

Annual Report

2020 - 2021



Our Vision

An Australia free of suicide

Our Purpose

To empower and support individuals and communities to be resilient and suicide safe

Our Values

Integrity

Compassion

Aspiration

Respect

Empathy

Lifeline Macarthur was established in 1978 as an unincorporated centre of the Uniting Church in Australia (NSW/ACT Synod) Parramatta Nepean Presbytery. Lifeline Macarthur amalgamated with Lifeline Western Sydney in 2020 and is now known as Lifeline Macarthur and Western Sydney.

The Board of Lifeline Macarthur and Western Sydney is appointed by The Uniting Church in Australia – NSW Synod to govern its health and community service activities.

Lifeline Macarthur and Western Sydney is registered as a charity with the Australian Charities and Not-for-Profits Commission (ACNC) and is endorsed as a Deductible Gift Recipient.

Lifeline Macarthur and Western Sydney is a Public Benevolent Institution (PBI) and is endorsed to access the following tax concessions; Income Tax Exemption, Goods and Services Tax concession, and Fringe Benefits Tax rebates.

Responsibility for this document lies with Lifeline Macarthur and Western Sydney.

Lifeline Macarthur
ABN: 72 419 187 282

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CEO's Report

Brad Hannagan



It has been another year of dealing with the unpredictability that is COVID-19, bringing with it record number of outreaches to our 13 11 14 crisis support phone line and vital services. The increased demand was met with the unwavering support of our community, partners and volunteers.

It allowed us to answer nearly 118,000 calls, expand our premises in Western Sydney from 5 seats to 10 and assist people like Kate* and Peter* (*read their story later in the report*) to not have to face their darkest moments alone.

Whilst 2020/21 was primarily challenging due to the uncertainty caused by COVID, it was also rewarding as we incorporated Lifeline Western Sydney on 1 July 2020 and became known as Lifeline Macarthur and Western Sydney. The amalgamation saw us stretch across 15 LGAs in the South West and Western Sydney corridor as well as grow from supporting 1.2 million to over 2.5 million Australians, which accounts for nearly 10% of the Australian population.

We also become an accredited COVID-19 Safe business and continued to respond to changing Government guidelines and restrictions addressing COVID safety. Whilst adherence to these restrictions resulted in reduced trading hours across our eight retail shops, despite these challenges our Retail and Distribution business still finished the year ahead

on budget. These are outstanding results and reflect the deep commitment of our staff and volunteers.

We finalised the restructure of our Leadership Team with Leesa Potter joining as General Manager - Crisis Support & Suicide Prevention and Diana Vizard as General Manager - Marketing & Fundraising. Work is already underway to develop sound strategies and business plans to facilitate the growth and expansion of our important services to the communities across our region.

Suicide is tragically still the leading cause of death for Australians between the ages of 15 and 44. Lifeline Macarthur and Western Sydney, in conjunction with our partners, continue to strive towards an Australia free of suicide. Thanks to South Western Sydney Local Health District and the South Western Sydney Primary Health Network we tirelessly work on means restriction initiatives and facilitate support groups, programs, and networks. We have outstanding, committed supporters that not only provide generous donations but freely give of their time to raise awareness and proactively engage with the wider community to destigmatise suicide. For these collaborations we are extremely grateful.

All of this work is underpinned by dedicated Volunteers that bring an enormous amount of selfless time and energy. It takes heart, compassion,

and a smile to be a Lifeline Volunteer and each and every one of them gives generously of themselves to support us across Crisis Support, Retail and Distribution, and Events. Our most heartfelt thank you for being you and choosing to be part of team Lifeline Macarthur and Western Sydney.

2020/21 proved to be a tough year, and as I write these closing remarks in what has been the longest Sydney lockdown to date, I see that 2020/21 was the year that helped us prepare for what was to come. We learned to be flexible, kinder and above all we learned how to stay connected to allow us to work together as we tackle the enormity of COVID-19 ensuring every Australian is heard in their time of need. For these lessons I am grateful and tremendously proud to be a part of team Lifeline Macarthur and Western Sydney.

Chairman's Report

Tony Ross



As we continue to invoke change and destigmatise suicide, our mission has been exacerbated by the challenges brought about by COVID-19. Never in our history as Lifeline have we had to confront prolonged and en masse social isolation and the resulting impact on our mental health and safety.

But I am encouraged by the tenacity of our volunteers and staff, the diligent leadership of our CEO and Leadership Team, and above all the resilience that is Lifeline Macarthur and Western Sydney.

Whilst the demand on our services have reached record levels, I'm also deeply thankful that we are able to be there in the compassionate, non-judgemental way that is Lifeline and ensure that people are heard and supported. With the increased capacity from our Western Sydney office, we were able to grow the number of calls answered from 83,435 in 2019/20 to 117,790 which represents a 41.2% increase. A great achievement

and wonderful contribution to the national network, which receives over 1 million calls a year.

My gratitude and thanks to all our local partners, supporters, donors, and Sir Reverend Alan Walker Fellowship members for your ongoing support. Your contribution has allowed us to address the increased demand on our services as a direct result of COVID-19 and be there for any person who is feeling overwhelmed, experiencing crisis or longs to be heard, for that we are very grateful.

To the board of Lifeline Macarthur and Western Sydney, thank you for your perseverance and support providing excellent governance in these extraordinary times to ensure no person in Australia has to face their darkest moments alone. It has allowed Lifeline Macarthur and Western Sydney to continue to provide hope, opportunities for connection and a commitment to keep our community safe.

Our 15 Local Government Areas are:

- Blacktown**
- Blue Mountains**
- Camden**
- Campbelltown**
- Canterbury Bankstown**
- Cumberland**
- Fairfield**
- Goulburn Mulwaree**
- Hawkesbury**
- Hills Shire**
- Liverpool**
- Parramatta**
- Penrith**
- Wingecarribee Shire Council**
- Wollondilly**



2020/21 Highlights

 **117,790**

calls to 13 11 14. Record number of calls in a 12 month period

4,271

Contacts made via our Aftercare Program

119

New financial counselling clients



Hours donated by Lifeline Macarthur and Western Sydney Volunteers



114,941

1,843 trained community members

Free courses **200**

448 volunteers

28

Fellows support us with ongoing donations

Raised to support those in need in our community from fundraising, events and grants

\$374,854

OUR WORK



Crisis Support

We provide crisis support via the national 13 11 14 (24/7) phone line, as part of the Lifeline network. Our Crisis Supporters take a non-judgmental, compassionate approach helping people cope with issues including suicide, isolation (*including COVID-19 related concerns*), family violence, financial stress, grief, and mental health struggles.

In the past financial year, a total of 117,790 calls were answered by Lifeline Macarthur and Western Sydney on the 13 11 14 crisis phone line. This is a record number of calls answered in a 12-month period in the history of the Centre.

As Lifeline Australia continue to provide additional assistance with the outbreak of COVID-19, the 13 11 14 service saw a 40% increase in phone calls from people experiencing a crisis nationally. We

continue to provide the Lifeline Australia COVID-19 state funded shifts to assist in answering the increased number of calls due to the pandemic; with roughly 50% of callers expressing concerns about the pandemic.

Service and Support Expansion

The transition of Lifeline Western Sydney into the Lifeline Macarthur operations has been a success. Once business needs were evaluated, Lifeline Macarthur and Western Sydney identified that the temporary site in Western Sydney no longer met the business needs and scoped out new premises. The move into the new premises was completed in April 2021 and enabled the crisis support phone line capacity to be doubled. Lifeline Western Sydney answered a record

number of calls with 4,323 answered in March 2021, compared to March 2020, when a total of 666 calls were answered.

