



ANNUAL REPORT 2023

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About Montagu

Montagu Community Living (Montagu) is a community based, for-purpose organisation established in 1990. We exist to provide person-centred supports for people living with disability that will:

- enable people to progress their individual goals
- promote and develop independence, self-confidence, and connectedness
- facilitate active participation in community activities
- encourage people to exercise maximum control over their own lives.



The people we support are at the centre of everything we do and every decision we make.

We believe in:

A fair and inclusive society where Human Rights are respected and upheld, participation is encouraged and supported, and lifelong learning leads to improved outcomes, independence, connectedness, and resilience.

Our Mission:

Is to provide quality services that support people to live a life that they value and assists them to remain connected to their chosen community.

Montagu Core Values

Our values guide every action we take and every decision we make. They are the essential framework on which we base our work practice, behaviour, communication and interactions with the people who choose to receive services from Montagu, our colleagues and all stakeholders. Our core values are:

Respect

We value the uniqueness of every individual.
We treat people, their situation, and their choices, fairly, honestly and compassionately.

Commitment

We do what we say we will do, stand up for what we believe in, and see things through.

Quality

We provide services that exceed expectations.

Accountability

We always act in the best interests of the person choosing to receive services through Montagu and are accountable to them.

Responsibility

We are responsible for performing our duties to the best of our ability.

Connection

We pride ourselves in knowing our service users, their families and friends and our employees.

Integrity

We exercise honesty, transparency and sincerity in all that we say and all that we do.



Mathew giving Montagu the thumbs up!

Chair's Message

It is an honour to report to you for the second year as the Chair of the Board of Montagu Community Living, and to reflect on the accomplishments and progress we have made over the past year. 2023 has been a year filled with both challenges and opportunities in the face of multiple unprecedented events. I strongly believe our organisation has continued to demonstrate resilience, adaptability, and a commitment to our core values.



Judi Reid
CHAIR

I'd like to extend my gratitude to the dedicated board members and our entire Montagu team for their unwavering dedication and hard work. Together board members have continued to uphold the highest standards of governance, ensuring transparency and accountability in all aspects of our operation.

We are still possibly the only Board of a Disability Provider to have the great majority of Directors to have completed the course for Directors of Not-for-profit organisations provided by the Australian Institute of Company Directors. New Directors are expected to complete this course within two years of joining the Board.

I wish to thank retiring Board Members, Abid Hussein, and Selena Reynolds for their greatly appreciated contributions to the Board. It was a pleasure to share time with you and we valued your input. Thank you also to Phil Mollineux for taking on the role of acting Treasurer following the departure of Abid. I would like to welcome Mark Crosswell, our newest Director, we look forward to Mark's involvement in guiding the future of our organisation.

This year saw an addition to the ranks of our Life Members. The Board was thrilled to endorse the nomination of Marina Campbell as a life member following her ongoing support of Montagu initially as a member of staff and later as a member of several years standing. Marina maintains a genuine and passionate interest in the progress of Montagu Community Living and I invite you to join me in congratulating her in achieving life membership.

Throughout this past year, we have achieved several significant milestones, in particular the opening of our sixth share-home, at Clarendon Vale, and our seventh, at New Norfolk. For those who may not be aware, these properties were developed and created by the Supported and Affordable Accommodation Trust (SAA Trust) and are leased and managed by Montagu. These properties are currently the preferred model of shared accommodation due to the flexibility they offer, and they have proven to be very successful and greatly appreciated by the clients. I would like to acknowledge the work provided by Montagu staff prior to, and after, the opening of these new homes.



Typical Tassie day out – rain one minute, sunshine the next.

We have had a continuing strong financial performance that underpins the sustainability of our organisation, as can be seen in the Financial Reports included in the 2023 Annual Report. This is a great achievement considering the highly regulated environment we operate within and the Board is pleased to have been able to support the introduction of new staffing structures to support our controlled growth over recent years while maintaining a positive financial result.

The NDIS audit result concluded that Montagu had no areas of non-compliance which is a credit to the entire Montagu team. The regular introduction of new service standards by the NDIS Commission serves as a reminder that we need to maintain constant surveillance of our practices, and ongoing revision of policies and procedures. Well done to the Management staff for the many hours spent reviewing and updating our procedures and processes, in particular Rita Sharma our Manager of the Excellence and Standards team.

The Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability has finally come to an end. While Montagu was not required to appear before the Royal Commission our CEO, Russ Penman, kept a close eye on proceedings and kept the Board up to date with developments. Some of the practices brought to the light by the Royal Commission were nothing less than horrific and all Directors were thankful that our organisation has continued to evolve, kept abreast of modern practice, and demonstrated ethical business conduct. The Royal Commission has shown how easily horrendous things can happen to vulnerable people and this serves as a stark reminder of the need to be constantly aware of, and alert to risks, and the important role of Risk Management strategies and protocols.

I would like to reiterate our gratitude to everyone, past and present, who has contributed to the legacy of Montagu by building strong foundations and a professional culture that today enable Montagu to thrive in the increasingly dynamic operating environment, while we continue to deliver high-quality and flexible support services to clients. Our ongoing sustainability would not have been possible without the collective efforts and shared vision of our board, our amazing staff, and the people who choose Montagu as their preferred provider.

Our support workers are the face of Montagu, and I would like to acknowledge the wonderful job they do. They are supported in a wonderful, professional manner by those in the Management Team. We continually recruit top quality personnel. Positive feedback from clients and their associates as well as through the Staff Satisfaction/Engagement Survey reflect this and serves as a precursor to ongoing improvement.

As we move forward it is crucial for us to remain vigilant and adaptable in the ever-changing disability landscape. We must continue to prioritise innovation, sustainability, ethical conduct, and responsible citizenship. Montagu's commitment to its mission remains unwavering, and we will strive to exceed the expectations of stakeholders and the clients we serve. Insights, feedback, and participation is essential for advising on the best course for Montagu in the future.

In conclusion, I would like to express my appreciation to all stakeholders, including clients and our community partners for their ongoing support and trust in Montagu Community Living. Thank you for your commitment to Montagu.

I hope to welcome new partners in the coming year and am excited to embark on the next phase of our journey together.

Judi Reid

CHAIR

CEO Report

Preparing the CEO report each year provides an opportunity to re-visit the previous 12 months and put the achievements of the organisation into context. At the same time, it allows me the opportunity to reflect on how we met some of the challenges we have faced and the progress we have made.



Russell Penman
CHIEF EXECUTIVE
OFFICER

I labelled the 2020/21 year as “fascinating” and the 2021/22 year as “progressive”. I am tempted to label the 2022/23 year as “chaotic”, but I might need to reserve this for next year, so let’s go with “cyclonic”.

Why cyclonic? Well, to a large extent it has felt like Montagu is in the eye of a cyclone where it is relatively peaceful, and we have got on with doing what we do well – providing great support services to clients and looking after our staff. Meanwhile it has seemed like the external environment is whirling all around us with lots of change and uncertainty.

The Disability Sector operates in a highly regulated and price-controlled environment. In addition to the explosion of new organisations and mergers in Tasmania, the Royal Commission into abuse, neglect, and exploitation of people with disability is about to conclude, the NDIS review is about to release its findings, and the Tasmania Government’s review of the state Disability Services Act is in the final stages of consultation.

All of this is happening at the same time as the Commonwealth Government is strongly committed to reducing the cost of the NDIS and we have seen NDIS funding reduced for most people living in shared accommodation despite support needs remaining largely unchanged. Given the final report of the Royal Commission is expected to contain over 200 recommendations for improvement and that the NDIS review is likely to seek better outcomes for less cost, all providers are preparing for tough times ahead.

Another challenge facing the sector is the decreasing availability and increasing cost of insurance cover. While this issue has had minimal impact on Montagu to date, there are reports of mainland organisations having to reduce or cease service delivery due to their inability to obtain appropriate insurance cover.

Meanwhile, in the peaceful “eye of the storm”, Montagu has had another successful year in terms of client outcomes and experiences, carefully managed growth, financial performance, outcomes from an independent audit against NDIS service standards, and increased positive feedback from clients and their families, Support Coordinators, and staff.

