



Suicide Prevention Australia Limited

(a company limited by guarantee)

ABN 64 461 352 676

Annual Financial Report 30 June 2021

Contents

Suicide Prevention Australia Limited

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Corporate Information

Suicide Prevention Australia Limited

	Name	Special Responsibilities
Directors	Phillip Cornwell Bronwen Edwards Angela Emslie AM Jacinta Hawgood Christopher John Dr. Vanessa Lee-Ah Mat Chris Lockwood Luke Mann Prof. Don Nutbeam Karen Phillips Stan Piperoglou	Deputy Chair, Chair of Governance Committee Audit & Risk Committee member from March 2021 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	189 Kent Street Sydney 2000	
Auditor	Steven J Miller & Co Chartered Accountants	

Directors' Report

Suicide Prevention Australia Limited

The directors of Suicide Prevention Australia Limited present their report together with the financial statements for the year ended 30 June 2021 and the Independent Audit Report, covering those financial statements.

Directors' details and meetings

The following persons were directors of Suicide Prevention Australia Limited 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		7	7
Bronwen Edwards	19 November 2019		7	6
Angela Emslie AM	3 December 2013		7	7
Jacinta Hawgood	10 December 2015		7	7
Christopher John	10 December 2015		7	7
Dr. Vanessa Lee-Ah Mat	24 July 2016		7	4
Chris Lockwood	29 October 2018		7	7
Luke Mann	14 May 2015		7	5
Prof. Don Nutbeam	1 July 2019		7	5
Karen Phillips	19 November 2019		7	6
Stan Piperoglou	10 December 2015		7	7

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 7 to 11 of this report.

Ambition

Our ambition is a world without suicide.

Purpose

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

Review of Operations

Suicide Prevention Australia Limited is the national peak body for the suicide prevention sector. We exist to provide a clear, collective voice for suicide prevention, so that together we can save lives. We believe that through collaboration and shared purpose, we can work towards our ambition of a world without suicide. A not-for-profit, registered charity, Suicide Prevention Australia Limited is a member-based organisation that's guided by people with lived experience of suicide. We count among our members the largest and many of the smallest organisations working in suicide prevention, practitioners, researchers and community leaders. The work of Suicide Prevention Australia Limited 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.

Over the past year, Suicide Prevention Australia Limited has been supported by funding from the Australian Government to provide sector leadership; build capacity and accelerate knowledge transfer; and support system reform and quality improvement.

Directors' Report

Suicide Prevention Australia Limited

Review of Operations continued

Funding is also directed towards the administration of the Suicide Prevention Research Fund to support research into suicide prevention. The aim of the fund is to support world-class Australian research and facilitate the rapid translation of knowledge into more effective services for individuals, families and communities.

Strategic Plan – Compass 2025

Our framework for decision making and strategy setting, Compass 2025, outlines the strategic direction for Suicide Prevention Australia Limited. We have been on this journey for one year now and the benefits of this approach are evident, focusing our attention on the core reasons for our existence. We have segmented our approach into sustainability, inform through evidence using data and evidence, influence systemic change that drives down suicide rates, and strengthen the sector by capacity and capability building.

In addition, the development of a set of Board beliefs in 2019 to articulate a common view of our role as a peak body, our objectives within the suicide prevention sector, and the Board's expectations of our management has created a clear vision.

We continue to strengthen and find new ways to represent member interests effectively, understand the evidence base, listen to the voice of people with lived experience, and support and promote the development of effective policy to address relevant challenges.