**“117,790
calls were
answered by Lifeline
Macarthur and
Western Sydney on
the 13 11 14 Crisis
Phone Line”**



Suicide Prevention & Bereavement

Our vision is an Australia free of suicide and our commitment has been recognised by the South Western Sydney Primary Health Network (SWSPHN) who support our suicide prevention services across the community.

The team provides key activities such as aftercare and postvention supports and the implementation of means restriction initiatives. The Aftercare program offers short term crisis support to people who have attempted suicide, are experiencing a crisis in their lives and/or who need someone to talk with. The program is designed to support people in need via short-term telephone-based support. A total of 4,271 contacts were made via our Aftercare program in the 2020/21 financial year.

In conjunction with Aftercare, participants are also able to attend our Eclipse support groups specifically designed for suicide attempt survivors which is a safe, non-judgemental support environment where participants can share their thoughts, feelings, and experiences with others. The Eclipse group is a closed group that is a structured eight-week program to support participants well-being, develop safety and coping skills/strategies, and provide connectedness. A total of eight Eclipse groups were conducted in the financial year.

We also facilitated eight Suicide Bereavement support groups within the Macarthur region, to support people who have lost a loved one to suicide. The groups

are run over eight weeks where participants are supported through group connection and share their thoughts, feelings, and experiences within a safe space and with others who may understand the enormity of loss and grief.

**“A total of
4,271
contacts were
made via our
Aftercare program”**

Case Study

Aftercare Program Kate (Aged 20 years)

Kate* is a 20-year-old who was referred to the Lifeline Aftercare program through a local Headspace centre, following a suicide attempt. She lives at home with her mother, father, and older brother, who offer good support for her.

Kate was having difficulties with an on-again off-again relationship and was finding it hard to keep on top of her university studies. She had a history of self-harming by cutting, was on anti-depressants and had no formal mental health diagnosis.

Leading up to the suicide attempt, Kate's boyfriend had ended the relationship and had not been in touch with Kate for over a week.

This occurred during exam time and Kate stated feeling a deep sense of despair and emptiness at the time. She took an overdose of her anti-depressants and was taken to Emergency by ambulance. She was discharged the next day.

Aftercare provided compassionate, non-judgemental phone crisis support to Kate, initially twice a week, then weekly. A safety plan was developed that included reaching out to her family or best friend, using distractions such as colouring in or journaling, or phoning Lifeline 13 11 14. She also cut back on her subjects at university to take some of the pressure off herself.

As well as being supported by the Aftercare program, Kate receives clinical support through Headspace.

Kate continues to be supported by Aftercare with fortnightly calls which she finds help keep her 'grounded'. Kate still has some thoughts of suicide from time to time, and hasn't self-harmed for two months, stating she feels better able to cope with life's stressors.

*real name not used

Financial Counselling

We provide a free, professional and confidential Financial Counselling service for those experiencing financial challenges. This service is delivered by our Financial Counsellors, accredited by the Financial Counsellor's Association of NSW (FCAN), who provide advocacy, help to explore options, and provide resources.

Over the 2020/21 financial year, the team of Financial Counsellors supported clients in financial distress through face-to-face appointments from South Western Sydney, Southern Highlands and Western Sydney locations as well as by telephone appointments, including after-hours appointments. Our office locations are registered as COVID-19 Safe businesses to ensure the safety of staff, volunteers and visiting clients.

The team was able to mentor two Financial Counselling Interns as part of a new 12-month intern project with Financial Counselling Australia. The project provides the opportunity for students to gain valuable hands-on work experience while studying.

182 Total number of financial counselling clients

 **1,351** Financial counselling sessions

 **7.6** Average number of hours per client



Case Study

Financial Counselling Peter (Aged 38 years)

Peter* had a successful business, which he sold. He went into partnership with another colleague, only to find the other business partner was defrauding the business. The business was forced to close with debts owing to creditors. To help fund these debts, Peter bought another business, however this business was experiencing trading issues and went into liquidation.

Peter took out several loans just to survive and support his partner and newborn. His mental health was vulnerable, and he was seeing a Counsellor. Anxious to resolve his debts which amounted to over \$100,000 and outstanding utility bills, Peter came to see a Lifeline Financial Counsellor to help him arrange payment plans with creditors.

The Financial Counsellor successfully advocated on his behalf with creditors and a 6-month repayment plan was implemented in addition to having \$60k of debts waived.

*real name not used (Photo is a stock image)

“The Financial Counsellor successfully advocated on Peter’s behalf ”



Training

Our training team deliver industry-leading training programs on Domestic Violence, Mental Health First Aid and Crisis Support, targeting at-risk groups, culturally and linguistically diverse, and Aboriginal and Torres Strait Islander communities, as well as corporate entities across the region. Our training has transitioned to cater for the changing COVID-19 environment and is able to move from face-to-face training to a blended or online only model as required. The Lifeline training team have trained 1,843 community members and facilitated 219 courses in the 2020/21 period.

We continue to provide training with the intention of creating suicide safe and resilient communities, facilitating workshops in Applied Suicide Intervention Skills Training (ASSIST), Mental Health First Aid (MHFA), Aboriginal Mental Health First Aid (AMHFA), Mental Health First Aid for the Suicidal Person (MHFASP), SafeTALK, DV Alert, DV Aware, Read the Signs, and Accidental Counselling.

Our Crisis Support Workplace Training (CSWT) is a workplace training program that builds skills in becoming a Lifeline Crisis Supporter. Additionally, this training program supports tertiary students to complete their placements while increasing the capacity of our Crisis Support team, leading to more calls being answered.



1,843
trained course
participants



219
courses
facilitated



Retail Operations

The 2020/ 2021 financial year was a challenging one for the Retail and Distribution team, with COVID-19 having a significant impact on the overall operations. Despite this, with the support of the community and dedication of the staff and volunteers, Retail and Distribution finished the year 26% ahead of the budgeted revenue. This was an outstanding achievement.

All eight stores are registered as COVID-19 Safe businesses. Consumer confidence allowed the stores to resume regular trading hours for some months through the financial year, even though the decision was to only trade 6 days per week.

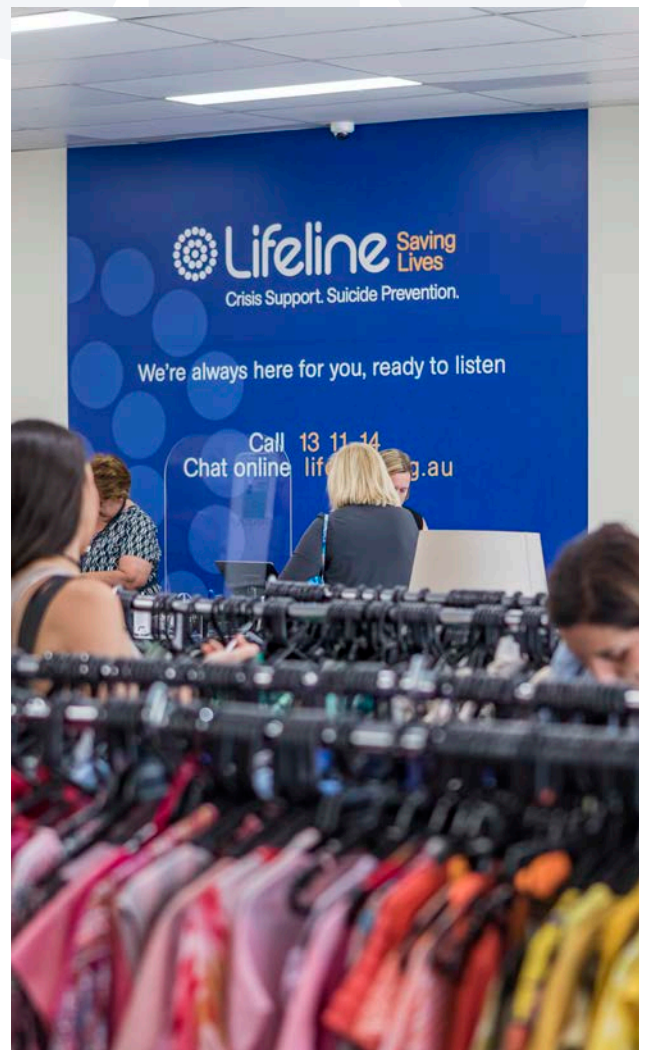
The financial year also saw the beginning of the Western Sydney region retail expansion strategy with a new store opening at Castle Hill. The store has been well received in the area and there is