Everyone associated with Montagu will agree that the success of our organisation should always be measured by the performance of our support teams across the Accommodation Supports and Community Supports Programs and the impact they have on the lives of the people they support. The past year has seen clients achieve new heights and participate in new experiences. From learning to cook a new meal to enjoying interstate holidays, our support staff have demonstrated their commitment, skills, and care every day. Feedback from clients and their families continues to applaud our extra commitment to matching clients with the best available support staff, our flexibility, our reliability, and our openness. Next



Guys day out.



Just having a chat.

year we intend to have independent surveys of clients and their families to verify this feedback.

This year we extended our Accommodation Supports Program by adding a further two share-homes, one in Clarendon Vale and one in New Norfolk. Both properties were provided by the Supported Affordable Accommodation Trust and provide three 2-bedroom units connected to a shared living area that includes staff facilities and a shared laundry. These properties provide flexibility in terms of tenants, and we have seen people with a wide range of support needs move into the Clarendon Vale House. We only took over the New Norfolk House at the end of June and are currently processing referrals to this property.

Our Community Supports Program also saw a broader range of referrals seeking support this year including people experiencing issues with their mental health, people suffering spinal injuries, and people with chronic health issues.

On behalf of the Management Team, I welcome all new clients and thank those who have chosen to continue to receive supports through Montagu for their loyalty and confidence in our organisation.

The growth in both support programs places extra demands on every aspect of our administration team, for example:

- The rostering team (Samone, Kim, Benedict, and Cathryn) has more shifts to coordinate and staff,
- The Employee Experience team (Bec and Chloe) has more staff to recruit, screen, induct, and train,
- The finance manager (Sara/Haidee) has more staff to pay and more bills to process,
- The quality team (Rita, Jess) have more audits to conduct and more staff to educate regarding our policies,
- The program managers (Eve, Dean) and assistant managers (Kristyanne, Kirsten, Carel) have more staff to support, monitor, and develop.

Of course, it's important to have a positive work/life balance and a bit of fun to balance out all the pressures of work is essential and it's been great to have Samantha, Eliza, and Elon bringing their newborns to the office to meet their Montagu family, although



Peek-A-Boo.



Where does this bit go?



Look over there!

I have to say that one of the biggest highlights of the year was the Management Team acknowledging the passing of Tina Turner by doing the Nutbush dance in reception. Let's just say that some people had more rhythm and coordination than the rest of us!

We have had several staff movements in the administration team, some temporary due to staff taking parenting leave, some permanent due to people moving interstate and chronic health issues, and some moving to other positions within Montagu or elsewhere. As a result of these staff movements and the increased workloads summarised above, we have added new staff to our Management Team during the year. Our recruiting has benefitted from the chaos surrounding us, with several top-quality staff joining Montagu from other organisations due to our reputation as an ethical, consistent, and caring place to work.

We welcomed Samone, Benedict, and Cathryn to the admin/rostering team, Eve and Kirsten to the Accommodation Management Team, Jess to the Excellence and Standards Team, and Haidee to the Finance Management Team.

I'd like to acknowledge and thank Dean Barker for his management of the Accommodation Supports Team over the past three years, Carel Dookie for her contribution as a Team Leader at Sorell House and in the role of Assistant Manager in the Community Supports Program, and Anchal Khurmi for her efforts as a Support Coordinator. We wish each of them every success in their future endeavours.

A special mention must be made of Sara who is currently on long service leave before transitioning into retirement. Sara has worked for Montagu for 25 years in the finance/payroll area. Sara has been a part of the growth of Montagu over the years and is admired for the way she embraced change and her commitment to both clients and staff. We sincerely thank her for her contribution to Montagu and wish her well for a long and happy retirement.

I am pleased to report that a new Enterprise Agreement has been approved by Fair Work and is now in place. The new agreement provides improved pay and conditions for all Montagu staff and was supported by the Montagu Board and the Health Services Union.

I'd like to again thank the Board of Directors for their support, guidance, and commitment to Montagu. Every year I am astounded by the work of these volunteers who find time to read papers, attend meetings, debate and discuss issues and policies, make decisions, ensure that we remain true to our purpose, and drive the organisation to achieve excellence in everything we do, and this year is no exception. I appreciate and admire their skills, compassion, and tenacity.

While the next year or two are likely to be challenging on many fronts, we can face them with confidence. I am privileged to lead a team that remains committed to ongoing improvements in the quality of the individualised supports we provide, as well as our management practices, and to work for a board that keep a steady hand on the steering wheel and an eye on the horizon. I am confident in the future and can assure everyone associated with Montagu that together we will continue to strive for excellence in all that we do.

Russell Penman

CHIEF EXECUTIVE OFFICER



Sorell housemates celebrating Halloween 2022 together.

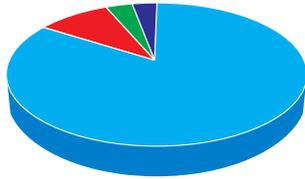
Employee Experience and Culture Report

I am pleased to present the Employee Experience and Culture report for the financial year 2022/2023.

To begin, a snapshot of recruitment for the 2022/2023 financial year - as at 30th June 2023, Montagu had 130 employees, an increase of 12 from this time last year.

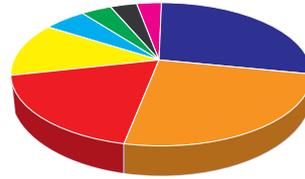
Specifically, there were:

New Employees - 44



- Support Workers - 39
- Team Leaders - 3
- Assistant Manager - 1
- Administration Worker - 1

Terminated Employees - 32



- Relocating intra or interstate - 9
- Personal reasons - 6
- Abandonment - 2
- Unsuccessful probation - 1
- Secured alternate employment - 8
- Casual no longer available - 4
- Performance issues - 1
- Retirement - 1



Bec Eldridge
MANAGER,
EMPLOYEE
EXPERIENCE
& CULTURE

Across the year, approx. 2000 hours of training has been delivered to our workforce, including a new training package especially developed for us through our collaboration with Medecs Learning. This 3-hour training package ensures all direct support staff receive annual refresher training in Medication, CPR, PPE, Infection Control and Hand Hygiene and has been very well received by staff.

Our collaboration with iinduct to provide our online induction program, has continued to provide benefits in ensuring all new employees have a high quality, consistent and thorough introduction to the organisation. Mental Health First Aid Training, Manual Handling, Epilepsy and Client Specific Training have all again ensured staff are well