Year in review highlights

in 2020-21



Overall growth
210 ▶ **300+**
members

Organisation Membership
Retention **95%**

Expand ↗ ↘
Lived Experience Panel 20

Four joint state/territory committees formed



Inaugural
Membership Benefits Survey

Increased employee engagement score **82%**

Operating revenue **= \$9.63 million**

Reflect Reconciliation Action Plan



Reports x2

Reducing distress in the community following the Covid-19 pandemic

State of the Nation in Suicide Prevention

Submissions x10

2021/22 Federal Budget

SA Draft Suicide Prevention Bill 2020

2x roundtables **5x** focus groups

10 POLICY position statements



INFLUENCE
systemic change

Reform wins:

- ✓ **Creation of National Suicide Prevention Office** announced
- ✓ **Federal Assistant Minister for Mental Health and Suicide Prevention** appointed
- ✓ **National Suicide and Self-Harm Monitoring System** established
- ✓ **National Survey of Mental Health and Wellbeing** commenced

Audience reach **=150k** f t in

LinkedIn audience growth **30%**

1,682 media stories 📢 print, online, radio, TV



STRENGTHEN
capacity & capability

Suicide Prevention: A competency framework
300 downloads

Symposium 2021 **500+** attendees

Connect 2020 1,100+ participants (8-part series)

27 new research grants **14** research institutions

Quality Improvement Program
32 programs registered

Suicide Prevention Research Grants = **\$5.3 million**

Directors' Report

Suicide Prevention Australia Limited

Director's qualifications and experience

Name and qualifications	Experience and special responsibilities
<p>Phillip Cornwell BA LLB (Hons)</p>	<p>Phillip Cornwell joined the Board of Suicide Prevention Australia in 2014 as an independent director, and chairs the governance committee. He is also Company Secretary and a member of the RAP Working Group at Suicide Prevention Australia. Phillip is a lawyer with over 30 years' experience as a partner at a commercial law firm Allens, where, as well as heading its Project Finance practice, Phillip chaired its Pro Bono and Footprint Committees. Phillip also chairs the board of the Australian Pro Bono Centre, sits on the boards of both the Midlands Conservation Fund and Bush Heritage Australia and is a director of Grosvenor Australasia Investments Pty Ltd.</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 nine 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 2016-2021; 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 2021.</p>
<p>Angela Emslie AM B Ec; M Bus Fellow Australian Institute of Superannuation Trustees Member Australian Institute of Company Directors</p>	<p>Angela Emslie joined the Board of Suicide Prevention Australia as an Independent Director in 2013. She was appointed Chair in 2019 and is a member of the Governance Committee. Angela is an experienced Chair and professional company director having served on numerous boards in the superannuation and finance sector over the past 25 years. Angela is currently Chair of housing developer Assemble Communities and a non-executive director of State Trustees, RGA Reinsurance Company of Australia, Frontier Advisors, and the UN supported global investor group Principles for Responsible Investment (PRI).</p> <p>Angela is a past President of the Australian Institute of Superannuation Trustees (AIST) and was a long-standing Director and Independent Chair of HESTA Super Fund which invests the retirement savings of members working in the Australian health and community services sector. She brings a range of expertise to her roles including stakeholder management, strategic, governance and investment related skills and holds a Bachelor of Economics and a Master of Business. She was recognised for her service in the 2021 Queen's Birthday Honours.</p> <p>Chair from May 2019, Governance Committee member.</p>

Directors' Report

Suicide Prevention Australia Limited

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 2018–2020; Beyond Blue The Way Back Support Service; Clinical Risk and Quality Sub-Committee member (CRQSC) 2020–current; National Safe Spaces Advisory Group member 2021; 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 John has been a Non-Executive Director with Suicide Prevention Australia for the last five years. He brings 15 years' of experience as Chief Executive of non-profit organisations including Lifeline Hobart, United Synergies Ltd, Prince's Trust Australia, and Bloomhill Cancer Care Ltd. Christopher spent six years as a tertiary VET educator and administrator and has been a Non-executive Director of PeakCare for the last three years.</p> <p>Leadership programs through the 2007 Tasmania Leaders Program and 2010 Commonwealth Emerging Pacific Leaders Dialogue. Christopher was a regional finalist in 2014 and 2016 for the Queensland AIM Excellence Awards and a state finalist for the 2016 Not for Profit Manager of the Year Awards. He was also a finalist for the 2009 Tasmanian Business Leaders Awards for young manager of the year</p> <p>Governance Committee member.</p>

