

Suicide Prevention Australia Limited

(a company limited by guarantee)

ABN 64 461 352 676

Annual Financial Report
30 June 2020

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Suicide Prevention Australia Ltd

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Corporate Information

Suicide Prevention Australia Ltd

	Name	Special Responsibilities
Directors	Phillip Cornwell Bronwen Edwards Angela Emslie Jacinta Hawgood Christopher John Dr. Vanessa Lee Chris Lockwood Luke Mann Prof. Don Nutbeam Karen Phillips Stan Piperoglou	Deputy Chair, Chair of Governance Committee Audit & Risk Committee member from March 2020 Chair and Governance Committee member Policy Committee member Governance Committee member Chair of RAP Working Group, Chair of Life Awards Committee, Policy Committee member Audit & Risk Committee Treasurer, Chair of the Audit & Risk Committee Chair Research Advisory Committee Policy Committee member Chair of Policy Committee and Chair of Conference Program Committee
Company Secretary	Phillip Cornwell	
Registered Office and Principal Place of Business	PO Box 219 Sydney NSW 2001	
Auditor	Steven J Miller & Co Chartered Accountants	

Directors' Report

Suicide Prevention Australia Ltd

The Directors of Suicide Prevention Australia Ltd present their Report together with the financial statements for the year ended 30 June 2020 and the Independent Audit Report, covering those financial statements.

Directors' details and meetings

The following persons were directors of Suicide Prevention Australia Ltd during or since the end of the financial year. The number of meetings of directors held during the year and the number of meetings attended by each director is as follows:

Name	Date of Appointment	Date of Cessation	Board meetings	
			A	B
Phillip Cornwell	13 March 2014		6	6
Bronwen Edwards	19 November 2019		3	3
Angela Emslie	3 December 2013		6	6
Jacinta Hawgood	10 December 2015		6	5
Christopher John	10 December 2015		6	6
Dr. Vanessa Lee	24 July 2016		6	5
Chris Lockwood	29 October 2018		6	4
Luke Mann	14 May 2015		6	6
Prof. Don Nutbeam	1 July 2019		6	5
Karen Phillips	19 November 2019		3	3
Stan Piperoglou	10 December 2015		6	6
Matthew Tukaki	9 September 2011	22 July 2019	1	1

A Number of meetings the Director was entitled to attend

B Number of meetings the Director attended

Details of Directors' qualifications, experience and special responsibilities can be found on pages 6 to 10 of this report.

Vision

A world without suicide.

Purpose

Suicide Prevention Australia Ltd delivers national leadership to achieve a meaningful reduction of suicides in Australia.

Review of Operations

Suicide Prevention Australia Ltd (SPA) is the national peak body for the suicide prevention sector. SPA is a not-for-profit, registered charity, representing a broad membership of organisations and individuals with a commitment to suicide prevention. The work of Suicide Prevention Australia Ltd is guided by the objects of the Company.

Objects:

- Prevent suicide by supporting Members to build a stronger suicide prevention sector;
- Develop collaboration partnerships to raise community awareness and undertake public education on the issues relating to suicide and suicide prevention;
- Advocate for a better policy and funding environment for suicide prevention.

During the past year SPA's activities have been supported by funding from the Australian Government to provide sector leadership and for the establishment and operation of the National Suicide Prevention Research Fund and The Hub.

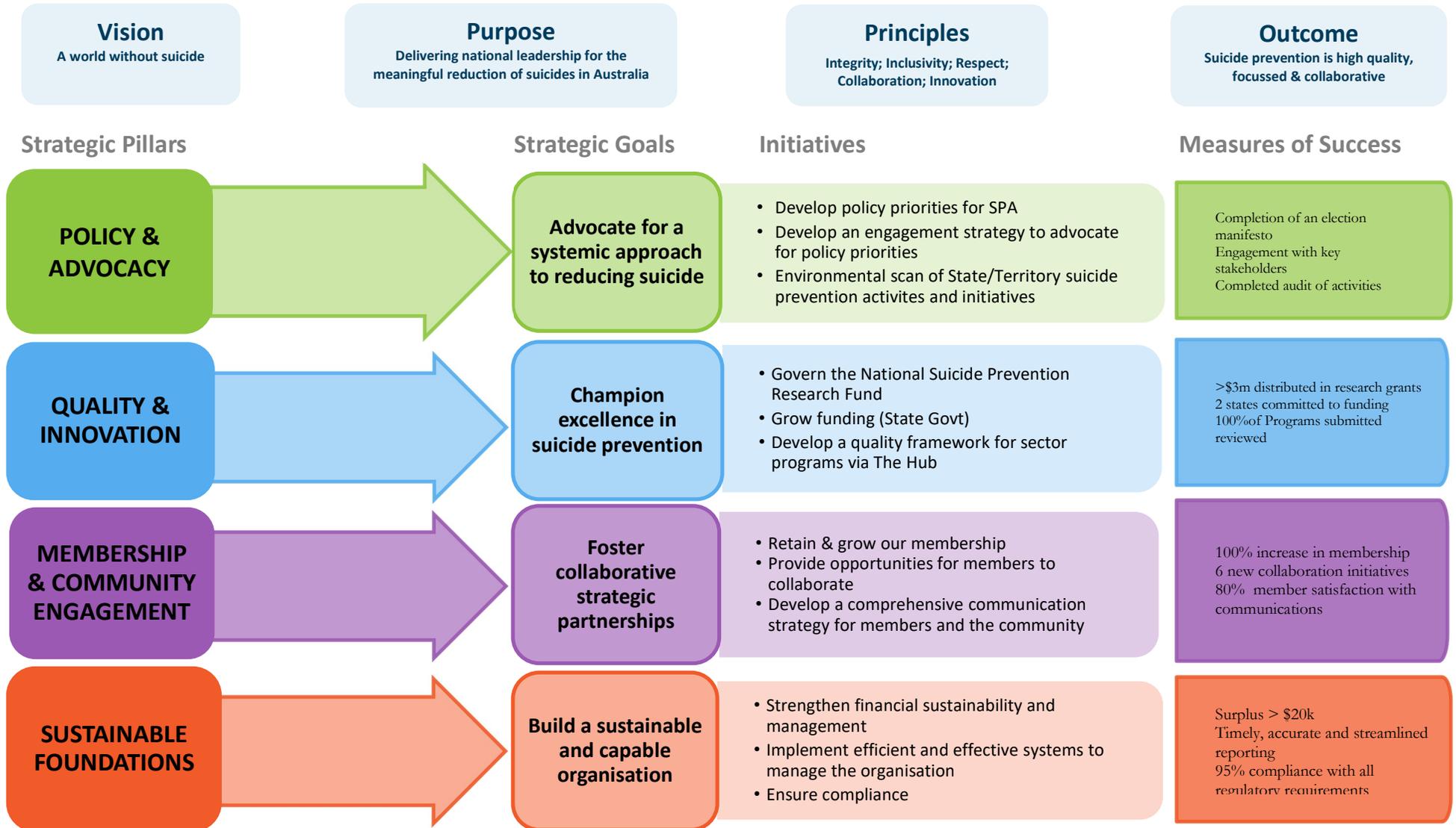
An overview of the strategic plan that concluded last year follows:

Directors' Report

Suicide Prevention Australia Ltd

Review of operations continued

2017 to 2019 Strategic Plan



Directors' Report

Suicide Prevention Australia Ltd

Director's qualifications and experience

Name and qualifications	Experience and special responsibilities
<p>Phillip Cornwell BA LLB (Hons)</p>	<p>Senior Finance Counsel at law firm Allens; Director and Chair, Australian Pro Bono Centre; Director Bush Heritage Australia, Midlands Conservation Fund and Grosvenor Australasia Investments P/L. Formerly: Partner (32 years) and Head of Project Finance at Allens, and long-time Chair of the Allens Footprint and Pro Bono Committees.</p> <p>Company Secretary, Deputy Chair, Chair of Governance Committee, Member of RAP Working Group.</p>
<p>Bronwen Edwards</p>	<p>Chief Executive Officer and Founder of Roses in the Ocean, with 9 years' experience in providing Lived Experience advice, support and services for suicide prevention. Chair, International Association Suicide Prevention Special Interest Group - Lived Experience; Co-Chair, Queensland Suicide Prevention Health Taskforce 2016-2020; LE Advisor, Black Dog Institute National Suicide Prevention Advisory; Member, Partners in Prevention Advisory QFMH; Member, National Safe Spaces Network - Expert Advisory Group; Member, Technical Advisory Group - Adult Mental Health Centres; NSW Ministry of Health Towards Zero Suicides Implementation Committee.</p> <p>Audit and Risk Committee member from March 2020.</p>
<p>Angela Emslie B Ec; M Bus Fellow Australian Institute of Superannuation Trustees Member Australian Institute of Company Directors</p>	<p>Non-Executive Director: RGA Reinsurance Company of Australia, State Trustees Ltd; UN sponsored Principles for Responsible Investment; Frontier Advisors. 15 years' management consultancy experience in health and community services; 20 years' experience in association management. Formerly: Chair HESTA Super Fund; President Australian Institute of Superannuation Trustees; Director: Care Super, Vision Super, VicSuper, & Industry Funds Investment; Commissioner Victorian Occupational Health and Safety Commission.</p> <p>Chair from April 2019, Governance Committee member.</p>

Directors' Report

Suicide Prevention Australia Ltd

Director's qualifications and experience

Name and qualifications	Experience and special responsibilities
<p>Jacinta Hawgood Master of Clinical Psychology (Griffith) Bachelor of Psychology (Hons, Griffith) Bachelor of Social Science (QUT) MAPS</p>	<p>Australian Institute for Suicide Research and Prevention (Griffith University) Senior Lecturer & Program Director Suicidology (2000-current). Course Convenor, Master of Suicidology, Graduate Certificate in Suicide Prevention Studies 2001-present; Clinical Psychologist, Interface Psychology and Consulting Services 1999-current; International Association for Suicide Prevention (IASP) Member, 2016-current; WHO Collaborating Centre for Research and training in Suicide Prevention Member 2005-current; Connecting with People (CwP) expert reference group of advisors 2016-current; MATES in Construction (Qld/NT, Aust) Director of the Board 2016-current; International Integrated Mental Health Leadership Member 2016-current; Australian Psychological Society Member 2007-current; Menzies Institute of Health Member 2015-2017; Roses in the Ocean Reference Committee Member 2015-current; Life House Foundation Committee Policy Committee Member 2004-2008; Wesley Mission LifeForce Advisory Committee member 2015-current; National Suicide Prevention Conference Program Advisory Committee 2014-2017; The Hub Expert Advisory Group 2018-2019; Beyond Blue The Way Back Support Service; Clinical Risk and Quality Sub-Committee member (CRQSC) 2019-current; National Safe Spaces Advisory Group member 2020; American Association of Suicidology (AAS), Organisational Member, 2017 to current.</p>
<p>Christopher John GAICD Master of Management (Community Management), Post Graduate Diploma of Health Science and is a graduate of the Australian Institute of Company Directors Course (GAICD).</p>	<p>Christopher brings 15 years' of Chief Executive of non-profit organisations experience (Lifeline Hobart Inc [Tasmania], United Synergies Ltd [QLD] & Prince's Trust Australia [Victoria]). Six years tertiary VET educator and administrator (Qld). Three years Non-Executive Director of PeakCare Qld and five years as Non-Executive Director with Suicide Prevention Australia. Leadership programs through the 2007 Tasmania Leaders Program and 2010 Commonwealth Emerging Pacific Leaders Dialogue. Regional finalist in 2014 & 2016 Queensland AIM excellence Awards, and 2016 "State Finalist - Not for Profit Manager of the year". 2009 Tasmanian Business Leaders Awards "Finalist - Young Manager of the year".</p> <p>Governance Committee member.</p>