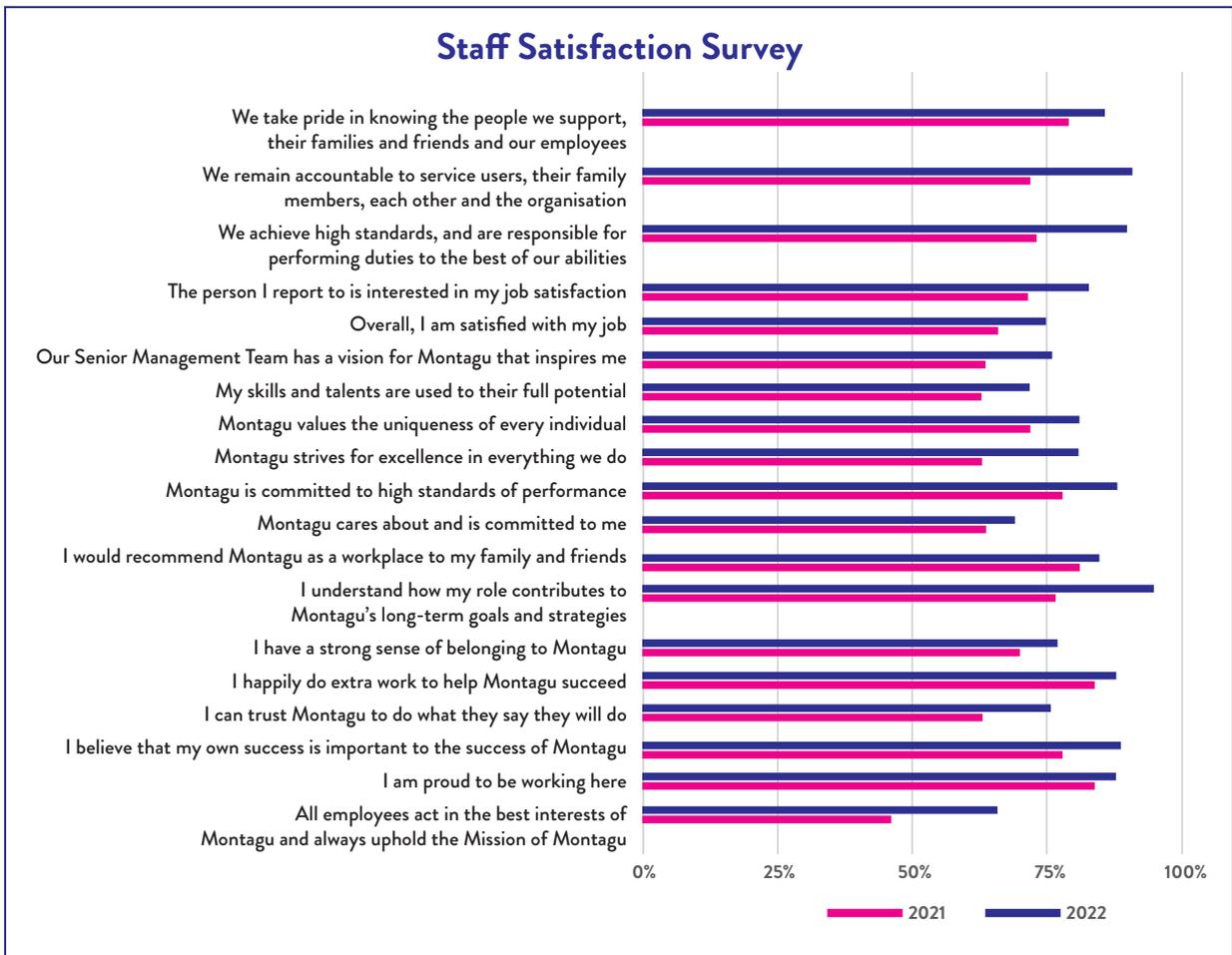
supported to deliver high quality supports to clients and has kept Chloe and I very busy in scheduling it all!

My primary focus for this report, however, is to present some of the key messages from our Staff Satisfaction Survey conducted in December 2022, compared with those of the previous year. In 2021, Montagu engaged the services of Insync, specialists in experience management, research, and consulting to facilitate our annual Staff Satisfaction Survey. This partnership has proven to be a positive one that has provided Montagu with in-depth quantitative and qualitative data on the culture and engagement of our workforce.

Engagement in the 2022 survey itself saw a significant increase with 72% of staff responding - up from 67% in 2021. Coming from a long history of low response rates to staff surveys, the response rates for both years let alone the increase, is worthy of celebration and reflection. After all, strong response rates provide the clearest picture of our workforce, where our strengths lie and where we can focus our energies into the future.

A snapshot of the results across the 2 years is outlined opposite on p9.

To say we are proud of the learnings gained from the 2022 survey is an understatement and reminds me why Montagu has the reputation it does, and why I continue to enjoy working here – because we are genuine in the commitment to excellence we make and to the values we hold; as always though, there is still



much work to do to – ensuring all staff act in the best interest of Montagu and the clients and families we support; continually improving and refining our processes around communication, supervision and rostering.

Further to this, one of the truly enjoyable parts of my role is working in collaboration with some wonderful people and organisations external to Montagu who support us to strive for excellence in all that we do. It is wonderful to be able to build such positive working relationships that enrich the experience that our employees have with Montagu and the wider sector. I would like to take the opportunity to thank:

- Deb Stone and her team at Medecs Learning
- Carla Watson and her team at Watson and Blanch Consulting
- Lorette Venables
- The team at iinduct
- The team at Insync

A huge thanks to all my colleagues for such a great year with some fun thrown in with the hard work – never a dull moment in the Montagu office! Finally, a very special thanks to Chloe Clark, for all her hard work and support over the last year. Chloe commenced with us as a trainee in 2021, and soon proved herself to be both indispensable and a true asset to the organisation. Chloe is now the Administration Support Officer for the Employee Experience and Culture area and has been a huge support to me in my role.

Bec Eldridge

MANAGER, EMPLOYEE EXPERIENCE & CULTURE

Community Supports Report

I would like to start this report by taking a moment to acknowledge the passing of Mr Adam Brown in May of this year. Adam was supported by Montagu for a number of years, and over that time built a strong rapport with support staff as well as the broader administration & management team. Adam was funny, cheeky and an absolute pleasure to work with, he is sorely missed by everyone here at Montagu.



Elon Watt
ACTING MANAGER,
COMMUNITY
SUPPORTS PROGRAM

It's hard to believe another year has passed already. It has been an absolute privilege to be appointed as Manager of the Community Support Program.

So far, the role has been challenging, rewarding

and everything in between but with the support and dedication of both Kristyanne & Carel the community team has seen some extremely positive outcomes for people accessing this service as outlined below.



Adam Brown
21/11/1988 - 29/5/2023

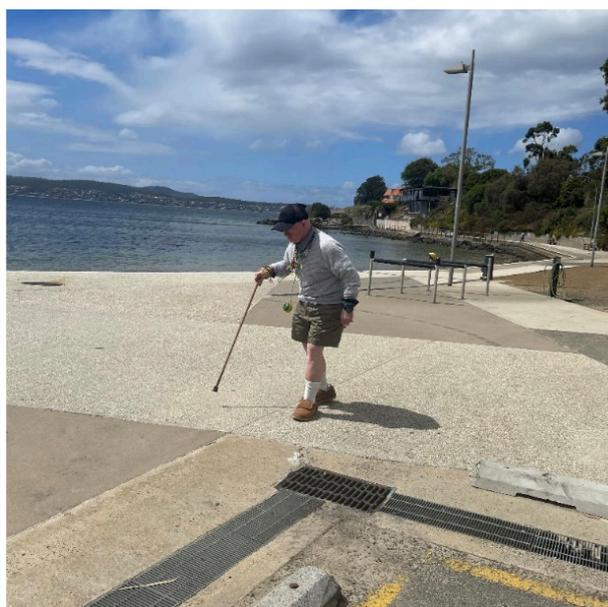
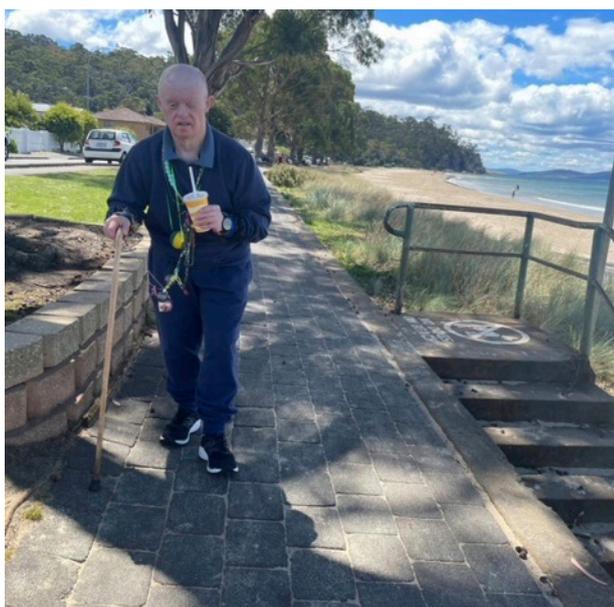
Service Delivery

Montagu is committed “to be excellent in everything we do”. An example of this is the support provided to Mr Paul Castles. Paul was referred to us by his brother Gerard with the goal of getting out in the community more. Here is what Gerard had to say:

Paul Castles is a client of Montagu and receives support from the Montagu team in his group home in Kingston.

