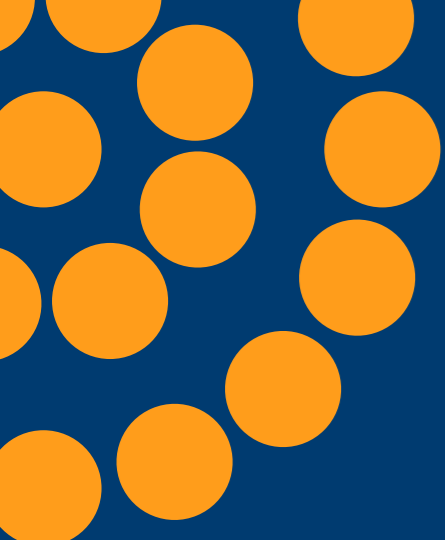




2021–2022

# Annual Report



Lifeline Tasmania pays respect to the traditional custodians across the lands on which we work and acknowledge their Elders past and present.

Lifeline Tasmania acknowledge the individual and collective expertise of those with a living or lived experience of mental ill-health and suicide.

We recognise their vital contribution at all levels and value the courage of those who share this unique perspective for the purpose of learning and growing together to achieve better outcomes for all.

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## Acknowledgements

**We acknowledge and are grateful for the continued support of our funding partners and agencies:**

- Tasmanian Department of Health (funding Chats; OzHelp Tasmania and A Tasmanian Lifeline)
- Department of Communities Tasmania (funding 13 11 14 Crisis Support)
- Youturn Limited, formally 'United Synergies' (funding StandBy - Support After Suicide)
- Australian Government Department of Health (funding Community Visitors Scheme and Chats)
- Lifeline Australia (funding DV-alert)
- Primary Health Tasmania (funding the Mental Health In-Reach Service for Older Australians Project and OzHelp Tasmania)
- Department of State Growth (funding Minding Your Business)

# Strategic Plan



## Our Vision

is a resilient Tasmania free of suicide.



## Our Purpose

is to provide Tasmanians a lifeline for life through services and partnerships that strengthen community.

## Goals



### ACCESSIBLE for Life

Lifeline Tasmania provides a 'no wrong-door' approach through seamless connection.



### CONNECTION for Life

Lifeline Tasmania connects Tasmanians to the right support across their lifespan.



### EVOLVING for Life

Lifeline Tasmania continuously responds to emerging needs of Tasmanians with innovation and agility.

## Our Values



### Respect, Care & Support

We value the health and wellbeing of our staff, volunteers and clients by fostering a non-judgmental, caring environment that promotes creativity and builds resilience.



### Optimism

We create positive change in our workplace and our community through innovation and commitment.



### Inclusion

We proactively engage with all members of our community to meet diverse needs.



### Social Inclusion

We lead the conversation around suicide prevention and collaborate with others to maximise outcomes.

## Our Foundations



### Service Credibility

Services underpinned by research and evaluation, codesigned through collaboration with communities. A well-recognised brand that attracts mutually beneficial partnerships.



### Business Sustainability

Income stability and diversity. Strong risk and compliance frameworks



### Technological Capacity

Effective ICT support for services. Data Management to enhance innovation and growth.



### Workforce Capability

Appropriately skilled, supported and innovative workforce.



### Social Leadership

We lead the conversation around suicide prevention and collaborate with others to maximise outcomes.

# President Report

2022 marks the 10th anniversary of Lifeline Hobart and Lifeline Northwest making the decision to merge and become the Lifeline Tasmania we know today.

The merger of the two organisations, their staff, volunteers and boards created the opportunity for Lifeline to have one presence and one voice in Tasmania. Lifeline Tasmania has truly become a diverse and extraordinary organisation reaching out to all members of our community and bringing together the unique skills of Board, staff and volunteers united in our vision of a resilient Tasmania free of suicide. As the President of Lifeline Tasmania over the past 10 years I could not be prouder of the achievements of the organisation; it has been an honour and a privilege to lead the organisation through this period. I am confident that Lifeline Tasmania will continue to grow and flourish, with a keen focus on delivering programs that support the emotional and mental wellbeing of our fellow Tasmanians.

The challenges presented by the pandemic over the last 2 years have increased the need for our services in the community and strengthened our relationship with all levels of Government. The growth in the size and breadth of Lifeline Tasmania has required a similar growth in our internal capacity to provide a seamless response to the Tasmanian community. Over the last 12 months the Board has approved the investment of equity into strategic projects that build on our foundations and position us for the future. The implementation of a Client Relationship Management system will allow



us to maximise our stakeholder relationships, maximise our business opportunities and support our staff and volunteers more effectively. We have also taken the opportunity to use evidence-based research to create new program offerings that provide a more contemporary response to an ever-changing environment.

This will be my last report as President of Lifeline Tasmania as I will complete my maximum tenure as a director at the AGM. With that in mind, would like to take this opportunity to thank my past and present colleagues who have governed Lifeline Tasmania with me over the past decade. I particularly would like to recognise the contributions of two directors, John Colpo and Eleanor James who have been on the board since 2012 and will be completing their terms as directors this year. John Colpo has served as chair of the audit and risk sub-committee and Eleanor as senior vice-president as well as a 6-month period as acting CEO.

Finally, I would also like to congratulate the CEO and the Management Team and extend my gratitude to all staff and volunteers past and present who are the backbone of the organisation.

**President**  
James Pirie

# CEO Report

As we take a moment this year to stop and celebrate our 10-year Anniversary as Lifeline Tasmania we are reflecting on how much the world that we are operating in has changed.

The ongoing impact of the pandemic continues to be felt across the sector with organisations needing to find ways to provide flexible working conditions and manage the impact of the virus on staff absence and family care. The ability to provide staff and volunteers with the support they need to work remotely and juggle these issues is paramount and we continue to find innovative ways to meet the challenge of delivering services in a new world.

Despite the challenges, Lifeline Tasmania has experienced significant growth over the last 2 years with new programs aimed at building mental health resilience in remote and rural areas of the community and supporting small business and industries impacted by the pandemic. In order to maximise our ability to respond we have needed to build on our foundations and, with the support of our Board, we have spent the last 12 months increasing our IT capacity and implementing HR practices that support and retain our staff and volunteers.

Our strategy of working in partnership to provide a seamless connection for all Tasmanians across their lifespan, no matter what the issue they may be facing, continues to be even more relevant than it was when we developed the plan 2 years ago. Our ability



to respond flexibly and in new and innovative ways to community need has never been more important.

While our operating environment has changed since the organisation first formed, the original purpose of providing 'one voice' in mental health and suicide prevention support across Tasmania remains our mission. I would like to thank our staff and volunteers for continuing to be committed to our vision of a Resilient Tasmania Free of Suicide.