Directors' Report

Suicide Prevention Australia Ltd

Director's qualifications and experience

Name and qualifications	Experience and special responsibilities
<p>Dr Vanessa Lee Yupungathi and Meriam - Clans BTD/ MPH/ PhD/ SFHEA Social Epidemiologist - Indigenous health</p>	<p>2020 Co-Convenor ILGA Oceania for ILGA World – The Global Federation of LGBTI organisations; ILGA conducts work in various United Nations fora. 2019 National Aboriginal and Torres Strait Islander Mental Health and Suicide Prevention Advisory Group to the Dept. of Health. 2019 Chair Aboriginal and Torres Strait Islander advisory group RUOK? 2018 Expert Indigenous social-epidemiologist adviser LSIC with Dept. Human Services. 2017 Founding member National Indigenous Data Sovereignty Network. 2015 to 2019 Chair Public Health Indigenous Leadership in Education Network. 2013 to 2015 Vice President (Indigenous Health) National Public Health Association of Australia. 2011 to 2013 acting Vice president (Indigenous Health) National Public Health Association of Australia. 2005 to 2015 deputy chair Public Health Indigenous Leadership in Education Network. 2005, awarded an Australian Government award for Outstanding Citizen in the Torres Strait for social change work with the Thursday Island community. Independent Director SPA – Chair of LIFE Awards Committee; Member of SPA Policy Committee.</p>
<p>Chris Lockwood Bachelor of Arts (Social Theory), Bachelor of Science (Psychology)</p>	<p>Chief Executive Officer MATES in Construction Australia, with 10 years' experience leading initiatives to reduce the incidence of suicide through workplace based initiatives as well as 10 years' experience in the not for profit Out of Home Care sector. Director Permanent Care and Adoptive Families VIC. Chair 10 to Men Community Reference Group. Director MATES in Construction New Zealand. Previously: 7 years as Chair of Permanent Care and Adoptive Families VIC; and leadership roles in the Superannuation sector and Trade Unions. Audit and Risk Committee member from June 2019.</p>
<p>Luke Mann B. Commerce (Accounting & Marketing); Master of Business Administration; Member of the Chartered Accountants Australia and New Zealand</p>	<p>Division Director at Macquarie Group, with significant experience in leadership roles within the finance sector. Formerly worked in assurance and advisory services for a leading Chartered Accounting firm. Treasurer, Chair of Audit & Risk Committee.</p>

Directors' Report

Suicide Prevention Australia Ltd

Director's qualifications and experience

Name and qualifications	Experience and special responsibilities
<p>Professor Don Nutbeam FFPH (UK), FAAHMS</p>	<p>Professor of Public Health at the University of Sydney, and a Senior Advisor at the Sax Institute. Public health scientist with research interests in the social and behavioural determinants of health, and in the development and evaluation of public health interventions. Widely published and cited on these subjects.</p> <p>Career has spanned positions in universities, government, health services and an independent health research institute. Previously Vice-Chancellor (President) of the University of Southampton, UK (2009-15), Academic Provost at the University of Sydney (2006-9) and also served as the Head of Public Health in the UK Department of Health (2000-2003). An advisor and consultant on public health issues for the World Health Organisation for over 30 years, and as consultant and team leader in health system capacity development projects for the World Bank. Member of the Board of Western Sydney Local Health District.</p> <p>Chair, Research Advisory Committee.</p>
<p>Karen Phillips Bachelor of Education AICD Foundations of Directorship</p>	<p><i>Current:</i> General Manager StandBy Support After Suicide - Australia's largest suicide postvention program. Over a decade of managerial, advocacy and strategic influence in the non-for-profit community sector. Member of the United Synergies' Executive Team since 2009.</p> <p><i>Previous:</i> NSW Department of Education PDHPE teacher and relieving Head Teacher Welfare (1986 - 2007).</p> <p>Policy Committee member 2020; SPA State Committee [Queensland] 2019; SPA Policy Committee 2017; Member of Every Doctor, Every Setting Working Group 2017 - 2019; Member of Queensland Mental Health Commission review of Queensland Suicide and Bereavement Projects 2016.</p>

Directors' Report

Suicide Prevention Australia Ltd

Director's qualifications and experience

Name and qualifications	Experience and special responsibilities
<p>Anastasios (Stan) Piperoglou Bachelor of Art Bachelor of Education</p>	<p><i>Current:</i> Wesley Mission Strategic Policy Advisor: member Wesley Mission's Suicide Prevention Advisory. Member: Committee of Greek Orthodox Community and Church of Canberra Previous: Department of Prime Minister and Cabinet: Senior Advisor Office of Multicultural Affairs; Director of Visits - Guests of the Australian Government (2 years); Department of Health & Ageing; various programs including residential aged care including aged care needs of special needs groups; various programs including lung health, musculoskeletal health, stroke, heart health (3 years); Director of Suicide Prevention (4 years). Ministerial adviser for two Howard Ministers (3x2 years).</p> <p>SPA Policy Committee member since 2015, Chair of Policy Committee since February 2018. Chair of Conference Program Committee since July 2018.</p>
<p>Matthew Tukaki Post Graduate Diploma in Diplomacy and Negotiations (VU), Bachelor of Management Studies (BMS,WU), NZ Certificate in Business (BoP/MT), International Government Certificate in Knowledge Management (IGKM).</p>	<p><i>Current:</i> Executive Chairman of NewsNow & entrehub.org; Chair of the National Maori Authority of New Zealand, Ngangaru. Chair of the Royal Commission Appointments Panel (New Zealand), Head of the New Zealand Maori Council, Chair of the Sustain Group, Chair of the ICHG.</p> <p>Former: CEO and Chair of the Sustain Group; AU Representative to the United Nations Global Compact; Director of the Board of the UNGC; Chair of the UNGC Local Networks Advisory Group; Chair of the Pacific Energy Corporation; CEO of Drake International, Chair of the Executive Committee of Drake International; Power of Attorney of Drake International; GM Samsung Dattatech SDS; Director of the Board of the Australian Indigenous Chamber of Commerce; Chair of the WorkWise Group; Chair of Splash Marketing. Company Secretary of the Board of the Global Compact Network Australia; Chairman of the Board SDG Post 2025.</p> <p>Chair to April 2019, Audit and Risk Committee member.</p>