Directors' Report

Suicide Prevention Australia Limited

Director's qualifications and experience

Name and qualifications	Experience and special responsibilities
<p>Dr. Vanessa Lee-Ah Mat Yupungathi and Meriam - Clans BTD/ MPH/ PhD/ SFHEA Social Epidemiologist - Indigenous health</p>	<p>Dr Vanessa Lee-Ah Mat (BTD, MPH, PhD, SFHEA) from the Yupungathi and Meriam people. Dr Lee-Ah Mat has over 25 years' experience in cultural governance connecting Aboriginal and Torres Strait Islander culture with mainstream services, government departments, and businesses. In 2005, Vanessa was awarded an Australian Government award for Outstanding Citizen in the Torres Strait for her leadership in social impact. Dr Lee-Ah-Mat is the co-chair of the International Lesbian and Gay Association of the Pacific where she leads 22 countries in human rights for the LGBTQ population. In 2021, Vanessa received the Griffith University First People's, Health Alumnus Award. Vanessa walks between Indigenous and non-Indigenous organisations strategically connecting cultures to empower Aboriginal and Torres Strait Islander communities, and international Indigenous communities with non-Indigenous organisations and world governments.</p> <p>Independent Director Suicide Prevention Australia – Chair of LIFE Awards Committee; Member of Suicide Prevention Australia Policy Committee.</p>
<p>Chris Lockwood Bachelor of Arts (Social Theory), Bachelor of Science (Psychology)</p>	<p>Chris Lockwood joined the Suicide Prevention Australia Board as an Elected Director in October 2018. Chris is the National CEO of MATES in Construction, Mining and Energy. He has a passion for delivering better mental health outcomes for workers and reducing the incidence of suicide across construction, mining, energy and allied industries. MATES in Construction, Mining & Energy improves the mental health of all of us at work through trusted workplace development programs, on site workshops, individual case management and helpline services. Prior to leading MATES, Chris worked in Industry Super for 10 years managing strategic relationships with industry partner organisations and drove the fund's member health strategy and initiatives aimed at reducing the incidence of suicide.</p> <p>Audit and Risk Committee member from June 2020.</p>
<p>Luke Mann B. Commerce (Accounting & Marketing); Master of Business Administration; Member of the Chartered Accountants Australia and New Zealand</p>	<p>Luke Mann joined the Suicide Prevention Australia Board in May 2015 as treasurer of the organisation. He is currently Chief Operating Officer of Macquarie Capital's Equity Business a global institutional securities house covering sales, research, ECM, execution services (a division of Macquarie Group). Prior to this he held various senior positions within Macquarie, Mitsui & Co Energy Risk Management (UK) and PricewaterhouseCoopers.</p> <p>Treasurer, Chair of Audit & Risk Committee.</p>

Directors' Report

Suicide Prevention Australia Limited

Director's qualifications and experience

Name and qualifications	Experience and special responsibilities
<p>Professor Don Nutbeam FFPH (UK), FAAHMS</p>	<p>Professor Don Nutbeam is the Executive Director of Sydney Health Partners and a Professor of Public Health at the University of Sydney. Professor Nutbeam's academic interests are in the social and behavioural determinants of health, and the development and evaluation of public health interventions. Over more than 40 years, he has made a substantial international contribution to the theory, science and practice of health promotion and disease prevention.</p> <p>Professor Nutbeam's career has spanned positions in universities, government, health services and an independent health research institute. He was previously Vice-Chancellor (President) of the University of Southampton, UK (2009-15), Academic Provost at the University of Sydney (2006-9) and has also served as the Head of Public Health in the UK Department of Health (2000-2003). He has worked as 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.</p> <p>Professor Nutbeam also serves on 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>Karen Phillips is the General Manager of StandBy Support After Suicide, Australia's largest suicide postvention program. With a decade of experience in the not-for-profit community sector, Karen has had extensive managerial, advocacy and strategic influence over StandBy and Youturn's five headspace Centres and accompanying programs. Karen manages a team delivering support after suicide across Australia, giving her unique insights into how communities are impacted and their support and crisis intervention needs.</p> <p>Policy Committee member 2021; Suicide Prevention Australia State Committee [Queensland] 2020; Suicide Prevention Australia Policy Committee 2017; Member of Every Doctor, Every Setting Working Group 2017 – 2020; Member of Queensland Mental Health Commission review of Queensland Suicide and Bereavement Projects 2016.</p>