This year we say farewell to a number of Directors on our Board who have given years of their time and commitment as volunteers to support our organisation. I would particularly like to thank our outgoing President James Pirie who has provided me with many years of guidance and support. On behalf of Lifeline Tasmania we thank you and wish you well for the future.

**CEO**  
Debbie Evans





# Thank You

**Thank you to our fundraisers who create and organise events and activities to raise funds which enable Lifeline Tasmania to continue providing services within our community.**

Thank you to those who fundraised and did push-ups, sit ups, squats or lunges for Lifeline Tasmania as part of the push up challenge. 181,708 push-ups were banked for Lifeline Tasmania and \$23,227 dollars were raised by 107 individuals.

Thank you to all our donors who quietly support the work of Lifeline Tasmania. Your choice to donate to Lifeline sends a powerful message that the community is passionate about suicide prevention and supporting Tasmanians.

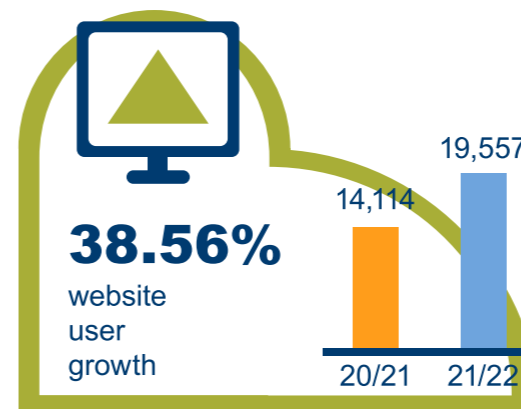
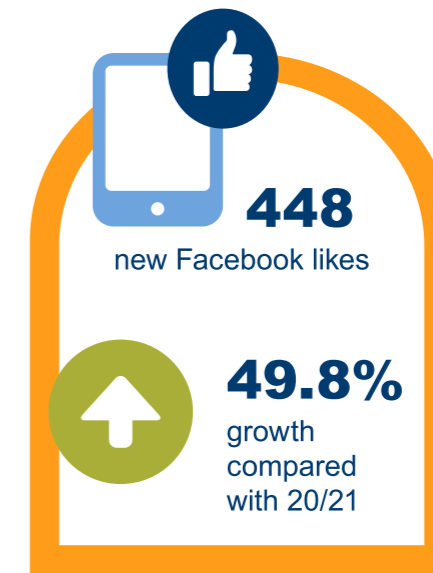
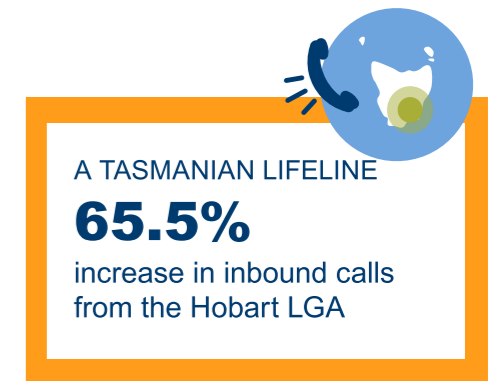
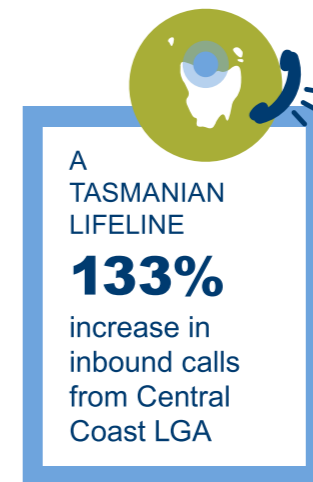
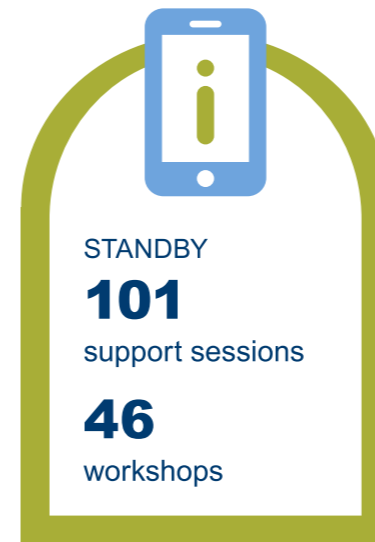
We congratulate Theo Vermey, the winner of the Volunteering Tasmania Emergency Services Volunteer, proudly supported by Lifeline Tasmania. Theo has devoted more than 50 years of dedicated service to the Franklin Volunteer Fire Brigade. He works hard to ensure all members are fully equipped with the latest safety and firefighting equipment, including COVID-19 personal protective equipment. It would be impossible to calculate the number of hours that Theo has given in keeping the Tasmanian community safe, and for this fact and his many incredible qualities, he is an inspiration to all that know him.

We wish to congratulate the joint winners of the Lifeline Tasmania sponsored 'Communities in Action for Suicide Prevention' LiFE award, Brighton Alive and PFLAG - Cygnet Community Hub. Cygnet Community Hub a drop-in centre, with an open-door policy for people who need to talk. The hub focuses on Health promotion, social connection and service referral. The Brighton Alive network is a coordinated effort between the Brighton Council and community groups within the Brighton Municipality, with the aim of building a strong and healthy future for Brighton.

We thank the University of Tasmania Centre for Rural Health for undertaking the research into the suicide bereavement support needs of community members in Northern Tasmania and thank Primary Health Tasmania for providing funding. It is with the assistance of these two organisations that Lifeline Tasmania was awarded the Newport & Wildman sponsored 'Innovative Practice' LiFE Award.

Lifeline Tasmania, in conjunction with Elm Consulting, would like to acknowledge Carers Tasmania and RSL Tasmania for their support in sourcing participants for Lifeline Tasmania's Mental Health In-Reach Service for Older Australians Project.

# Our Impact





# Celebrating 10 years

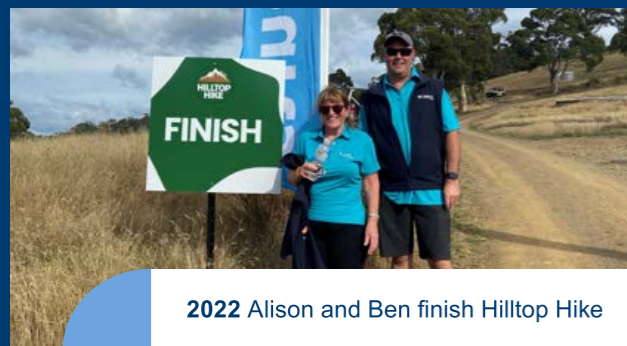


2018 Out of the Shadows



2019 Rotary Club of Launceston Community Award Lifeline Latrobe

When I started working with Lifeline Tasmania in 2012, the Hobart office was in an old house in Battery Point. The phone room could only accommodate two people working at a time. The photocopier was in a hallway. By comparison, everything now is much bigger, more professional, more active, more dynamic, and most importantly has both the ability and the capacity to help and support far more people in many more ways



2022 Alison and Ben finish Hilltop Hike



2017 Christine, Zeita and Gaylene - Ulverstone



2021 Training team



2018 OzHelp staff



2014 Stress Down Day photo booth



2019 Volunteers from Cricket Tasmania



# Celebrating 10 years



2019 Volunteer Week - North



2015 13 11 14 bushwalk



2022 Lifeline Tasmania Shield

Everything from Work Health & Safety, to paperwork, to shop presentation, to communication, to shop systems, to file access is so much more professional than in 2012. Staff morale is also much better. We are very blessed to have a great team of volunteers that are led by such competent and caring supervisors.