evidence of growth in the customer base. In December 2020, the existing Narellan store was relocated to Narellan Town Centre, which is also starting to attract a new customer base. In line with the retail strategy a decision was reached to close the Ingleburn store.

Retail and Distribution employed three new Store Managers as part of the strategic plan and the team is continuing to invest in workers through training including Work Health and Safety Fire Warden, and First Aid programs as well as the Accidental Counsellor course provided via an online training platform.

We would like to acknowledge our partnerships and the donation initiatives we collaboratively worked on:

- Winc (*office stationery and furniture*)
- Mantra Chatswood residential units
- Aveo Group Camden Downs
- South (*shoes/handbags*)
- Ecosa (*pillows*)



Community Engagement and Events

Our community initiatives are an integral pathway to engage with local members, community groups and business networks to raise awareness, foster collaboration and fundraise. We are incredibly proud of the support and commitment so generously provided by our supporters and partners which contribute to our mission of an Australia free of suicide and resilient, suicide-safe communities.

COVID-19 impacted on several of our key events such as the Lifeline Macarthur and Western Annual Dinner as well as the Men's Long Lunch. In total we raised \$374,854 across fundraising, events and grants which was an increase of 3.7% on the previous reporting year.

Keynote Events

COVID-19 continued to create uncertainty, and whilst introduced Government restrictions and guidelines promoted health and safety, COVID nevertheless

greatly impacted public confidence. In response to the lack of uptake in the events sector and to ensure the safety of staff, volunteers and the wider community we cancelled a number of fundraisers on our program. The Men's Long Lunch scheduled for October 2020, Annual Gala Dinner scheduled for March 2021 and Winter Feast for June 2021 sadly did not go ahead. This also significantly impacted on our fundraising targets.

We were however very fortunate to be able to host our annual Volunteer's Dinner, which again due to COVID was held over from 2020. The dinner was held at Wests Leagues Club, with 210 volunteers in attendance for our theme of "A Night of Stars and Sparkles".

“Grimes Finance and our extended family have been committed to Lifeline now for over 20 years. We support lifeline in numerous ways to enable them to continue doing the ‘outstanding work’ they do for our community”

\$32,950
received from our
fellowship program

\$374,854
raised to support our
local services



Gift Wrapping

We were fortunate to be able to hold both our Christmas 2020 and Mother's Day 2021 Gift Wrapping Stalls with the generosity of Narellan Town Centre, Macarthur Square and Liverpool Westfields. This initiative is primarily supported by our volunteers as Gift Wrappers and raises awareness for vital funds for our services.

The Christmas Gift Wrapping stall was held at Narellan Town Centre from 7 December 2020 to 23 December 2020 and a total of was \$11,482.40 raised.

For Mother's Day we expanded our gift wrapping stalls to an additional two locations; Macarthur Square and Liverpool Westfield. In total we raised \$3,766.26 across the 3 centers.

Our warmest thanks to all the Volunteers, staff and businesses that gave so generously of their time.

Brew & Bow Sessions

In preparation for our Gift Wrapping Stalls we introduced bow making workshops held in a safe and collaborative environment. These workshops allowed individuals and community groups to contribute to our fundraising endeavors at a time that suited them whilst discussing such topics as mental health support and resources across our regions.

The Brew & Bow sessions activated Bows in the Boardroom. A wonderful initiative devised by a community member bringing together 25 local businesswomen to make bows. Held at Marsdens Law Firm Boardroom, each participant donated a Mother's Day gift to the value of \$25 to be distributed to the Carrington Care residents, another contributor to the Brew & Bow sessions.

The community circle of care this has created includes all ages, diversity and networks across High Schools, Nursing Homes, Retirement Villages and Businesses in the Boardroom promoting community connections and engagement.

Public and Internal Awareness Initiatives

To celebrate NAIDOC in July 2020, staff were able to participate in basket weaving workshops held at our Smeaton Grange premise. The kits were provided by a local indigenous organisation 'A Little Bit of Rainbow' with the aim to increase awareness and rapport with our local Aboriginal and Indigenous communities.

The annual Out of the Shadows walk held 10 September 2020, to coincide with World Suicide Prevention Day, was reformatted to an online tribute event due to COVID safety guidelines. Participants were also encouraged to organise individual walks and take 3,046 steps to

mark the number of lives lost to suicide. Lifeline Australia created a virtual garden, with a dedicated page for each Lifeline Centre, where people could donate and plant a virtual flower.

The Suicide Prevention Network was held in March 2021 at Wests Leagues Club to raise awareness and increase engagement with businesses, families, friends, support services, community health, Council and emergency providers. Thanks to the generosity of Wests Group Macarthur for hosting this important community event.

We also participated in and attended various community expos, workshops, networking groups, training and information sessions including; Fools Festival, Seniors Week, Traxside Youth Week, Liverpool Council Community & Coffee, Sorry Day, TAFE Expos, Men's Health Forum, Refugee Week, Carer Gateway, Agency Exchange, International Womens Day, Wingecaribee Community Expo and Chamber of Commerce events.



Other Fundraising Highlights

Community & Corporate Partners

We are grateful and very fortunate to have the unwavering and ongoing support of our community. This is reflected in the many longstanding partnerships we have, as well as the strong, new partnerships we are fostering.

Our special thanks to:

- Illawarra Coal South 32
- Macarthur Lions Club
- Narellan Town Centre
- Koch and Co
- AMP Foundation
- Narellan Storage King
- Good360
- Officeworks
- Rotary Club of Narellan
- UFC Gregory Hills

- McDonalds (Macarthur)
- Kelly Partners
- The Perich Group
- Camden RSL Club
- Cameron Brae

Grant Funding

Grants are an integral part of our funding strategy and have proven to be a vital income stream this reporting period given the downturn in event fundraising due to COVID. In 2020/21 we successfully secured just under \$130,000 in grants supporting the delivery of vital services to the community such as Financial Counselling and awareness campaigns promoting resilient and suicide safe communities.

“We successfully secured just under \$130k in grants supporting the delivery of vital services to the community”



Volunteer Highlights

Our Volunteers have been exceptionally challenged within the 2020/21 financial year due to the impact of the pandemic. Faced with store closures and restrictions, as well as an overwhelming increase in calls for support through the Lifeline 13 11 14 Crisis Support phone line. Our Volunteers continued to support and help those within the local community. Their commitment to our purpose of empowering and supporting individuals and communities to be resilient and suicide safe is undoubtable.