Directors' Report

Suicide Prevention Australia Limited

Director's qualifications and experience

Name and qualifications	Experience and special responsibilities
Anastasios (Stan) Piperoglou Bachelor of Art Bachelor of Education	Stan brings wide experience over a range of fields to the Board of Suicide Prevention Australia. He has worked in Commonwealth Departments of Prime Minister and Cabinet and Health. As an experienced public servant Stan managed various programs including in the areas of chronic disease, ageing and mental health. Stan has also worked as federal ministerial adviser and chief of staff. He is committed to achieving, demonstrable, and efficient people focused outcomes to suicide prevention programs taking into account social determinants across differing levels of government. Stan has a particular in the evolution of programs meeting the needs of people from culturally and linguistically diverse backgrounds Suicide Prevention Australia Policy Committee member since 2015, Chair of Policy Committee since February 2018. Chair of Conference Program Committee since July 2018.

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 2021, the total amount that members of the company are liable to contribute if the company wound up was \$3,100 (2020: \$2,330).

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 22 / 10 / 2022

Auditor's Independence Declaration

Suicide Prevention Australia Limited

To the Directors of Suicide Prevention Australia Limited:

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 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.

STEVEN J MILLER & CO

Chartered Accountants

S J MILLER

Registered Company

Auditor No 4286

Sydney

Dated / /

Statement of Surplus or Deficit and Other Comprehensive Income

For the year ended 30 June 2021 Suicide Prevention Australia Limited

	Note	2021 \$	2020 \$
Revenue	4	9,633,371	7,135,019
Administration expenses		(259,140)	(381,058)
Amortisation expense	9	(2,437)	(40,638)
Depreciation expense	10	(58,814)	(8,323)
Employee benefits expense	19	(2,003,256)	(1,807,032)
Loss on disposal of intangibles	9	-	(39,633)
Program expenses		(5,505,695)	(3,492,146)
Surplus before income tax		1,804,029	1,366,189
Income tax expense	3.8	-	-
Surplus for the year		1,804,029	1,366,189
Other comprehensive income for the year		-	-
Total comprehensive income for the year		1,804,029	1,366,189

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

Statement of Financial Position

As at 30 June 2021 Suicide Prevention Australia Limited

	Note	2021 \$	2020 \$
Assets			
Current			
Cash and cash equivalents	5	9,502,912	7,087,336
Trade and other receivables	6	230,509	40,676
Other short-term financial assets	7	5,289,163	5,243,862
Other assets	8	56,727	80,776
Current assets		15,079,311	12,452,650
Non-current			
Intangible assets	9	8,088	-
Property, plant and equipment	10	614,933	21,837
Total non-current assets		623,021	21,837
Total assets		15,702,332	12,474,487
Liabilities			
Current			
Trade and other payables	12	3,535,660	2,510,019
Provisions	13	128,949	77,595
Other liabilities	14	3,241,084	4,945,348
Total current liabilities		6,905,693	7,532,962
Non-current			
Trade and other payables	12	3,304,528	1,250,488
Provisions	13	-	2,955
Total non-current liabilities		3,304,528	1,253,443
Total liabilities		10,210,221	8,786,405
Net assets		5,492,111	3,688,082
Equity			
General funds - unrestricted		4,092,111	2,388,082
Reserves - unrestricted		1,400,000	1,300,000
Total equity		5,492,111	3,688,082

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 2021 Suicide Prevention Australia Limited

	Operating reserve	Unrestricted funds	Total equity
	\$	\$	\$
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
Sub-total	-	3,688,082	3,688,082
Transfer to/(from) reserves	1,300,000	(1,300,000)	-
Balance at 30 June 2020	1,300,000	2,388,082	3,688,082
Balance at 1 July 2020	1,300,000	2,388,082	3,688,082
Surplus for the year	-	1,804,029	1,804,029
Total comprehensive income for the year	-	1,804,029	1,804,029
Sub-total	1,300,000	4,192,111	5,492,111
Transfer to/(from) reserves	100,000	(100,000)	-
Balance at 30 June 2021	1,400,000	4,092,111	5,492,111

