



ANNUAL REPORT
2019

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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:

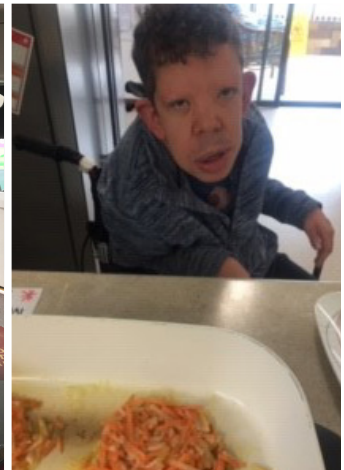
- enable people to progress their individual goals
- promote and develop independence, self-confidence, and connectedness
- facilitate active participation in community activities
- encourage people to exercise maximum control over their own lives.

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

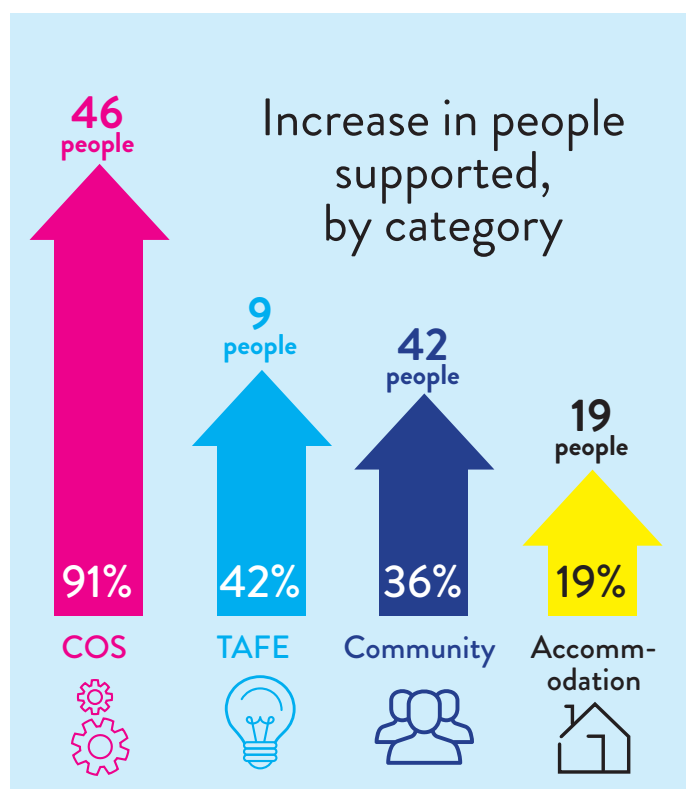
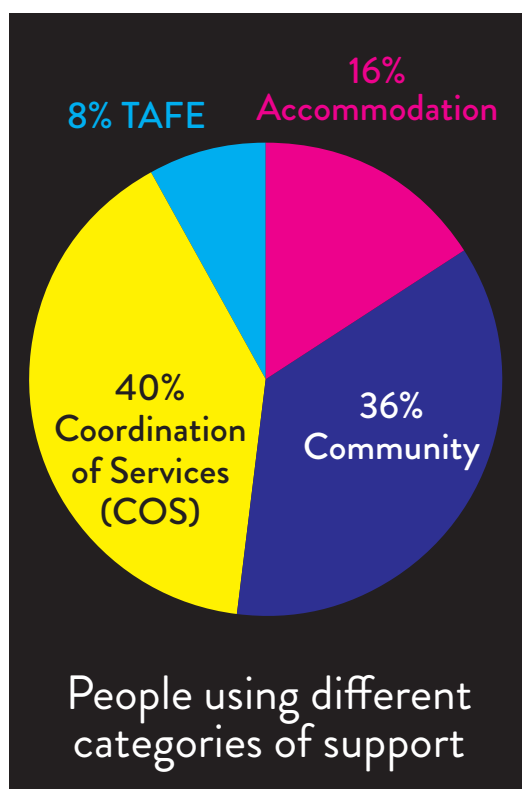
We pride ourselves in knowing our service users,
their families and friends and our employees.

Integrity

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



Highlights 2018-19



Chair's Message



I am delighted to present the Chairman's report for Montagu Community Living (Montagu) for the financial year 2018/19.

The Special General Meeting held in October 2018 approved a new constitution for Montagu which was the culmination of over two years' work. The new constitution provides new categories of membership which reflect our philosophy of placing people choosing to receive services through Montagu at the centre of all we do.

Our Mission remains the provision of high-quality services that support people to live a valued and meaningful life while remaining connected to their chosen community. We remain committed to the provision of quality services based on our core values and it is this combination of quality and values that the Board believe sets us apart from many other providers in the disability sector.

While the NDIS requires all providers to take a "business" approach to operations, we are pleased that Montagu continues to be recognised for the friendliness and family values this organisation has been built on. Credit must go to the wonderful staff who are the face of the organisation every day. The Board and I admire the skills and dedication of our workforce who work so hard to bring positive change to the lives of the people they support.

The past 12 months has seen the roll-out of the final stages of the National Disability Insurance Scheme (NDIS) in Tasmania with people in all age groups up to 64 years now having access to the scheme. Our organisation continues to support the driving philosophy and principles of the NDIS, but there is still much work to be done to develop confidence in the scheme across people with disability as well as service providers. Inconsistent advice, information, and responsiveness has created a sense of uncertainty across stakeholder groups, and delays in plan reviews and processing of payments has impacted on most, if not all, providers, including Montagu.

One of the areas that continues to provide a challenge within the NDIS is the funding of shared resources for people living in shared accommodation. One example is vehicle modifications. Vehicle modifications to enhance the safety or independence of a person with disability can be considered through the NDIS planning process, but only where that individual owns the vehicle. People accessing a shared vehicle owned by a service provider cannot access funding for modifications, leaving the individual or the provider organisation to fund these requirements. Montagu continues to pursue an equitable solution to this issue.

Sadly, our organisation has been touched by the passing of two people during the year, Di Fuglsang and Mathew Webb. Di Fuglsang was a founding and life member of Montagu and was an inspiration to many across the disability sector over many years, including current members of the Board. Di was a staunch advocate for improvements to disability services and served on the Montagu Board in many roles over the years. She was chair of the Board up until her resignation last year. Di was well known across the sector for her positive approach, critical thinking, and drive. Her contribution will never be forgotten.

