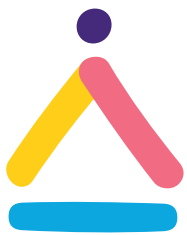




Annual Report

2022-23



Southern Stay

DISABILITY SERVICES



Your Registered NDIS Provider

choice

inclusion

achievement



6th Annual Report

1st July 2022 – 30th June 2023

choice **inclusion** **achievement**

From the President & CEO

Welcome to the sixth annual report for Southern Stay Disability Services.

We are pleased to report that Southern Stay continues to be in a strong financial position, continues to grow and maintains a strong reputation in our community. Our vision 'to enrich the lives of people with a disability by promoting choice, inclusion and achievement' has guided our decision making and ensured a commitment to our agency's purpose. This 2022-2023 annual report has a strong focus on the impact of our service delivery and positive outcomes being achieved by our caring and professional employees.

As of June 30, 2023, Southern Stay has 299 employees supporting more than 800 participants in south west Victoria, making us a leading disability service organisation in the region and the largest provider of Supported Independent Living (SIL) in the region with 18 SIL houses currently operating.

The year has been defined by program growth, purchase of new business premises, increased compliance requirements, re-engagement with community after the easing of COVID-19 restrictions, workforce challenges, the emergence of 'for profit, private providers' and the rise of new technologies.

Our committed employees have displayed adaptability, resilience and creativity during these changing times. They continue to work with passion and demonstrate their commitment to residents and program participants each and every day.

We also continue to work through challenging economic conditions with cost increases, accommodation vacancy impacts, continued adjustments due to COVID-19, workforce challenges and major government reforms on the horizon. Government reforms will be driven by the Disability Royal Commission and the NDIS Independent Review which will release reports in late 2023. All these contribute to a dynamic environment in which to work. Fortunately, Southern Stay is well positioned and has good systems in place to meet these challenges.

The high number of job vacancies and the late commencement of new housing in Hamilton and Portland has impacted our bottom line this year. In 2022-2023 Southern Stay recorded a surplus of \$164,583. This result compares favorably with 40% of Victorian Disability Service agencies that have reported a deficit in the past financial year.

In line with the strategic plan, the Board's focus for the year has been on strategy, leadership, financial management, innovation, quality, improvement, people, participants and marketing. This has led to a number of highlights during the past 12 months including;

- Purchase of 235 Timor Street (Swintons Furniture) for office space and the provision of centre-based programs
- 11.5% growth in programs including day programs, individual support, plan management, support coordination and accommodation support
- Commencement of new specialist disability housing in Hamilton (Scoresby Street) and Portland (Hodge Court)
- Increased community engagement and consumer participation post COVID
- A review of group-based programs
- Establishment of new risk and compliance software
- An increased focus on worker safety and addressing occupational violence and aggression.

Thank you to the Board of Directors and leadership team for providing positive leadership across the agency. Our leadership has been able to steer and steward the organisation during a time of ongoing change and challenge.

A big thanks also to our partners, supporters and agencies that have supported Southern Stay throughout the year including Community South West (CSW), South West Disability Network (SWDN), National Disability Services, National Disability Insurance Agency, Regional Leadership Group, Community Visitors program, Scoresby Street Steering Group members, Warrnambool City Council, Southern Grampians Shire, South Warrnambool Football and Netball Club, Di Ryan Estate, the family of Leanne Storer, the family of Fiona Clarke and local health services.

We also acknowledge the Acting CEO role undertaken by Daniel Pearson (Chief Financial Officer) and Lynne Millard (Chief Operating Officer) during the CEO's long service leave. We further acknowledge Daniel Pearson's role as CFO over the past eight years where he was instrumental in navigating agency growth, NDIS commencement, amalgamation and developing his teams. Daniel finished his role in April 2023.

In 2023-2024 we look forward to maintaining our strong reputation in our community and delivering on our commitment to real choices, meaningful inclusion and quality supports for people to achieve their goals.

Paul Lougheed (CEO)
and Kathryn Emeny (President)



Strategy & Planning

The 2021-25 Southern Stay Strategic Plan was approved by the Board at its June 2021 meeting. During 2022-23, the strategic plan and annual operational plan guided our focus on innovation in accommodation, empowering culture, financial sustainability, leadership development and quality services.

235 TIMOR STREET – NEW WARRNAMBOOL OFFICES & ACTIVITY SPACE

On May 17 2023, Southern Stay took ownership of 235 Timor Street (Swintons Furniture) for the development of office and activity space for staff and participants. This is an exciting step in the journey of Southern Stay. The purchase was undertaken to:

- Consolidate Warrnambool offices on one site
- Bring teams together
- Create a dynamic, welcoming and accessible space for Southern Stay participants and employees
- Ensure a positive participant experience with a centrally located hub for disability programs
- Provide free and accessible car parking to all participants, families and employees
- Future proof the agency and create diversity of income and co-located services
- Make the best use of our strong financial position.

In making this decision, the Board at all times asked the key question 'is this in the best interests of the people we support?'. The Southern Stay Board of Directors believes strongly that it is the right decision at the right time and will set us up for many years to come.