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

Statement of Cash Flows

For the year ended 30 June 2021 Suicide Prevention Australia Limited

	Note	2021 \$	2020 \$
Operating activities			
Receipts from:			
Interest income		47,577	171,590
Government grants and subsidies		5,401,500	5,352,000
Donors		2,492,817	1,863,443
Other receipts		164,846	603,515
Payments to:			
• Suppliers and employees		(5,451,807)	(4,554,532)
Net cash provided by operating activities		2,654,933	3,436,016
Investing activities			
Purchase of intangible assets	9	(10,525)	(1,153)
Purchase of plant and equipment	10	(125,647)	(6,410)
Investment in term deposits	7	(45,301)	(786,440)
Net cash used in investing activities		(181,473)	(794,003)
Financing activities			
Reduction of finance lease liability		(57,884)	(2,835)
Net cash used in financing activities		(57,884)	(2,835)
Net change in cash and cash equivalents		2,415,576	2,639,178
Cash and cash equivalents, beginning of year		7,087,336	4,448,158
Cash and cash equivalents, end of year	5	9,502,912	7,087,336

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 2021 Suicide Prevention Australia Limited

1 General information and statement of compliance

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

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 is a not-for-profit entity for the purpose of preparing the financial statements.

The financial statements for the year ended 30 June 2021 were approved and authorised for issuance by the Board of Directors.

2 Changes in accounting policies

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

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.

The company recognises revenue under AASB 1058 or AASB 15 when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the company expects to be entitled in a contract with a customer and excludes amounts collected on behalf of third parties. In other cases, AASB 1058 applies when a NFP entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives and the excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately. The company recognises revenue from the following major sources:

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 2021 Suicide Prevention Australia Limited

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

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 Property, plant and equipment

Property, 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 property, plant and other equipment. The following useful lives are applied:

- Office Equipment: 3-5 years
- Right-of-use asset: Over the life of the lease
- Office fittings (improvements): Over the life of the lease

Notes to the Financial Statements

For the year ended 30 June 2021 Suicide Prevention Australia Limited

3 Summary of accounting policies continued

3.5 Property, 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 the 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 property, plant and equipment and lease liabilities have been included in trade and other payables.

3.7 Impairment testing of intangible assets and property, 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 2021 Suicide Prevention Australia Limited

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 2021
Suicide Prevention Australia Limited

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 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.

3.13 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.

3.14 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).

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.

Notes to the Financial Statements

For the year ended 30 June 2021
Suicide Prevention Australia Limited

3 Summary of accounting policies continued

3.14 Financial instruments continued

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.

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.

Notes to the Financial Statements

For the year ended 30 June 2021 Suicide Prevention Australia Limited

3 Summary of accounting policies continued

3.15 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.

Performance obligations under AASB 15

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

Coronavirus (COVID-19) pandemic

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the company based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the company operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the company unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

Notes to the Financial Statements

For the year ended 30 June 2021 Suicide Prevention Australia Limited

4 Revenue

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

	Note	2021 \$	2020 \$
Revenue			
Donations		2,492,817	1,863,443
Events income		273,395	253,377
Grants revenue	4.1	6,663,184	4,578,353
Government subsidies		37,500	62,500
Membership fees		60,947	139,333
Sundry income		34,892	18,455
Refunds received		6,126	52,285
<i>Investment income:</i>			
Interest received		64,510	167,273
		9,633,371	7,135,019

4.1 Net grant revenue

	Note	2021 \$	2020 \$
Unexpended grants – 1 July	4.2	4,925,702	4,684,055
Grants received during the year	4.3	4,865,000	4,820,000
		9,790,702	9,504,055
Less:			
Unexpended grants – 30 June	4.4	(3,046,518)	(4,925,702)
Grants received in advance - 30 June	4.5	(81,000)	-
		(3,127,518)	(4,925,702)
Net grant income		6,663,184	4,578,353