Matthew Webb was a housemate at the Granton House and was a much-loved character with a very supportive family. Matthew had a strong personality, best demonstrated when he rejected the carefully constructed plan of a trial at the house and simply moved in! Matthew brightened everyone's day and will be missed by his housemates and the staff who worked with him.

The past 12 months has seen significant changes to the membership of the Board. We said farewell to long serving Board Member, Lee Veitch and to our Treasurer, Mason Pepper. I would like to acknowledge and thank them for their contributions and wish them both well for their future endeavours.

Elisabetta Faenza, Rick Baxter, Judi Reid, Ben Gu (Treasurer) and Selena Reynolds have joined the Board in the past 12 months and have brought their broad range of skills and experience to the fore in driving the reputation and achievements of Montagu to even greater levels.

My sincere thanks to all Board members for the time and effort they contribute to Montagu. As a Board that balances skills, experience, and commitment, we can be proud to have such high-quality people working on a voluntary basis to promote the philosophy, objectives, and sustainability of Montagu.

I also want to acknowledge the commitment and drive of our CEO Russell Penman who is driving his mantra of “excellence in all that we do” through all aspects of the organisation. The next 12 months will bring yet new challenges with the introduction of the NDIS Quality and Safeguards Commission into Tasmania from the 1st of July, a new industrial agreement to negotiate, and a Royal Commission into Abuse and Neglect underway, which will keep Russell and the Management Team on their toes!

Thank you to all support workers and management staff, not only for your dedication and the work you do but for how well you represent Montagu every day. We understand that the NDIS has resulted in significant growth across the sector, and we appreciate you choosing Montagu as the organisation you want to work for.

And finally, thank you to the people who choose to receive support services through Montagu. You are the reason we exist, and you inspire us to continually seek improvement in everything that we do and to work hard every day.

Kimberley Martin

CHAIR



CEO Report



I am excited to present the 2018/19 Montagu annual report. This report is structured around the four key objectives of the Montagu Strategic Plan (2017-2020) which continues to guide the actions we take and the decisions we make.

Objective 1: Service user experience and outcomes

Montagu has a good understanding of service users' experience with our service, and provides service users with quality supports that are effective.

We receive feedback from Service Users and their families through regular surveys, forums, emails, phone calls, and meetings. We also provide opportunities for anonymous feedback. We strive for honest feedback, as it is an opportunity for improvement. Recent surveys show that we are getting lots of things right:

- ✓ Over-all satisfaction with the services provided by Montagu was rated as high or very high by over 80% of respondents.
- ✓ 90% of respondents indicated that appropriate supports were provided to enable people to exercise choice and control over their lives
- ✓ Over 80% of respondents indicated that they have been encouraged to try new things while being supported by Montagu

Montagu's management of personal information and respect for confidentiality was rated as very high by 90% of respondents

Through the feedback provided, we learned that meaningful, tailored, and easy to understand communication is essential. One example of our work to improve our communication is the development of a more user-friendly version of our Service Agreement which will be in use from 1st July 2019.

I am pleased to report that over the past 12 months we have seen an increased focus on progressing the NDIS goals of people receiving supports from Montagu and our new IT systems will improve our capacity to capture and report on progress against Service User goals. We already know that more and more people receiving supports through Montagu are accessing their community. The challenge for us, as for any service provider, is to demonstrate that our supports assist people to achieve greater independence.

Objective 2: Community Profile and Reputation

Montagu will be regarded as a leader in the disability sector by the community, and by being a provider of choice.

Organisational reputation and culture is critical to success in this complex and dynamic sector. The increasing number of people choosing Montagu as a support service provider is testimony to the organisation's standing in the community and within the sector. This year we have seen increases of:

- ✓ 19% more people receiving supports through our Accommodation Services Team
- ✓ 36% more people receiving supports through our Community Supports Team

- ✓ 91% more people receiving supports through our Coordination of Supports Team
- ✓ 42% more students being supported to attend TAFE courses

Montagu has been active through our representation on the State Committee of the peak body for Service Provider organisations, National Disability Services (NDS), which has improved our standing across the sector. We have also attended numerous meeting with NDIS staff and other providers to address emerging issues around the scheme including pricing, policies, and consultation processes.

One area that we want to improve in the coming year is our marketing, including our use of social media, and the Montagu website in order to increase our ability to reach the wider community. We will have a post-graduate student in Business and Marketing to assist us in this task next year.

Objective 3: Financial Sustainability

Montagu will be financially sustainable and able to invest in our service within the NDIS funding model.

The flexibility of the NDIS has seen an increase in people moving between providers and this presents a challenge for all organisations in terms of budgeting, planning, and sustainability.

The enclosed financial reports demonstrate that Montagu continues to perform strongly in financial terms despite the challenging environment of the NDIS funding model. Credit goes to our Administration Team for ensuring that our funding claims are submitted to the NDIS accurately and regularly and for carefully managing our rostering, staffing, and training costs. Our Services Managers also play an important role in ensuring that appropriate costs are included in NDIS plans to cover appropriate expenses.

Objective 4: Right people, Right Job

Montagu will deliver quality supports under the right structure, with the right people in the right job.

We continue to attract good candidates for support worker roles and are committed to ensuring that employees regard their experiences at Montagu as positive and rewarding. The growth of the Disability Services Sector provides staff with increased employment options and we appreciate the loyalty of staff who choose to work for Montagu. Feedback from staff shows high levels of satisfaction and strong engagement with the objectives of Montagu. Next year will see the development of a new Enterprise Agreement which establishes the salaries and working conditions for Montagu staff. We will strive to retain the excellent working conditions that our staff enjoy to the extent that our financial position allows.

Montagu is committed to the continuing growth and abilities of our people. In order to manage our training requirements and general Human Resources Management, we created a new role of Coordinator, Employee Experience and Culture which has given us a much stronger focus on the development of our staff. The NDIS has served to increase the expectations of Service Users and their families which requires a greater understanding of customer service principles across support and administration staff, along with a wider range of skills to support people to actively participate in their community. The Montagu Board is to be commended for their commitment to staff development which is demonstrated through their approval of higher investment in staff training and development.

Feedback from Service Users, their families, and staff, has indicated that our staffing structure may need review. New NDIS Service Standards place a higher expectation on organisations regarding staff supervision, making it imperative that we consider what structure will serve us better over the coming years.



Looking Back:

In the 2018 Montagu Annual Report, I indicated that we would be investing in new IT systems and processes to improve the quality and efficiency of our operations. This was driven by the funding model of the National Disability Insurance Scheme (NDIS) which requires us to minimise the cost of administration in order to be sustainable.