The Volunteer program has been focusing on ensuring Volunteers feel appreciated, supported and connected. We saw an increase in volunteer capacity and reach to Western Sydney with the opening of the new office in Parramatta proving popular with most of the

Crisis Support Volunteers. The team is constantly building connections with Volunteers through monthly newsletters, as well as sending out handwritten birthday cards and holding monthly morning teas. These small gestures have meant a great deal to our Volunteers and promote recognition of the invaluable contributions made by individuals.

Volunteers give their time for many different reasons; some have a personal connection to Lifeline Macarthur and Western Sydney's cause, others volunteer for their own sense of self, or to help with the wider community. As an organisation the focus is to continue to support, recognise and connect the current and future Volunteers.

“ Seeing the joy on a customer’s face when they find what they want at a great price. Self-satisfaction supporting a worthy cause. Very worthwhile. Lovely staff. Very flexible. Good feeling knowing you’re helping people ”

Lynne (Retail Volunteer)

“ I love the opportunity to provide a little gift-wrapping time for Lifeline community stalls. To create something pretty for shoppers that they in turn will enjoy giving to loved ones. It’s a true personal gift to chat for a few minutes with those who take a moment to share their stories, and who appreciate donating for Lifeline fundraising. Knowing that in a small way it matters and makes a difference to many, makes it even more satisfying ”

Lisa (Events Volunteer)



Reverend Alan Walker Fellows

Thank you for your support

We are thankful for the ongoing support from businesses and individuals that chose to become a Reverend Alan Walker Fellow, or continue their current fellowship.

For the 2020/21 period we had a total of 28 Fellows support us and received \$32,950 from our fellowship program. We were sad to see a number of Fellows depart the program due to the impact of COVID-19.



ILLAWARRACOAL
Community Partnerships Program



KELLY + PARTNERS
CHARTERED ACCOUNTANTS

Kenneally's
Funerals



marsdens
LAW GROUP



Northside Group
Part of Ramsay Health Care



OUR PEOPLE



Our Workforce and Volunteers

27 Full time 

123 Casual and Part Time



448 Volunteers



Our Board

Tony Ross
Chairman

Erin McKerral
Board Member

Tom Traae
Secretary

Salesh Nandan
Board Member

Andy Carlisle
Board Member



OUR FINANCIALS

Financial Results 2020/21

Lifeline Macarthur and Western Sydney reports a net surplus of \$188,405 for the year. The year saw the Western Sydney operations amalgamate with the rest of the operations from 1 July 2020, adding a further 10 seats for the Lifeline 13 11 14 telephone crisis support service. This has allowed increased capacity to answer calls from help seekers. The retail operations expanded in the Western Sydney area; launching Castle Hill which brings the total to eight retail stores, which help raise the necessary funds for the Lifeline 13 11 14 crisis support phone line and financial counselling services.

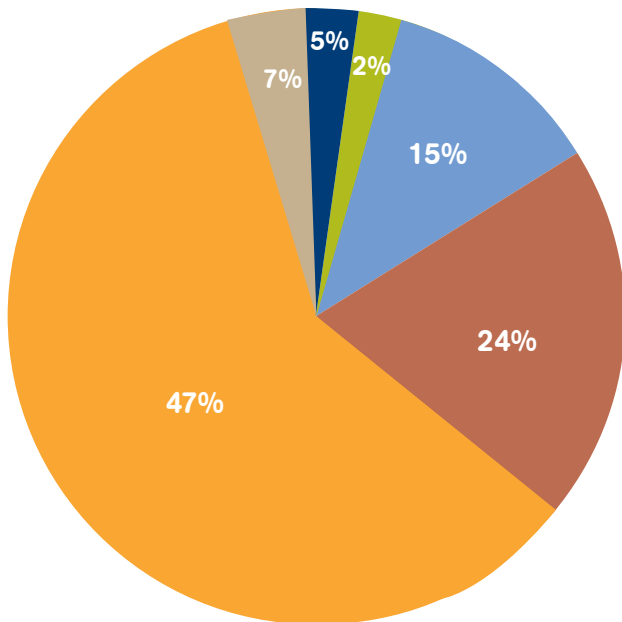
Income

Total income was \$6.97m for the year, a growth of 24% over the previous year. The additional funds have enabled more calls to be answered on the Lifeline 13 11 14 phone service and to support additional financial counselling clients.

Expenditure

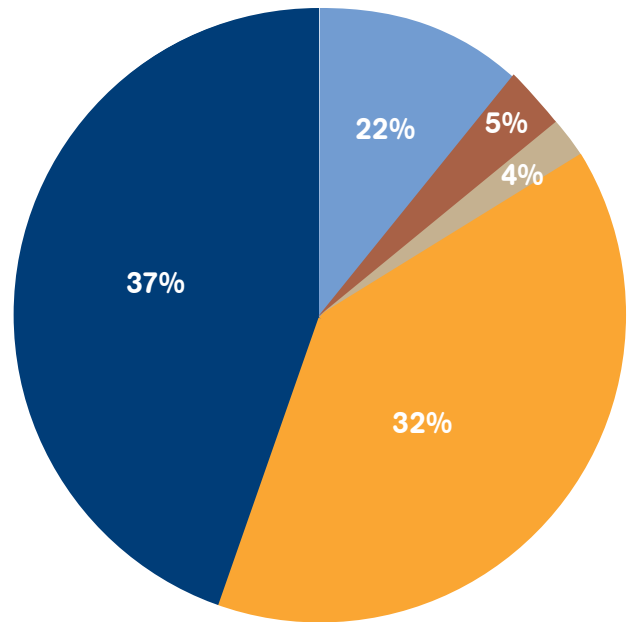
Total expenditure of \$6.79m during the year, including depreciation and interest costs of \$679,827. The expenditure helped to answer an additional 33,000 calls on the Lifeline 13 11 14 phone service, support those in need through suicide prevention and financial counselling programs.

“Total expenditure of \$6.79m helped to answer an additional 33,000 calls on the Lifeline 13 11 14 phone service”



Where our funding came from:

- Sale of Goods
- Government Grants
- Services
- Training Revenue
- Donations/Fundraising
- Sundry Revenue



Use of funds:

- Crisis Support & Suicide Prevention
- Retail, distribution & Transport
- Fundraising, Marketing & Administration
- Training
- Financial Counselling



UCA - Lifeline Macarthur
ABN 72 419 187 282

Annual Financial Report
For the Year Ended 30 June 2021

UCA - Lifeline Macarthur

ABN 72 419 187 282

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DIRECTORS' REPORT

For The Year Ended 30 June 2021

The Directors present their report on UCA - Lifeline Macarthur and the Independent Audit Report for the year ended 30 June 2021.

Directors

The directors that were in office during the financial year and until the date of this report are as follows;

| | Board Meetings Eligible to attend | Board Meetings Attended |
|---|--------------------------------------|----------------------------|
| Anthony Ross Chairman Director since 2013 | 5 | 5 |
| Salesh Nandan Chair of Audit & Compliance Committee Director since 2014 | 5 | 4 |
| Erin McKerral Chair of Crisis Support & Financial Counselling Committee Director since 2013 | 5 | 4 |
| Tom Traae Member of Crisis Support & Financial Counselling Committee Director since 2018 | 5 | 5 |
| Amy Woodley Chair of Finance Committee Director since 2018, resigned September 2020 | 1 | 1 |
| Andrew Carlisle Member of Finance Committee Director since 2018 | 5 | 4 |

Principal Activity

UCA - Lifeline Macarthur operates services under Lifeline Macarthur and Western Sydney brand. The principle activities of Lifeline Macarthur and Western Sydney are crisis support and suicide prevention services to the Australian community. Such services include the 24/7 Lifeline Crisis Support telephone line 13 11 14, Suicide Prevention, Suicide Bereavement Support, Financial Counselling, mental health training for the community and the operation of second hand retail stores.

