



ANNUAL REPORT 2022 – 2023



CRYSTAL LEE
FOUNDATION

CONTENTS

ABOUT THE CRYSTAL LEE FOUNDATION.....	3
OUR PEOPLE.....	5
CHAIRPERSON'S REPORT	6
FAMILY SUPPORT PROGRAM.....	7
BEREAVEMENT COUNSELLING.....	7
OP SHOP.....	8
RAISING AWARENESS.....	8
2022-23 AT A GLANCE.....	9
THANK YOU	11
FINANCIAL REPORTS	14



ABOUT THE CRYSTAL LEE FOUNDATION

CRYSTAL LEE JOHNSON

Crystal Lee Johnson was a vibrant red-haired dynamo who was diagnosed with a rare form of cancer at the age of 16. Despite her diagnosis, Crystal successfully completed year 12, which was a major goal for her and a remarkable achievement. She also brought happiness and laughter to the many lives she touched.

On 14 January 2019, Crystal died at home with her family by her side.

Crystal dreamed of a foundation being formed in her honour that would help young people affected by a cancer diagnosis and their families.



And so, in 2019 The Crystal Lee Foundation was formed. We are a not-for-profit community organisation, registered with the Australian Charities and Not-for-profits Commission and hold Deductible Gift Recipient status with the Australian Taxation Office.

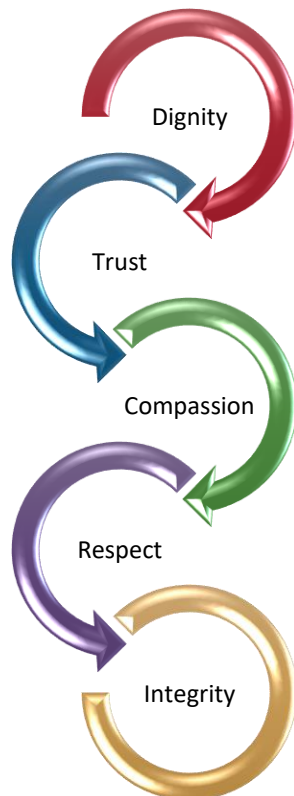


OUR MISSION

We exist to support young people from birth to 24 who are faced with a cancer diagnosis, and their families.

We provide specialised bereavement and end-of-life counselling; practical support; community awareness building and memory making projects and activities.

OUR VALUES



OUR SERVICES

Family Support

Bereavement Counselling

OUR OTHER ENDEAVOURS

The Crystal Lee Foundation Op Shop

Community Awareness Building



OUR PEOPLE

FOUNDATION PATRON

Dennis Napthine

BOARD MEMBERS

Jake Gardner - Chair

Lorraine Blackmore – Treasurer / Secretary

Suzanne Anderton

Trevor Holcombe

Daniel Pritchett

Katharina Redford

Rachael Gleeson*

Raj Samrai*

Leisa McCosh*

Carolyn Roache*

Joanne Sinclair **

Lynette Stephens **

Matthew Birtles **

VOLUNTEERS

Jill French

Debbie Phelan

Di Walker**

Maureen Fleming

Leiza Clifton**

Gillian Roberts

Andrea Coney

STAFF

Julienne Clifford– Executive Officer*

Michael Turner-Downs – Bereavement Counsellor

Jo Sinclair – Op Shop Manager

**Joined part way through the year*

*** Stepped down part way through the year*



CHAIRPERSON'S REPORT

I take immense pride in being part of an organisation that has made a profoundly meaningful impact on the lives of individuals within our local community. It is crucial to recognise that a substantial portion of our work is made possible through the dedicated efforts of our volunteers. Without their selfless contributions of time and effort, we would not have reached the position we are currently in. It still astounds me that in such a short amount of time a group of people have been able to come together with an idea and build something so special.

The Crystal Lee Foundation's Op Shop in Koroit stands as a testament to this collective endeavour. It has not only flourished but has become a vibrant community hub, where people not only seek special items to purchase but also find a welcoming environment to engage in meaningful conversations. The op shop owes its success to the tireless volunteers who have created a warm and inviting space. Importantly, it provides a stable source of revenue to fund our various community support initiatives.

Our Family Support Program continues to support four families with young members battling cancer. Over this period, we have been able to support the families with practical help including meals and lawn mowing as well provide some financial support to assist with costs incurred with travel up to Melbourne for treatment.