We chose an Australian Company, MYP Corporation from Queensland, to provide a range of software options. All staff received training in the use of these packages and Montagu now has a comprehensive suite of IT systems that will improve our efficiency, effectiveness, and accountability. Over the next 12 months we will continue to develop the capacity of this system.

Looking Forward:

The introduction of the new NDIS Quality and Safeguards Commission will have a significant impact on our operations in 2019/20. Increased scrutiny of practices that are considered restrictive and new reporting requirements around the use of many medications will create a substantial increase in workload for all organisations. These standards are also likely to increase the demand on allied health services such as psychologists, speech therapists, occupational therapists, and physiotherapists, as well as mainstream health services. As many of these services are in short supply in Tasmania, especially outside the main population areas, we have been active in seeking improved funding through NDIS for Allied Health Services. Increased funding from July 2019 has been announced and will help to attract new providers to meet service demands. The Royal Commission into Abuse and Neglect of people with disability will also impact on our operations over the coming years.

While Montagu may or may not have a direct role in relation to the Royal Commission, all organisations have been advised to review past complaints/allegations and relevant policies in anticipation of possibly being called to present to the Commission hearings. This work is already underway which started with a review of records of incidents and complaints over the past 10 years.

Finally:

I'd like to express my appreciation for the opportunity to lead Montagu at such a dynamic, challenging, invigorating, sometimes frustrating, but often inspiring time. Heartfelt thanks go to the Management Team for their support, guidance, and unwavering commitment to Montagu; to our support staff for their passion and dedication to the support of people with disability; to the Board of Montagu for being brilliant, challenging, supportive, and people of the highest integrity; and finally, to the people who choose to receive their supports through Montagu, and their families, for making such a great choice!

Russell Penman

CHIEF EXECUTIVE OFFICER

Accommodation Supports Report

This year has seen a number of exciting developments in the Accommodation Services area including further increases in people's participation in the community, enjoying new activities and getting out and about. People have attended local football games, football dinners, gone on holidays and visited the local sights of Hobart. People have also been focused on improving their physical health.

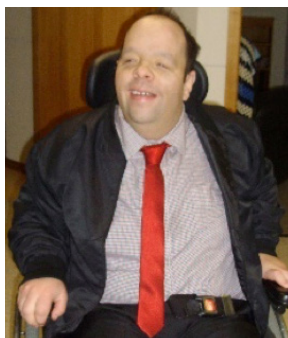
The NDIS continues to change the life of many of our Service Users. Holiday destinations have included the Gold Coast, Adelaide, Melbourne, around Tasmania and a family visit in Queensland. NDIS funding of supports has enabled Service Users to enjoy these holidays, which may not have been possible under previous funding arrangements.

One Service User who had been on a waiting list for over six years, finally got a much-needed wheelchair; made possible through NDIS funding. Service Users have also had increased access to Occupational Therapists, behavioural therapists, physiotherapists and speech therapists, assisting each individual to grow and develop and to improve their overall quality of life.

Regular team meetings have seen staff participating in professional development, gaining a greater understanding of the individuals they are supporting. Behavioural therapy and speech therapy workshops will continue over the next twelve months.

This year also saw the introduction of our new computing system MYP, which enables us to see the daily progress notes of each Service User, providing greater understanding of how each person is progressing, what their needs are, and a quick reference to any matters that need to be addressed. A component of MYP is GOMs which allows us to track the progress of people's NDIS goals. This is a great tool to ensure reporting to the NDIA is of a high standard.

A notable achievement this year was the transition of one young woman from living with her mother to living independently with a housemate in a two-bedroom house. The staged entry to the house allowed both young people to get to know each other, what it was like to share a house, as well as how to work together with staff to achieve the tasks that needed to be done daily.



Sadly, this year Montagu said goodbye to a much-loved person in our community. Once you met Matthew you never forgot him; he was so full of life. When he first came to the house in April 2009 he was only coming for a look and to meet people, but decided after a shared dinner this was the place for him, and he moved in straight away.

Matthew was well known throughout the disability community. His passing has impacted everyone at the Granton house, it's so quiet without him and we miss his cheeky personality.

This is my last annual report as I am moving on to a new role in 2019. Having seen every service user in the accommodation space grow and develop, and staff embrace a client-focused approach has been a great achievement during my time at Montagu. I wish them all every success in the future.

Roz Loveless

MANAGER, ACCOMMODATION SUPPORT SERVICES

Community Supports Report

The Community Supports Team are currently providing:

- Individual Community Supports
- Supports to NDIS Funded students enrolled in the Pathways Programs at TasTAFE State-wide, and
- Co-ordination of Supports

This year has seen all participants being supported by staff to achieve their NDIS Funded Goals, and to exercise choice and control in their lives wherever possible.

During the last 12 months we have managed to reduce the number of Service Users requiring low hours of supports while also attracting new Service Users with increased support needs. We have had an increase in referrals for both Community Supports and Co-ordination of Supports Services and all Community Participants have now transitioned into the NDIS.

Over the past year, Montagu Staff have been providing practical supports to enable Service Users to work towards their goals. It is great when I have discussions with staff and get to see the excitement on their faces and passion in their voices when describing the achievements Service Users have reached, which would most likely not have been possible without the supports provided by Montagu staff.

A wonderful example can be seen in this photo of Mathew being supported by family and Montagu staff to participate in an adventure activity.



It is also inspiring when Service Users (or their parents/relatives) tell me about their achievements, and what it means to them to be able to catch a bus independently, to be able to put a jumper on independently, to join a gym to improve their health, or even just being supported to have a walk around the beautiful Botanical Gardens.

Some of the achievements made by Service Users during the last 12 months include being able to independently use public transport, increased capacity to their own budgeting and banking, being able to complete forms, ordering food from a café using a communication device, improved traffic safety awareness, gaining a higher level of fitness, understanding food groups and increasing their cooking skills.

We continue to provide supports to people to enable them to engage in local activities in their community, some of these activities include: attending the gym, swimming, ten-

pin bowling, bike riding, attending dances, volunteering at the dogs home, engaging in local community centres, seeing live bands, theatre, and comedy shows, watching live local and interstate AFL games.

During the last 12 months, Montagu has provided supports to Service Users taking holidays both intrastate and interstate. This is a wonderful part of our support services, and allows the participants to enjoy their holiday, knowing that support is there for them when required.

Community Services staff have continued to undertake training to ensure they have the correct professional skill-set to provide the best level of support. Some of this training has included, Mental Health Training, Positive Behaviour Support Training, and Complex Care Plan Training. All staff were required to complete the Online Training NDIS Workers Orientation Module by the NDIS Quality and Safeguards Commission.