Operating Results for the year

The net results for the year ended 30 June 2021 was \$188,405.

DIRECTORS' REPORT

For The Year Ended 30 June 2021

Short and long- term objectives and Strategies

Lifeline Macarthur and Western Sydney's short-term and long-term objectives is to support and empower individuals and community to be resilient and suicide safe. The organisation aspires to be a leader in suicide prevention, intervention, bereavement services and to be a leading service in the Lifeline network.

Significant changes in the state of affairs

There has been no significant changes in the state of affairs of the organisation during the year.

Significant events after the reporting period

The introduction of COVID -19 restrictions for Greater Sydney by the NSW Government from late June 2021 has impacted on the delivery of services, in particular the retail stores and warehouse. All retail stores and warehouse operations have closed temporary from mid July 2021 in accordance with government health orders. Policies and procedures have been revised to comply with current health orders and service delivery platforms were reviewed to ensure minimal disruption to the business. Where government financial support was available and the organisation qualifies, it has been accessed to retain employees and to ensure services continue to be delivered in accordance with government health orders.

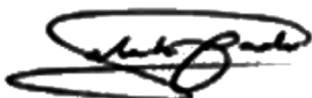
Auditors Independence Declaration

A copy of the Auditor's Independence Declaration as required under s.60-40 of the Australian Charities and Not-for-profits Commission Act 2012 is included on page 3 of this financial report and forms part of this Directors Report.

Dated this 27th September 2021



Tony Ross
Chairman



Salesh Nandan
Director

AUDITOR'S INDEPENDENCE DECLARATION

For The Year Ended 30 June 2021

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as auditor for the audit of UCA - Lifeline Macarthur & Western Sydney for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been:

- a) No contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- b) No contraventions of any applicable code of professional conduct in relation to the audit.

Flegg Kehlet Wagner



Rodney Wagner
Registered Company Auditor Number: 433830

Campbelltown
Dated this 27th day of September 2021

STATEMENT OF PROFIT OR LOSS and OTHER COMPREHENSIVE INCOME

For The Year Ended 30 June 2021

| | Note | 2021 \$ | 2020 \$ |
|--|------|-----------------------|-----------------------|
| REVENUE | | | |
| Operating Activities | 4 | 6,992,764 | 5,729,643 |
| Other income | 4 | (18,457) | (333) |
| Cost of goods sold | | (129,169) | (192,096) |
| Gross surplus | | <u>6,845,139</u> | <u>5,537,214</u> |
| EXPENSES | | | |
| Labour | | (4,907,986) | (3,886,520) |
| Administration | | (248,613) | (156,482) |
| Utilities & Telephone | | (145,898) | (100,292) |
| Occupancy | | (296,336) | (163,926) |
| Operating | | (270,981) | (336,455) |
| Depreciation & Amortisation | 5 | (679,827) | (624,350) |
| Interest Expense | 5 | (107,092) | (118,799) |
| | | <u>(6,656,733)</u> | <u>(5,386,824)</u> |
| Surplus for the year | 6 | <u>188,405</u> | <u>150,391</u> |
| Other comprehensive income | | - | - |
| Total comprehensive income for the year | | <u><u>188,405</u></u> | <u><u>150,391</u></u> |

The Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.

STATEMENT OF FINANCIAL POSITION

As at 30 June 2021

| | Note | 2021 \$ | 2020 \$ |
|--|------|-------------------|------------------|
| ASSETS | | | |
| Current Assets | | | |
| Cash and cash equivalents | 7 | 355,582 | 1,012,035 |
| Trade and other receivables | 8 | 662,268 | 165,992 |
| Inventories | | 2,188 | 5,543 |
| Other assets | 9 | 67,678 | 57,152 |
| Total Current Assets | | 1,087,716 | 1,240,722 |
| Non-Current Assets | | | |
| Property, plant and equipment | 10 | 6,141,801 | 5,812,853 |
| Right of Use of Assets | 11 | 2,879,252 | 1,164,728 |
| Shares In Public Company | | 1,320 | 1,477 |
| Total Non - Current Assets | | 9,022,373 | 6,979,058 |
| Total Assets | | 10,110,089 | 8,219,780 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Bank overdraft | 7 | 9,562 | 7,472 |
| Trade and other payables | 13 | 428,832 | 391,658 |
| Income in advance | 14 | 253,079 | 273,616 |
| Employee benefits and other provisions | 15 | 321,602 | 278,499 |
| Loans | 16 | 100,128 | 94,719 |
| Lease Liability | 17 | 617,411 | - |
| Total Current Liabilities | | 1,730,613 | 1,045,965 |
| Non-Current Liabilities | | | |
| Employee benefits and other provisions | 15 | 89,556 | 69,183 |
| Loans | 16 | 678,860 | 779,091 |
| Lease Liability | 17 | 2,261,841 | 1,164,728 |
| Total Non-Current Liabilities | | 3,030,257 | 2,013,001 |
| Total Liabilities | | 4,760,870 | 3,058,966 |
| NET ASSETS | | 5,349,219 | 5,160,814 |
| ACCUMULATED FUNDS | | | |
| Retained surplus | | 5,349,219 | 5,160,814 |
| Total Accumulated Funds | | 5,349,219 | 5,160,814 |

The Statement of Financial Position should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY

For The Year Ended 30 June 2021

| | Note | \$ |
|--------------------------------|------|-------------------------|
| Balance at 1 July 2019 | | 5,010,423 |
| Surplus for the year | | 150,391 |
| Balance at 30 June 2020 | | <u>5,160,814</u> |
| Surplus for the year | | 188,405 |
| Balance at 30 June 2021 | | <u>5,349,219</u> |

STATEMENT OF CASH FLOWS

For The Year Ended 30 June 2021

| | Note | 2021 \$ | 2020 \$ |
|--|-----------|------------------------------|--------------------------------|
| Operating Activities | | | |
| Receipts from customers | | 2,384,076 | 2,813,759 |
| Receipt of grants | | 1,793,014 | 1,614,250 |
| Net fundraising receipts | | 374,854 | 361,370 |
| Other revenue received | | 1,697,186 | 1,054,695 |
| Payments to suppliers and employees | | (5,678,665) | (4,548,093) |
| Interest paid | | (37,105) | (46,904) |
| Interest received | | 570 | 709 |
| Net cash flows from operating activities | 20 | <u>533,929</u> | <u>1,249,787</u> |
| Investing Activities | | | |
| Proceeds from sale of property, plant and equipment | | (18,887) | (1,536) |
| Purchase of property, plant and equipment | | (380,514) | (60,699) |
| Net cash (used in)/provided from investing activities | | <u>(399,401)</u> | <u>(62,235)</u> |
| Financing Activities | | | |
| Repayment of borrowings | | (94,822) | (85,023) |
| Repayment of finance leases | | (698,248) | (618,139) |
| Net cash (used in)/from financing activities | | <u>(793,070)</u> | <u>(703,162)</u> |
| Net increase/(decrease) in cash and cash equivalents | | (658,542) | 484,390 |
| Cash and cash equivalents at beginning of financial year | | 1,004,562 | 520,172 |
| Cash and cash equivalents at end of financial year | 7 | <u><u>346,020</u></u> | <u><u>1,004,562</u></u> |

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 30 June 2021

Note 1 General Information and statement of compliance

UCA - Lifeline Macarthur is an unincorporated not-for-profit organisation established by the Uniting Church in Australia - New South Wales Synod. The Uniting Church in Australia - New South Wales Synod has appointed the Board of UCA - Lifeline Macarthur to govern its health and community services activities. Legal title to all property beneficially utilised in the services provided by UCA - Lifeline Macarthur is held in trust by the Uniting Church in Australia Property Trust (NSW), a body incorporated by statute and domiciled in Australia.