Our Bereavement Counselling Program has continued to deliver fee free bereavement counselling to anyone who has experienced a loss. This program is supported by donations and the money generated by the op shop, it does not receive any government funding. This program is only available because of the support of the community.

In February 2023, we welcomed Julianne Clifford to our team as the Executive Officer. She has taken on the role with remarkable dedication and has quickly made it her own. We are truly blessed to have her in this vital position.

There was also a bit of movement in the board positions. Jo Sinclair stepped down from the board and has taken on the role of Op Shop Manager. We also saw Lyn Stephens and Matthew Birtles step down from their positions. We thank them for their time on the board. We also welcomed five new board members: Katharina Redford, Rachael Gleeson, Raj Samrai, Leisa McCosh and Carolyn Roache.

I would like to thank all the staff, community members, volunteers, organisations, and businesses that have supported the Crystal Lee Foundation. Without you none of this would be possible and we should all be proud of the collective effort that has been made to make a positive difference during people's hardest times.

Thank you,
Jake Gardner
Chair – Crystal Lee Foundation



FAMILY SUPPORT PROGRAM

It has been our privilege this past year to walk beside four young people impacted by a cancer diagnosis and their families.

The Family Support Program is difficult to describe as the support offered is entirely tailored to the individual needs and wishes of families and will change over time.

We understand the disruption to family life, education, careers and social life which can come over the course of the journey and are not just happy to assist when asked but also to offer options, information and ideas based on lived experience.

Sometimes the most valuable role our volunteers take on is to listen without judgement and with a complete guarantee of confidentiality. Our volunteers are both compassionate and practical with experience of

navigating the healthcare and associated systems and a good knowledge of what can be tapped into on the local level.

This year we have added more links to services on our website to assist families.

Whether directly, or through our website, it is a goal of the Crystal Lee Foundation to extend the support we provide and increase the families we assist.



BEREAVEMENT COUNSELLING



Demand for Bereavement Counselling services has remained strong in 2022-2023. Whilst individuals are welcome to self – refer, we are increasingly finding many people referred to us through community organisations, medical

services and government agencies. Our Counsellor, Michael has also been travelling further afield throughout South West Victoria to serve this community need with 40 clients across five local government areas, Warrnambool, Moyne Shire, Glenelg Shire, Southern Grampians Shire and Geelong. While this extension of service drives up costs for the Foundation in terms of travel, we are more than happy to assist where we can.

Counselling is open to all ages regardless of age, cause of death or when the bereavement occurred, and no limit is placed on the number of counselling sessions able to be accessed.



OP SHOP

In April 2023 the Crystal Lee Foundation Op Shop in Koroit celebrated its first birthday and continues to go from strength to strength as a place to purchase quality clothing and homewares but also as the public face of the Crystal Lee Foundation.



It is a place where we can share Crystal's story and inform people of the work the foundation does.

It is no accident that several of our referrals to Bereavement Counselling and Family Support have come as a result of a visit to the shop, a

brochure collected, or a quiet conversation with Jo and her fabulous team of volunteers.

Op Shops have an important environmental and economic role to play and the great value, the music, the shop displays and the general atmosphere attract many return customers. We are extremely grateful to those who kindly donate their pre-loved and sometimes brand new items for sale.



RAISING AWARENESS

Crystal wanted to help educate the community on the needs of teenagers in the health system which are different from those of young children and the older population. We aim to be part of the conversation in improving the experience and outcomes for young people in healthcare generally but especially for those undergoing cancer treatment. We would like to see our hospitals providing age-appropriate care in an age-appropriate environment and young people from regional Victoria able to access more of their cancer treatment locally. We are encouraged by our discussions with policy makers, hospital developers and administrators around these issues.