Directors' Report

Suicide Prevention Australia Ltd

Contribution in winding up

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the company. At 30 June 2020, the total amount that members of the company are liable to contribute if the company wound up was \$2,330 (2019: \$2,610).

Auditor's 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 in page 12 of this financial report and forms part of the Directors' Report.

Signed in accordance with a resolution of the Directors.



LUKE MANN
Director

Sydney
Dated: 19 October 2020



Auditor's Independence Declaration

Suicide Prevention Australia Ltd

To the Directors of Suicide Prevention Australia Ltd:

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, as lead auditor for the audit of Suicide Prevention Australia Ltd for the year ended 30 June 2020, 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.

A handwritten signature in black ink that reads 'Steven J Miller & Co'.

STEVEN J MILLER & CO
Chartered Accountants

A handwritten signature in black ink that reads 'S J Miller'.

S J MILLER
Registered Company
Auditor No 4286

Sydney
Dated: 19 October 2020

Steven J Miller & Co
Chartered Accountants
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ABN 23 690 541 177



Statement of Surplus or Deficit and Other Comprehensive Income

For the year ended 30 June 2020
Suicide Prevention Australia Ltd

	Note	2020 \$	2019 \$
Revenue	4	7,135,019	4,982,879
Administration expenses		(381,058)	(301,298)
Amortisation expense	9	(40,638)	(59,811)
Depreciation expense	10	(8,323)	(5,928)
Employee benefits expense		(2,001,169)	(1,430,997)
Loss on disposal of intangibles	9	(39,633)	(4,589)
Loss on disposal of plant and equipment	10	-	(2,313)
Program expenses		(3,298,009)	(2,760,392)
Surplus before income tax		1,366,189	417,551
Income tax expense	3.8	-	-
Surplus for the year		1,366,189	417,551
Other comprehensive income for the year		-	-
Total comprehensive income for the year		1,366,189	417,551

This statement should be read in conjunction with the notes to the financial statements.

Statement of Financial Position

As at 30 June 2020

Suicide Prevention Australia Ltd

	Note	2020 \$	2019 \$
Assets			
Current			
Cash and cash equivalents	5	7,087,336	4,448,158
Trade and other receivables	6	40,676	79,340
Other short-term financial assets	7	5,243,862	4,457,422
Other assets	8	80,776	102,395
Current assets		12,452,650	9,087,315
Non-current			
Intangible assets	9	-	79,118
Plant and equipment	10	21,837	11,250
Total non-current assets		21,837	90,368
Total assets		12,474,487	9,177,683
Liabilities			
Current			
Trade and other payables	12	2,510,019	1,137,563
Provisions	13	77,595	40,771
Other liabilities	14	4,945,348	4,808,198
Total current liabilities		7,532,962	5,986,532
Non-current			
Trade and other payables	12	1,250,488	866,303
Provisions	13	2,955	2,955
Total non-current liabilities		1,253,443	869,258
Total liabilities		8,786,405	6,855,790
Net assets		3,688,082	2,321,893
Equity			
General funds - unrestricted		2,388,082	2,321,893
Reserves		1,300,000	-
Total equity		3,688,082	2,321,893

This statement should be read in conjunction with the notes to the financial statements.

Statement of Changes in Equity

For the year ended 30 June 2020
Suicide Prevention Australia Ltd

	Operating reserve \$	Unrestricted funds \$	Total equity \$
Balance at 1 July 2018	-	1,904,342	1,904,342
Surplus for the year	-	417,551	417,551
Total comprehensive income for the year	-	417,551	417,551
Balance at 30 June 2019	-	2,321,893	2,321,893
Balance at 1 July 2019	-	2,321,893	2,321,893
Surplus for the year	-	1,366,189	1,366,189
Total comprehensive income for the year	-	1,366,189	1,366,189
Transfer to/(from) reserves	1,300,000	(1,300,000)	-
Balance at 30 June 2020	1,300,000	2,388,082	3,688,082

This statement should be read in conjunction with the notes to the financial statements.

Statement of Cash Flows

For the year ended 30 June 2020
Suicide Prevention Australia Ltd

	Note	2020 \$	2019 \$
Operating activities			
Receipts from:			
• Interest income		171,590	158,290
• Government grants and subsidies		5,352,000	5,181,000
• Donors		1,863,443	682,408
• Other receipts		603,515	604,597
Payments to:			
• Suppliers and employees		(4,554,532)	(3,339,741)
Net cash provided by operating activities		3,436,016	3,286,554
Investing activities			
Purchase of intangible assets	9	(1,153)	(40,204)
Purchase of plant and equipment	10	(6,410)	(8,314)
Investment in term deposits	7	(786,440)	(1,371,673)
Net cash used in investing activities		(794,003)	(1,420,191)
Financing activities			
Repayment of lease liability		(2,835)	-
Net cash used in financing activities		(2,835)	-
Net change in cash and cash equivalents		2,639,178	1,866,363
Cash and cash equivalents, beginning of year		4,448,158	2,581,795
Cash and cash equivalents, end of year	5	7,087,336	4,448,158

This statement should be read in conjunction with the notes to the financial statements.