UCA- Lifeline Macarthur operates services under the trading name of Lifeline Macarthur and Western Sydney.

The principle activities of Lifeline Macarthur and Western Sydney are described in the Director's report.

The financial report includes financial statements and notes of Lifeline Macarthur and Western Sydney.

The financial report of Lifeline Macarthur and Western Sydney for the year ended 30 June 2021 were approved and authorised for issue in accordance with a resolution of the directors on 27 September 2021.

Note 2 Changes in accounting policies

2.1 New Accounting standards adopted

The following accounting standards come into effect as at 1 January 2018;

AASB 9 Financial Instruments

AASB 9 Financial Instruments replaces AASB 139 Financial Instruments: Recognition and Measurement. It makes major changes to the previous guidance on the classification and measurement of financial assets and measurement of financial assets and introduces an 'expected credit loss' model for impairment of financial assets. When adopting AASB 9, Lifeline Macarthur and Western Sydney has applied transitional relief and opted not to restate prior periods. Differences arising from the adoption of AASB 9 in relation to classification, measurement and impairment are recognised in opening retained earnings as at 1 January 2018.

The following accounting standards come into effect for periods commencing after 1 January 2019;

AASB 15 Revenue from contracts with customers

This standard provides a single comprehensive framework for determining whether, how much and when revenue is recognised following a five step approach. The core principle is that the entity will recognise revenue when control of goods and services is transferred to a customer and the amount that represents the consideration to which the entity expects to be entitled.

AASB 16 Leases

This standard requires all leases to be included in the balance sheet of the lessees as a right-of-use assets (non-current assets). Rent expense will no longer be treated as an operating expense but split between amortisation and interest.

The impact on the financial statements will mean an asset (right to occupy) being recognised and a corresponding liability (future obligations). These rights to occupy will be amortised in the statement of profit & loss over the life of the lease.

AASB 1058 Income of Not-for-Profit Entities

This standard applies to transactions of not-for-profit (NFP) entities where the consideration to acquire an asset is significantly less than fair value principally to enable the entity to further its objectives, and the receipt of volunteer services.

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 30 June 2021

Note 3 Summary of significant accounting policies (continued)

a) Basis of Preparation

The financial report is a general purpose financial statement that has been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the Australian Charities and Not-for-profit Commission Act 2012.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the statements are as follows:

b) Revenue

Revenue comprises of government grants, sales of goods, fundraising activities and provision of services. Further information on revenue is shown on page 14.

Government Grants

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

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

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

Lifeline Macarthur and Western Sydney receive non-reciprocal contributions of assets from the government and other parties for zero or nominal value. These assets are recognised at fair value on the date of acquisition except for goods for resale which are valued at nil dollars in the statement of financial position, with a corresponding amount of income in the profit or loss.

Sale of goods

Revenue from sale of goods comprises of revenue earned from the sale of goods donated and resold. Sales of goods revenue is recognised when the control of the goods has been passed to the buyer.

Donations/Fundraising

Donations collected, including cash and goods for resale, are recognised as revenue when the gains control, economic benefits are probable and the amount of the donation can be measured reliably.

Provision of Services and Training Revenue

Revenue for services are recognised upon delivery of the service to the customers.

Sundry Revenue

Sundry Revenue is recognised upon control of a right to receive payment for services provided.

Other Income

Interest income is recognised upon receipt. Dividends income is recognised at the time the right to receive payment is established.

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

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 30 June 2021

Note 3 Summary of significant accounting policies (continued)

c) Operating Expenses

Operating expenses are recognised in profit or loss upon utilisation of services or at the services or at the date of their origin.

d) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks and bank overdrafts. Bank overdrafts are shown within current liabilities on the statement of financial position.

e) Inventories

Inventories are measured at the lower of cost or net realisable value. Inventories acquired at no cost are not brought to account.

f) Property, plant and equipment

Each class of property, plant and equipment except for Land and Buildings is carried at cost or fair value as indicated, less where applicable, accumulated depreciation.

Land and Buildings are recorded at valuation. Buildings are not depreciated in accordance with AASB116 as the directors continue to record the building at fair value and any depreciation will be offset by a revaluation of the asset.

Plant and equipment

The carrying amount of plant and equipment is reviewed annually by the Board of UCA - Lifeline Macarthur to ensure it is not in excess of the recoverable amount from these assets.

The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted in determining recoverable amounts.

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all assets, excluding freehold land and buildings, is depreciated on a diminishing value basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements. Freehold land and buildings are not depreciated.

The depreciation rates used for each class of depreciable asset are as follows:

| Class of fixed asset | Depreciation rate |
|-----------------------------|--------------------------|
| Office & Computer equipment | 30% |
| Plant and equipment | 15% |
| Motor vehicles | 20% |

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at least annually. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 30 June 2021

Note 3 Summary of significant accounting policies (continued)

f) Property, plant and equipment (continued)

Depreciation (continued)

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

g) Leases

At inception of a contract, an assessment is made whether the arrangement is a lease. The arrangement is a lease if there is a right to control the use of a specific asset for a period of time in exchange for consideration. The relevant accounting standards provides guidelines and exemptions.

At commencement date a lease is recognised as a right-of-use asset and a lease liability on the statement of financial position. Lease payments are split between amortisation and interest on the statement of profit & loss over the life of the lease.

h) Employee benefits

Provision is made for the organisation's liability for employee benefits arising from services rendered by all employees from the date of employment to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. The measurement of employee benefits payable later than one year has taken into account the present value of future cash flows including potential employee wage increases and the probability that the employee may not satisfy the vesting requirements.

Contributions are made by the organisation to applicable superannuation funds and are charged as expenses when incurred. Liabilities for superannuation are recognised in payables and measured at the amounts expected to be paid when the liability is settled.

Employee benefit on-costs are recognised and included in employee benefit liabilities and costs when the employee benefits to which they relate are recognised as liabilities.

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 30 June 2021

Note 3 Summary of significant accounting policies (continued)

i) Provisions, contingent liabilities and contingent assets

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. Provisions are discounted to their present values, where the time value of money is material. Any reimbursement that Lifeline Macarthur and Western Sydney can be virtually certain to collect from a third party with respect to the obligation is recognised as a separate asset. However, this asset may not exceed the amount of the related provision.

No liability is recognised if an outflow of economic resources as a result of present obligation is not probable. Such situations are disclosed as contingent liabilities, unless the outflow of resources is remote in which case no liability is recognised.