4.2 Unexpended grants – 1 July

	Note	2021 \$	2020 \$
Department of Health – Research Fund		4,925,702	4,684,055
		4,925,702	4,684,055

Notes to the Financial Statements

For the year ended 30 June 2021 Suicide Prevention Australia Limited

4 Revenue continued

4.3 Grants received during the year

	Note	2021 \$	2020 \$
Department of Health – Leadership		600,000	600,000
Department of Health – Research Fund		-	4,220,000
Department of Health – COVID-19 and Continuation of Quality Improvement		4,184,000	-
Health Administration Corporation – Statewide Community Response Packages for Men		81,000	-
		4,865,000	4,820,000

4.4 Unexpended grants – 30 June

	Note	2021 \$	2020 \$
Department of Health – Research Fund		-	4,925,702
Department of Health – COVID-19 and Continuation of Quality Improvement		3,046,518	-
	14	3,046,518	4,925,702

4.5 Grants received in advance – 30 June

	Note	2021 \$	2020 \$
Health Administration Corporation – Statewide Community Response Packages for Men		81,000	-
	14	81,000	-

5 Cash and cash equivalents

Cash and cash equivalents consist of the following:

	Note	2021 \$	2020 \$
Cash on hand and at bank		9,502,912	7,087,336
		9,502,912	7,087,336

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	2021 \$	2020 \$
Cash and cash equivalents		9,502,912	7,087,336

Notes to the Financial Statements

For the year ended 30 June 2021
Suicide Prevention Australia Limited

6 Trade and other receivables

Trade and other receivables consist of the following:

	Note	2021 \$	2020 \$
Trade debtors		131,576	5,335
Sundry receivables		550	12,500
ATO Receivables		71,170	-
Lease incentives receivable		21,305	-
Interest receivable		5,908	22,841
		230,509	40,676

7 Other short-term financial assets

Other short-term financial assets consist of the following:

	Note	2021 \$	2020 \$
Term deposits		5,289,163	5,243,862
		5,289,163	5,243,862

8 Other assets

Other assets consist of the following:

	Note	2021 \$	2020 \$
Current:			
Prepayments – Insurance		15,023	14,913
Prepayments – Annual Conference		-	10,000
Prepayments – Others		41,704	55,863
		56,727	80,776

Notes to the Financial Statements

For the year ended 30 June 2021
Suicide Prevention Australia Limited

9 Intangible assets

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

	2021 \$	2020 \$
Gross carrying amount		
Balance 1 July	85,718	217,447
Additions	10,525	1,153
Disposals	-	(132,882)
Balance 30 June	96,243	85,718
Amortisation and impairment		
Balance 1 July	(85,718)	(138,329)
Amortisation	(2,437)	(40,638)
Amortisation written back on disposal	-	93,249
Balance 30 June	(88,155)	(85,718)
Carrying amount 30 June	8,088	-

10 Property, plant and equipment

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

	Office Equipment and Fittings \$	Right-of-use assets \$	Total 2021 \$	Total 2020 \$
Gross carrying amount				
Balance 1 July	24,626	12,500	37,126	18,216
Adjustment on adoption of AASB 16	-	-	-	12,500
Additions	125,647	526,263	651,910	6,410
Balance 30 June	150,273	538,763	689,036	37,126
Depreciation				
Balance 1 July	(12,997)	(2,292)	(15,289)	(6,966)
Depreciation	(13,059)	(45,755)	(58,814)	(8,323)
Balance 30 June	(26,056)	(48,047)	(74,103)	(15,289)
Carrying amount 30 June	124,217	490,716	614,933	21,837

Notes to the Financial Statements

For the year ended 30 June 2021
Suicide Prevention Australia Limited

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	2021 \$	2020 \$
Financial assets			
<i>Financial assets measured at amortised cost</i>			
Current			
Cash and cash equivalents	5	9,502,912	7,087,336
Trade and other receivables	6	230,509	40,676
Term deposits	7	5,289,163	5,243,862
		15,022,584	12,371,874
Financial liabilities			
<i>Financial liabilities measured at amortised cost</i>			
Current			
Trade and other payables	12	3,535,660	2,510,019
Non-current			
Trade and other payables	12	3,304,528	1,250,488
		6,840,188	3,760,507