2018 Sorell store opening



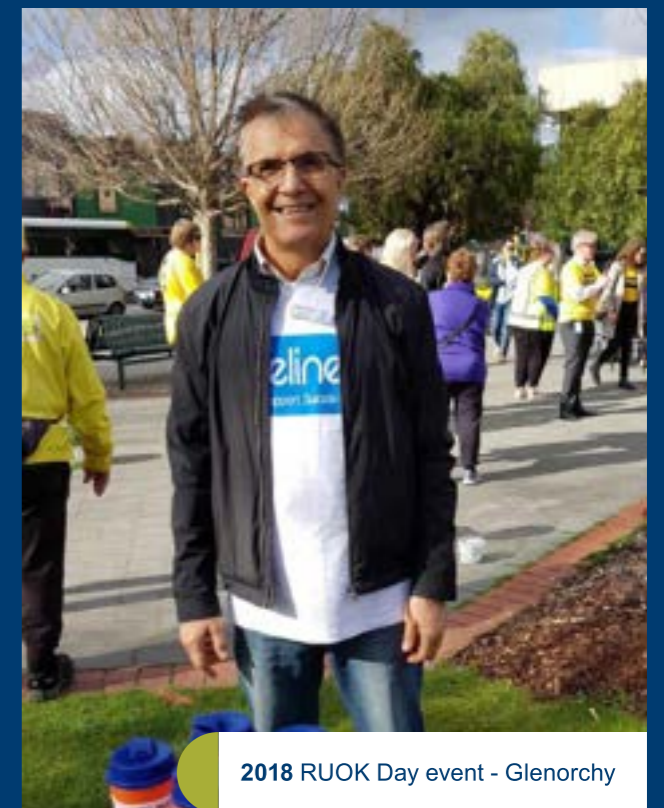
2017 Carolyn and Out of the Shadows speakers



2022 Trip to UTAS



2021 CWA Strahan Christmas lunch



2018 RUOK Day event - Glenorchy



# Our Programs



## Volunteering

The volunteering program celebrated National Volunteer Week in May, giving us a wonderful opportunity to recognise and acknowledge the

valuable contribution that our volunteers make.

We wish to thank all of our dedicated volunteers for all their amazing work and commitment of their time and acknowledge in particular those who received Lifeline Australia awards this year.

5

**Recipients of the Eucalypt Award for 5 years of continuous service**

Alison Matthews	Cheryl Walker
Cindy McInerney	Elaine Sharman
Miro Rainsford	Vicki Collins
Liam Jennings	Derek Fitzmaurice
Alyson Mellor	Claire Gibson
Anne Rutherford	Dianne Cutler
Daniel Berry	Pam Knowles
Tim Berry	Waneeta Rossington
Jeanette Bray	Kate Spaulding
Maria Honey	Marianne Magnus-Lowe
Maggie Jackson	Sue Barker
Susan Hayes	

10

**Recipients of the Golden Wattle Award for 10 years of continuous service**

Dorothy Topfer	Steve Butler
Jane Coatman	Michael Sherriff
Stephen Driver	Sue Saddington

15

**Recipients of the Opal of Honour Award for 15 years of continuous service**

Mary Saunders	Jenny Johnson
---------------	---------------

20

**Lifetime Achievement Award 20+ years and on retirement**

Christine Sheen	Harvey Coughlan
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ES

**Emergency Services Volunteer Award**

We also acknowledge our continued partnership with Volunteering Tasmania and our sponsorship of The Emergency Services Volunteer Award. This year Theo Vermeij from The Franklin Volunteer Fire Brigade was the award recipient.



## Lifeline Ambassador

Lifeline Tasmania was pleased to welcome Tyler Richardson on board as a Lifeline Ambassador

during the previous financial year.

Tyler is a passionate advocate for mental health and suicide prevention, and we look forward to working together to achieve our vision of a resilient Tasmania free of suicide.







# A Tasmanian Lifeline

The past year was huge for A Tasmanian Lifeline

(ATL) in terms of some substantial changes to the program.

On December 14, 2021, ATL went live with new cloud-based Telephone Support Software, Genesys. As well as a myriad of other features, the Genesys system comes fully equipped with a convenient chat platform that allows Support Workers to interact amongst themselves while on calls, providing streamlined access to referral information or Emergency Services support.

December 2021 marked another important milestone for ATL; the start of its relationship with the Mental Health Helpline. From the 14th ATL were working alongside the Helpline, taking Helpline calls while they were low on resources, and freeing up clinicians where it was recognised that the caller was looking for psychosocial and emotional support. This continued up until the change of name from the Mental Health Helpline to Access Mental Health in May 2022. The change of name brought some new inbound call queues to the service and clearer pathways between Access Mental Health and ATL, which is still current today.

ATL also celebrated their 2nd birthday during the financial year. Support Workers celebrated with a night out where snacks and a celebrative cake were supplied!



# 13 11 14

During this last year, there has been significant ongoing pressures and complexities around the pandemic. The 13 11 14 program has continued

to experience very high call volumes yet has managed to remain accessible to Australians 24 hours a day, 7 days a week.

Our highly trained volunteer Crisis Supporters were there, answering calls and offering care and support, together with our outstanding In-Shift Support Supervisors, who showed exceptional dedication in the assistance of our Crisis Supporters right across the national network. As always, our Crisis Support team empowered people to connect with their own resilience and supported them in finding ways to move forward.

Despite the ongoing challenges of the pandemic, the numbers of new student volunteer applications remained high during the 21/22 year. The pandemic has highlighted how important mental health is and the impact mental ill-health can have on not just individuals, but whole families and on our communities. Our Crisis Supporters were there through it all, selflessly donating their time and care to all those who called the crisis line.



# StandBy

The past year saw renewed energy and focus for the StandBy program in the form of a new Program Coordinator, Jordyn Robottom.

Jordyn has been with Lifeline Tasmania for several years, having previously worked in both the 13 11 14 and Training programs.

This year also saw the appointment of a Peer Support Worker, on a fixed term contract. Positive feedback was received, both internally and externally, about the value of the role and the valuable contribution this staff member made during their term with us. The program is seeking ongoing funding for this position.