And we continue to tell Crystal's story through various community engagements including presentations to the local Business and Professional Women's Group and various school groups



2022-23 AT A GLANCE

4

Families assisted
through our Family
Support Program

Op Shop nominated for
Moyne Shire Business
Awards

40

Bereavement
Counselling Clients

5

New Board Members
welcomed

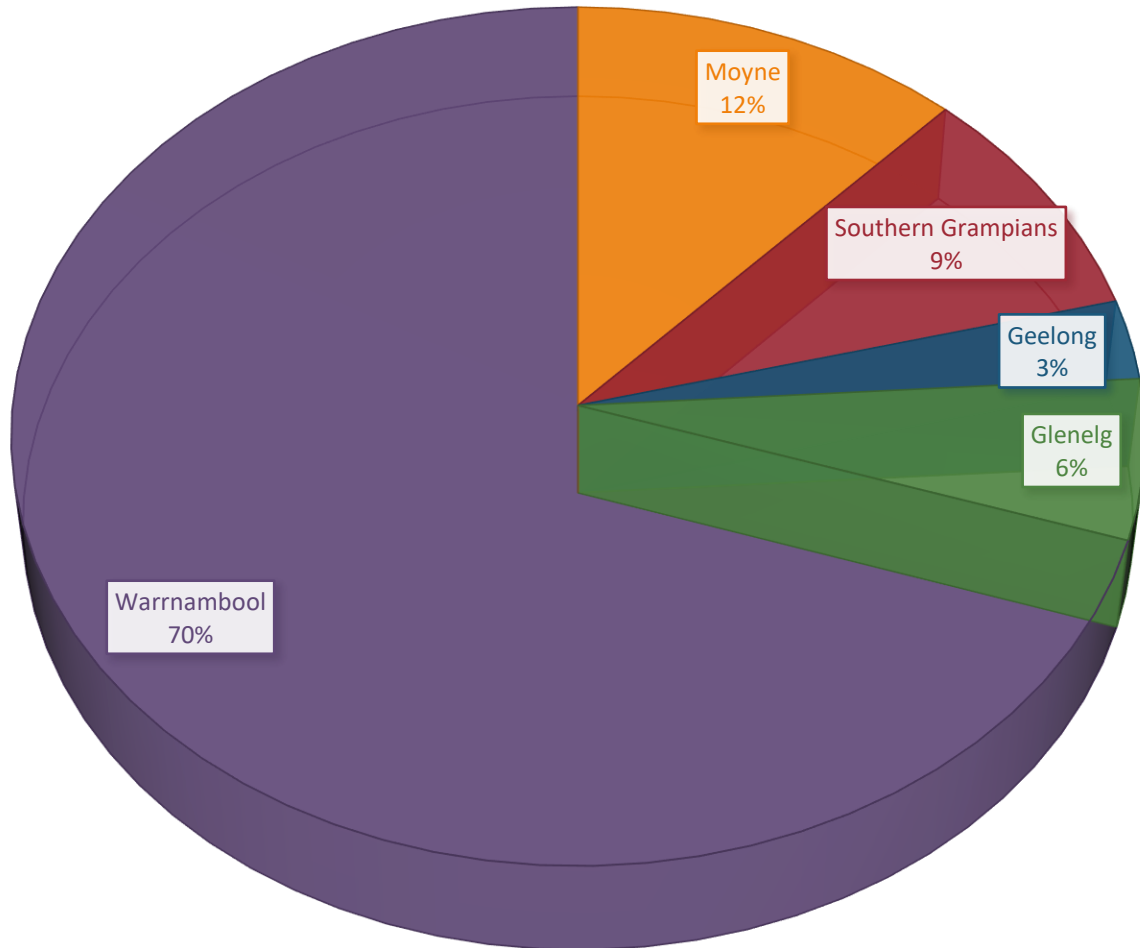
185

Counselling Hours
across **136** sessions

Op Shop celebrates its
first birthday

Successful fundraising
through our Pop Up Op
Shop and Irish Festival
Raffle in Koroit

CLIENTS BY LOCAL GOVERNMENT AREA



THANK YOU

The Crystal Lee Foundation receives no government funding yet delivers our support services free of charge throughout south west Victoria. Our Op Shop revenue plays an important role as a source of funding, but we have many other organisations and individuals to thank for their assistance.



GRANTS

During the 2022 -23 financial year we were fortunate to receive a number of grants from local organisations. We extend our heartfelt appreciation to these generous supporters whose partnership have been instrumental in enabling us to expand our reach, innovate our programs, and further our impact.