For many years Paul had not wanted to leave his house and so his world gradually was shrinking to his immediate house mate, workers, and neighbouring group home. It was “OK”, but he was not living the life he could live.

Paul's family, Montagu and Able Support Services, who manage the home, have been able to work together to deliver a transformation in Paul's life as he took the first tentative steps into the outside world again and is now spreading his wings. The team at Montagu started encouraging Paul to take small trips out in his neighbourhood and gradually extend further to visit, Kingston, Tinderbox, Hobart, Seven Mile Beach and even New Norfolk. It's been wonderful to see Paul rediscover his world.



Paul spreads his wings on walks along Kingston Beach.

Short-term Accommodation (STA) & Respite

In the last twelve months Montagu is proud to have been able to provide families and clients with substantial respite and short-term accommodation.

The Montagu community team have worked with families and stakeholders to provide the best possible outcomes for those accessing our services. An example of this is a young lady accessing community support who trialled a short stay in one of our accommodation houses. We involved the Client and her family to develop a care plan for her that encouraged and supported her to try and be more independent. The client has since moved into one of our Supported Independent Living accommodation sites. We are extremely proud that we are a part of this good news story and this gives us the encouragement & motivation to continue supporting clients and their families to strive for the best possible outcomes.

In addition to short term accommodation, Montagu are also extremely passionate about helping clients with a bit of rest and recovery. This year a Montagu client was supported on a week-long holiday, caravanning & metal detecting their way through regional Victoria. This reflects the dedication shown by our support staff to enrich the lives of the people we support.

Support Coordination.

Kirsten made the difficult decision in December 2022 to focus on her family and take some time out from her career leaving Anchal as the sole Support Coordinator. More recently Anchal had an exciting career opportunity elsewhere and decide to move on in July of this year. Following Anchal's departure, we made the difficult decision to cease the provision of Support Coordination from August 2023.

While it was a pleasure to work with the fourteen clients accessing support coordination, we determined that having one, stand-alone Coordinator was not ideal to sustain the standards we aspire to. We have supported these clients to transition to new service providers and wish them all the best in achieving their goals.

Conclusion

We have noticed a significant increase in referrals from clients facing challenges with their mental health this year. It is important to reflect on and recognise our own struggles, as well as those from the people around us and reach out for help when necessary. Montagu has a strong commitment to providing support both for clients and our wonderful support staff.

The Community Supports Team has experienced a number of significant changes this year, notably the resignation of Assistant Manager – Carel Dookie. Carel worked with Montagu for four years in various roles and was a vital asset to the team. She is now following her dreams on the mainland and still maintains contact with us. We wish Carel the best of luck in her future endeavours and thank her for her contributions to the program.

While this year has brought with it lots of change and uncertainty, there have also been many extremely rewarding moments as seen above. I am incredibly grateful to work with within an organisation of such dedicated staff and extraordinary clients. Kristyanne & I look forward to the year ahead and are committed to delivering excellence in all that we do.

Elon Watt

ACTING MANAGER, COMMUNITY SUPPORTS PROGRAM

Excellence & Standards Report

Last year required me to be abreast of changes, reports, and alerts in the disability sector as we were gearing up for the upcoming 18-month Surveillance audit in November 2022.



Rita Sharma
MANAGER
EXCELLENCE &
STANDARDS

This led me to evaluate, review and analyse Montagu's current processes to effectively demonstrate that we are maintaining our commitment to be excellent in everything we do, as well as having robust continuous improvement processes in place. I undertook further training to develop a full understanding of the new standards, held meetings with senior Montagu staff to explain the new standards to them and discuss what was required to meet these standards, and developed policies, procedures, and tools to enable support staff to demonstrate how Montagu meets or exceeds the new standards.

We completed Risk Assessments for everyone that we support, and developed individual Emergency Evacuation and Disaster Management Plans to ensure continuity of services during future emergency/disaster situations.

In the lead-up to the November audit, the external auditors advised that they would be looking to examine the continuous improvement projects we have in place, and requested access to lots of documents that they needed to sight as a part of the audit process.

We received an appreciative verbal report from the auditors praising the management team for our insight and commitment to Montagu and noted how effectively the business was operating. The written report was equally impressive. The audit report verified that audit objectives had been achieved and concluded that Montagu fulfilled the requirements of the practice standards for the relevant NDIS registration groups. I was proud to be acknowledged too. My role as the Manager, Excellence, and Standards is always challenging, sometimes daunting, but never boring!

We are now even more determined to not rest on the accolades of the past, our task is to analyse these results and try to create a roadmap for success. After all, even though we don't want to be the biggest provider in Tassie, we certainly want to be the best!

Along with our focus on quality and service standards, the quality team also plays a lead role in the management of risk. We continue to work with an external specialist organisation, **Wyndarra**, that provides a software product called **Wynrisk** to assist organisations to better manage risk. This software equips us with a Risk Management Framework that promotes a practical understanding of risk management principles and processes and enables us to integrate risk management practices with other processes, such as quality improvement and business planning. We have also drafted

Our Covid response Task Force worked well and saw the delegation of duties to the relevant members of the Management Team. We remain vigilant to the risks of further waves of the pandemic in Tasmania and will continue to actively safeguard the health and safety of the people we support and the people we employ.

Montagu is growing and we are aware of the challenges that come with growth, but with challenges come opportunities and we certainly do not want to miss out on them. We prioritise people over profits and outcomes over a corporate image. We will always continue to strive for excellence and provide the highest possible quality support services we can, and I love being able to play a leading role in this area.

Early this year we saw the team Excellence grow by welcoming Jessica Nicolson in the Assistant Manager's role. Jess has been with Montagu for six years in various roles. She joined the Excellence team with a lot of product knowledge around NDIS.

Finally, but most importantly I'd like to acknowledge and thank our CEO Russ for his continuous mentoring and unconditional support, the support and commitment of my colleagues across the management team, and finally, all support staff for their service and continued dedication to Montagu and the people we support.

Rita Sharma

MANAGER EXCELLENCE & STANDARDS

Accommodation Supports Report

Where do I start? The 2022/2023 financial year has been full of activity in the accommodation space.

Sadly, we had to say our farewells to a few beloved staff members but in turn, welcomed many, many more to the Montagu community. As I write this report, we are in the midst of yet more support worker interviews and hope to bring new, talented, support staff into the accommodation space to provide support to existing Montagu clients and relieve current employees for some well-deserved time off.



Eve Forster
MANAGER,
ACCOMMODATION
SUPPORT SERVICES

Montagu is delighted with our partnership with Supported Affordable Accommodation Tasmania (SAAT) and the opportunity this gives people in the community, both those looking for support and people looking for work. Since the opening of 2 new SAAT properties this last financial year, so far we have seen 4 new clients move into the new properties. Of course, new properties and clients also provide new job opportunities for new and existing employees.

At the start of the financial year we began preparing for the opening of Clarendon Vale and in turn, Kirsten Skeggs was successful in the appointment of Team Leader at Clarendon Vale. While waiting for the site to open, Kirsten spent her time familiarising herself with all the accommodation Clients and staff, giving Dean Barker some much needed support in the management space. While Kirsten has a strong passion for supporting people to live their best lives, she enjoyed the challenges of working “behind the scenes” so much that she has become a permanent fixture in the office since. Earlier this year, both management and the Board recognised that the growth in the Accommodation Supports Program warranted additional management support and approved the creation of an Assistant Manager position. Kirsten was successful in being appointed to this position and has done a tremendous job. I am sure Dean appreciated Kirsten as much as I do. Unfortunately for Montagu, Dean resigned in May which came as a shock to many in the Montagu Community, he was a familiar friendly face to many and was very invested in Montagu. I really wish Dean well in his future endeavours. I have been fortunate to have been appointed to the Accommodation Manager position as of 5th of July this year, and hope to fill the big shoes Dean has left behind.

Upon my commencement in the Manager of Accommodation position, I was given a tour of all the houses and I am so delighted in what I saw when I was there. Every home is warm and incredibly welcoming, and I really enjoyed time getting to meet everyone.

New Town surprised me with how massive the house is. I had a brief chat with the clients and was given the grand tour and even got to meet the resident bunny.