The project will include the development of a Warrnambool based Independent Living Skills Centre for people with a disability to develop living skills, increase community participation and achieve personal goals. It will also include a dynamic, welcoming and accessible office space for Southern Stay staff employees and co-located office space for community agencies. It is envisaged that project planning will take place in late 2023 with construction to start in mid-2024.

We aim to have project completion by late 2025

NEW SPECIALIST DISABILITY ACCOMMODATION IN HAMILTON - SCORESBY STREET

After two years of planning and construction, Southern Stay celebrated the development of Scoresby Street supported disability accommodation (SDA) on December 12, 2022. More than 35 invited guests attended the launch which included acknowledgements and stories from Board members, the architect and the builder. We were fortunate to have Southern Grampians Mayor David Robertson and local State MP Emma Keely attend the launch. Our life member Keith Haines unveiled the plaque on the day. The launch was followed by an open house which was attended by Scoresby Street neighbours and Southern Stay employees. The official handover of Scoresby Street took place on December 20, 2022. Three residents moved in on January 4, 2023 and have enjoyed settling into their new home.

PORTLAND HOUSING AND SERVICE PROVISION

The Portland Housing (Hodge Court) project started on June 23, 2023 and represented Southern Stay's first foray into accommodation support outside of Hamilton and Warrnambool. The move into Portland has enabled us to better meet our purpose which is to provide supports across south west Victoria. Building delays meant the commencement date for this new SIL moved from December 2022 through to June 2023. Three new residents are being supported by a team of 15 new Southern Stay staff.

The commencement of service provision in Portland has been assisted by the established office space at 121a Percy Street. The offices

provide a key contact point for participants, families and employees. Southern Stay offers Support Coordination and Plan Management from this location.

The office has provided opportunity for us to build strong networks within the Portland and Heywood communities. We have been able to host care team meetings and support participants to have plan re-assessment meetings. Participants have met visiting employees from a range of Southern Stay program areas, enjoying the face-to-face contact with people they have previously talked to on the phone and by email. Local families have expressed their appreciation for the investment that Southern Stay has made by having a team and office space in Portland.

COORDINATED ROSTERING – OUR PROGRAM COORDINATION TEAM

Throughout the year our leadership team had identified that our current practice of Program Managers, House Supervisors and Coordinators rostering employee changes was ineffective and took away from their preferred focus on participants, employee support and NDIS compliance. Some of the key issues relate to communication, work/life balance and Award complexity. Award complexity extends to the new requirements of our industry award (SCHADS) which came into place on July 1, 2022.

To address these challenges, a Program Coordination Team has been established and

led by Operations Manager Clint Gillmartin and Team Leader Jess Sparks. This project represents a big change for the agency. The team consists of five key employees whose primary focus is the development of a coordinated approach and as a key contact point (team) for rostering. The program coordination team has led to a number of positive outcomes including a single, available key contact point for employees, better utilisation of employees across the agency, award compliance and easier coordination for payroll.

COVID – MOVING FORWARD POST PANDEMIC

In health, aged care and disability services COVID restrictions remained in place during the year as people vulnerable to respiratory illness were being supported. Agencies such as Southern Stay continue taking a 'risk-based approach' to prevent infection. Over the past 12 months a number of employees and participants have been unwell with COVID but have not required hospital treatment. We continue to review our COVID Safe Plan and have started easing some requirements, including ending sign ins for all houses, reducing COVID signage and ceasing mask use outdoors. We continue vigilance with infection control particularly coming into winter months. The key message for employees has been "if you are unwell do not come to work".



Leadership

Whilst leadership across the agency is provided by the Board of Directors and the leadership team, there have been many other examples of leadership in action being shown by employees, families and participants throughout the year.

As an example, employees continue to 'step up' when required. When residents and participants have been unwell with COVID, many employees have come forward and provided safe and caring support. There are also many examples where our employees have taken on higher duties or new roles to challenge themselves and develop their leadership skills.

Our leadership team consisting of house supervisors, coordinators and managers continued to meet regularly and undertake leadership training throughout the year to learn, reflect and grow. The team continues to manage complexity, disruption and change and always focuses on our vision and purpose. Our team leads by example. They acknowledge people for their great work and contribution. They listen and learn. They stay focussed on our purpose.

THE LEADERSHIP TEAM

The Southern Stay leadership team consists of all senior staff, program managers, coordinators and house supervisors across the agency. The team met bi-monthly during the year to discuss strategic and operational plans, quality, safeguarding, compliance, leadership development, disability sector updates, finance, program issues, participant/employee achievements, projects, advocacy, complaints and compliments and workplace health and safety issues.

'At Southern Stay Leadership is not about position or title but about action taken' – Paul Loughheed, CEO

leadership development, disability sector updates, finance, program issues, participant/employee achievements, projects, advocacy, complaints and compliments and workplace health and safety issues.