This year the foundation was supported by the following grants:

- Beyond Bank Community Development Fund
- Ripple Effect - Wannon Water
- Midfield Group
- Jump - Warrnambool Racing Club

FUNDRAISING

Our major fundraising event was the Crystal Lee Foundation Pop Up Op Shop Sale, which was held at the Koroit Theatre on the 22nd of October. This comprised of a Pop-up Shop, a silent auction as well as a



raffle. The day was quite successful raising over \$7,000 that went directly to funding our bereavement counselling program.

Our Op Shop also participated with enthusiasm in the Koroit Irish Festival taking advantage of the amazing crowds to run a small raffle which was a welcome bonus to the coffers.

OUR EVERYDAY SUPPORTERS

To everyone who buys a raffle ticket, attends a function, donates clothing or homewares to the Crystal Lee Foundation Op Shop or who goes on line to make a one-off or regular donation; we really appreciate your assistance. When you like and share our Facebook and Instagram posts and tell others about our organisation, it helps us to reach more people with support.

To those small businesses who gave us a discounted price or even donated goods or services free of charge, you have made it that much easier to do what we do:

- Cassigns
- Star Printing
- Solomon Carpets
- Brookes Hardware
- Ponting Bros Hardware
- Sinclair Wilson

OUR LOCAL MEDIA

We feel we have a very important story to tell about local people who are there to help others with compassion and kindness at their most challenging times. We are grateful (in no particular order) to the local media outlets who have shared our story with enthusiasm: The Warrnambool Weekly, 3YB, Fitzmedia, The Standard and Coast FM.



OUR CORPORATE SPONSORS AND DONORS

We are especially grateful to our Corporate sponsors, many of whom have been with us from the beginning and without whom it would not be possible to offer our Bereavement Counselling Service and Family Support Service to the communities of South West Victoria.



Would you like to support the work of the Crystal Lee Foundation or to learn more about us? Head to crystallee.org or contact us at info@crystallee.org.



FINANCIAL REPORTS

CRYSTAL LEE FOUNDATION INCORPORATED

RECEIPTS AND PAYMENTS STATEMENT

FOR THE YEAR ENDED 30 JUNE, 2023

	2023 \$	2022 \$
RECEIPTS		
Donations	4,472	3,934
Fees for service	-	1,500
Fundraising	11,198	1,897
Grants	35,000	30,651
Interest	360	37
Op Shop Sales	100,057	21,304
Sponsorship	-	10,030
Wage Subsidy	4,250	-
	<u>155,337</u>	<u>69,353</u>
EXPENSES		
Advertising	966	-
General expenses	2,925	1,415
Asset purchases	-	2,155
Bank Fees	1,242	569
Consulting & Accounting	139	-
Counselling	3,168	2,131
Donations	-	100
Electricity	1,579	123
Fundraising	-	611
Family Support	1,612	1,525
Insurance	5,140	4,036
IT/Phone	4,165	645
Office expenses	476	-
Op Shop Fit Out	-	1,383
Printing & Stationery	333	-
Professional Development	390	-
Rent	22,421	7,887
Rates	2,252	265
Repairs & Maintenance	2,087	-
Superannuation	7,390	-
Wages	69,284	1,178
Workcover	724	-
	<u>126,293</u>	<u>24,023</u>
Net Surplus for the year ended 30 June	<u>29,044</u>	<u>45,330</u>



CRYSTAL LEE FOUNDATION INCORPORATED

STATEMENT OF BALANCES

FOR THE YEAR ENDED 30 JUNE, 2023

	2022	2021
	\$	\$
Assets		
Operating Account	3,688	543
Donations Account	12,759	21,032
Term Deposit	40,389	22,644
Op Shop Account	36,582	16,414
General Bank Account	-	650
	<u>93,418</u>	<u>61,283</u>
Liabilities		
PAYG	<u>3,091</u>	<u>-</u>
Net Assets	<u>90,327</u>	<u>61,283</u>
Equity		
Retained Earnings at 1 July	61,283	15,953
Year Earnings Surplus	<u>29,044</u>	<u>45,330</u>
	<u>90,327</u>	<u>61,283</u>

CASH & BANK BALANCE RECONCILIATION

AS AT 30 JUNE, 2023

Cash Book Balance at 1 July	61,283	15,953
Add: Receipts	155,337	69,353
Less: Payments	<u>(123,202)</u>	<u>(24,023)</u>
Cash Book Balance as at 30 June	<u>93,418</u>	<u>61,283</u>



CRYSTAL LEE FOUNDATION INCORPORATED
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2023

Note 1 - Statement of Significant Accounting Policies

These Financial Statements are a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Reform Act (Vic) 2012 and the Australian Charities and Not-for-profits Commission Act 2012. The Committee has determined that the Organisation is not a reporting entity.