Lenah Valley was beautiful, I spent a good hour there and got to really appreciate what this beautiful home brings to the people that live there. What a beautiful setting!

Granton was delightful also. A very inviting home beautifully presented and structured specifically for the current client needs. A family member of one



Eve Forster and Kirsten Skeggs representing Montagu at the Disability Expo.

Accommodation Supports Report *continued*

of the occupants has done the most incredible paintings on some of the walls and it looks A.M.A.Z.I.N.G! Such a welcoming home and support team these lovely Clients have.

Sorell was the first SAAT home I visited. It was an eye opener to me and very different to the regular “share-home” setting that has been around for a few years now. The Client’s at Sorell were all very welcoming and all eager to show me around their unit, each of them very proud of their new home and the independence they are able to build and maintain with this new structure of independent living. One of the ladies there told me it is her first time she has lived away from her family and she really enjoys her space and the new friendships she has made while living with other people.

Claremont was lovely, again, such a welcoming warm home which really presents as a quality family home. It is set off the road with a beautiful big backyard. I can tell by the environment and the conversations I have had with the staff from the Claremont house how invested everyone is in the clients who live there.

Clarendon Vale was full of life on the day of my first visit. It was so nice to see such a diverse client base, everyone with different interests and support needs and everyone saying how happy they are with their new home and support.

Last, but not least, New Norfolk. What can I say? The place is amazing. Very similar setup to the Sorell and Clarendon Vale homes but located in the beautiful Derwent Valley. There is currently one person living there with another moving in shortly. It is starting to look very homely with all the nice furnishings being added constantly. It was so lovely to see so many staff put their hands up to work at this house, once there are more clients move in, there will be more opportunities arise. If you know of anyone looking for accommodation of this kind, please pass on our details.

As we all know, COVID was still lurking around this past financial year and we continued to see COVID spikes which Montagu Clients and staff all dealt with tremendously. It has been fantastic to see people still getting out and about, exploring their local communities and start holidaying again.

Finally, I want to say a massive thank you to all the staff who have played such a massive part in supporting each and every one of the clients in working toward their goals, building/maintaining their independence, and encouraging capacity building. I have seen the good, the bad and the ugly in my life and I am so proud to say that if I had a loved one who needed support, Montagu is the first place I would call. Keep up the great work everyone. I look forward to building on the achievements to date and seeing what greatness and opportunities the next 12 months brings.

Eve Forster

MANAGER, ACCOMMODATION SUPPORT SERVICES



The grand opening of the Clarendon Vale property.



Such a grand event required plenty of coffee!

Peter has shown interest in growing vegetables. Peter weeded the garden bed and last summer he grew many delicious tomatoes. Peter watered the garden daily and was very excited when he saw his first tomato ripen on the bush. He ate most of them on toast for his breakfast.

*Peter from Claremont,
watering his veggie garden.*



Leon is all smiles in his new home.

Leon recently moved into one of Montagu's SAAT properties after living with the support of another Service provider in a remote country town. Leon has settled well into his new accommodation and enjoys spending time with the people he lives with, getting out and about, meeting new people and doing all the fun things he wasn't able to do in the small rural township he lived for so many years.

Leon's niece says;

Leon recently moved from a rural SIL property an hour away from Hobart to his new Home with Montagu. The transition was a great experience for all and the support we received with Leon and as a family was amazing. Everyone from Montagu were supportive with Leon knowing that this move was a big thing for him as he had been living in a remote area for many years.

Leon has adjusted to his new home with ease and the support he is receiving is fantastic, He is one very happy and proud man with his new home he is always inviting family members to visit and enjoys hosting them when they are visiting.

We thank Montagu for their support during this transitional time for Leon – because of the team behind Leon he is settled and happy. Knowing Leon is happy we are happy.

- Aneliese Sanger.

Governance Statement

Montagu Community Living Inc. is incorporated under the Associations Incorporation Act and operates under the rules of association adopted by the members in November 2005, amended in 2011 and 2018. Ultimate responsibility for the governance of the organisation rests with the Board of Directors. This governance statement outlines how the Board discharges that responsibility. The Board's primary role is to ensure that Montagu achieves its objectives.

The board must ensure that these objectives are achieved in the most efficient and effective way. The Board, which comprises of the Chair, Vice-Chair, Public Officer, Treasurer, and up to eight ordinary members, is elected each year at the Annual General Meeting. The role of a Board Director is undertaken on a voluntary basis. The Board meets at least six times per year and fulfils its primary role by:

- ✓ Selecting, appointing, guiding and monitoring the performance of the Chief Executive Officer (CEO)
- ✓ Ensuring Montagu complies with relevant legislation, regulations, and contractual obligations
- ✓ Formulating and endorsing Montagu's strategic plan
- ✓ Monitoring progress against the strategic plan
- ✓ Approving the operating and capital budgets and monitoring performance against these
- ✓ Development of a risk statement, endorsement of the risk management plan, and evaluation of performance against this plan
- ✓ Ensuring the integrity of internal controls
- ✓ Ensuring stakeholders receive regular reports
- ✓ Acting as an advocate for Montagu whenever and wherever necessary
- ✓ The Board has formally delegated responsibility for Montagu's day to day operations and administration to the CEO.





Housemates Bec, Nicolle and Paul from Granton enjoyed a night out recently to see Frankie's Guys.



Matt posing proudly in front of his art exhibit recently at the Moonah Arts Centre.



Sorell clients, families, friends and staff enjoying themselves at the BBQ get together!

Board of Directors

Information on Directors as at 30/06/2023

Judi Reid

CHAIR & DIRECTOR

Judi and her family are founding members of Montagu. She has a Bachelor of Education and a Graduate Diploma in Environmental Management. Judi has previously run several Child Care Centres, enjoys getting away to the family shack, and has recently returned to quilting. She joined the Board in October 2018 and along with her extensive knowledge of Montagu, brings her passion for people and the environment to the role of Chair. Judi has been Chair of the Board for the past two years.

Kimberley Martin

DIRECTOR

Kimberley Martin B.A. LL.B. (Hons), LL.M., TEP is an estate planning, tax and trusts lawyer, and partner at WMM Lawyers in Hobart. Kimberley has a state, national and international presence in her field. In 2017, Kimberley completed her Master of Applied Law in Wills & Estates and was awarded dux of her class. She was awarded the Young Practitioner of the Year Award at the 2018 Global STEP Private Client Awards.

Kimberley has a strong involvement in the wider community. In addition to her role as Director of Montagu, she regularly presents to community and professional groups. She volunteers her time mentoring high school and university students and is the Secretary of the Tasmanian Committee of Women Chiefs of Enterprise International. She is a member of an international steering committee for issues surrounding digital assets (including what happens to your online assets when you die).

Sarah Davidson

DIRECTOR & DEPUTY CHAIR

Sarah joined the Board in September 2020 with experience as a Board Member, strong leadership skills, a history of supporting not-for-profit organisations in Tasmania, and success in leading innovative projects. Sarah possesses a broad range of skills developed while working in State and Commonwealth public service roles, business enterprise, and not-for-profit organisations.

Demonstrating a strong commitment to good governance, strategic planning, project management, and the importance of organisational culture, Sarah has taken a lead in risk management processes and strategic planning.

Zsuzsa Kollo

DIRECTOR

Montagu has been a part of Zsuzsa's life for over 25 years, since Montagu started to support her son who is living with disability. She has seen Montagu change and grow over the years from small beginnings, to become a successful and respected Tasmanian service provider. Zsuzsa trained as a visual artist, first in her home city of Budapest, and later here in Tasmania. She exhibits her work regularly in various galleries and used to run an art school for children in Hobart for several years. She now offers art classes at her studio in Dodges Ferry. Zsuzsa joined the board in 2021.

Phil Mollineux

DIRECTOR & TREASURER

Phil joined the Montagu Board as Director in 2021 and is the parent of a person currently receiving supports by Montagu. Graduating from UTAS and Tas Advanced College of Education in 1973. He is a retired teacher of Physical Education and Outdoor Education after 40 years with the State Education Department. Phil brings extensive governance experience to the Montagu Board having been a founding member of Community Based Support, and a past board member of Cerebral Palsy Tasmania.