12 Trade and other payables

Trade and other payables recognised consist of the following:

	Note	2021 \$	2020 \$
Current:			
Trade payables		39,287	437,491
Accrued expenses		81,476	61,083
Net GST payable		-	34,774
Scholarships payable		3,301,549	1,972,538
Lease liabilities		113,348	4,133
		3,535,660	2,510,019
Non-current:			
Scholarships payable		2,853,653	1,245,556
Lease liabilities		450,875	4,932
		3,304,528	1,250,488
		6,840,188	3,760,507

Notes to the Financial Statements

For the year ended 30 June 2021
Suicide Prevention Australia Limited

13 Provisions

Provisions for employee entitlements can be summarised as follows:

	Note	2021 \$	2020 \$
Current:			
Annual leave		128,949	77,595
Non-Current:			
Long service leave		-	2,955

14 Other liabilities

Other current liabilities can be summarised as follows:

	Note	2021 \$	2020 \$
Current			
Unexpended grants	4.4	3,046,518	4,925,702
Grants received in advance	4.5	81,000	-
Conference income received in advance		-	1,623
Membership fees received in advance		113,566	18,023
		3,241,084	4,945,348

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.

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:

	2021 \$	2020 \$
Total key management personnel remuneration	987,621	943,347

16 Contingent liabilities

The company has arranged for the issuance of a bank guarantee in favour of 189 Kent Street Pty Limited as a security deposit for its Head Office lease. The total value of the bank guarantees arranged by the company in 2021 is \$121,461 (2020: \$Nil). No liability has been recognised by the company in relation to this guarantee. These funds are disclosed as cash assets on the Statement of Financial Position and may called upon in the event that the company defaults under the lease. There are no other contingent liabilities that have been incurred by the company in relation to 2021 or 2020.

Notes to the Financial Statements

For the year ended 30 June 2021
Suicide Prevention Australia Limited

17 Additional information under the Charitable Fundraising Act 1991 NSW

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

	Note	2021 \$	2020 \$
Gross income from fundraising activities		2,492,817	1,863,443
Merchant and fundraising platform fees		(1,649)	(2,279)
Surplus from fundraising activities		2,491,168	1,861,164

(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 2021, the following charitable fundraising appeals were made to the public as follows:

General donations during the year ended 30 June 2021

(c) Assets and liabilities resulting from fundraising:

	Note	2021 \$	2020 \$
Assets			
Cash generated from fundraising activities		2,491,168	1,861,164
Total Assets		2,491,168	1,861,164

18 Post-reporting date events

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has been financially positive for the company up to 30 June 2021, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

No other matter or circumstance has arisen since 30 June 2021 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

19 Employee benefits expense

Other current liabilities can be summarised as follows:

	Note	2021 \$	2020 \$
Current			
Salaries wages and other costs		1,840,231	1,663,993
Superannuation expense		163,025	143,039
		2,003,256	1,807,032

Directors' Declaration

For the year ended 30 June 2021
Suicide Prevention Australia Limited

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

- (a) The financial statements and notes of Suicide Prevention Australia 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 2021 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 will be able to pay its debts as and when they become due and payable.

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

- a) the accounts for the year ended 30 June 2021, give a true and fair view of all income and expenditure of Suicide Prevention Australia with respect to fundraising appeals; and
- b) the statement of financial position as at 30 June 2021 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 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
Date 22 /10/2022

Independent Auditor's Report

To the members of Suicide Prevention Australia Limited

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Suicide Prevention Australia Limited, which comprises the statement of financial position as at 30 June 2021, 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 Limited 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 2021 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 2021, 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.

Independent Auditor's Report

To the members of Suicide Prevention Australia Limited

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 Limited

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 2021; and
- (b) The financial report has been properly drawn up, and the associated records have been properly kept for the year ended 30 June 2021, 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 / /