During the year, program staff provided 101 support sessions and facilitated 46 training events. In addition, they attended and provided support at many community events throughout the state, including playing a key role in events like the Hope in the Huon event, Hilltop Hike, along with staff from A Tasmanian Lifeline. This event raised \$50,000 to support local initiatives to build awareness to tackle suicide and promote positive mental health in the Huon Valley.



# Community Visitors Scheme

Community Visitors Scheme (CVS), a

nationally operated program, recruits and matches volunteers to provide friendship and companionship to older persons in aged care facilities and/or those living at home on an Aged Care Package. Lifeline represents our state as the Tasmanian Network Member organisation.

CVS partners externally with aged care facilities and Home Care Package providers for new referrals to the program. COVID has impacted CVS again in the 21/22 year given our recipients are the most vulnerable in the community. Volunteer retention and recruitment has also been an ongoing challenge for all regions in Tasmania, attributed to the wide-ranging mandated COVID requirements.

Lifeline Tasmania's CVS Coordinators have worked diligently in breaking down barriers, and the program is optimistic about the relaxing of some COVID mandates that will welcome back some volunteers. While face-to-face visits are more conducive to social connection and interaction, some volunteers stayed connected with their recipients through increased phone calls and letter writing during lockdown periods. We truly value our volunteer contributions and understand the additional barriers they have faced during the past two years.



## Chats

**The Chats Program provides social support to those aged over 65 and those aged less than 65 with a disability, of Aboriginal or Torres Strait**

**Island descent or are otherwise at risk of isolation.**

The Chats Program has gone from strength to strength in the 21/22 year, with a noticeable increase in referrals in all regions. This has demonstrated the tangible need for social connections within our vulnerable older Tasmanians and has highlighted an increase in those experiencing social isolation and loneliness.

Another year of COVID has not been a barrier to most; this year has allowed many participants to put COVID fear behind them and are truly embracing life with Chats by attending activities, socialising and meeting new people. Participants have felt safe and cared for, with Chats continuing with COVID-safe measures.

Our amazing volunteers have continued to work conscientiously, and we have appreciated all volunteer contributions; the time they generously provide and their strong work integrity.

Chats continued a strong focus on wellness and partnered with community events and exercise programs such as 'Live Well, Live Longer' in the South, 'Ageing Stronger, Living Longer' in the North-West, and 'Community Exercises' in the North to support the reablement and physical health of our participants.



## Training and Support

**The Training and Support team delivered a wide**

**range of training courses and support services this year, with over 200 workshops being delivered to more than 2,200 participants across the state.**

These workshops include the DV-alert program, which assists participants to recognise the signs of domestic and family violence and respond appropriately, and the OzHelp program, which provides life skills, mental health and suicide prevention training and brief intervention counselling to workers of all ages, in a range of different industries. The team also delivered Mental Health First Aid; ASIST (Applied Suicide Intervention Skills Training); Trauma Informed Practice; Managing Challenging Interactions; and Accidental Counsellor training, as well as developing customised, in-house training based on the needs of workplaces. Some of these workshops were run as part of the Minding Your Business program, which was successfully completed and evaluated in the year.

Internally, the Training and Support Team welcomed several new staff during the 21/22 year, and these team members have settled in well to both the program and the organisation. The Training and Support program was the first program within the organisation to move onto Lifeline Tasmania's new Customer Resource Management (CRM) platform, which has streamlined and updated training registrations and communication with upcoming and previous participants.



## Retail

**With a dedicated team of staff and volunteers driving the retail portfolio, the team headed into the new financial year with passion and drive.**

After the initial challenges of the COVID-19 pandemic in the previous year, there was a renewed hope for a less tumultuous year.

Despite the challenges COVID-19 continued to bring, once some restrictions were lifted it brought a buzz back to stores as foot traffic increased and monthly revenues started to climb. North-West Retail exceeded budgeted sales this year and contributed over \$230,000 to Lifeline Tasmania. Furthermore, North and North-West sales surpassed that of 2019 despite trading with two less shops, sixteen less public charity bins and sixty less volunteers all because of the pandemic.

Sadly, some of our precious volunteers passed away, and others had tragedy impact their lives through close family members. Such hardships have seen our volunteers support one another at a deeper level and, as such, worked together to get through the challenges faced throughout the year.

The past year saw a number of changes not only to the stores but to the staff and volunteers. The Southern Retail team, in conjunction with the Volunteer Coordinator, launched a program aimed at young Tasmanians that teaches real-world work skills and assists young people to find employment. Three members of this program have already been able to find regular employment. This team has also engaged with TasTAFE to run a retail course for students, which has proven incredibly beneficial for both parties.

The Shearwater shop outgrew its site footprint which resulted in clutter and potential hazards. A lease expansion into an adjacent building has meant the team were able to achieve a 20% increase in sales and alleviate all safety and space concerns. The Devonport Shop had a shop fit-out in June and July of 2021. These renovations, along with improved systems and merchandising by the Devonport volunteers has resulted in a 40% increase in sales.



2022 Lifeline Tasmanian Ambassador Tyler



2018 StandBy Pathways Workshop





## Suicide Bereavement Groups

Lifeline Tasmania's Bereavement Groups are delivered in partnership with Albie House and provide ongoing support to those who have been affected by the loss of someone through suicide.

The groups aim to support those bereaved by suicide in working through the complex grief and wide-ranging emotions that often follows such a traumatic loss. Within the group participants have an opportunity to connect with others who have also been bereaved by a suicide, hear their stories of struggle and healing and share their own journey.

This year the group has welcomed a number of new participants as well as farewelled a few who have progressed past the need for the group's support. Plans are now in development for an expansion that will see Bereavement Groups offered in multiple cities around the state to better address the needs of those who have experienced the loss of someone to suicide.



2019 Jo and James painting Argyle Street



2017 Lifeline Volunteer Robyn Errey – LiFE Award



2016 Sue Hickey and Chats participants



## Research

Lifeline Tasmania remains committed to providing evidence-based programs and has continued to work in partnership with research affiliates both in evaluating existing programs and new initiatives.

New research was commissioned this year as part of Lifeline Tasmania's "Mental Health In-Reach Service for Older Australians Project", which was funded by Primary Health Tasmania. Elm Consulting Australia completed this research, which included a social survey of 482 older people in North, North-West and East Coast regions of Tasmania and focus groups for older people in regional and remote areas (attracting a high participation rate of local Aboriginal people). Findings from this research include that many older people in regional and rural areas of Tasmania are at increased need of support to overcome social isolation and to help deal with the stress of impacts from the COVID-19 pandemic. Social distancing has reduced the opportunity for activities outside of the home, and lockdowns and border closures have prevented visits from family and friends. This has resulted in less frequent contact with other people which leaves many people feeling very lonely.