Byron Nicol

DIRECTOR

Byron has been a Montagu Board Member since 1992, having served various terms in the position of Chair. Byron is a parent of a person receiving supports through Montagu. He is a retired teacher and administrator. Byron is also a Board member of VCES (Veterans' Children Education Scheme) including three terms as Chair; President and Treasurer of the Gemmological Association of Australia (GAA) (Tasmanian Division); a past Federal Director and Federal Treasurer of the GAA; and a member of Lions for almost 40 years. Byron is a recipient of the Melvin Jones Fellowship Award.

Laura Papiccio

DIRECTOR

Laura has a Bachelor of Business (Human Resources & Management). She joined the Montagu Board in September 2021 and brings over 13 years' experience as an executive manager across the hospitality, construction, medical, and not-for-profit sectors in Hobart and overseas. Utilising her skills in HR and Communications, Laura demonstrates a strong commitment to strategic planning and good governance, along with a passion for organisations that work with the Tasmanian community.

Montagu Life Members

John Dean (deceased)

Cora Dean

Rien de Vries (deceased)

Di Fuglsang (deceased)

Allan McKinlay

Byron Nicol

Judi Reid

Marina Campbell

Treasurer's Report

It is my pleasure to present a summary of Montagu's financial performance for the 2022/23 financial year. Further details can be found in the audited financial statements included in this Annual Report.



Phil Mollineaux
TREASURER

Throughout the financial year, Montagu continued to pursue its mission of supporting people living with disability through the provision of high-quality, individualised services that promote skill development, capacity building, and resilience. Clients are supported to live the life they choose, build their social and family relationships, and participate in communities of their choice.

The Montagu Board reviews the financial performance of the organisation every month, monitoring income and expenditure against an approved budget to ensure that the organisation remains a going concern.

The financial performance of the organisation has been impacted by various factors during the year including:

- Delays in the opening of the Clarendon Vale House which were beyond the control of Montagu and disrupted the intake of new clients in a timely manner,
- Delays in finalising the lease of the New Norfolk House which prevented any tenants moving in before the end of the financial year,
- The erratic nature of NDIS plan funding, particularly for those clients living in share-homes,
- NDIA decisions to not increase funding limits for some service types,
- An increase in bad debts that were largely the result of some client's NDIS funding being exhausted before the next plan review.

As shown in the chart below, in 2022/23:

- Revenue increased from \$7,889,902 to \$9,273,806 (a 17.5% increase)
- Expenditure increased from \$7,543,960 to \$8,893,828 (a 17.9% increase)
- The surplus increased from \$345,942 to \$379,978 (a 9.8% increase)
- Net Assets increased from \$3,229,120 to \$3,609,098 (an 11.8% increase)
- Our cash ratio dropped from 3.9x to 3.5x which remains well ahead of the industry standard of 2.0x

It should be noted that an unexpected one-off grant from the Commonwealth Government of \$236,772 was received in June 2022 but is accounted for in the 2022/23 financial year in line with current accounting standards.

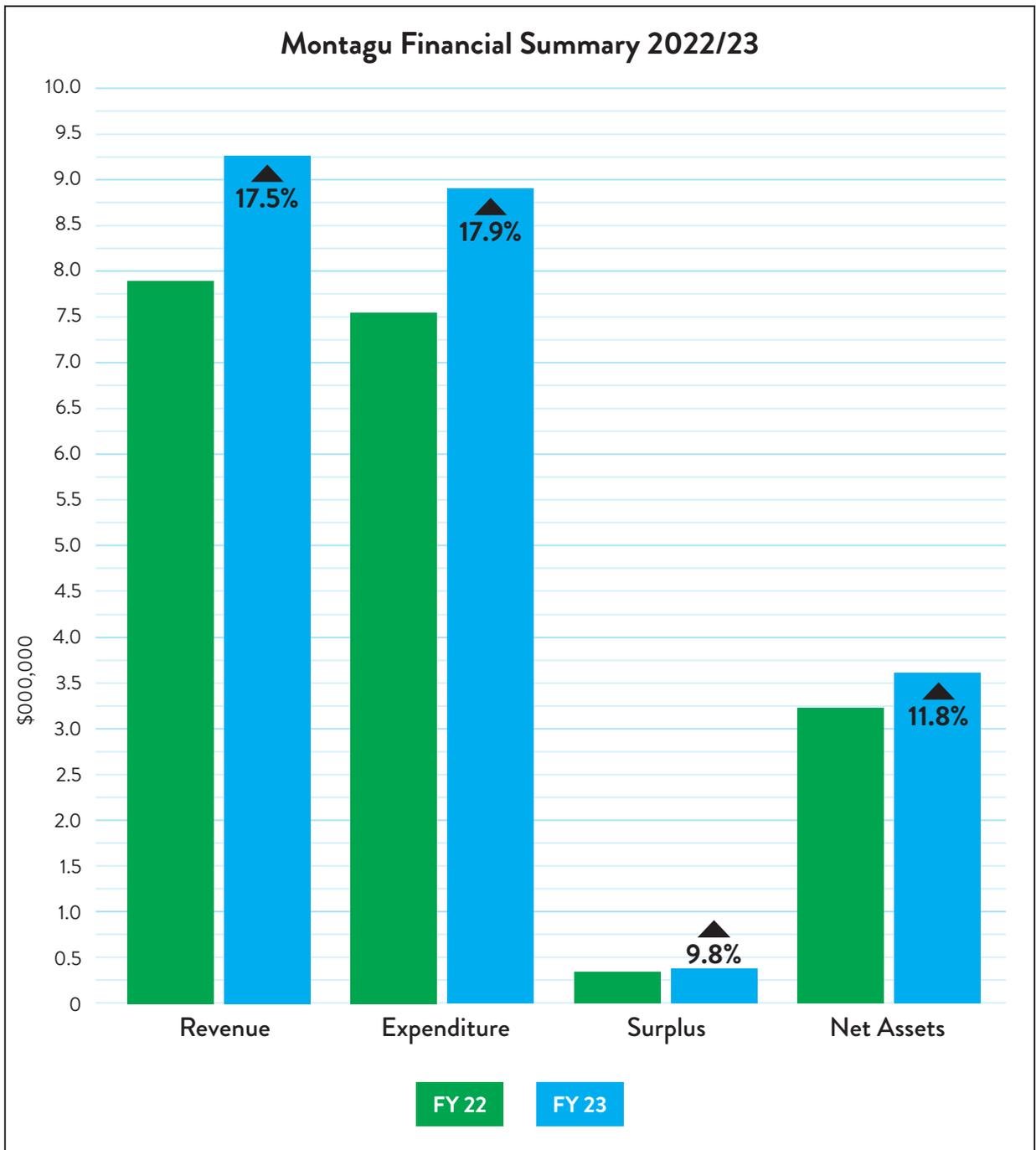
The financial performance of the organisation continues to be strong despite changes to the operating environment, particularly price controls and NDIA policy decisions. Our high liquidity provides protection against the uncertain impacts of the NDIS review and the Royal Commission into abuse, neglect and exploitation of people living with disability, and ensures that we can meet all anticipated commitments.

The Board continues to work with MainStreet Financial Services to ensure that our investments are protected by government guarantee and are accessible as required.

I'd like to thank the CEO and Haidee Gamble (Finance Manager) for their work throughout the year that has once again provided a positive financial result. I would also like to acknowledge the work of Sara Hurlle over the past 25 years of managing Montagu's accounts and payroll and wish her well in her retirement.



Phil Mollineaux
TREASURER



Montagu Community Living Inc.

ABN 93552 037118

Financial Report

For the Year Ended 30 June 2023

Montagu Community Living Inc.

ABN 93552 037118

For the Year Ended 30 June 2023

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Montagu Community Living Inc.

ABN 93552 037118

Board's Report

30 June 2023

The Board members submit the financial statements of the Association for the financial year ended 30 June 2023.