THE BOARD OF DIRECTORS

Southern Stay would like to thank the eight volunteers that make up our Board of Directors. The Board members generously share their time and skills to ensure that we continue to grow and provide quality services. Current Board members have skills in finance, community development, legal issues, and strategic planning. The Board also includes people with lived experience of disability and family members of people with a disability.

The Board has provided strong leadership to ensure compliance with legal, ethical and regulatory requirements and has met monthly in 2022 - 2023 to discuss items such as planning for the future, service quality, finances, risk and service quality.

Southern Stay would particularly like to welcome Jo Beard to the Board of Directors. Jo is well known through her role as Councillor for the Corangamite Shire where she served three terms as Mayor. Jo has a strong reputation in her community where she lives with her husband and children in Cobden. Jo is also an NDIS participant supported by Southern Stay and has been very open sharing her story of living with MS in a number of forums.

The Board would like to acknowledge the valuable contributions of Brendan Moore (retired in June after three years) and Keith Haines (retired in December after 17 years). Both have provided invaluable positive leadership during challenging times.



Kathryn Emery (President)



Gillian Jenkins (Vice President)



Claire Nailon (Secretary)



Jo Beard



Nick Starkie



Michael Tudball



Jacob Taylor

LIFE MEMBERSHIP KEITH HAINES



Keith Haines' contributions to the disability sector go back to 1986. That was when Keith's son Shaun started work at Nigretta (then known as Hamilton Ability Industries) and he was asked by Yooralla, who ran the facility at that time, to join the Advisory Committee. Keith

remained on that committee until Yooralla pulled out of Hamilton in October 1997. Yalundah Support Services took over the operation of Nigretta and asked Keith to join its Committee of Management, which he did. Yalundah changed its name to Vantage Incorporated in the early 2000s and then WDEA in October 2011. Keith was on the Board through all those changes until December 2019. In 2006 Keith joined the Committee of Management of STAY Residential Services and in 2007 became Chairman, a role he filled for more than six years. When Southern Stay Disability Services was formed by the amalgamation of STAY Residential Services and Southern Way in December 2017, Keith was one of four Hamilton members of the Committee of Management to move onto the new Board. We recall Keith always asking the question 'Is this amalgamation in the best interest of the people we support?'

In December 2019, Keith retired from the WDEA Committee of Management and focused his attention on Southern Stay. Over the past 17 years Keith has been committed to Southern Stay. He asked the hard questions, stepped up into leadership roles when required and always advocated for the rights of people with a disability

At our AGM we acknowledged Keith's 36 years voluntary contribution to the disability sector and 17 years of contribution to our agency. Thanks Keith!

ANNUAL GENERAL MEETING

Our fourth AGM was held on October 18, 2021 via Zoom with 24 attendees. This is a huge difference from pre-COVID AGMs where we more than 100 people enjoyed the opportunity to get together and celebrate Southern Stay's participants and employees. We look forward to the 2023 AGM being face to face for the first time in four years.

The AGM this financial year included employee acknowledgments for their many years of service, confirmation of Board of Directors positions and acknowledgement of Board Member Keith Haines for his 17- year voluntary contribution to the agency.

The membership also made a change to the

rules to state 'The Committee will, to the best of its endeavours, ensure effective recruitment of new members to the Board with consideration of balanced regional representation, lived experience of disability, gender balance, diversity in age groups and appropriate skills mix (e.g. legal, finance, compliance, strategy, risk)'

REGIONAL LEADERSHIP

Southern Stay maintains ongoing connections with Community South West, South West Disability Network and South West Regional Leaders Group, demonstrating a commitment to community leadership to address local area needs and issues for people with a disability. Our continued involvement with the Statewide CEO Collaboration Group facilitated by Able Australia brings together CEOs from across Victoria addressing the ongoing impact of COVID-19 and has provided up to date information and peer support.



Southern Stay took a lead role in bringing NDS State Manager Sarah Fordyce to Warrnambool on June 2 to speak to the South West Disability Network.

COMMUNITY SPONSORSHIP

Southern Stay continues to sponsor a number of community projects that benefit people with a disability and their families and supports our commitment to choice, inclusion and achievement. These include the South Warrnambool Hurricanes and the Hamilton Boomers football teams, Find Your Voice Choir, Gillin Boys Foundation, All Abilities Advocacy group, Carers Week events, South West Sport Star Awards (inclusive events) and Warrnambool Special Development School fundraising.

Risk Management, Safeguarding, Quality & Improvement

On June 3 2021, the NDIS Quality and Safeguarding Commission registered Southern Stay Disability Services as a registered NDIS provider under section 73E of the National Disability Insurance Scheme Act 2013 (NDIS Act).

Health and Disability Auditing Australia (HDAA) identified that Southern Stay achieves all the requirements to meet the NDIS Practice Standards.

Our mid-term assessment conducted by HDDA against the NDIS Practice Standards took place in mid-June 2022. Five minor corrective actions relating to high intensity supports and information management were identified and were actioned in July 2022.

The Quality & Compliance Committee, an operational committee consisting of the CEO, COO, CFO and Quality Manager, has met monthly throughout the year to ensure Southern Stay is addressing risks, quality, safeguarding and working towards improvement.