Notes to the Financial Statements

For the year ended 30 June 2020
Suicide Prevention Australia Ltd

1 General information and statement of compliance

The financial report includes the financial statements and notes of Suicide Prevention Australia Ltd.

These financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the Australian Charities and Not-for-profits Commission Act 2012. Suicide Prevention Australia Ltd is a not-for-profit entity for the purpose of preparing the financial statements.

The financial statements for the year ended 30 June 2020 were approved and authorised for issuance by the Board of Directors.

2 Changes in accounting policies

2.1 AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities

These Standards supersede all the income recognition requirements relating to private sector Not-for-Profit (NFP) entities and the majority of income recognition requirements relating to public sector NFP entities (previously in AASB 1004 Contributions). The new Standards have been applied as at 1 July 2019.

2.2 AASB 16 Leases

AASB 16 'Leases' replaces AASB 117 'Leases' along with three Interpretations (AASB Interpretation 4 'Determining whether an Arrangement contains a Lease', INT 115 'Operating Leases-Incentives' and INT 127 'Evaluating the Substance of Transactions Involving the Legal Form of a Lease').

The adoption of these amendments has not had a material impact on the company.

3 Summary of accounting policies

3.1 Overall considerations

The significant accounting policies that have been used in the preparation of these financial statements are summarised below.

The financial statements have been prepared using the measurement bases specified by Australian Accounting Standards for each type of asset, liability, income and expense. The measurement bases are more fully described in the accounting policies below.

3.2 Revenue

Revenue comprises revenue from the delivery of services, government grants, fundraising activities and client contributions. Revenue from services and donations is shown in Note 4.

Revenue is measured by reference to the fair value of consideration received or receivable by the company for goods supplied and services provided, excluding sales taxes, rebates, and trade discounts.

Revenue is recognised when the amount of revenue can be measured reliably, collection is probable, the costs incurred or to be incurred can be measured reliably, and when the criteria for each of the company's different activities have been met. Details of the activity-specific recognition criteria are described below.

Government grants

A number of the company's programs are supported by grants received from the federal, state and local governments. Grant Income is recognised in accordance with AASB 15 if the contract has sufficiently specific performance obligations. Grant income from contracts that do not contain sufficiently specific performance obligations is recognised under AASB 1058 as income when the company obtains control over the funds.

Notes to the Financial Statements

For the year ended 30 June 2020
Suicide Prevention Australia Ltd

3 Summary of accounting policies continued

3.2 Revenue continued

Donations and bequests

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

Bequests are recognised when the legacy is received. Revenue from legacies comprising bequests of shares or other property are recognised at fair value, being the market value of the shares or property at the date the Company becomes legally entitled to the shares or property.

Interest income

Interest income is recognised on an accruals basis using the effective interest method.

3.3 Operating expenses

Operating expenses are recognised in surplus or deficit upon utilisation of the service or at the date of their origin.

3.4 Intangible assets

Recognition of other intangible assets:

Acquired intangible assets

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and install the specific software.

Subsequent measurement

All intangible assets are accounted for using the cost model whereby capitalised costs are amortised on a straight-line basis over their estimated useful lives, as these assets are considered finite. Residual values and useful lives are reviewed at each reporting date. In addition, they are subject to impairment testing as described in Note 3.7. The following useful lives are applied:

- Website: 2-3 years
- Trade mark: 10 years

Subsequent expenditures on the maintenance of the computer software & brand names are expensed as incurred.

When an intangible asset is disposed of, the gain or loss on disposal is determined as the difference between the proceeds and the carrying amount of the asset, and is recognised in surplus or deficit within other income or other expenses.

3.5 Plant and equipment

Plant and other equipment (comprising computer and office equipment) are initially recognised at acquisition cost or manufacturing cost, including any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by the company's management.

Plant and other equipment are subsequently measured using the cost model, cost less subsequent depreciation and impairment losses.

Depreciation is recognised on a straight-line basis to write down the cost less estimated residual value of buildings, plant and other equipment. The following useful lives are applied:

- Computer Equipment: 3-5 years
- Office Equipment: 3-5 years
- PABX: 3-5 years

Notes to the Financial Statements

For the year ended 30 June 2020
Suicide Prevention Australia Ltd

3 Summary of accounting policies continued

3.5 Plant and equipment continued

Material residual value estimates and estimates of useful life are updated as required, but at least annually. Gains or losses arising on the disposal of plant and equipment are determined as the difference between the disposal proceeds and the carrying amount of the assets and are recognised in surplus or deficit within other income or other expenses.

3.6 Leases

Operating leases

At lease commencement date, the company recognises a right-of-use asset and a lease liability on the balance sheet. The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred by the company, an estimate of any costs to dismantle and remove the asset at the end of the lease and any lease payments made in advance of the lease commencement date (net of any incentives received).

The company depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The company also assesses the right-of-use asset for impairment when such indicators exist. At the commencement date, the company measures the lease liability at the present value of the lease payments unpaid at that date, discounted using company's incremental borrowing rate. Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest.

On the statement of financial position, right-of-use assets have been included in plant and equipment and lease liabilities have been included in trade and other payables.

Operating leases – Comparatives (30 June 2019)

Where the company is a lessee, payments on operating lease agreements are recognised as an expense on a straight-line basis over the lease term. Associated costs, such as maintenance and insurance, are expensed as incurred.