Community Services staff also continue to liaise with Allied Health professionals (accompanying Service Users to these appointments and working with these professionals to ensure the best outcome for the individual).

An area of growth over the past year has seen an increase in Service Users who we provide Coordination of Supports services to. As a result of this growth we have welcomed another Coordinator, Jacqui, to join Kirsten. One great achievement in this space has been seeing a Service User relocate to a more appropriate Supported Independent Living arrangement, which occurred, in part, due to the passion of our Coordinators, and their willingness to strive for the best outcome that the Service User had identified.



We have been joined by numerous new Support Workers at Montagu over the past year and have also farewelled some. I would like to take this opportunity to thank all the staff, past and present, in Community Support Services Team, for their dedication and professionalism to their roles during the last 12 months. Their drive and passion to achieve best outcomes for the person being supported has often been inspiring.

Ange Evans

Manager, Community Support Team

Adam is a mad keen Brisbane Lions member and goes to see them at least a couple of times each year.

A personal story

One of Corey's goals was to go on a holiday to North Queensland. With the support of staff on his team, Corey was able to participate in the planning and arranging of his holiday and had such a great time that he took the time to write his own account which appears below.

On the 12th of August Myself and a support worker went to Arlie Beach we leaf Hobart at 6.00 and then we went to Melbourne airport we where there till 7.15 then we got to Brisbane airport and then we got a Cab to Prosper hotel then we went to the store and got some food and then we went and had tea.

Tuesday we got my new Bag and Wolet then I got a Yogurt for Lunch then we went back to the Hotel and got our Bathers and then we went to the logon and we went for a Swim then we went back and I got Change for Dinner Wednesday I spent the day with my Cousin Nikita and her family it was so Great to see her after 12 years and meet her Husband and Children It was Great to see them again. On the Thursday I went to Hamilton Island and it was Lovely to see.

Friday was the Long Trip Back to Tasmania

The End

By Corey



Photo by Damian Dempsey [Creative Commons Attribution 2.0 Generic license]

Employee Experience and Culture

This 2018-2019 financial year has seen some welcome changes to the management team including creating the position of Coordinator, Employee Experience and Culture which I transferred into in October 2018. This position has a focus of ensuring that people who choose to work for Montagu are appropriately recruited, inducted, trained and supported so that they can become excellent in their roles and be the foundation of Montagu's commitment to excellence in all that we do.

It was with sadness that we accepted Lisa Sheppard's resignation as Coordinator, Quality and Systems Coordinator which led to a reshaping of this position and the appointment of Rita Sharma to the new role of Coordinator, Excellence and Standards.

In October 2018, Samantha Irwin was appointed to the position of Coordinator, Administration, and a reception/administration position was created and is now filled by Eliza Bedford. Eliza was a support worker at Montagu for 3 years and has appreciated the opportunity to continue with the organisation in this new capacity.

Increased referrals for Support Coordination services led to Jacqui Hickman being appointed as a Coordinator of Supports, working alongside Kirsten Diddams.

Recruitment of support workers remained (and continues to remain) high on the agenda for the rest of the year, with four support worker recruitment rounds being undertaken between October and the end of June. We have been able to introduce some wonderful new employees to our Montagu community this year!

In addition to recruitment, training has been a primary focus this year to ensure our staff have the appropriate skills to support them in their roles. This training has included, medication, first aid, client specific complex care procedures, manual handling, dementia and intellectual disability, mental health first aid, and positive behaviour support training. There have also been two whole-of-organisation training sessions in January and May around our new IT platform, MYP. We were fortunate to have Tamara Bostock come down from MYP home base on the Gold Coast to facilitate this training.

This has been a huge learning curve for the majority of the organisation - support workers and management alike. However, most staff have embraced the system and the benefits within it (like not having to do paper timesheets anymore!).

I look forward to contributing to the growth and development of our workforce over the coming years.

Bec Eldridge

COORDINATOR, EMPLOYEE EXPERIENCE AND CULTURE

Excellence and Standards

4 Years ago, moving to Tasmania from sunny Queensland was a big climatic shock for me. It snowed on the day I landed ... I wanted to go back!!!!!!!!!!!!!! And as if that was not enough, I decided to jump from working in Employment and Industries into the Disability Services sector. But I must say that I am thrilled to be given the opportunity to be the Coordinator of Excellence and Standards, which is a very fancy designation and an equally exciting role.

For the past 9 months my role has been to write new, and review existing policies, design and implement a number of processes to ensure Montagu provides excellent quality supports, having fully transitioned into the National Disability Insurance Scheme. We are in the process of updating Montagu's Registration as an NDIS service provider and in preparation for the audit on NDIS Quality and Safeguarding Framework.

In line with our mantra to be "excellent in everything we do", management staff attended webinars, workshops and round table discussions with the different stakeholders, focussing on the NDIS Quality and Safeguarding Framework to ensure we comply with the new standards that will apply from 1st July 2019.

This theme continued with Montagu inviting the Senior Practitioner, the State manager for the NDIS Commission in Tasmania, and the Assistant Director, Tasmania Behaviour Support Team, to meetings which enabled presentations and question/answer sessions with senior staff. We got an opportunity to discuss restrictive practices, using least restrictive interventions in service delivery, reporting incidents and restraints, positive behaviour support plans and decision making/consent.

We have sought feedback from families and representatives of Service Users, through surveys and forums on how Montagu as an organisation can better support their loved ones.

We also conducted a staff satisfaction survey acknowledging every staff member and their contributions to the positive reputation of Montagu and asking for feedback and suggestions on how we can support them in their respective roles.

The feedback indicated that staff had concerns around communications not hitting the mark. We then used Survey Monkey to obtain feedback on how we could excel in communications with staff. We sought clarification on the preferred method of communication in different situations ranging from service delivery, service management, operational, training and development opportunities. We ensured that while we can't promise that we will be able to tailor our communications to every different preference, we can promise to work hard to improve our communications to suit them.