The liability for deferred income is the unutilised amounts of grants received on the condition that specified services are delivered or conditions are fulfilled. The services are usually provided or the conditions usually fulfilled within 12 months of receipt of the grant. Where the amount received is in respect of services to be provided over a period that exceeds 12 months after the reporting date or the conditions will only be satisfied more than 12 months after the reporting date, the liability is discounted and presented as non-current.

j) Deferred Income

The liability for deferred income is the unutilised amounts of grants received on the condition that specified services are delivered or conditions are fulfilled. The services are usually provided or the conditions usually fulfilled within 12 months of receipt of the grant. Where the amount received is in respect of services to be provided over a period that exceeds 12 months after the reporting date or the conditions will only be satisfied more than 12 months after the reporting date, the liability is discounted and presented as non-current.

k) Goods and services tax (GST)

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

Receivable and payables are stated inclusive of the amount of GST receivable or payable. Accrued expenses are brought to account net of GST as the condition precedent to claiming the input tax credit has not been met. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

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

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 30 June 2021

Note 3 Summary of significant accounting policies (continued)

l) Income tax

No provision for income tax has been made in the financial report as the organisation is part of the Uniting Church in Australia Property Trust (NSW). The Trust is exempt from income tax under section 50-5 and section 11-5 of the *Income Tax Assessment Act 1997* as it is a religious and charitable institution. UCA - Lifeline Macarthur has been endorsed by the Australian Taxation Office (ATO) as an income tax exempt charitable entity under Subdivision 50-B of the *Income Tax Assessment Act 1997*.

m) Economic dependence

Lifeline Macarthur and Western Sydney are dependent upon the ongoing receipt of Federal and State Government grants and community and corporate donations to ensure the ongoing continuance of its program. At the date of this report, management has no reason to believe that its financial support will not continue.

n) Significant management judgement in applying accounting policies

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Estimation uncertainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

Impairment

In assessing impairment, management estimates the recoverable amount of each asset or cash-generating units, based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain software and IT equipment.

Inventories

Management estimates the net realisable values of inventories, taking into account the most reliable evidence available at each reporting date. The future realisation of these inventories may be affected by future technology or other market-driven changes that may reduce future selling prices.

Long service leave

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 30 June 2021

| | 2021 \$ | 2020 \$ |
|---------------|--|------------------|
| Note 3 | Summary of significant accounting policies (continued) | |
| o) | Trade and other payables | |
| | Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amount being normally paid within 30 days of recognition of the liability. | |
| Note 4 | Revenue and Expenses | |
| | Revenue | |
| | Operating Activities | |
| | Government Grants | 1,650,550 |
| | Sale of Goods | 1,315,712 |
| | Donations/Fundraising | 3,270,192 |
| | Provision of services | 2,997,942 |
| | Training revenue | 374,854 |
| | Sundry revenue | 361,370 |
| | 1,045,299 | 640,053 |
| | 479,623 | 356,433 |
| | 172,247 | 58,133 |
| | 6,992,764 | 5,729,643 |
| | Other Income | |
| | Interest | 570 |
| | Dividends | 709 |
| | Gains/Losses | (140) |
| | (18,887) | 494 |
| | (18,457) | (1,536) |
| | 6,974,307 | 5,729,310 |
| Note 5 | Depreciation & Interest | |
| | Depreciation & Amortisation | |
| | Depreciation - property, plant & equipment | 121,554 |
| | Depreciation - Right of Use of Assets | 78,772 |
| | Amortisation of intangible assets | 558,273 |
| | - | 545,578 |
| | 679,827 | 624,350 |
| | Interest | |
| | Interest - loans | 37,105 |
| | Interest - Lease Liability | 46,905 |
| | 69,987 | 71,895 |
| | 107,092 | 118,799 |
| Note 6 | Operating surplus | |
| a. | Expenses | |
| | Auditor's remuneration - audit of financial report | 9,000 |
| | 9,000 | 9,000 |

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 30 June 2021

| | 2021 \$ | 2020 \$ |
|--|-----------------------|-------------------------|
| Note 7 | | |
| Cash and cash equivalents | | |
| Cash at bank | 352,782 | 1,009,035 |
| Cash on hand | 2,800 | 3,000 |
| Cash and cash equivalents | <u>355,582</u> | <u>1,012,035</u> |
| | | |
| Reconciliation of cash | | |
| Cash and cash equivalents | 355,582 | 1,012,035 |
| Bank overdraft | 9,562 | 7,472 |
| | <u>346,020</u> | <u>1,004,562</u> |
| | | |
| Note 8 | | |
| Trade and other receivables | | |
| Trade debtors | 591,185 | 217,140 |
| GST receivable | (52,425) | (78,940) |
| Bonds (rental) | 123,508 | 27,793 |
| | <u>662,268</u> | <u>165,992</u> |
| | | |
| | | |
| All of the organisation's trade debtors have been reviewed for indicators of impairment. No impairment was identified. | | |
| | | |
| Note 9 | | |
| Other assets | | |
| Prepayments | 67,678 | 57,152 |
| | <u>67,678</u> | <u>57,152</u> |

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 30 June 2021

| Note 10 | Property, plant and equipment | | | | | | |
|-----------------------------------|-------------------------------|------------------|-------------------|-----------------------------|------------------|--------------------------|------------------|
| | Land | Buildings | Plant & equipment | Office & Computer equipment | Motor Vehicles | Leases Plant & Equipment | Total |
| Cost or fair Value | | | | | | | |
| Balance as at 1 July 2020 | 3,200,000 | 2,240,000 | 384,828 | 278,605 | 249,585 | 32,820 | 6,385,838 |
| Additions | - | - | 360,083 | 109,305 | - | - | 469,388 |
| Disposals | - | - | (17,050) | (1,837) | - | - | (18,887) |
| Balance as at 30 June 2021 | 3,200,000 | 2,240,000 | 727,861 | 386,074 | 249,585 | 32,820 | 6,836,340 |
| Accumulated Depreciation | | | | | | | |
| Balance as at 1 July 2020 | - | - | (202,688) | (228,163) | (109,315) | (32,820) | (572,985) |
| Depreciation | - | - | (63,960) | (29,540) | (28,054) | - | (121,554) |
| Disposals | - | - | - | - | - | - | - |
| Balance as at 30 June 2021 | - | - | (266,648) | (257,703) | (137,369) | (32,820) | (694,539) |
| Net Carrying amount | 3,200,000 | 2,240,000 | 461,214 | 128,371 | 112,216 | - | 6,141,801 |

All depreciation charges are included within 'depreciation and amortisation'.

Note 11 Right of Use of Assets

Lifeline Macarthur and Western Sydney has leases over buildings and office equipment and has elected to apply AASB16 Leases to these lease contracts.

Terms and conditions of leases

11.1 Buildings

The organisation leases buildings to operate the second hand retail business, with lease terms ranging from 2 to 7 years including renewable options.

At the commencement date and each subsequent reporting period, the organisation assesses where it is reasonably certain that the extension options will be exercised.

Lease payments are adjusted for those agreements with annual indexation at each anniversary date.

11.2 Office Equipment

Leases for office equipment are for printers and photocopiers with a lease term of 5 years.