The Financial Report has been prepared on a cash basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non current assets.

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

Accounting Policies

(a) Revenue

Grant revenue is recognised in the income statement when it is controlled. When there are conditions attached to grant revenue relating to the use of those grants for specific purposes it is recognised in the balance sheet as a liability until such conditions are met or services provided.

Donations and bequests are recognised as revenue when received.

(b) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised inclusive of GST as the Foundation is not GST registered during the financial year. Receivables and payables in the Statement of Balances are shown inclusive of GST.

(c) Income Tax

The Committee believes the Association is exempt from the payment of tax under Section 50-10 of the Income Tax Assessment Act 1997. The Foundation has received income tax exemption from the ATO.

(d) Cash and Cash Equivalents

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

Note 2 - Events After the Balance Sheet Date

The Committee are not aware of any events that have occurred subsequent to 30 June, 2023 which would materially impact these financial statements.

Note 3 - Related Party Transactions

The Association did not enter into any contracts with related parties.



CRYSTAL LEE FOUNDATION INCORPORATED

STATEMENT BY MEMBERS OF THE COMMITTEE

The Committee has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared on a cash receipts and payments basis.

I, on behalf of the Committee of the Crystal Lee Foundation Incorporated, certify that the financial report as set out on pages 1 to 3, satisfy the requirements of the *Australian Charities and not-for-profits Commissions Act 2012* and :

- (a) give a true and fair view of the financial position and the performance of the Crystal Lee Foundation Incorporated during and at the end of the financial year of the association ending on 30 June, 2023.
- (b) provide reasonable grounds to believe that Crystal Lee Foundation Incorporated is able to pay its debts as and when they fall due.

This declaration is signed in accordance with subsection 60.15(2) of the *Australian Charities and not-for-profits Commissions Regulation 2013*.

Name: Jake Gardner
President/Chair

Signed: 

Dated this 20th day of November, 2023



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
CRYSTAL LEE FOUNDATION INCORPORATED**

Opinion

We have Audited the financial report of the Crystal Lee Foundation Incorporated, which comprises the statement of receipts and payments for the year ended 30 June, 2023, and statement of balance at that date and the Committee's declaration.

In our opinion, except for the effects of the matter described in the Basis of Qualified Opinion section our report, the accompanying financial report gives a true and fair view, in all material respects, of the financial position of the Crystal Lee Foundation Incorporated as at 30 June, 2023, of its financial performance and its cash flows for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, the requirements of the *Associations Incorporation Reform Act 2012* and the *Australian Charities and Not-for-profits Commission Act 2012*.

Basis for Qualified Opinion

Income - As it is common for Associations of this type, it is not practicable for the Committee to maintain an effective system of internal control over all sources of income prior to its receipt, nor have we been provided with adequate assurance that all financial transactions have been recorded through records provided to us. Accordingly, our Audit in relation to income was limited to amounts recorded in the accounting records of the entity.

We conducted our Audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the *Audit of the Financial Report* section of our report. We are independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to our Audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the *Associations Incorporation Reform Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Our Offices:

Warrnambool
Casterton

Colac
Marlboro

Hamilton
Port Fairy

Mount Gambier
Terang

Camperdown
Timboon

info@sinclairwilson.com.au

www.sinclairwilson.com.au

liability limited by a scheme approved under Professional Standards legislation



Responsibility of the Committee and Those Charged with Governance for the Financial Report

The Committee of the registered entity is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Associations Incorporation Reform Act 2012 [and the needs of the members]. The Committee's responsibility also includes such internal control as the Committee determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee is responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an Audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the Audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform Audit procedures responsive to those risks, and obtain Audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the Audit in order to design Audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible entities.



- Conclude on the appropriateness of Committee's use of the going concern basis of accounting and, based on the Audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the Audit evidence obtained up to the date of our Auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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



**FELICITY MELICAN
PRINCIPAL**

Dated this 20 November 2023

257 Timor Street
Warrnambool VIC 3280

Ref: 1453310_1