EMPLOYEE ORIENTATION

A 'Employee Induction and Orientation Working Group' consisting of the COO, HR, and Operation Managers has made improvements and efficiencies to our onboarding process. The group has worked to replace our iinduct online orientation with 'etrainu' (NDIS focused online training). Online modules have been identified that employees need to complete prior to commencements (e.g NDIS Quality, Safety and You, fire safety) and modules that can be undertaken within three months of commencement (e.g Supporting Effective Communication, food handling). Online training will be backed up by more focused face-to-face program orientation training, unique to worksites and individual participants.

ZERO TOLERANCE TO ABUSE AND NEGLECT - ROYAL COMMISSION

Southern Stay has a 'whole of agency' commitment to ensure that every resident or program participant has the right to live their life free from abuse, violence, neglect and fear. – Zero Tolerance Policy

We all have a duty of care to prevent abuse and neglect. It has been made clear to everyone that Southern Stay takes a 'zero tolerance' approach to the abuse and neglect of people with a disability.

During the year the Royal Commission into Abuse and Neglect of People with a Disability held a number of hearings related to housing, health services, education, COVID-19, vaccinations and First Nations people. Stories from the Royal Commission have been difficult to hear and reinforce the need to have quality safeguards in place. Southern Stay continues to support people to have their say and voice their concerns as part of our complaints process.

Notices to Produce and Notices to Give Information were sent by the Disability Royal Commission to a number of large service providers. Southern Stay was not asked to provide any information.

The Royal Commission into Abuse and Neglect of People with a Disability will hand down its final report to Government in September 2023.

COMPLIANCE AND RISK MANAGEMENT PRIORITISED

Southern Stay expects significant change to our compliance and ways of operating as an outcome of the Disability Royal Commission. It is likely that there will be an increase in the compliance and safeguarding requirements for agencies. In preparation for this, Southern Stay is investing in risk management and compliance software called CAMMS.

CAMMS will target three key areas being risk, compliance and incident reports. The CAMMS risk register will support us to assess, monitor

and address our agency's key risks. The CAMMS compliance software will assist us to ensure that agency obligations are being met. This is currently done through an internal audit schedule. The CAMMS Incident Reporting software will assist us to record incidents, respond effectively and meet our obligations.

ADDRESSING OCCUPATIONAL VIOLENCE

Southern Stay is committed to providing and maintaining a psychologically safe and healthy workplace for all workers as well as participants, visitors and members of the public.

A strong focus for this year has been on addressing occupational violence. Our Quality Manager, Graeme McDonald, has contributed to a statewide working group looking at the issues of occupational violence in the disability sector. As an outcome a number of actions have been put into place to address occupational violence and assault, including engaging WorkSafe Victoria to undertake a review of our workplaces. This has led to the installation of security cameras, security camera screens and duress alarms and procedures for offices and some houses.

COMPLAINTS

People with a disability have the right to provide feedback about the services they receive. Complaints and feedback are important. Southern Stay endeavours to respond positively to comments, ideas, concerns and/or questions that may lead to improvement of services. Feedback regarding our services is welcomed at any time; in person, by phone/email/text or on our complaints form.
- Complaints Policy

All participants and family members are advised on how to make a complaint through our 'It's OK to Complain' brochure. If a complaint is received about the organisation, this is viewed as an opportunity for Southern Stay to learn about itself, gauge satisfaction with services provided and improve its services. Complaints are viewed as one of the ways participants and others can be instigators of positive change within the organisation. Complaints and compliments are reported to the Board of Directors monthly.

Over the year we received 45 'low' and 'moderate' complaints. Complaints have come from family members (55%), participants (9%) and community members (36%) and 95% of these complaints have been responded to with satisfaction.

RESTRICTIVE INTERVENTIONS

As an agency we are committed to providing supports in the least restrictive way possible

and where possible eliminating the use of any restrictive practices. Where restrictive interventions are required for behaviour support, such is the case for 26 of our participants, we aim to ensure compliance with relevant authorities and ensure least restrictive options are implemented.

We have provided positive behaviour support training to managers, supervisors and employees, maintained a register of current behaviour support plans and behaviour support practitioners, assisted families to have behaviour support funding included in their NDIS plans, and continued to liaise with NDIS Quality and Safeguarding Commission staff around reporting requirements and streamlining reports.



People & Capability

Southern Stay aims to promote a positive workplace culture for all its employees. Our guiding principles of Trust, Respect, Approachability, Continuous Improvement and Teamwork are seen in action through the many interactions our employees have with participants, members of the public and each other.

OUR WORKFORCE

Our agency currently has 299 caring and professional employees across our programs, services and sites. The commencement of SIL housing in Hodge Court, Portland and Scoresby Street, Hamilton has led to an additional 28 employees joining our agency.