1. General information

Board members

The names of Board members throughout the year and at the date of this report are:

Judi Reid	Director and Chair
Sarah Davidson	Director and Deputy Chair
Byron Nicol	Director
Laura Papiccio	Director
Phil Mollineaux	Director
Zsuzsz Kollo	Director
Kimberley Martin	Director

Principal activities

The principal activities of the Association during the financial year were to provide support to people with a disability. Montagu Community Living Inc. provides services to people living within shared housing, people living in their own home in the community and to people accessing the community for social or educational support or skill development.

Significant changes

No significant change in the nature of these activities occurred during the year.

2. Business Review

Operating result

The net surplus/(deficit) of the Association for the financial year amounted to \$ 379,978 (2022: \$ 345,942).

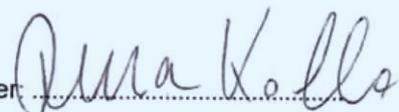
3. Other items

Significant changes in state of affairs

No other significant changes in the Association's state of affairs occurred during the financial year.

Signed in accordance with a resolution of the Members of the Board:

Board Member: 

Board Member: 

Dated this 26th day of September 2023.

Montagu Community Living Inc.

ABN 93552 037118

Board's Declaration - per section 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2022

The Board declare that in the Board's opinion

- there are reasonable grounds to believe that Montagu Community Living Inc. is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2022*

Board Member Reid Board Member Anna Kelle

Dated this 26th day of September 2023.

Montagu Community Living Inc.

ABN 93552 037118

Statement of Comprehensive Income For the Year Ended 30 June 2023

	2023	2022
	\$	\$
Income		
Gain on sale of motor vehicle	8,880	17,191
Interest received	61,930	4,208
NDIS funding	8,862,707	7,325,030
Other funding	173,576	367,636
Rental income	123,807	122,544
Sundry income	42,906	53,293
Total Income	9,273,806	7,889,902
Less: other expenses		
Audit and accounting	11,828	7,877
Bad debts	12,534	-
Bank charges	2,030	-
Consultants	20,389	8,906
Depreciation and amortisation	194,633	210,176
Furniture & equipment	81,342	34,814
Governance	2,699	37,773
Information technology	65,958	67,494
Insurance	36,176	27,418
Interest: Leased Asset	19,188	22,781
Memberships	8,836	13,087
Quality	20,094	3,080
Salaries and related costs	8,191,309	6,900,725
Sorell units subsidy	12,321	17,123
Short term accommodation cost	17,337	7,128
Staff expenses	102,029	100,140
Utilities and consumables	95,125	85,438
Total other expenses	8,893,828	7,543,960
Net surplus/(deficit) for the year	379,978	345,942
Other comprehensive income	-	-
Total comprehensive income	379,978	345,942

The accompanying notes form part of these financial statements.

Montagu Community Living Inc.

ABN 93552 037118

Statement of Financial Position As At 30 June 2023

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	1,614,137	1,567,101
Financial assets		2,057,827	2,000,475
Trade and other receivables	4	1,114,309	411,980
TOTAL CURRENT ASSETS		4,786,273	3,979,556
NON-CURRENT ASSETS			
Plant and equipment	5	171,667	217,564
Right-of-use asset	6	380,530	339,241
TOTAL NON-CURRENT ASSETS		552,197	556,805
TOTAL ASSETS		5,338,470	4,536,361
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	7	508,687	254,481
Employee benefits	8	664,983	605,613
Lease liabilities		198,604	145,146
TOTAL CURRENT LIABILITIES		1,372,274	1,005,240
NON-CURRENT LIABILITIES			
Employee benefits	8	162,316	97,821
Lease liabilities		194,782	204,180
TOTAL NON-CURRENT LIABILITIES		357,098	302,001
TOTAL LIABILITIES		1,729,372	1,307,241
NET ASSETS		3,609,098	3,229,120
EQUITY			
Reserves		-	227,321
Accumulated surpluses		3,609,098	3,001,799
TOTAL EQUITY		3,609,098	3,229,120

The accompanying notes form part of these financial statements.

Montagu Community Living Inc.

ABN 93552 037118

Statement of Changes in Equity For the Year Ended 30 June 2023

2023

	Accumulated Surpluses	General Reserves	Personal Leave Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2022	3,001,799	70,000	157,321	3,229,120
Net surplus/(deficit) for the year	379,978	-	-	379,978
Transfer to/(from) reserve	227,321	(70,000)	(157,321)	-
Balance at 30 June 2023	3,609,098	-	-	3,609,098

2022

	Accumulated Surpluses	General Reserves	Personal Leave Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2021	2,655,857	70,000	157,321	2,883,178
Net surplus/(deficit) for the year	345,942	-	-	345,942
Balance at 30 June 2022	3,001,799	70,000	157,321	3,229,120

The accompanying notes form part of these financial statements.

Montagu Community Living Inc.

ABN 93552 037118

Statement of Cash Flows

For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipt from government		236,772	-
Customer fees and other income		8,213,520	8,027,476
Interest received		61,930	4,208
Payments to suppliers & employees		(8,375,370)	(7,374,712)
Net cash provided by operating activities	11	<u>136,852</u>	<u>656,972</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sale of assets		15,000	24,312
Purchase of plant and equipment		-	(65,817)
Payment for investments		(57,352)	(1,500,475)
Net cash used by investing activities		<u>(42,352)</u>	<u>(1,541,980)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Interest paid		(19,188)	(22,781)
Lease payments		(28,276)	(22,023)
Net cash used by financing activities		<u>(47,464)</u>	<u>(44,804)</u>
Net increase/(decrease) in cash and cash equivalents held		47,036	(929,812)
Cash and cash equivalents at beginning of year		<u>1,567,101</u>	<u>2,496,913</u>
Cash and cash equivalents at end of financial year	3	<u>1,614,137</u>	<u>1,567,101</u>

The accompanying notes form part of these financial statements.

Montagu Community Living Inc.

ABN 93552 037118

Notes to the Financial Statements

For the Year Ended 30 June 2023

The financial statements cover Montagu Community Living Inc. as an individual entity. Montagu Community Living Inc. is a not-for-profit Association incorporated in Tasmania under the Associations *Incorporation Act (TAS) 1964 (‘the Act’)*.

The functional and presentation currency of Montagu Community Living Inc. is Australian dollars.

1 Summary of Significant Accounting Policies

(a) Basis of Preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*. The Board has determined that the Association is not a reporting entity. The Association is a not-for-profit entity for financial reporting purposes.

The financial statements have been prepared in accordance with the minimum requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)* and therefore comply with the following Australian Accounting Standards as issued by the Australian Accounting Standards Board:

- AASB 101 Presentation of Financial Statements;
- AASB 107 Statement of Cash Flows;
- AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors;
- AASB 1048 Interpretation of Standards; and
- AASB 1054 Australian Additional Disclosures.

These special purpose financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards. No other Accounting Standards have been intentionally applied in the compilation of this financial report.

The financial report, except for the cash flow information, has been prepared on accruals basis, 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 amounts presented within the financial statements have been rounded to the nearest dollar.

(b) Comparative Figures

When appropriate, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Montagu Community Living Inc.

ABN 93552 037118

Notes to the Financial Statements For the Year Ended 30 June 2023

1 Summary of Significant Accounting Policies

(c) Cash and Cash Equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

Bank overdrafts also form part of cash equivalents for the purpose of the statement of cash flows and are presented within current liabilities on the statement of financial position.

(d) Leases

The Montagu Community Living Inc as a Lessee

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease.

(e) Trade and Other Receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for expected credit losses. Trade receivables are generally due for settlement within 30 days. The Association considers trade receivables to be fully collectable, accordingly no allowance for doubtful debts is required.

(f) Plant and Equipment

Motor Vehicles and Plant and Equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all plant and equipment is depreciated over the useful lives of the assets to the Association commencing from the time the asset is held ready to use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Motor vehicles	18.75% - 22.5%
Plant and equipment	25% - 50%

Montagu Community Living Inc.