This research found that older people living in the regions studied want improved communication to reduce stress, special events to rebuild local community connections, and an expansion of mobile outreach services to help overcome isolation for those in very small towns or isolated settlements. An over-reliance on technology-based solutions can exclude older

people with limited access, digital literacy and live in areas without coverage.

The research made several recommendations about how the Lifeline Tasmania's Chats program could improve social connection for a greater number of older people across regional and rural areas of Tasmania. Lifeline Tasmania will seek to include these recommendations in the program in the coming financial year.



2018 StandBy Christmas



2018 Mental Health Day





# Treasurer's Report

**As we approached the 10th anniversary of the merger of Lifeline North West and Lifeline Hobart, the Board committed to a number of significant strategic projects to ensure Lifeline Tasmania remains relevant and responsive to our communities and ready for the future.**

As reported in last year's Treasurer's Report, the Board continues to be mindful of investing its cash balances to maximise returns to Lifeline Tasmania. In 2020-21, we started our strong investment strategy with several strategic projects that will continue to span a number of years. The cost of these projects in 2021-22 was \$351,000 which has funded extensive reviews and redesign of several core programs and revenue-generating activities, as well as implementing the first stage of our new Client Relationship Management platform (CRM).

Part of our investment strategy is to optimise the investment in our business premises. Our accommodation needs to be fit for purpose, not only for our programs and services, but also for our staff and volunteers, as well as provide an opportunity to diversify our investment streams. This project is gaining momentum and depending on market conditions, we anticipate bringing it to fruition over the next 12-18 months.

Total Revenue for financial year 2021-22 was \$6.585m (2020-21: \$6.463m) and Total Expenditure, including the strategic projects, was \$6.955m (2020-21: \$5.515m). The proper accounting treatment of the strategic projects means we have reported a Net Operating Deficit of \$370k this year, compared to a surplus of \$949k in 2020-21. While somewhat startling to read in the financial statements, this is the outcome of the Board's planned investment of last year's surplus in Lifeline Tasmania's future.

In delivering our vital programs and services to Tasmanians statewide, we are continually challenged by the lack of increases in our program funding so they no longer reflect increases in our actual cost structures. For example, like other NFPs operating under the SCHADS Award, we have absorbed increases through the Fair Work Commission's Equalisation Remuneration Order of well over 30% in aggregate (in simple terms) since December 2012.

We cannot continue to sustain the costs of properly administering our governance, compliance, risk, HR and financial management responsibilities without adequate recognition of these by funding bodies. While it is rightly expected that we run these functions efficiently,

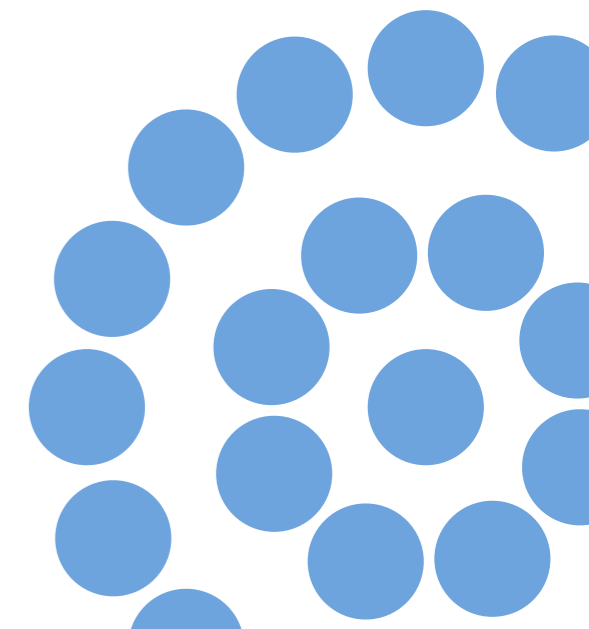
the extent of these obligations is growing and the resources required to capably administer them are increasing beyond our ability to manage within our funding constraints.

Lifeline Tasmania fully supports TasCOSS's advocacy for Community Services Industry Indexation to adequately fund the essential services currently delivered by the NFP charity sector and acknowledge the Tasmanian Government's commitment to researching and reforming indexation arrangements. Future funding increases will ensure that these services remain available to addressing the needs of Tasmanians and communities in crisis.

In closing, I extend my thanks to the management and finance teams for their diligent support to the Treasurer, Audit & Risk Committee and the Board during the year. As his last term as a director comes to an end, I particularly acknowledge and thank John Colpo for his dedicated service to Lifeline Tasmania as Audit & Risk Committee Chair.



**Carolyn Pillans**  
*Treasurer*





# Financials

Lifeline Tasmania Inc.  
Financial Statements  
For the Year Ended  
30 June 2022



LIFELINE TASMANIA INC.  
STATEMENT OF OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
<b>INCOME</b>			
Government and Other Grants		4,676,752	3,767,031
Fundraising		76,229	105,353
Trading Activities		1,330,660	1,205,548
Other Income		500,412	493,611
Recoupments		41,955	3,377
Gain on Sale of Assets		18,695	12,727
Carried Forward Unspent Grant Funds		(59,833)	(89,330)
		<b>6,584,870</b>	<b>5,498,317</b>
<b>EXPENDITURE</b>			
Accounting and Auditing Fees		18,300	14,231
Advertising and Promotion		68,294	59,730
Client Support		37,971	26,527
Computer Expenses		133,799	74,722
Consultancy Fees		623,341	265,598
Depreciation and Amortisation	1 (o)(i)	531,547	513,686
Motor Vehicles – Running Costs		83,865	74,835
Printing and Stationery		36,149	38,791
Salaries and Wages		4,854,721	3,919,661
Lease Interest		25,269	24,316
Telephone, Internet, Fax		78,532	73,628
Travel and Accommodation		108,131	27,449
Utilities		38,489	32,849
Volunteer Costs		35,201	41,332
Other Expenses		281,686	327,283
		<b>6,955,295</b>	<b>5,514,638</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(370,425)</b>	<b>(16,321)</b>
COVID Funding / Support		-	964,850
Surplus (Deficit) for the year		(370,425)	948,529
Other Comprehensive Income		-	-
OZ Help Reserve Expenses		(14,400)	-
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<b>(384,825)</b>	<b>948,529</b>

The accompanying notes form part of these accounts

## LIFELINE TASMANIA INC.

## BALANCE SHEET

AS AT 30 JUNE 2022

	Note	2022 \$	2021 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	2	1,028,824	1,218,598
Financial Assets	3	2,737,165	2,731,409
Receivables	4	191,085	228,037
<b>TOTAL CURRENT ASSETS</b>		<b>3,957,074</b>	<b>4,178,044</b>
<b>NON-CURRENT ASSETS</b>			
Plant and Equipment	5	145,260	162,961
Right-of-Use Asset	6	660,848	362,277
<b>TOTAL NON-CURRENT ASSETS</b>		<b>806,108</b>	<b>525,238</b>
<b>TOTAL ASSETS</b>		<b>4,763,182</b>	<b>4,703,282</b>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	7	393,503	329,757
Provisions	8	387,042	309,260
Lease Liabilities		323,220	258,962
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,103,765</b>	<b>897,979</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	9	151,321	144,262
Lease Liabilities		357,880	126,000
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>509,201</b>	<b>270,262</b>
<b>TOTAL LIABILITIES</b>		<b>1,612,966</b>	<b>1,168,241</b>
<b>NET ASSETS</b>		<b>3,150,216</b>	<b>3,535,041</b>
<b>EQUITY</b>			
Retained Earning		2,879,403	3,249,828
OzHelp Reserve	10	270,813	285,213
<b>TOTAL EQUITY</b>		<b>3,150,216</b>	<b>3,535,041</b>