The Southern Stay organisation structure has been updated to accommodate our continual growth with the following new changes highlighted;

- The CFO recruitment process has led to the employment of Ann Van Zyl. Ann comes to us with 25 years' experience in auditing and not for profit management. Ann also has a CPA and qualification in accounting science.
- Tracey Matheson (Team Leader) has taken on a new position of Support Coordination Manager in the NDIS Services Team.
- Clint Gillmartin has started in the new role of Operations Manager responsible for the Program Coordination team and Portland housing. He has been supported by Jess Sparks, Program Coordination Team Leader.
- The Assets Team has had a minor restructure. Kripa Shetty is now the key contact for maintenance and property management. Glenn Brock now has a key focus on fleet and ICT.
- NDIS Manager Bridie West will now report directly to the CEO (previously the CFO). This move has allowed us to utilise this role better across the agency and ensure that we continue to have Support Coordination and Service Provision separated (an NDIS requirement).
- Two new Southern Stay positions have been planned. The first position will be a full time Maintenance Worker role to support the Assets Team with routine inspections, preventative maintenance, basic repairs, contractor engagement and compliance of Southern Stay properties. The second position will be part

time (.6 EFT) Quality & Compliance Officer position to assist our Quality Manager Graeme McDonald with the maintenance of quality systems, accreditation programs, compliance and risk management across the agency.

EMPLOYEE SURVEY

Every two years Southern Stay undertakes a comprehensive employee engagement survey to gauge our workplace culture and identify areas for improvement. A total of 115 responses (38% of current employees) contributed to the data collected in the survey which identified areas that we doing well and areas that we need to improve. Areas for improvement included communication, recognition, role clarity and employee health and wellbeing.

- 99% of respondents believe that services we provide enhance the wellbeing, safety and satisfaction of the participant
- 98% of respondents believe that services are delivered safely, free from abuse, neglect, violence and preventable injury
- 93% of respondents feel comfortable to talk through issues, ideas and concerns with their manager/supervisor
- 96% of respondents believe services are fair, equitable, delivered according to goals and that participants are able to exercise control and choice.

EMPLOYEE HEALTH & WELLBEING

A Southern Stay Health & Wellbeing Committee has commenced with expressions of interest coming from all employees. This new committee has a targeted focus on the overall mental health and wellbeing of all who work at Southern Stay. People in the group are involved in setting its aims and activities which includes arranging social activities, building resilience, identifying hazards, addressing discrimination and other work practices to promote a psychological safe working environment for all employees.

Meetings

- Board of Directors
- Risk Management and Compliance Sub committee
- Finance & Audit Sub committee
- Board Nominations and Review Sub committee

Leadership Meetings

- Leadership Team
- Quality & Compliance Committee/ Executive Team
- Operational Managers Team