ABN 93552 037118

Notes to the Financial Statements

For the Year Ended 30 June 2023

1 Summary of Significant Accounting Policies

(f) Plant and Equipment

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(g) Trade and Other Payables

Trade and other payables are stated at cost, which approximates fair value due to the short term nature of these liabilities.

(h) Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period.

Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Contribution made by the Association to an employee superannuation fund are charged as expenses when incurred.

(i) Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

(j) Adoption of New and Revised Accounting Standards

The Association has adopted all recognition and measurement standards which became effective for the first time for the year ending 30 June 2023, and made all required changes in respect of adopting these standards. The adoption of these standards has not caused any material adjustments to the reported financials position, performance or cash flow of the Association.

(k) New Accounting Standards for Application in Future Periods

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Standard AASB 2020-1 Amendments to Australian Accounting Standards Classification of Liabilities as Current or Non-current amends AASB 101 to classify requirements for the presentation of liabilities in the statement of financial position as current or non-current and the standard AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates, to clarify the disclosure requirements of accounting policies and estimates. These standards applied to annual reporting periods beginning on or after 1 January 2023. The Association has decided against early adoption of this Standard.

(l) Income Tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

Montagu Community Living Inc.

ABN 93552 037118

Notes to the Financial Statements

For the Year Ended 30 June 2023

1 Summary of Significant Accounting Policies

(m) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable net of the amount of goods and services tax (GST) payable to the Australian Taxation Office. Revenue is measured on major income categories as follows;

Interest revenue

Interest revenue is recognised over the period for which the funds are invested.

Donation

Donations income is recognised when the Association obtains control over the funds which is generally at the time of receipt.

NDIS Revenue - Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

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

(n) 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 Tax 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.

Montagu Community Living Inc.

ABN 93552 037118

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Critical Accounting Estimates and Judgements

The Board evaluates estimates and judgements incorporated into the financial report are based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and based on current trends and economic data, obtained both externally and within the Association. However as additional information is known then the actual results may differ from the estimates.

The Board has made estimates and judgements when applying the accounting policies with respect to:

Estimation of Useful Lives of Assets

The Association determines the estimated useful lives and related depreciation and amortisation charges for its plant and equipment and right of use assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimate lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Long Service Leave

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates include probabilities of reaching future entitlements have been taken into account.

Right of Use Assets Lease Term

The Association considered the extension option on the buildings and have determined that due to the market rent reviews and the remaining term of the non-cancelable lease term, it is reasonably certain that the Association will choose to exercise the option and therefore the lease payments that would arise during the optional extension periods has been included in the lease liability.

3 Cash and Cash Equivalents

	2023	2022
	\$	\$
Cash at bank	1,614,032	1,566,272
Cash on hand	105	500
Undeposited funds	-	329
	<u>1,614,137</u>	<u>1,567,101</u>

4 Trade and Other Receivables

	2023	2022
	\$	\$
Accrued income	552,730	181,929
Debtors	318,715	177,473
Service user	-	2,016
Prepayments	242,864	50,562
	<u>1,114,309</u>	<u>411,980</u>

Montagu Community Living Inc.

ABN 93552 037118

Notes to the Financial Statements For the Year Ended 30 June 2023

5 Plant and Equipment

	2023	2022
	\$	\$
Plant and equipment		
At cost	55,631	55,631
Accumulated depreciation	(55,631)	(55,631)
Total plant and equipment	<u>-</u>	<u>-</u>
Motor vehicle		
At cost	292,011	314,259
Accumulated depreciation	(120,344)	(96,695)
Total motor vehicles	<u>171,667</u>	<u>217,564</u>
Total plant and equipment	<u>171,667</u>	<u>217,564</u>

6 Right of Use Asset

	2023	2022
	\$	\$
Right of use asset - properties		
At cost	769,227	558,000
Accumulated depreciation	(388,697)	(218,759)
	<u>380,530</u>	<u>339,241</u>

Montagu Community Living Inc.

ABN 93552 037118

Notes to the Financial Statements For the Year Ended 30 June 2023

7 Trade and Other Payables

	2023	2022
	\$	\$
Current		
Creditors	167,105	19,844
GST payable/(receivable)	(39,414)	(25,641)
Accrued expenses	201,677	156,698
Payroll liabilities	179,319	103,579
	<u>508,687</u>	<u>254,480</u>

8 Employee Benefits

	2023	2022
	\$	\$
Current		
Provision for annual leave	482,166	434,152
Provision for long service leave	182,817	171,461
	<u>664,983</u>	<u>605,613</u>
Non-Current		
Provision for long service leave	162,316	97,821
	<u>162,316</u>	<u>97,821</u>

9 Auditors' Remuneration

	2023	2022
	\$	\$
Remuneration of the auditor of the Association, Crowe Audit Australia, for:		
- Audit of the financial statements for the year	8,015	6,975
Total	<u>8,015</u>	<u>6,975</u>

10 Contingent Assets and Contingent Liabilities

In the opinion of the Board, the Association did not have any contingencies at 30 June 2023 (30 June 2022: None).

Montagu Community Living Inc.

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Notes to the Financial Statements For the Year Ended 30 June 2023

11 Cash Flow Information

Reconciliation of net surplus/(deficit) to net cash provided by operating activities:

	2023	2022
	\$	\$
Net surplus/(deficit) for the year	379,978	345,942
Non-operating cash flows in surplus/(deficit):		
- depreciation and amortisation	194,633	210,176
- net (gain)/loss on disposal of assets	(8,880)	(16,790)
- interest on leased asset	19,188	22,781
- rent income from leased assets	(123,807)	(122,544)
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(702,329)	242,784
- increase/(decrease) in trade and other payables	254,206	(110,948)
- increase/(decrease) in employee benefits	123,863	85,571
Cashflow from operations	<u>136,852</u>	<u>656,972</u>

12 Related Party Transaction

During the year, the Association did not entered into any agreement or transact with any related parties.

13 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Association is \$ 202,364

14 Events After the End of the Reporting Period

There are no subsequent events as at reporting date to be disclosed or adjusted for.

15 Association Details

The registered office of the Association is:
Montagu Community Living Inc.
1 Bowen Road
MOONAH TAS 7009

Montagu Community Living Inc.

ABN 93552 037118

Auditors' Independence Declaration under Section 60-40 of the Australian Charities and Not-for-profits Commissions Act 2012 (Cth) Montagu Community Living Inc.

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commissions Act 2012 (Cth)* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Alison Flakemore

Crowe Audit Australia



Alison Flakemore
Senior Partner

Dated this...19...day of...September...2023.

Hobart, Tasmania.

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Montagu Community Living Inc.

ABN 93552 037118

Independent Audit Report to the members of Montagu Community Living Inc.

Opinion

We have audited the financial report of Montagu Community Living Inc. (the Association), which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Board's Declaration.

In our opinion, the accompanying financial report of the Association has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*, including:

- giving a true and fair view of the Association's financial position as at 30 June 2023 and of its financial performance and cash flows for the year then ended; and
- complying with Australian Accounting Standards to the extent described in Note 1 to the financial statements, and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (*including Independence Standards*) (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 statements, which describe the basis of accounting. The financial report has been prepared to assist the Association to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Information

The Board is responsible for the other information. The other information comprises the Board's Report the year ended 30 June 2023, but does not include the financial report and our auditor's report thereon.

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

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Montagu Community Living Inc.

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Independent Audit Report to the members of Montagu Community Living Inc.

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

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

Responsibilities of the Board for the Financial Report

The Board is responsible for the preparation and fair presentation of the financial report and has determined that the basis of preparation described in Note 1 to the financial statements is appropriate to meet the needs of the members in accordance with the financial reporting requirements of the applicable legislation and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

The Board is responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional skepticism 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.

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Montagu Community Living Inc.

ABN 93552 037118

Independent Audit Report to the members of Montagu Community Living Inc.

- 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board'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 Association'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 Association 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 the Board 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 the audit.



Crowe Audit Australia



Alison Flakemore
Senior Partner

Dated this...03...day of ...October...2023.
Hobart, Tasmania.

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