124,556
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES		(307,005)	92,935
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of lease liabilities		(201,978)	(191,719)
NET CASH PROVIDED BY/(USED IN) FINANCING ACTIVITIES		(201,978)	(191,719)
NET INCREASE/(DECREASE) IN CASH HELD		(267,896)	687,870
CASH AT BEGINNING OF FINANCIAL YEAR		2,322,682	1,634,812
CASH AT END OF FINANCIAL YEAR	3	2,054,786	2,322,682

The accompanying notes form part of these financial accounts.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1: Statement of Material 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) 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 to 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

Note 1: Statement of Material Accounting Policies (Cont.)

(a) Property, plant and equipment cont.

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

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

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.

(b) 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.

Note 1: Statement of Material Accounting Policies (Cont.)

(c) 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.

(d) 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.

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

Note 1: Statement of Material Accounting Policies (Cont.)

(e) Key estimates and judgements

Key Estimates

Impairment

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 likelihood 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.

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.

	Note	2024 \$	2023 \$
Note 2: Revenue			
Revenue from sale of goods		1,075,335	1,103,467
Grants		1,011,710	904,770
Training courses		73,126	91,122
Fundraising income		9,634	7,684
Faculty hire		9,725	3,733
		<u>2,179,530</u>	<u>2,110,776</u>
Other revenue			
Interest		32,024	12,441
Donations received		136,890	150,411
Insurance claim		84,476	-
Profit on sale of assets		-	13,246
Other income		910	20,118
		<u>2,433,830</u>	<u>2,306,992</u>
Note 3: Cash and cash equivalents			
Cash at bank		1,652,197	1,706,623
Cash held in term deposits		400,639	614,269
Cash on hand		1,950	1,790
		<u>2,054,786</u>	<u>2,322,682</u>
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.			
Note 4: Other financial assets			
Term deposits - current		235,258	-
		<u>235,258</u>	<u>-</u>
Note 5: Trade and other receivables			
Current			
Trade receivables		25,473	27,560
Less: Provision for doubtful debts		(2,044)	(971)
		<u>23,429</u>	<u>26,589</u>
Payments in advance		12,182	13,999
Other receivables		80,125	67,380
Total trade and other receivables		<u>115,736</u>	<u>107,968</u>

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

	2024 \$	2023 \$
Note 6: Property plant & equipment		
Land		
At independent valuation	775,000	775,000
	<u>775,000</u>	<u>775,000</u>
Buildings		
At independent valuation	735,000	735,000
At cost	30,345	
Accumulated depreciation	(21,409)	-
	<u>743,936</u>	<u>735,000</u>
Total land and buildings	<u>1,518,936</u>	<u>1,510,000</u>
Leasehold improvements		
Leasehold improvements at cost	134,483	93,552
Accumulated depreciation	(92,369)	(66,572)
	<u>42,114</u>	<u>26,980</u>
Total land and buildings	<u>1,561,050</u>	<u>1,536,980</u>
Plant and equipment		
Plant and equipment at cost	186,687	319,055
Accumulated depreciation	(89,195)	(202,546)
Total plant and equipment	<u>97,492</u>	<u>116,509</u>
Motor vehicles		
Motor vehicles at cost	153,138	153,138
Accumulated depreciation	(107,977)	(94,671)
Total motor vehicles	<u>45,161</u>	<u>58,467</u>
Total property, plant and equipment	<u>1,703,703</u>	<u>1,711,956</u>

Note 6: Property plant & equipment (Cont.)**(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 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
Additions	-	30,345	40,931	8,803	-	80,079
Disposals	-	-	-	(8,332)	-	(8,332)
Depreciation	-	(21,409)	(25,797)	(19,488)	(13,306)	(80,000)
Carrying amount at 30 June 2024	775,000	743,936	42,114	97,492	45,161	1,703,703

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.

	2024 \$	2023 \$
Note 7: Right of use assets		
Buildings - right of use	1,684,963	1,186,996
Accumulated depreciation	<u>(636,714)</u>	<u>(389,693)</u>
	<u>1,048,249</u>	<u>797,303</u>
Note 8: Trade and other payables		
Current		
Trade payables	44,957	39,842
Accrued expenses	44,827	13,112
Other payables	133,668	231,644
Net GST payable	<u>582</u>	<u>25,559</u>
Total current	<u>224,034</u>	<u>310,157</u>
Note 9: Employee provisions		
Current		
Annual leave	53,233	101,186
Long service leave	<u>29,456</u>	<u>18,942</u>
Total current	<u>82,689</u>	<u>120,128</u>
Non current		
Long service leave	<u>16,282</u>	<u>19,639</u>
Total non-current	<u>16,282</u>	<u>19,639</u>
Total employee provisions	<u>98,971</u>	<u>139,767</u>

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

	2024 \$	2023 \$
Note 10: Lease liabilities		
Current		
Lease liability	189,021	76,499
Non current		
Total lease liabilities	<u>886,772</u> <u>1,075,793</u>	<u>715,731</u> <u>792,230</u>
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	189,021	76,499
Later than one year and not later than five years	886,772	631,681
Later than five years	-	84,050
	<u>1,075,793</u>	<u>792,230</u>
Note 11: Asset revaluation reserve		
Balance at the beginning of the financial year	383,801	75,201
Revaluation increments	-	<u>308,600</u>
Balance at the end of the financial year	<u>383,801</u>	<u>383,801</u>
Note 12: Cash flow information		
Reconciliation of cash flows from operations with net current year surplus:		
Surplus for the year	61,179	279,741
Non-cash flows in result:		
Profit on sale of PP&E	-	(13,246)
Depreciation and amortisation	314,595	277,534
Changes in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(7,768)	361,071
Increase/(decrease) in trade and other payables	(86,123)	(117,564)
Increase/(decrease) in employee provisions	(40,796)	(882)
Net cash provided by operating activities	<u>241,087</u>	<u>786,654</u>
Note 13: Auditor's remuneration		
Remuneration of the auditor of the Association for:		
- Auditing and review of financial statements	4,680	4,500
- Other services	3,000	3,000
	<u>7,680</u>	<u>7,500</u>

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 (2023: 1 person)

Note 15: Contingent liabilities

There are no contingent liabilities at reporting date (2023: 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 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.

199 Koroit Street | PO Box 677 | Warrnambool VIC 3280
P: (03) 5562 3544 | F: (03) 5562 0689 | E: admin@mhfg.com.au
www.mclarenhunt.com.au

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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

Crista V.L.

C.J. KOL
PARTNER

Dated at Warrnambool, 27 October 2024

STATEMENT BY THE BOARD

Lifeline Gippsland Inc.

STATEMENT BY MEMBERS OF THE BOARD FOR THE YEAR ENDED 30 JUNE 2024

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 2024 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 2024.



THANK YOU!



2-8 Fleming
St, Morwell
VIC 3840

Phone: (03) 5136 3500
E-mail: reception@llg.org.au
www.llg.org.au