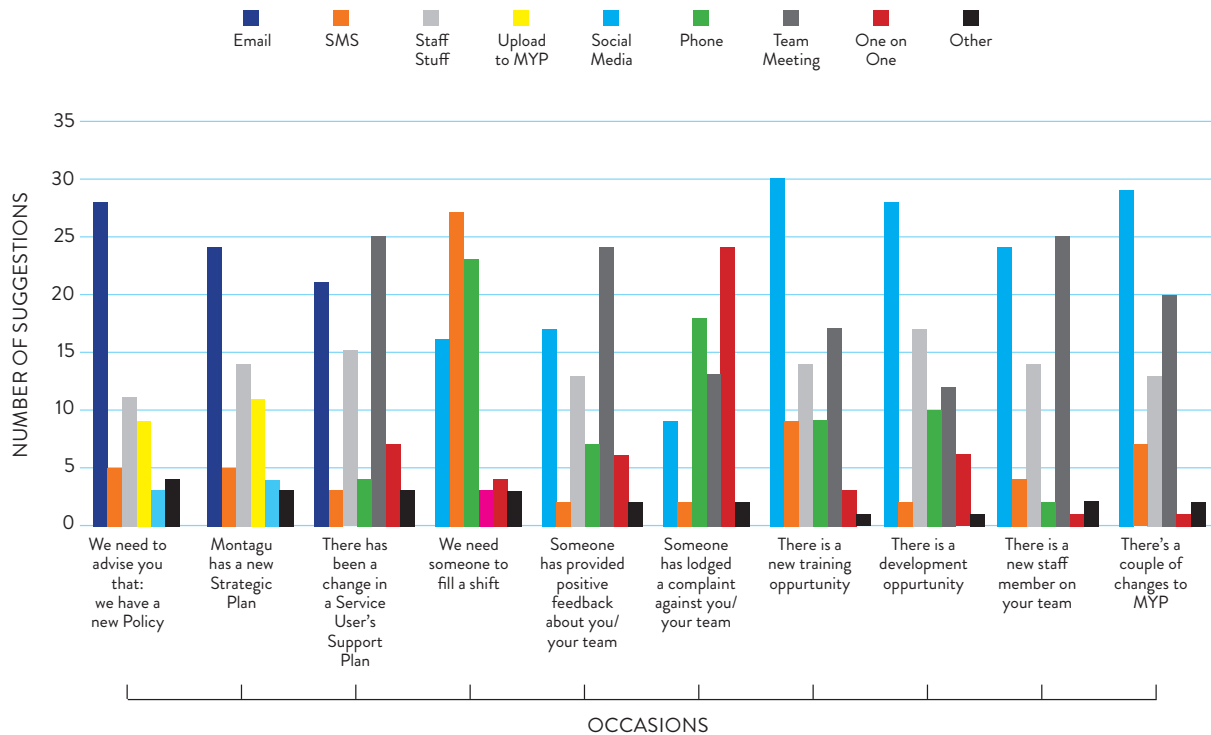
The table opposite shows the preferred communication methods of staff in the various scenarios.

The introduction of new service standards and safeguards next year will present challenges and opportunities for Montagu. As senior staff, we see this as an opportunity to learn and develop, personally as well as organisationally. I wish to acknowledge and thank you all for your affection and dedication and I look forward to facing these challenges with your continued support.

Rita Sharma

COORDINATOR EXCELLENCE & STANDARDS

Suggestions on communication



More Highlights 2018-19



Even More Highlights 2018-19

116 
PARTICIPANTS (100%)
have active plans

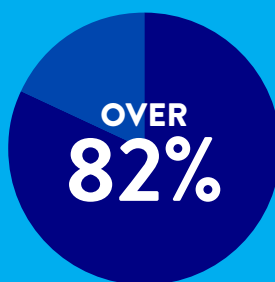
Total number of goals
being progressed

286 

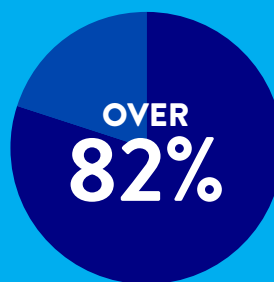
Staff Satisfaction



committed and
engaged with
Montagu's purpose
and values



support
Montagu's drive
for excellence



express high-very
high satisfaction with
teamwork aimed at
achieving the best
outcomes for
Service Users



would recommend
Montagu as a place to
work



Service Users' Satisfaction



rate their
satisfaction with
Montagu as
**High or Very
High**



report being
supported to
exercise choice
and control over
their lives



rate Montagu's
management of
personal information
and respect for
confidentiality as
High or Very High



respond that they
have tried something
new as a result of
the support and
encouragement
provided by Montagu
staff



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.

Board of Directors

Information on Directors as at 30/06/2019

Kimberley Martin

CHAIR & DIRECTOR

Kimberley Martin B.A. LL.B. (Hons), LL.M, TEP is an estate planning, tax and trusts lawyer, and partner at Worrall Moss Martin 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 Chair 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).

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 Rebecca and is a retired teacher and administrator. Byron is also a Board member of VCES (Veterans' Children Education Scheme) and past Chairman of same (3 terms), President and Treasurer of the Gemmological Association of Australia (Tasmanian Division), a past Federal Director of the GAA, and past Federal Treasurer. A member of Lions for almost 40 years, and a recipient of the Melvin Jones Fellowship Award.

Chris Rees

PUBLIC OFFICER & DIRECTOR

Chris is a graphic designer with over 25 years' experience working in Hobart and Melbourne. He has a Bachelor of Fine Arts. Chris has been recognised nationally with several National Awards for his screen based and interactive designs. He has done voluntary and pro bono work with Amnesty International, Environmental Defenders Office Tasmania, Wikipedia, and South Hobart Primary School. Chris joined the Montagu Board in 2015.

Michael Fox

DIRECTOR

Michael has been working in the Financial Planning industry for approximately 3 years. Since completing his Bachelors degree, he has completed a Graduate Diploma of Financial Planning, Self-Managed Super Fund accreditation, the Certified Financial Planner course and is currently enrolled to complete the Life Risk Specialist course and Masters soon. In his spare time, Michael enjoys catching up with family, friends and playing sport.

Elisabetta Faenza

DIRECTOR

Elisabetta joined the Board in July 2018. She is the CEO and Co-Founder of LEAFCANN Group, a qualified clinical hypnotherapist, leader, and strategist. She has a Bachelor of Arts degree in Foreign Languages and Public Relations, Master of International Relations, Diploma in Direct Marketing, and is a member of the Australian Institute of Company Directors. Elisabetta brings a rich tapestry of experience to the role of Director including senior roles in the health sector, fundraising roles, strategic planning, relationship management, author, and change management in the not for profit sector.

Rick Baxter

DIRECTOR

Rick has worked in the human services field for over 45 years and joined the Montagu Board in August 2018. He has worked across government, non-government and private sectors primarily working with children, young people, families, and people with disability. More recently, he established his own consulting firm and is regarded as a leader in service coordination and planning.