The accompanying notes form part of these accounts

## LIFELINE TASMANIA INC.

## STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2022

	Retained Earnings \$	OzHelp Reserve \$	Total \$
<b>Balance at 1 July 2020</b>	<b>2,301,299</b>	<b>285,213</b>	<b>2,586,512</b>
Comprehensive Income for the Year	948,529	-	948,529
<b>Balance at 30 June 2021</b>	<b>3,249,828</b>	<b>285,213</b>	<b>3,535,041</b>
<b>Balance at 1 July 2021</b>	<b>3,249,828</b>	<b>285,213</b>	<b>3,535,041</b>
Comprehensive Income for the Year	(370,425)	(14,400)	(384,825)
<b>Balance at 30 June 2022</b>	<b>2,879,403</b>	<b>270,813</b>	<b>3,150,216</b>

The accompanying notes form part of these accounts



LIFELINE TASMANIA INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Operations		1,919,949	1,856,930
Operating Grants Received		4,538,151	4,252,896
Interest Received		6,426	20,599
Interest Paid		(25,269)	(24,316)
Payments to Suppliers		(6,125,691)	(5,124,503)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	11	<b>313,566</b>	<b>981,606</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for Plant and Equipment		-	(3,933)
Payments for Motor Vehicles		(75,522)	(36,249)
Payments for Leasehold Improvements		-	(34,521)
Proceeds from Sale of Motor Vehicle		18,695	12,727
Purchase of Investments		(5,756)	(11,737)
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>(62,583)</b>	<b>(73,713)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Reduction in Lease Liabilities		(440,757)	(344,491)
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>		<b>(440,757)</b>	<b>(344,491)</b>
Net (Decrease)/Increase in Cash and Cash Equivalents		(189,774)	475,911
Cash and Cash Equivalent at the Beginning of the Financial Year		1,218,598	742,687
<b>CASH AND CASH EQUIVALENTS AT THE END OF YEAR</b>	2	<b>1,028,824</b>	<b>1,218,598</b>

The accompanying notes form part of these accounts

LIFELINE TASMANIA INC  
NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2022

**1. STATEMENT OF ACCOUNTING POLICIES**

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Act 1964 (Tas)* and Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*. The Board of Lifeline Tasmania Inc. has determined that the Association is not a reporting entity.

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

In accordance with the reporting requirements of the Australian Charities and Not-for-Profit Commission the Association has complied with the following accounting standards of *AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1031 Materiality, AASB 1048 Interpretation of Standards and AASB 1054 Australian Additional Disclosures*.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of these financial statements.

**(a) Income Tax**

Lifeline Tasmania Inc. is exempt from income tax.

**(b) Plant and Equipment**

Plant and equipment and leasehold improvements are brought to account at cost less any accumulated depreciation. The carrying amount of fixed assets is reviewed annually to ensure it is not in excess of the recoverable amount of these assets. The recoverable amount is assessed on the basis of expected net cash flows which will be received from the assets employment and subsequent disposal.

**(c) Intangible Assets**

Intangible assets are brought to account at cost less accumulated amortisation. Intangible assets are tested for impairment where an indicator of impairment exists. Useful lives are also examined on an annual basis and adjustments, where applicable, are made on a prospective basis.

**(d) Financial instruments**

**Initial recognition and measurement**

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

LIFELINE TASMANIA INC  
NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF ACCOUNTING POLICIES - CONT.

**(d) Financial instruments (cont.)**

**Classification and subsequent measurement**

*Financial Assets*

Financial assets are subsequently measured at amortised cost, as they are managed solely to collect contractual cash flows and the contractual term within the financial asset give rise to cash flows that are solely payments of principal and interest on principal amount outstanding on specified dates.

*Financial liabilities*

Financial liabilities are recognised at amortised cost, comprising original debt less principal payments and amortisation.

**Derecognition**

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

*Derecognition of financial assets*

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all risks and rewards of ownership are substantially transferred.

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

*Derecognition of financial liabilities*

A liability is derecognised when it is extinguished, being when the contract is discharged, cancelled, or expires.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

**Recognition of expected credit losses**

The Association recognises a loss allowance for expected credit losses on financial assets that are measured at amortised cost.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of the financial instrument. A credit loss is the difference between all contractual cash flows that are due, and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The Association applies the simplified approach as applicable under AASB 9. The simplified approach does not require tracking changes in credit risk at every reporting period, but instead requires recognition of lifetime expected credit loss at all times. This approach is applicable to trade receivables.

No predictive past losses for future write-offs have been incurred.

LIFELINE TASMANIA INC  
NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF ACCOUNTING POLICIES - CONT.

**(e) Impairment of Assets**

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

**(f) Provisions of Employment Entitlements**

Provision is made for the organisation's liability for employee entitlements arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

Board Policy is to accrue employee entitlements in line with accounting standards and Lifeline Tasmania's Enterprise Employee Agreement.

**(g) Cash on Hand**

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

**(h) Receivable**

Accounts receivable and other debtors are expected to be collected within 12 months of the end of the reporting period and are classified as current assets. All other receivables are classified as non-current assets.

**(i) Revenue**

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

Grant or donation income is recognised when the Association obtains control over the funds. If conditions are attached to the grant that must be satisfied before the Association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

Interest revenue is recognised in the period in which it is earned.

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



LIFELINE TASMANIA INC  
NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF ACCOUNTING POLICIES - CONT.

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

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

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

Cash flows are presented on a gross basis. The GST component of cash flows arising or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

**(k) Creditors**

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

**(l) Borrowings**

Interest bearing loans and borrowings are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial recognition these financial liabilities are measured at amortised cost using the effective interest rate method.

**(m) Comparative Information**

Where necessary, comparative figures have been re-classified and re-positioned for consistency with current period disclosures.

**(n) Adoption of new and revised accounting standards**

The Association has reviewed all the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to its operations and effective for an accounting period that begins on or after 1 July 2021.

LIFELINE TASMANIA INC  
NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF ACCOUNTING POLICIES - CONT.

**(o) Leases**

The Association assesses at contract inception whether a contract is, or contains, a lease. The Association applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Association recognises lease liabilities to make lease payments and right-of-use assets, representing the right to use the underlying assets.