Right of Use of Asset

| | Buildings | Office Equipment | Total |
|-----------------------------------|------------------|------------------|------------------|
| Balance as at 1 July 2020 | 1,036,164 | 128,563 | 1,164,728 |
| Additions | 2,272,798 | | 2,272,798 |
| Depreciation charge | (526,076) | (32,198) | (558,273) |
| Balance as at 30 June 2021 | 2,782,887 | 96,366 | 2,879,252 |

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 30 June 2021

Note 12 Financial Assets and Liabilities

12.1 Categories of financial assets and liabilities

| | Notes | Amortised Cost | Assets at fair value through profit and loss (FVPL) | Equity Fair value through other comprehensive income (FVOCI) | Total |
|-------------------------------|-------|-------------------|--|---|------------------|
| Financial assets | | | | | |
| Current | | | | | |
| Cash and cash equivalents | 7 | 355,582 | - | - | 355,582 |
| Trade and other receivables | 8 | 662,268 | - | - | 662,268 |
| Total financial assets | | 1,017,849 | | | 1,017,849 |

| | Notes | Amortised Cost | Assets at fair value through profit and loss (FVPL) | Equity Fair value through other comprehensive income (FVOCI) | Total |
|------------------------------------|-------|-------------------|--|---|----------------|
| Financial liabilities | | | | | |
| Current | | | | | |
| Bank overdraft | 7 | 9,562 | - | - | 9,562 |
| Trade and other payables | 13 | 428,832 | - | - | 428,832 |
| Total financial liabilities | | 438,393 | | | 438,393 |

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 30 June 2021

| | 2021 \$ | 2020 \$ |
|---|------------------|------------------|
| Note 13 Trade and other payables | | |
| Trade creditors and accruals | 428,832 | 391,658 |
| | 428,832 | 391,658 |
| Note 14 Income in advance | | |
| Grants | 154,161 | 248,604 |
| Event/sundry income in advance | 98,917 | 25,012 |
| | 253,079 | 273,616 |
| Note 15 Employee benefits and other provisions | | |
| Current | | |
| Annual leave | 269,870 | 193,682 |
| Long service leave | 51,733 | 84,817 |
| | 321,602 | 278,499 |
| Non-current | | |
| Long service leave | 89,556 | 69,183 |
| Note 16 Loans | | |
| Current | | |
| UFS - 20 years (exp. 2030) | 89,980 | 85,050 |
| UFS - 5 years (exp. 2024) | 10,148 | 9,668 |
| | 100,128 | 94,719 |
| Non Current | | |
| UFS - 20 years (exp. 2030) | 660,710 | 750,814 |
| UFS - 5 years (exp. 2024) | 18,150 | 28,277 |
| | 678,860 | 779,091 |
| Note 17 Lease Liabilities | | |
| Current | | |
| Operating Leases | 617,411 | - |
| | 617,411 | - |
| Non Current | | |
| Operating Leases | 2,261,841 | 1,164,728 |
| | 2,261,841 | 1,164,728 |

The future minimum lease payments are as follows;

| | Within 1 year | 1-5 years | After 5 years | Total |
|------|---------------|-----------|---------------|------------------|
| 2021 | 14,772 | 1,711,490 | 1,152,990 | 2,879,252 |

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 30 June 2021

Note 18 Related Party Transactions

Key Management Personnel

Key management personnel comprises directors, chief executive officer and senior executives of the organisation.

The directors receive no remuneration or other benefits in respect of their roles as directors. In relation to other key management personnel, the organisation provides salaries and contributes to a defined contribution superannuation fund on their behalf.

| | 2021 | 2020 |
|---|---------|---------|
| | \$ | \$ |
| Total key management personnel remuneration | 824,641 | 726,449 |

Other Related Entities

All other transactions entered into during the year with related parties, directors and director related entities were on terms and conditions no more than favourable to those available to other customers and suppliers.

Note 19 Events after the reporting period

All retail stores and warehouse operations have closed temporary from mid July 2021 in accordance with government health orders surrounding the COVID-19 restrictions in Greater Sydney. This has significantly impacted on providing cashflow for core services.

COVID-19 Government support grants where available and eligible to apply for has been received. This provides greater certainty for the organisation to retain employees and continue to deliver services under current health orders.

| | 2021 | 2020 |
|---|----------------|------------------|
| | \$ | \$ |
| Note 20 Cash flow information | | |
| Reconciliation of cash flows from operating activities | | |
| Operating surplus / (deficit) | 188,405 | 150,391 |
| Non-cash flows in surplus / (deficit): | | |
| - depreciation & amortisation | 679,827 | 624,350 |
| - loss/(gain) on sale of assets | 18,887 | 1,536 |
| - interest on lease liabilities | 69,987 | 71,895 |
| - revaluation of shares | 157 | (417) |
| Changes in assets and liabilities: | | |
| - (increase) / decrease in receivables | (496,276) | 58,077 |
| - (increase) / decrease in inventories | 3,355 | 3,731 |
| - (increase) / decrease in other current assets | (10,526) | (16,867) |
| - increase / (decrease) in payables | 37,173 | 158,810 |
| - increase / (decrease) in income in advance | (20,537) | 151,788 |
| - increase / (decrease) in provisions | 63,476 | 46,495 |
| Net cash from operating activities | 533,929 | 1,249,787 |

The accompanying notes form part of these financial statements.

DECLARATION BY THE BOARD OF UCA- LIFELINE MACARTHUR

For The Year Ended 30 June 2021

In the opinion of the Board of UCA - Lifeline Macarthur;

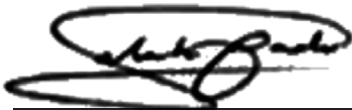
- (a) The financial statements and notes as set out on pages 4 to 19 of UCA - Lifeline Macarthur for the financial year ended 30 June 2021 are in accordance with the Australian Charities and Not-for-profits Commission Act 2020 including;
 - i) Giving a true and fair view of its financial position as at 30 June 2021 and of its performance for the year ended on that date; and
 - ii) complying with Australian Accounting Standards - Reduced Disclosure Requirements and the Australian Charities and Not-for-profits Commission Regulation 2013; and
- (b) There are reasonable grounds to believe that UCA - Lifeline Macarthur will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board.

Dated this 27th September 2021



Tony Ross
Chairman



Salesh Nandan
Director

**UCA - LIFELINE MACARTHUR
A.B.N. 72 419 187 282
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UCA - LIFELINE MACARTHUR & WESTERN SYDNEY
THE YEAR ENDED 30 JUNE 2021**

Scope

We have audited the financial report of UCA - Lifeline Macarthur & Western Sydney (the Entity), comprising the Directors' Report, Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies, for the financial year ended 30 June 2021.

In our opinion, the accompanying financial report of the Entity is prepared, in all material respects, in accordance with the accounting policies described in Note 1 to the financial report.

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 Entity 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. We have also fulfilled our other responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the directors of the Entity would be in the same terms if given to the directors as at the time of this auditor's report.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian ethical pronouncements,

Inherent Limitations

Because of the inherent limitations of confirming all cash receipts and payments have been recorded and limitations in the internal control framework, it is possible that fraud, error or non-compliance may occur and not be detected. The audit conclusion expressed in this report has been formed on the above basis.

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

The Directors are responsible for the preparation of the financial report in accordance with the accounting policies described in Note 1 to the financial report, and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with 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 Entity'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 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 Entity to cease to continue as a going concern.

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.

Flegg Kehlet Wagner



Rodney Wagner

Registered Entity Auditor Number: 433830

Campbelltown

Dated this 27th day of September 2021

Help Us Create Suicide Safer Communities

Volunteer with Us

Make new friends, learn new skills and help us towards an Australia free of suicide by volunteering with Lifeline Macarthur and Western Sydney.

Our Volunteers support us in many ways from retail, distribution, warehousing and events to crisis support.

Help us make a difference and give back to your community by donating your time.

Visit www.lifelinemacarthur.org.au/volunteering for more information and to register.

Partner with Us

Through partnership with our community and local business, we increase our capacity to support those experiencing crisis and create suicide safer communities. You can support us by:

- Donating in kind
- Workplace giving
- Onsite Lifeline donation bins (Corporate Clothing Collection Points)
- Mental Health and Suicide Prevention Training
- Event sponsorship

Contact us on (02) 4645 7200 to find out more.

Train with Us

We deliver a wide range of training courses to corporate businesses and community groups across our region of 15 LGAs.

Our dedicated training programs are facilitated by accredited trainers who work with participants to promote an inclusive culture or workplace that destigmatises mental health issues and encourages help-seeking.

Contact our Training Team on (02) 4645 7200 to learn more.



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