3.7 Impairment testing of intangible assets and plant and equipment

An impairment loss is recognised for the amount by which the asset's or cash-generating unit's carrying amount exceeds its recoverable amount, which is the higher of fair value less costs to sell and value-in-use. To determine the value-in-use, management estimates expected future cash flows from each cash-generating unit and determines a suitable interest rate in order to calculate the present value of those cash flows. The data used for impairment testing procedures are directly linked to the company's latest approved budget, adjusted as necessary to exclude the effects of future reorganisations and asset enhancements. Discount factors are determined individually for each cash-generating unit and reflect Management's assessment of respective risk profiles, such as market and asset-specific risks factors.

Where the future economic benefits of an asset are not primarily dependent on the asset's ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of the asset.

Impairment losses for cash-generating units reduce first the carrying amount of any goodwill allocated to that cash-generating unit. Any remaining impairment loss is charged pro rata to the other assets in the cash-generating unit. With the exception of goodwill, all assets are subsequently reassessed for indications that an impairment loss previously recognised may no longer exist. An impairment charge is reversed if the cash-generating unit's recoverable amount exceeds its carrying amount.

Notes to the Financial Statements

For the year ended 30 June 2020
Suicide Prevention Australia Ltd

3 Summary of accounting policies continued

3.8 Income tax

No provision for income tax has been raised as the company is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

3.9 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

3.10 Employee benefits

Short-term employee benefits

Short-term employee benefits are benefits, other than termination benefits, that are expected to be settled wholly within twelve (12) months after the end of the period in which the employees render the related service. Examples of such benefits include wages and salaries, non-monetary benefits and accumulating sick leave. Short-term employee benefits are measured at the undiscounted amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The company's liabilities for long service leave are included in other long-term benefits as they are not expected to be settled wholly within twelve (12) months after the end of the period in which the employees render the related service. They are measured at the present value of the expected future payments to be made to employees. The expected future payments incorporate anticipated future wage and salary levels, experience of employee departures and periods of service, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the timing of the estimated future cash outflows. Any re-measurements arising from experience adjustments and changes in assumptions are recognised in surplus or deficit in the periods in which the changes occur.

The company presents employee benefit obligations as current liabilities in the statement of financial position if the company does not have an unconditional right to defer settlement for at least twelve (12) months after the reporting period, irrespective of when the actual settlement is expected to take place.

Post-employment benefits plans

The company provides post-employment benefits through defined contribution plans.

Defined contribution plans

The company pays fixed contributions into independent entities in relation to several state plans and insurance for individual employees. The company has no legal or constructive obligations to pay contributions in addition to its fixed contributions, which are recognised as an expense in the period that relevant employee services are received.

3.11 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 the company can be virtually certain to collect from a third party with respect to the obligation is recognised as a separate asset.

Notes to the Financial Statements

For the year ended 30 June 2020
Suicide Prevention Australia Ltd

3 Summary of accounting policies continued

3.11 Provisions, contingent liabilities and contingent assets continued

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.

3.12 Deferred income

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

3.13 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. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST components of investing and financing activities, which are disclosed as operating cash flows.

3.14 Economic dependence

The company is dependent upon the ongoing receipt of Federal Government grants, sponsorship income and community and corporate donations, to ensure the ongoing continuance of its programs. At the date of this report Management has no reason to believe that this financial support will not continue.

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.

3.15 Financial instruments

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the financial instrument and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through surplus or deficit, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

Notes to the Financial Statements

For the year ended 30 June 2020
Suicide Prevention Australia Ltd

3 Summary of accounting policies continued

3.15 Financial instruments continued

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- amortised cost
- fair value through profit or loss (FVPL)
- equity instruments at fair value through other comprehensive income (FVOCI)

All income and expenses relating to financial assets that are recognised in the statement of surplus or deficit are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Classifications are determined by both:

- The entity's business model for managing the financial asset
- The contractual cash flow characteristics of the financial assets

All income and expenses relating to financial assets that are recognised in surplus or deficit are presented within finance costs, finance income or other financial items, except for impairment of trade receivables, which is presented within other expenses.

Subsequent measurement of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

Financial assets at fair value through profit or loss (FVPL)

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorised at fair value through profit and loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVPL. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements apply (see below).

Equity instruments at fair value through other comprehensive income (Equity FVOCI)

Investments in equity instruments that are not held for trading are eligible for an irrevocable election at inception to be measured at FVOCI. Under Equity FVOCI, subsequent movements in fair value are recognised in other comprehensive income and are never reclassified to surplus or deficit. Dividend from these investments continue to be recorded as other income within the surplus or deficit unless the dividend clearly represents return of capital.

Trade and other receivables

The company makes use of a simplified approach in accounting for trade and other receivables and records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the Company uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

Notes to the Financial Statements

For the year ended 30 June 2020
Suicide Prevention Australia Ltd

3 Summary of accounting policies continued

3.15 Financial instruments continued

Classification and measurement of financial liabilities

The Company's financial liabilities include borrowings and trade and other payables.

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Company designated a financial liability at fair value through surplus or deficit.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVPL, which are carried subsequently at fair value with gains or losses recognised in surplus or deficit (other than derivative financial instruments that are designated and effective as hedging instruments).

All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in surplus or deficit are included within finance costs or finance income.

3.16 Significant management judgement in applying accounting policies

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 unit 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.

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.