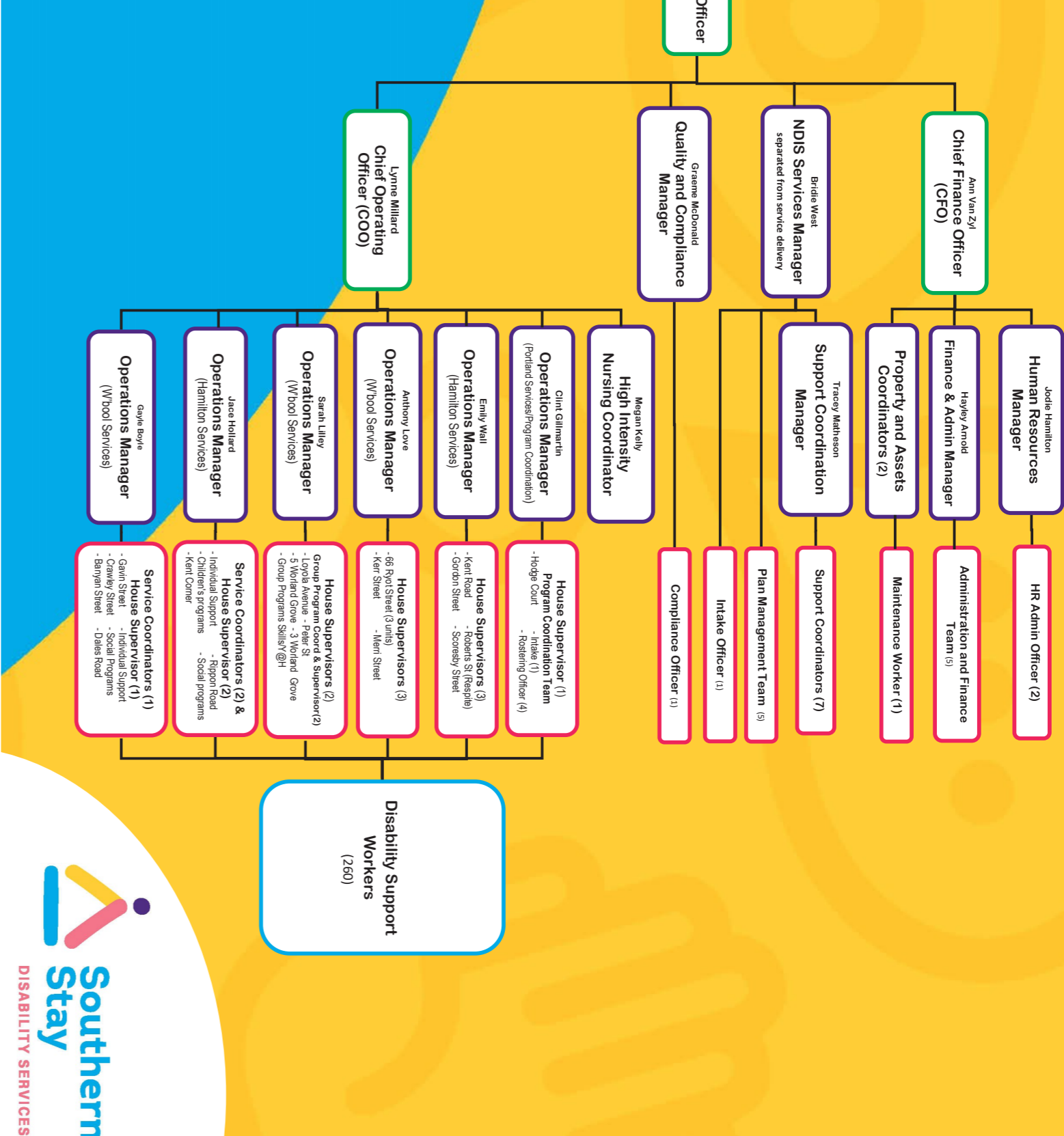
Employees

- House/Team meetings
- Workplace Health and Safety Committee

Other

- W'pool & Hamilton Consumer Reference Group

(Refer over page)



People & Capability

OUR STAFF

Stella Abbot
Allison Ackerley
Nicole Adamson
Sue Agnew
Craig Agnew
Matthew Alexander
Robyn Anscombe
Tissa Antony
Catherine Artz
Ayron Atkinson
Meghan Atkinson
Isabella Baker
Tania Barker
Hayden Barr
Bryan Barrera
Robyn Bartlett
Jessica Bateman
Anna Baxter
Susan Beaton
Sally Bensch
Jodie Benson
Marli Bermingham
Jessica Beveridge
Adrian Billings
Ruby Bilson
Tom Bishop
Ashley Black
Rachael Blackhurst
Emily Boxer
Gayle Boyle
Laura Brewer
Robert Bright
Glenn Brock
Kim Brody
Shauna Brooker
Carrie Brown
Chris Brown
Peter Brown
Tanya Brown
Mackenzie Buckle
Ruby Burge
Loniza Burns
Sandra Bushell
Susan Byrne
Rory Cahill
Maryjane Camilleri
Leanne Carrigg
Margaret Carroll
Sylvie Chabert
Amba Chace
Rejimon Chalappuram
Cherian
Monica Chittick
Cassie Clark

Stuart Clark
Debra Claven
Angela Cleary
Ross Cloete
Lisa Cloete
Kirsty Cole
Leana Compton
Belinda Cook
Ashleigh Crane
Jillian Crighton
Michelle Crothers
Stacey Crumpton
Olivia Dalton
Sophie Dalton
Miranda Davis
Debbie Dennis
Diane De Vos
Lauren Dews
Isobel Doukas
Daisy Downard
Sheryl Duncan
Kelvin Durston
Peter Dwight
Isabelle Dyer
Shelby Edwards
Priya Elizabeth
Matthew
Kylie Ellis
Matthew Elmes
Michelle Elvery
Brittany England
Sonia Eyles
Natalie Farley
Ian Farnbach
Neil Fawcett
Paige Field
Marianne Finn
Dean Fleming
Judith Forsyth-Mibus
Farah Fourniaux
Allison Fraser
Louise Gainey
Tim Gainey
Glaiza Galicia
Elizabeth Gannon
Kelly Gannon
Jean-Phillippe Gaston
Stacey Gay
Sandra Gent
Jessica Geyer
Josh Gibbs
Tamara Giblett
Clint Gillmartin
Jennifer Godfrey

Kirsty Goldingay
Anna Gonzaga
Chloe Graham
Melissa Graham
Angela Griffin
Shane Griffiths
Jenny Gunning
Fiona Gurney
Allan Hadden
Joel Hall
Jodie Hamilton
Matthew Hamilton
Lucy Hand
Christian Harrison
Troy Harry
Erin Hatherell
Daniel Hayes
Tracey Head
Georgie Henderson
Andrea Higgins
Jacob Hill
Vanessa Hirst
Bodie Hollard
Jace Hollard
Rachael Honeychurch
Samantha Hooke
Sarah Hope
Janette Howe
Matthew Howe
Robin Hull
Aaron Hume
Caylee Hunt
Emily Isbel
Annabel Johnson
Jackie Johnson
Alex Joselet Kavil
Vipin Kalloorath
Remanen
Alex Katrianto
Kamaljeet Kaur
Jaspreet Kaur
Jessica Kelly
Leith Kelly
Megan Kelly
Rhea Kelly
Sarah Kelly
Campbell Kelvy
Chelsea Ketelaar
Robert Ketelaar
Luna Kim
Branden Kim
Jan Kinnear
Maria Kipreou
Khyll Knight