Judi Reid

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 Director.

Selena Reynolds

DIRECTOR

Selena has a Graduate Diploma of Chartered Accounting and a Bachelor of Commerce. She joined the Board in July 2019 and brings skills and experience in financial management, strategic thinking and analysis, leadership, and Salsa dancing to her role with the Board! In her spare time, Selena enjoys travel, music, and mentoring of girls/young women.

Ben Gu

TREASURER & DIRECTOR

Ben is an experienced Chartered Accountant with a Graduate Diploma of Chartered Accounting, Master of Practicing Accounting, and a Bachelor of Computer Science. He is actively involved in several not-for-profit organisations and cultural clubs in Melbourne, Adelaide, and, now, Tasmania.

Montagu Life Members

John Dean (deceased)

Cora Dean

Rien de Vries (deceased)

Di Fuglsang (deceased)

Allan McKinlay

Byron Nicol

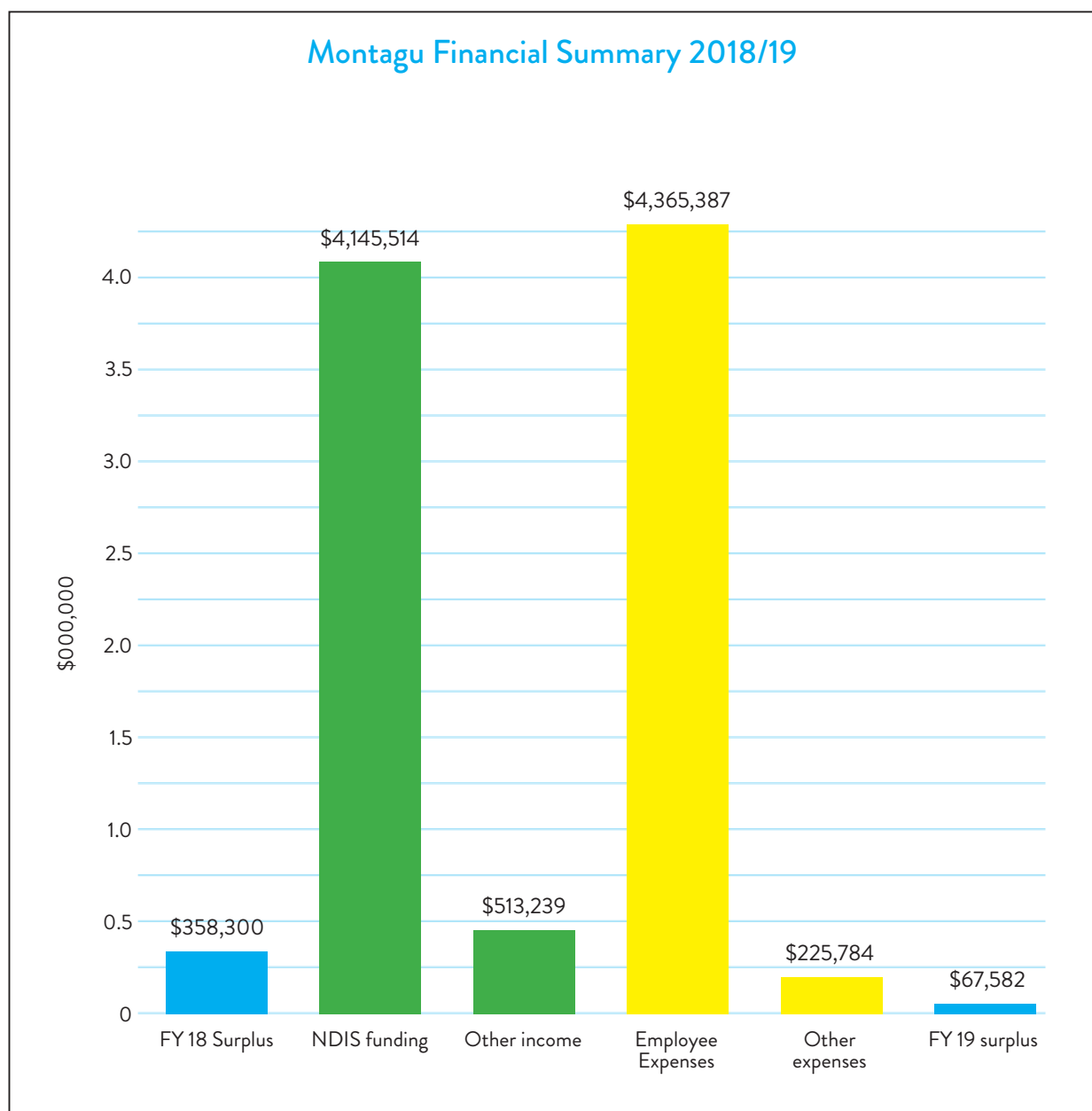
Judi Reid

Treasurer's Report

It is my pleasure to present the Treasurer's report for the year ending 30th June 2019.

Montagu Community Living's Profit (Surplus) for the year to 30 June 2019 was \$67,582 which is slightly higher than the budgeted surplus of \$61,934 and a positive achievement considering the unexpected costs of almost \$20,000 incurred due to the flooding of the Montagu office in May 2018.

By June 2019, all but one Service User was receiving funding through the National Disability Insurance Scheme. This past year has seen one 2-person share home added to our Accommodation Services program. We have also seen increased demand for services through the Community Supports Team, Coordination of Services, and Student Support (TAFE). This additional activity has generated increased revenue with a concomitant increase in expenses relating to the delivery of additional services.



Some key financial results for 2018/19:

- ✓ Total Revenue increased by 17.3% (\$686,808) to \$4,658,753 compared to the previous year as a result of increased demand for services across all sectors of the business.
- ✓ Our people are our greatest asset, and accordingly the most significant expense in Montagu's current cost structure are those relating to our people. Employment Costs for the year of \$4,365,387 represent over 90% of our total revenue (FY18: 87%). The increase includes additional training costs in line with our commitment to upskill our workforce.
- ✓ Our financial position remains strong with net assets of \$1,152,861 which is an increase of \$67,582 over the previous year.
- ✓ Assets remain highly liquid with total current assets of \$1,683,020 which is a small decrease over the previous year. (Current Assets of FY18: \$1,739,667). Our strong net assets position provides Montagu with a level of certainty and security regarding the future. Impending vehicle replacements, our commitment to staff training, the development of a new Industrial Agreement, and the significant costs of compliance with new service standards, will all impact on our financial situation over the next 1-2 years.
- ✓ There has been a significant increase of \$210,866 in Accounts Receivable over the year which is primarily due to a delay in claiming reimbursements through the NDIS in June 2019.