*i. Right-of-use-Asset*

The Association recognises right-of-use-assets at the commencement date of the lease. Right-of-use-assets are measured at cost, less any accumulated amortisation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use-assets are amortised on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, per note 1(c) to the financial statements.

*ii. Lease Liability*

At the commencement date of the lease, the Association recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include penalties for terminating the lease, if the lease term reflects the Association exercising the option to terminate.

In calculating the present value of lease payments, the Association uses an incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is measured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying assets.

**(p) Critical Accounting Estimates and Judgements**

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

LIFELINE TASMANIA INC  
NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF ACCOUNTING POLICIES - CONT.

Key Estimates

- i. *Impairment*  
The Association assesses impairment at the end of each reporting period by evaluation conditions and events specific to the Association that may be indicative of impairment triggers.
- ii. *Plant and Equipment*  
As indicated in Note 1(b), the Association reviews the useful life of plant and equipment on an annual basis.

Key Judgements

- i. *Lease term and Option to Extend under AASB 16*  
The lease term is defined as the non-cancellable period of a lease together with both 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.
- ii. *Employee Benefits*  
For the purpose 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 its employees would use their annual leave entitlements earned during a reporting period before 12 months after the end of the reporting period, the directors consider that obligations for annual 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.

LIFELINE TASMANIA INC.  
NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
<b>2. CASH AND CASH EQUIVALENTS</b>		
Cash on Hand	8,500	8,500
Investment Account	-	282,837
Cash at Bank	1,020,324	927,261
<b>Total Cash and Cash Equivalents</b>	<b><u>1,028,824</u></b>	<b><u>1,218,598</u></b>
<i>The Association's cash is restricted to the extent of the OzHelp Reserve of \$270,813 (2021: \$285,213).</i>		
<b>3. FINANCIAL ASSETS</b>		
Financial Assets at Amortised Cost		
- Term Deposits	2,737,165	2,731,409
<b>Total Financial Assets</b>	<b><u>2,737,165</u></b>	<b><u>2,731,409</u></b>
<b>4. RECEIVABLES</b>		
Trade Debtors	57,567	84,925
Sundry Debtors	15,926	1,094
Prepayments	117,592	142,018
<b>Total Receivables</b>	<b><u>191,085</u></b>	<b><u>228,037</u></b>
<b>5. NON-CURRENT ASSETS</b>		
Plant and Equipment at cost	177,238	177,238
Accumulated Depreciation of Plant and Equipment	(173,262)	(171,230)
	<u>3,976</u>	<u>6,008</u>
Leasehold Improvements	34,521	64,311
Amortisation of Leasehold Improvements	(25,592)	(24,966)
	<u>8,929</u>	<u>39,345</u>
Motor Vehicles at cost	533,567	502,521
Accumulated Depreciation of Motor Vehicles	(401,212)	(384,913)
	<u>132,355</u>	<u>117,608</u>
<b>Total Plant and Equipment</b>	<b><u>145,260</u></b>	<b><u>162,961</u></b>



LIFELINE TASMANIA INC.  
NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
<b>6. RIGHT-OF-USE ASSETS</b>		
Buildings	983,918	1,158,048
Amortisation of Buildings	(323,070)	(795,771)
<b>Total Right-of-Use Assets</b>	<u>660,848</u>	<u>362,277</u>
<b>7. TRADE AND OTHER PAYABLES</b>		
Trade Creditors and Accruals	48,691	90,460
PAYG Liabilities	55,448	49,368
GST Payable	44,911	4,300
Grants in Advance	47,028	185,629
Unexpended Grants	197,425	-
<b>Total Creditors</b>	<u>393,503</u>	<u>329,757</u>
<b>8. PROVISIONS (CURRENT)</b>		
Provisions for Holiday Pay	340,035	256,401
Provisions for Long Service Leave	37,680	46,994
Accrued TOIL	9,327	5,865
<b>Total Provisions (Current)</b>	<u>387,042</u>	<u>309,260</u>
<b>9. PROVISIONS (NON-CURRENT)</b>		
Provisions for Long Service Leave	151,321	144,262
<b>Total Provisions (Non-Current)</b>	<u>151,321</u>	<u>144,262</u>
<b>10. RESERVES</b>		
OzHelp Reserve	270,813	285,213
<b>Total Reserves</b>	<u>270,813</u>	<u>285,213</u>

During the 2020 financial year the Oz Help Tasmania Foundation Association Inc. transferred its net assets to Lifeline Tasmania Inc. The name of the Foundation will legally continue under Lifeline's operations. As part of the transition it was agreed to take up a reserve reflecting the net assets transferred to be used to support Oz Help programs. The reserve was utilised in the 2022 financial year for consultancy fees in accordance with the agreed policy.

LIFELINE TASMANIA INC.  
NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
<b>11. CASH FLOW INFORMATION</b>		
Reconciliation of cash flow from operations with Surplus from Operations:		
Total Comprehensive Income for the Year	(384,825)	948,529
Non-cash Flows in Surplus:		
Depreciation and Amortisation	531,547	513,687
Gain on Sale of Assets	(18,695)	(12,727)
Changes in Assets and Liabilities:		
(Increase) /Decrease in Receivables	36,952	93,156
Increase/(Decrease) in Provisions	84,841	(10,212)
Increase/(Decrease) in Trade and Other Payables	63,746	(550,827)
<b>CASH FLOWS PROVIDED BY OPERATING ACTIVITIES</b>	<u>313,566</u>	<u>981,606</u>
<b>12. AUDITORS REMUNERATION</b>		
Remuneration of the auditor of the Association, Wise Lord & Ferguson:		
Auditing the Financial Statements & Grant Acquittals	14,340	14,231
Consulting Services Division	7,600	5,275
<b>Total Auditors Remuneration</b>	<u>21,940</u>	<u>19,506</u>
<b>13. RELATED PARTIES</b>		
During or since the financial year the Directors of the Association have not received or become entitled to receive any benefit by reason of a contract entered into by the Association or a body corporate that was related to the Association when the contract was made or when the Director received, or became entitled to receive, the benefit with:		
<ul style="list-style-type: none"> <li>• a Director; or</li> <li>• a firm of which a Director is a member; or</li> <li>• an entity in which a Director has a substantial financial interest.</li> </ul>		

LIFELINE TASMANIA INC.  
 NOTES TO AND FORMING PART OF THE ACCOUNTS  
 FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
<b>14. KEY MANAGEMENT PERSONNEL COMPENSATION</b>		
The totals of remuneration paid to key management personnel (KMP) of the Company during the year are as follows:		
Short-term employee benefits	653,319	541,321
Post-employment benefits	73,950	59,025
<b>Total Compensation</b>	<u>727,269</u>	<u>600,346</u>

# Director's Declaration

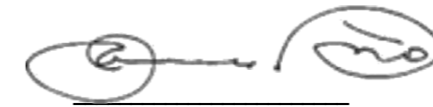
LIFELINE TASMANIA INC.  
 DIRECTORS' DECLARATION  
 FOR THE YEAR ENDED 30 JUNE 2022

In accordance with a resolution of the Directors of Lifeline Tasmania Inc. the Directors declare that, in the directors' opinion:

1. The financial statements and notes satisfy the requirements of the *Associations Incorporation Act 1964* (Tas) and the *Australian Charities and Not-for-Profits Commission Act 2012* and:
  - a. comply with Australian Accounting Standards applicable to the Association; and
  - b. give a true and fair view of the financial position of the Association as at 30 June 2022 and of its performance for the year ended on that date.
2. There are reasonable grounds to believe the Association will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-Profits Commission Regulation 2013*.