Notes to the Financial Statements

For the year ended 30 June 2020
Suicide Prevention Australia Ltd

4 Revenue

The company's revenue may be analysed as follows for each major service category:

	Note	2020 \$	2019 \$
Revenue			
Annual conference income		251,363	292,491
Donations		1,863,443	682,408
Grants revenue	4.1	4,578,353	3,676,317
Membership fees		139,333	160,575
Sundry income		20,469	2,659
Government subsidies		62,500	-
Refunds received		52,285	-
Investment income:			
Interest received		167,273	168,429
Total		7,135,019	4,982,879

4.1 Net grant revenue

	Note	2020 \$	2019 \$
Unexpended grants - 1 July	4.2	4,684,055	3,650,372
Grants received during the year	4.3	4,820,000	4,710,000
		9,504,055	8,360,372
Less:			
Unexpended grants - 30 June	4.4	(4,925,702)	(4,684,055)
Net grant income		4,578,353	3,676,317

4.2 Unexpended grants - 1 July

	Note	2020 \$	2019 \$
Department of Health - Leadership		-	199,815
Department of Health - Research Fund		4,684,055	3,432,375
Allens Foundation		-	18,182
		4,684,055	3,650,372

4.3 Grants received during the year

	Note	2020 \$	2019 \$
Department of Health - Leadership		600,000	600,000
Department of Health - Research Fund		4,220,000	4,110,000
		4,820,000	4,710,000

Notes to the Financial Statements

For the year ended 30 June 2020
Suicide Prevention Australia Ltd

4 Revenue continued

4.4 Unexpended grants - 30 June

	Note	2020 \$	2019 \$
Department of Health - Research Fund		4,925,702	4,684,055
	14	4,925,702	4,684,055

5 Cash and cash equivalents

Cash and cash equivalents consist of the following:

	Note	2020 \$	2019 \$
Cash on hand and at bank		7,087,336	4,448,158
		7,087,336	4,448,158

5.1 Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled in the statement of financial position as follows:

	Note	2020 \$	2019 \$
Cash and cash equivalents		7,087,336	4,448,158

6 Trade and other receivables

Trade and other receivables consist of the following:

	Note	2020 \$	2019 \$
Trade debtors		5,335	52,182
Subsidies receivable		12,500	-
Interest receivable		22,841	27,158
		40,676	79,340

7 Other short-term financial assets

Other short-term financial assets consist of the following:

	Note	2020 \$	2019 \$
Term deposits		5,243,862	4,457,422
		5,243,862	4,457,422

Notes to the Financial Statements

For the year ended 30 June 2020
Suicide Prevention Australia Ltd

8 Other assets

Other assets consist of the following:

	Note	2020 \$	2019 \$
Current:			
Prepayments - Insurance		14,913	7,624
Prepayments - Annual Conference		10,000	87,110
Prepayments - Others		55,863	7,661
		80,776	102,395

9 Intangible assets

Details of the company's intangible assets and their carrying amounts are as follows:

	Website \$	Trademark \$	Total 2020 \$	Total 2019 \$
Gross carrying amount				
Balance 1 July 2019	207,315	10,132	217,447	216,332
Additions	-	1,153	1,153	40,204
Disposals	(121,597)	(11,285)	(132,882)	(39,089)
Balance 30 June 2020	85,718	-	85,718	217,447
Amortisation and impairment				
Balance 1 July 2019	(136,425)	(1,904)	(138,329)	(113,018)
Amortisation	(40,532)	(106)	(40,638)	(59,811)
Amortisation written back on disposal	91,239	2,010	93,249	34,500
Balance 30 June 2020	(85,718)	-	(85,718)	(138,329)
Carrying amount 30 June 2020	-	-	-	79,118

Notes to the Financial Statements

For the year ended 30 June 2020
Suicide Prevention Australia Ltd

10 Plant and equipment

Details of the company's plant and equipment and their carrying amount are as follows:

	Office Equipment \$	Right-of- use assets \$	Total 2020 \$	Total 2019 \$
Gross carrying amount				
Balance 1 July 2019	18,216	-	18,216	33,224
Adjustment on adoption of AASB 16	-	12,500	12,500	
Additions	6,410	-	6,410	8,314
Disposals	-	-	-	(23,322)
Balance 30 June 2020	24,626	12,500	37,126	18,216
Depreciation				
Balance 1 July 2019	(6,966)	-	(6,966)	(22,047)
Depreciation	(6,031)	(2,292)	(8,323)	(5,928)
Depreciation written back on disposal	-	-	-	21,009
Balance 30 June 2020	(12,997)	(2,292)	(15,289)	(6,966)
Carrying amount 30 June 2020	11,629	10,208	21,837	11,250

11 Financial assets and liabilities

The carrying amounts presented in the statement of financial position relate to the following categories of assets and liabilities:

	Note	2020 \$	2019 \$
Financial assets			
<i>Financial assets measured at amortised cost</i>			
<i>Current</i>			
Cash and cash equivalents	5	7,087,336	4,448,158
Trade and other receivables	6	40,676	79,340
Term deposits	7	5,243,862	4,457,422
		12,371,874	8,984,920
Financial liabilities			
<i>Financial liabilities measured at amortised cost</i>			
<i>Current</i>			
Trade and other payables	12	2,510,019	1,137,563
		2,510,019	1,137,563
<i>Non-current</i>			
Trade and other payables	12	1,250,488	866,303
		1,250,488	866,303
		3,760,507	2,003,866

Notes to the Financial Statements

For the year ended 30 June 2020
Suicide Prevention Australia Ltd

12 Trade and other payables

Trade and other payables recognised consist of the following:

	Note	2020 \$	2019 \$
Current:			
Trade payables		437,491	21,424
Sundry payables and accruals		61,083	57,783
Net GST payable		34,774	110,212
Scholarships payable		1,972,538	948,144
Lease liability		4,133	-
		2,510,019	1,137,563
Non-current:			
Scholarships payable		1,245,556	866,303
Lease liability		4,932	-
		1,250,488	866,303
		3,760,507	2,003,866

13 Provisions

Provisions for employee entitlements can be summarised as follows:

	Note	2020 \$	2019 \$
Current:			
Annual leave		77,595	40,771
Non-Current:			
Long service leave		2,955	2,955

14 Other liabilities

Other current liabilities can be summarised as follows:

	Note	2020 \$	2019 \$
Current			
Unexpended grants	4.4	4,925,702	4,684,055
Conference income received in advance		1,623	108,438
Membership fees received in advance		18,023	15,705
		4,945,348	4,808,198

15 Related party transactions

The company's related parties include its key management personnel and director related entities as described below.