This year saw the appointment of Crowe Horwath as auditors for the first time. The auditor advised that changes were required to the way we account for income, value contracts (leases and Service Agreements with Service Users), and our provision for vehicle replacements and staff Personal Leave. These changes have now been incorporated into the 2018-19 financial reports and adjustments have been made to the 2017-18 report.

Other recommendations made by the auditor include:

- ✓ That management present to the Board a paper outlining any changes to the underlying assumptions and judgements adopted in the preparation of end of year financial statements
- ✓ That a GST reconciliation be performed
- ✓ That the data used for the calculation of Annual Leave entitlements be reviewed and updated
- ✓ That an annual reconciliation of calculations used to estimate the provision for long service leave be undertaken to ensure accuracy
- ✓ That all "provision" accounts are reviewed to ensure compliance with accounting standards

It has been my pleasure to join the Board of Montagu Community Living and I look forward to working with my fellow Directors and Senior Management to ensure the sustainability of the organisation and the application of financial resources to add value to our endeavours.

Ben Gu

TREASURER

Financial Statements

Montagu Community Living Inc.

Income Statement for year ended 30 June

	2019	2018
	\$	\$
Income		
Banked Hours & Unexpended	-	(8,284)
Donations	-	523
Gain on Sale of Motor Vehicle	5,373	-
Interest received	26,407	26,924
NDIS Funding	4,145,514	2,717,476
Operating Grants (DHHS)	140,862	959,944
Other Funding & Reimbursements	304,097	275,526
Sundry Income	36,500	(164)
Total Income	4,658,753	3,971,945
Less: Other Expenses		
Audit and Accounting	3,201	1,421
Bad Debts	-	364
Bank & Payroll fees	-	14
Consultants	4,335	2,041
Depreciation	35,034	36,708
Furniture & Equipment	8,378	4,418
Governance	8,583	-
Information Technology	53,586	7,325
Insurance	42	26,472
Loss on Sale of Assets	-	16
Memberships	7,057	4,520
Quality	-	1,733
Rent	39,064	23,865
Salaries and Related Costs	4,323,050	3,410,806
Staff Expenses	42,337	43,401
Utilities and consumables	66,504	50,541
Total Other Expenses	4,591,171	3,613,645
Net surplus/(deficit) for the year	67,582	358,300
Other comprehensive income	-	-
Total comprehensive income	67,582	358,300

Montagu Community Living Inc.

Statement of financial position as at 30 June

	2019	2018
	\$	\$
ASSETS		
Current Assets		
Cash and cash equivalents	764,087	1,031,600
Financial Assets	600,000	600,000
Trade and other receivables	318,933	108,067
Total Current Assets	1,683,020	1,739,667
Non-Current assets		
Plant & Equipment	155,431	125,527
Total Non-Current Assets	155,431	125,527
Total Assets	1,838,451	1,865,194
LIABILITIES		
Current liabilities		
Trade and other payables	154,039	360,575
Other Liabilities	54,805	38,684
Employee Benefits	388,456	294,952
Total Current Liabilities	597,300	694,211
Non-Current Liabilities		
Employee Benefits	88,290	85,704
Total Non-Current Liabilities	88,290	85,704
Total Liabilities	685,590	779,915
Net Assets	\$1,152,861	\$1,085,279
Equity		
Accumulated surpluses	1,152,861	1,085,279
TOTAL EQUITY	\$1,152,861	\$1,085,279

Montagu Community Living Inc.

Statement of Changes in Equity as at 30 June

	Accumulated Surpluses	Reserve – Vehicle Capital provision	Reserve – Personal Leave	Total
2018	\$	\$	\$	\$
Balance at 1 July 2017	559,782	35,000	132,197	726,979
Net surplus/(deficit) for the year	358,300	0	0	358,300
Balance at 30 June 2018	918,082	35,000	132,197	1,085,279
2019				
Balance at 1 July 2018	918,082	35,000	132,197	1,085,279
Net surplus/(deficit) for the year	67,582	0	0	67,582
Balance at 30 June 2019	985,664	35,000	132,197	1,152,861

Montagu Community Living Inc.

Statement of cashflows for the year ended 30 June 2019

	2019	2018
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Government grants, fees, and other income	4,511,283	3,931,707
Interest Received	26,407	28,864
Payments to suppliers and employees	(4,745,637)	(3,313,456)
Net cash provided by operating activities	(207,947)	647,115
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of assets	21,819	0
Purchase of plant and equipment	(81,385)	(6,365)
Net Cash used by investing activities	(59,566)	(6,365)
Net increase/(decrease) in cash and cash equivalents held	(267,513)	640,750
Cash and cash equivalents at beginning of year	1,031,600	390,850
Cash and cash equivalents at end of financial year	764,087	1,031,600

Notes to the Financial Statements

Montagu Community Living Inc

Notes to the Financial Statements
For the Year Ended 30 June 2019

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.

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.

The comparatives have been adjusted to reclassify the liability for provision for personal leave to be an equity reserves to more appropriately reflect the nature of the amounts, being non-vesting personal leave and vehicle capital provisions. The impact of the reallocation is to reduce expenditure in 2019 by \$59,716, being the movement for the year, which would previously have been recognised as an expense.

(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.

Montagu Community Living Inc

Notes to the Financial Statements For the Year Ended 30 June 2019

1 Summary of Significant Accounting Policies

(c) Cash and Cash Equivalents

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) Trade and Other Receivables

The Association considers accounts receivable to be fully collectible, accordingly no allowance for doubtful accounts is required.

(e) Property, Plant and Equipment

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

The depreciable amount of all property, 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%

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.

(f) Trade Payables

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

(g) 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.

Montagu Community Living Inc

Notes to the Financial Statements For the Year Ended 30 June 2019

1 Summary of Significant Accounting Policies

(h) 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.

(i) Adoption of new and revised accounting standards

During the current year, standards which became mandatory had no significant impact on the financial report of Montagu Community Living Inc. AASB 9 Financial Instruments has been adopted and had no significant impact and no requirement for any reclassification of comparatives.