Katrin Konrad
Mary Lacey
Pauline Lamb
Ruby Lang
Brooke Le Roy
Angus Lean
Josie Lean
Emelyn Leder
Kyrra Leigh
Sarah Lilley
Patricia Lo Ricco
Jenna Loats
Andrea Loft
Maggie Loft
Cassie Longman
Stacey Longmore
Anthony Love
Abbey Luhrs
Christopher Lynch
Lorraine Mandiringana
Heather Martin-Trigg
Sophia Mason
Tracey Matheson
Emmanuel Mathew
Catherine Matuschka
Andrew McCabe
Karorina McCarthy
Graeme McDonald
Neil McDonald
Beth McDowell
Katherine McGregor
Allan McKenzie
Lois McKenzie-Parker
Molly McKinnon
Cindy Lee McMahan
Lana McMahan
Leah McPherson
Janita Millard
Lynne Millard
Cassie Milton
Denise Moloney
Hayley Moloney
Sharon Moritz
Kimberley Morrison
Rebecca Mott
Lisa Murphy
Carolyn Murrell
Hannah Muscat
Jacqueline Muskee
Shyla Nanglegan
Alana Nash
Elke Neave
Jennifer Neaves
Sarah Nenasheff

Jodi Nepean
Debra Norris
Charity Nyinyal
Joshua Obagbemi
Kim O'Connor
Jack O'Connor
Madlina Odhok
Leah O'Keefe
Carolyn Oksala
Chloe O'Leary
Nikole O'Neill
Darren Osborn
Nick O'Sullivan
James Owens-Brownbill
Glenda Palmer
Hannah Parker
Novie Patalinghug
Andy Paton
Fran Pearson
Tom Pedrina
Donna Perkins

Shelby Perry
Deborah Philp
Peter Pohlsen
Jeanette Potter
Kellie Potter
Romy Potter
Isabella Povey
Meagan Power
Justin Price
Colleen Quinn
Danielle Rarere
Tim Reid
Mercy Riddle
Paul Robinson
Heather Rogers
Ruby Ross
Kevin Rowland
Don Rundell
Leesa Russell
Lisa Maree Russell
Maree Russll
Shani Russell

Tania Russell
Rebecca Ryan
Justin Ryan
Makerita Savea
Conor Sewell
Jesse Shannahan
Robin Sharrock
Kripa Shetty
Deborah Smart
Andrea Smith
Sarah Smith
Mark Sonogo
Jess Sparks
Deanna Speechley
Brendon Stanley
David Stockdale
Faye Stokie
Alicia Stuart
Marvy Subingsubing
Olivera Szynda
Michaela Tafao
Sarah Tarrant

Sally Taylor
Thea Taylor
Krystal Taylor
Danielle Thomas
Lydia Thomas
Megan Turland
Jane Turner
Mabel Udarbe
Ann Van Zyl
Karina Walker
Emily Wall
Doug Ward
Bridie West
Ann Whitehead
Alisha Wilson
Chloe Wilson
Kristal Wilson
Fiona Winderlich
Wendy Woodhams

STAFF SERVICE AWARDS

3 YEARS

Allison Ackerley
Ayron Atkinson
Hayden Barr
Robyn Bartlett
Rachael Blackhurst
Laura Brewer
Robert Bright
Leanne Carrigg
Debbie Dennis
Sheryl Duncan
Sandra Gent
Janette Howe
Matthew Howe
Alex Joselet Kavil
Graeme McDonald
Beth McDowell
Joshua Obagbemi
Nick O'Sullivan
Paul Robinson
Lisa-Maree Russell
Tania Russell
Jesse Shannahan
Brendon Stanley
David Stockdale
Chloe Wilson

5 YEARS

Jodie Benson
Theresa Bouchier
Monica Chittick
Kelvin Durston
Glaiza Galicia
Joshua Gibbs
Jennifer Godfrey
Rhea Kelly
Khyll Knight
Angus Lean
Shani Russell
Kripa Shetty
Faye Stokie
Alisha Wilson
Fiona Winderlich

10 YEARS

Matthew Alexander
Adrian Billings
Tracey Head
Josie Lean
Allan McKenzie
Romy Potter
Mercy Riddle
Jess Sparks
Megan Turland