James Pirie



Carolyn Pillans



Dated this .....26..... day of .....September..... 2022.



# Auditor's Report



Auditor's Independence Declaration to the Directors of Lifeline Tasmania Inc.

In relation to our audit of the financial report of the Lifeline Tasmania Inc. for the financial year ended 30 June 2022, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements in accordance with the *Associations Incorporation Act 1964* and *Australian Charities and Not-for-profits Commission Act 2012*.

Joanne Doyle  
Partner  
Wise Lord & Ferguson

Dated: 26 September 2022

Liability limited by a scheme approved under Professional Standards Legislation.



## INDEPENDENT AUDITOR'S REPORT

Members of Lifeline Tasmania Inc.

Report on the Audit of the Financial Report

### Opinion

We have audited the financial report of Lifeline Tasmania Inc., which comprises the balance sheet as at 30 June 2022, the statement of other comprehensive income, the statement of changes in equity and statement of cash flows for the year then ended, and notes to and forming part of the financial statements, including a summary of significant accounting policies, and the Director's declaration.

In our opinion the financial report of Lifeline Tasmania Inc. has been prepared in accordance with the *Associations Incorporation Act 1964* and *Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2022 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, the *Associations Incorporation Regulations 2007* and *Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013*.

### Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the *Associations Incorporation Act 1964*, *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

### Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Association's financial reporting responsibilities under the *Associations Incorporation Act 1964* and the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Liability limited by a scheme approved under Professional Standards Legislation.

### Responsibility of the Association's Board for the Financial Report

The Board of the Association is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Associations Incorporation Act 1964*, *ACNC Act* and the needs of the Association's constitution and are appropriate to meet the needs of members. The Board's responsibility also includes such internal control as the Board determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing the Association'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 the responsible entities either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

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

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

As part of an audit in accordance with 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 the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible entities.
- Conclude on the appropriateness of responsible entities' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If we conclude that a

material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

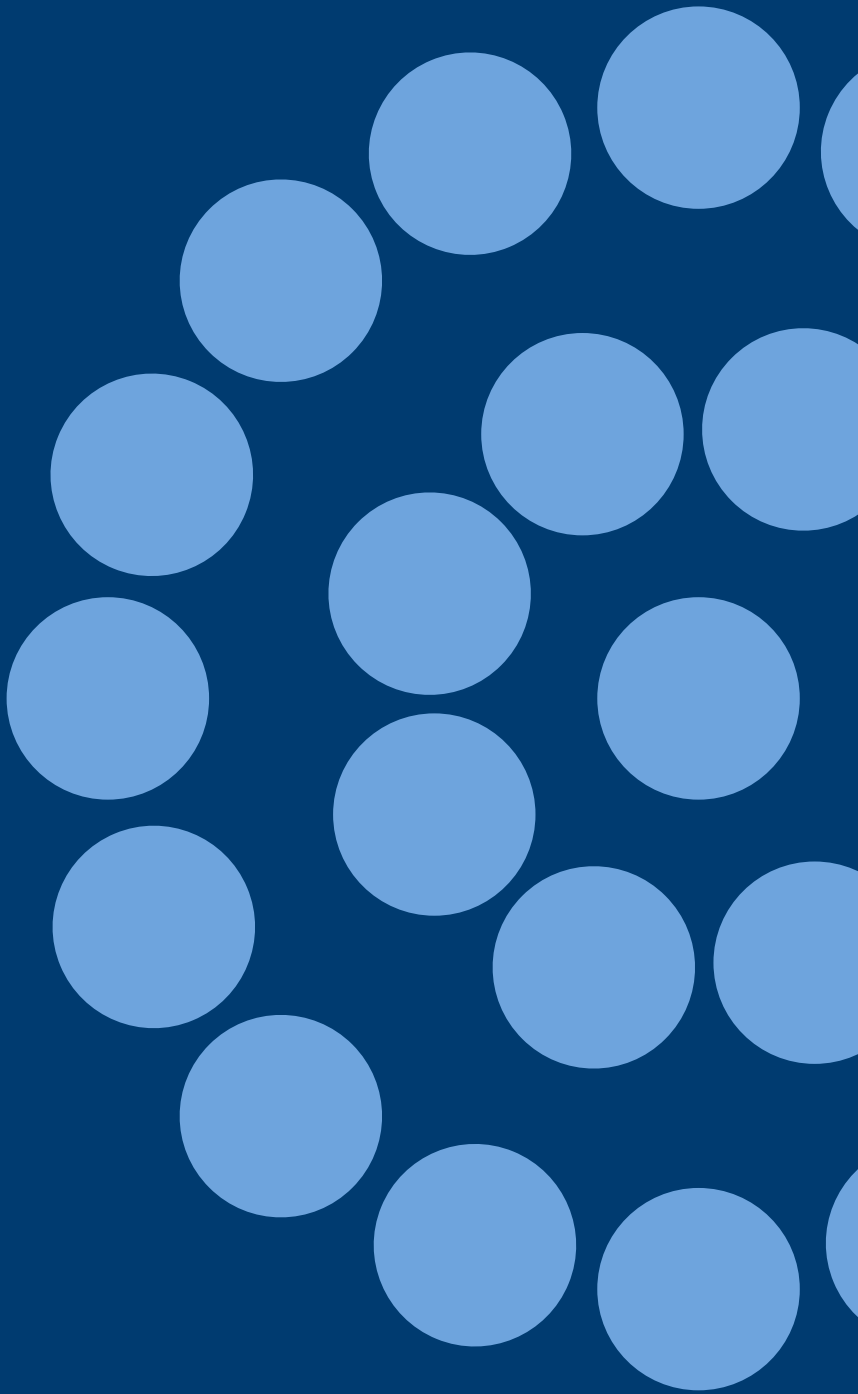
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

  
WISE LORD & FERGURSON

  
JOANNE DOYLE  
Partner

Date: 26 September 2022





4/31 Cambridge Road,  
Bellerive Tasmania 7018

03 6282 1500

[www.lifelinetasmania.org.au](http://www.lifelinetasmania.org.au)