(j) 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 Association has decided not to early adopt these Standards. The following table summarises those future requirements, and their impact on the Association where the standard is relevant:

Standard Name	Effective Date for entity	Requirements	Impact
AASB 15 Revenue from Contracts with Customers	1 July 2019	New standard in which revenue is recognised to depict the transfer of control of promised goods and services to a customer (rather than when risks and rewards transfers) at the amount that reflects the consideration to which the entity expects to be entitled	The assessment of current grant contracts is that NDIS revenue will fall within the AASB15.
AASB 1058 Income of NFP Entities	1 July 2019	New standard for recognising income in not-for-profit entities, including guidance for when AASB 15 applies. Is expected to defer income recognition in some circumstances, particularly when AASB 15 applies	There will not be a significant impact.

Montagu Community Living Inc

Notes to the Financial Statements
For the Year Ended 30 June 2019

1 Summary of Significant Accounting Policies

(j) New accounting standards for application in future periods

Standard Name	Effective Date for entity	Requirements	Impact
AASB 16 Leases	1 July 2019	New standard that abolishes the concept of the operating lease for lessees by creating a single model for lessees and recognises a 'right of use' asset and financial liability for all leases.	The impact of the lease assessment will result in a right of use asset value of \$146,116 and a lease liability of \$146,116 to be recognised on 1 July 2019. Lease payments will be split between interest and principal reduction, rather than being included in operating expenses. Operating cash outflows will be lower and financing cash flows will be higher in the statement of cash flows as principal repayments on all lease liabilities will now be included in financing activities rather than operating activities.

(k) Critical Accounting Estimates and Judgements

The Board members evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are 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.

(l) Income Tax

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

Montagu Community Living Inc

Notes to the Financial Statements For the Year Ended 30 June 2019

1 Summary of Significant Accounting Policies

(m) Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

(n) Revenue and Other Income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

Revenue from the provision of services is recognised upon the delivery of the service to the customer.

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

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

Donations and bequests are recognised by the Association when received.

The net values of asset sales are included in income when the sale occurs. This may result in a profit or loss on sale depending on the written down value of the asset at the time of the sale.

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

(o) 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.

2 Cash and Cash Equivalents

	2019	2018
	\$	\$
Cash at bank	763,357	1,031,018
Cash on hand	200	200
Undeposited funds	530	382
	<u>764,087</u>	<u>1,031,600</u>

Montagu Community Living Inc

Notes to the Financial Statements For the Year Ended 30 June 2019

3 Trade and Other Receivables

	2019	2018
	\$	\$
CURRENT		
Accrued income	74,809	42,599
Debtors	242,209	62,035
Service user	1,915	3,433
	<u>318,933</u>	<u>108,067</u>

4 Plant and Equipment

	2019	2018
	\$	\$
PLANT AND EQUIPMENT		
Plant and equipment		
At cost	45,719	45,719
Accumulated depreciation	<u>(34,782)</u>	<u>(25,611)</u>
Total plant and equipment	<u>10,937</u>	<u>20,108</u>
Motor Vehicle		
At cost	263,024	260,517
Accumulated depreciation	<u>(118,530)</u>	<u>(155,098)</u>
Total motor vehicles	<u>144,494</u>	<u>105,419</u>
Total plant and equipment	<u>155,431</u>	<u>125,527</u>

Montagu Community Living Inc

Notes to the Financial Statements For the Year Ended 30 June 2019

5 Trade and Other Payables

	2019	2018
	\$	\$
CURRENT		
Creditors	46,233	274,887
GST payable/(receivable)	19,915	(4,708)
ISP banked hours	(5,546)	16,031
Payroll liabilities	93,437	74,365
	<u>154,039</u>	<u>360,575</u>

6 Other liabilities

	2019	2018
	\$	\$
Accrued expenses	54,805	38,684
	<u>54,805</u>	<u>38,684</u>

7 Employee Benefits

	2019	2018
	\$	\$
CURRENT		
Provision for annual leave	248,503	196,420
Provision for long service leave	139,953	98,532
	<u>388,456</u>	<u>294,952</u>
NON-CURRENT		
Provision for long service leave	88,290	85,704
	<u>88,290</u>	<u>85,704</u>

Montagu Community Living Inc

Notes to the Financial Statements For the Year Ended 30 June 2019

8 Capital and Leasing Commitments

(a) Operating Leases

	2019
	\$
Minimum lease payments:	
- not later than one year	48,085
- between one year and five years	48,085
- later than five years	12,021
	<u>108,191</u>

Operating leases have been taken out for a number of properties on varying terms together with a photocopier lease.

9 Auditors' Remuneration

	2019
	\$
Remuneration of the auditor of the Association for the year ended 30/06/2019, Crowe Tasmania, for:	
- Auditing and compilation of the financial statement	5,250
Total	<u>5,250</u>

10 Contingent Assets and Contingent Liabilities

In the opinion of the Board of Directors, the Association did not have any contingencies at 30 June 2019.

Montagu Community Living Inc

Notes to the Financial Statements For the Year Ended 30 June 2019

11 Cash Flow Information

Reconciliation of net income to net cash provided by operating activities:

	2019	2018
	\$	\$
Net surplus/(deficit) for the year	67,582	358,300
Cash flows excluded from surplus/(deficit) attributable to operating activities		
Non-cash flows in profit:		
- depreciation	35,034	36,708
- net (gain)/loss on disposal of assets	(5,373)	16
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(210,866)	(46,373)
- increase/(decrease) in trade and other payables	(206,536)	193,604
- increase/(decrease) in other liabilities	16,122	-
- increase/(decrease) in employee benefits	96,090	104,860
Cashflow from operations	<u>(207,947)</u>	<u>647,115</u>

12 Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

Montagu Community Living Inc

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 2019, 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.


Crowe Tasmania
Alison Flakemore
Senior Partner

Dated this 17th day of September 2019.

Hobart, Tasmania.

Montagu Community Living Inc

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 2019, the statement of comprehensive income, the statement of changes in equity and 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 statement by the member of Board.

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 2019 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 2013*.

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* (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 2019, 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.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe Tasmania, an affiliate of Findex (Aust) Pty Ltd. Liability limited by a scheme approved under Professional Standards Legislation. Liability limited other than for acts or omissions of financial services licensees.

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Montagu Community Living Inc

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 have 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.

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 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.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe Tasmania, an affiliate of Findex (Aust) Pty Ltd. Liability limited by a scheme approved under Professional Standards Legislation. Liability limited other than for acts or omissions of financial services licensees.

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Montagu Community Living Inc

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 Tasmania
Alison Flakemore
Senior Partner

Dated this.....2nd.....day of.....October.....2019.
Hobart, Tasmania.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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