Unless otherwise stated, none of the transactions incorporate special terms and conditions and no guarantees were given or received. Outstanding balances are usually settled in cash.

Notes to the Financial Statements

For the year ended 30 June 2020
Suicide Prevention Australia Ltd

15 Related party transactions continued

15.1 Transactions with related entities

The Directors act in an honorary capacity and receive no compensation for their services.

15.2 Transactions with key management personnel

The company's related parties include its key management personnel. Key Management Personnel remuneration includes the following expenses:

	2020 \$	2019 \$
Total key management personnel remuneration	943,347	812,923

16 Contingent liabilities

There are no contingent liabilities that have been incurred by the company in relation to 2020 or 2019.

17 Additional information under the Charitable Fundraising Act 1991 NSW

(a) Details of gross income and expenditure from fundraising activities:

	Note	2020 \$	2019 \$
Gross income from fundraising activities		1,863,443	682,408
Merchant and fundraising platform fees		(2,279)	(6,916)
Surplus from fundraising activities		1,861,164	675,492

(b) Statement showing how funds were applied for charitable purposes

The surplus from fundraising is used for suicide prevention activities.

(b) Fundraising appeals conducted throughout the year

During the year ended 30 June 2020, the following charitable fundraising appeals were made to the public as follows:

General donations during the year ended 30 June 2020

(c) Assets and liabilities resulting from fundraising:

	Note	2020 \$	2019 \$
Assets			
Cash generated from fundraising activities		1,861,164	675,492
Total Assets		1,861,164	675,492

Directors' Declaration

For the year ended 30 June 2020
Suicide Prevention Australia Ltd

In the opinion of the Directors of Suicide Prevention Australia Ltd:

- (a) The financial statements and notes of Suicide Prevention Australia Ltd are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including;
 - (i) Giving a true and fair view of its financial position as at 30 June 2020 and of its performance for the financial year ended on that date; and
 - (ii) Complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Australian Charities and Not-for-profits Commission Regulation 2013; and
- (b) There are reasonable grounds to believe that Suicide Prevention Australia Ltd will be able to pay its debts as and when they become due and payable (Refer Note 3.14).

Declaration by Directors as required by the Charitable Fundraising Act 1991 (NSW)

- a) the accounts for the year ended 30 June 2020, give a true and fair view of all income and expenditure of Suicide Prevention Australia Ltd with respect to fundraising appeals; and
- b) the statement of financial position as at 30 June 2020 gives a true and fair view of the state of affairs with respect to fundraising appeals; and
- c) the provisions of the Charitable Fundraising Act 1991 (NSW) and the regulations under that Act and the conditions attached to the authority have been complied with; and
- d) the internal controls exercised by Suicide Prevention Australia Ltd are appropriate and effective in accounting for all income received and applied from any of its fundraising appeals.

Signed in accordance with a resolution of the Directors.



LUKE MANN
Director

Sydney
Dated: 19 October 2020



Independent Auditor's Report

To the members of
Suicide Prevention Australia Ltd

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Suicide Prevention Australia Ltd, which comprises the statement of financial position as at 30 June 2020, the statement of surplus or deficit and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies, and the Directors' declaration.

In my opinion, the financial report of Suicide Prevention Australia Ltd has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) Giving a true and fair view of the company's financial position as at 30 June 2020 and of its financial performance and cash flows for the year then ended; and
- (b) Complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other Information

Those charged with governance are responsible for the other information. The other information comprises the information included in the company's annual report for the year ended 30 June 2020, but does not include the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

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Independent Auditor's Report

To the members of
Suicide Prevention Australia Ltd

Directors' Responsibility for the Financial Report

The directors of the company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, 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, directors are responsible for assessing the company'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 company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for Audit of the Financial Report

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' 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 company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. My 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.

Independent Auditor's Report

To the members of
Suicide Prevention Australia Ltd

Auditor's Responsibility for Audit of the Financial Report continued

I 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 I identify during my audit.

Additional Scope Pursuant to the Charitable Fundraising Act 1991

In addition, my audit report has been prepared for the members of the company in accordance with Section 24(2) of the *Charitable Fundraising Act 1991*.

Accordingly, I have performed additional work beyond that which is performed in my capacity as auditor. These additional procedures included obtaining an understanding of the internal control structure for fund raising appeal activities and examination, on a test basis, of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising appeal activities pursuant to the Charitable Fundraising Act 1991 and Regulations. It should be noted that the accounting records and data relied upon for reporting on fundraising appeal activities are not continuously audited and do not necessarily reflect after the event accounting adjustments and the normal period end financial adjustments for such matters as accrual, prepayments, provisioning and valuation necessary for year-end financial statement preparation. The performance of my audit included a review of internal controls for the purpose of determining the appropriate audit procedures to enable an opinion to be expressed on the financial statements. The review is not a comprehensive review of all those systems or of the system taken as a whole and is not designed to uncover all weaknesses in those systems. The audit opinion expressed in this report pursuant to the Charitable Fundraising Act 1991 and Regulations has been formed on the above basis.

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

Opinion pursuant to the Charitable Fundraising Act 1991

In my opinion:

- (a) The financial report of the company gives a true and fair view of the financial result of fundraising appeal activities for the year ended 30 June 2020; and
- (b) The financial report has been properly drawn up, and the associated records have been properly kept for the year ended 30 June 2020, in accordance with the Charitable Fundraising Act 1991 and its Regulations.



STEVEN J MILLER & CO
Chartered Accountants



S J MILLER
Registered Company
Auditor No 4286

Sydney
Dated: 19 October 2020