15 YEARS

Emily Wall

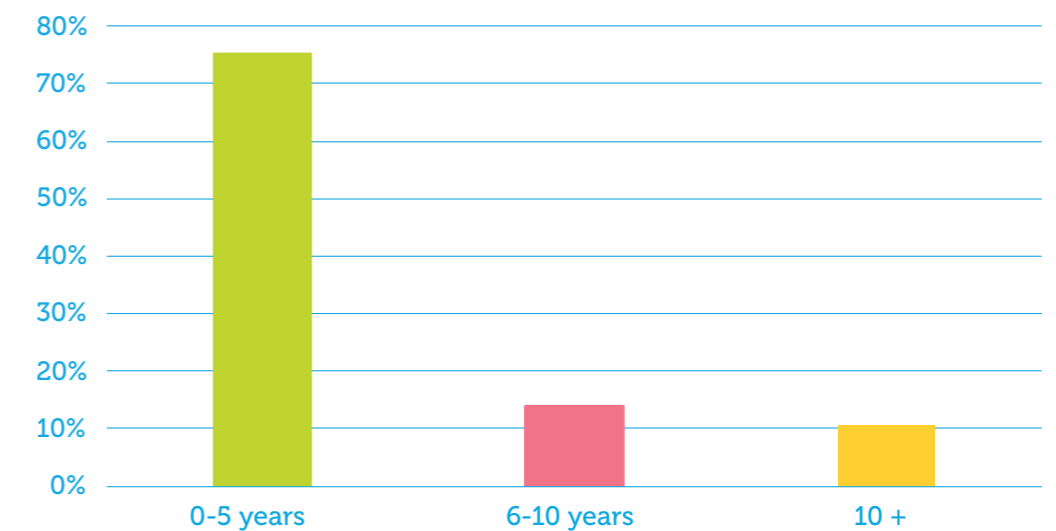
20 YEARS

Jillian Crighton
Sarah Lilley

25 YEARS

Gayle Boyle

Years of Service

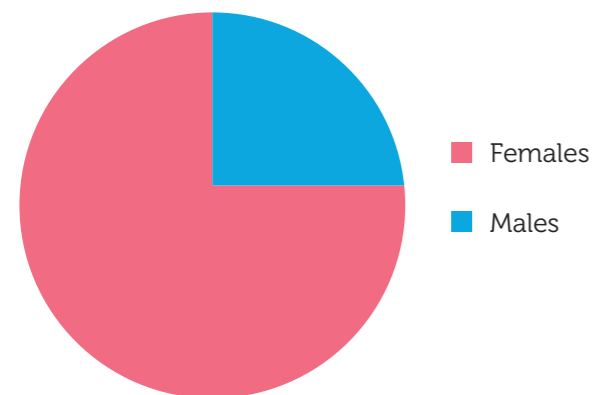
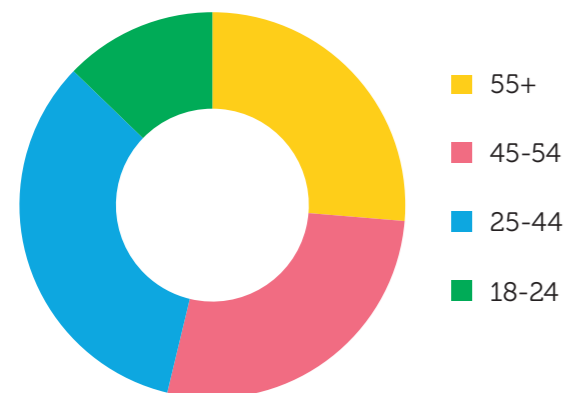


Workforce Data

It is pleasing to note that employee turnover remains very low and growth continues in our workforce. Some of the issues surrounding employee shortages due to COVID restrictions and seasonal flu have not impacted our ability to deliver quality services to our participants

We continue to work with local agencies such as South West TAFE and GenU to assist our workforce to upskill and achieve a qualification in disability studies. This financial year we have again seen two groups work towards achieving their Certificate IV in Disability. Southern Stay continues to encouraging our current workforce to pursue qualifications relating to the disability field.

Age Demographic



A LEARNING ORGANISATION

At Southern Stay a key value is learning – **‘Actively seeking feedback and engaging in new learning to improve the quality of services. Being adaptable and resilient in dealing with stress and disruption.’**

Southern Stay’s focus is on the delivery of high-quality services and care to participants by all employees. This is complemented through the provision of quality training and development opportunities offered to all employees throughout the year. We ensure that all employees are trained and have access to resources to achieve our agency’s mission and objectives. Training and development are linked to quality and compliance requirements and the performance appraisal system, promoting sound working practices that maximise outcomes for all.

The past 12 months has seen Southern Stay maintain a strong focus on training for employees providing high intensity supports outlined and updated by the NDIS. Reclassification of high intensity supports took place early in 2023 and our Clinical Governance Committee were quick to implement the changes that included dysphagia supports, ventilator support, epilepsy and seizure support, enteral feeding and complex wound care support. More than 3655 hours of training have been delivered across the agency.



Participant Focus

‘At Southern Stay the person with the disability is central to all planning and decision making that helps achieve their preferred lifestyle. The person chooses the level of participation in planning according to their preference and ability, and is encouraged and supported to have as much control as possible over the whole planning process’

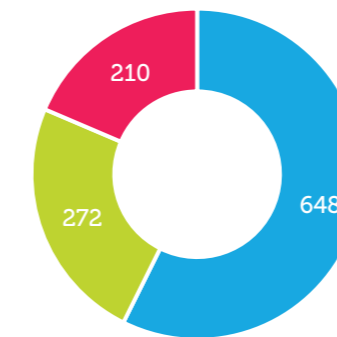
COO, Lynne Millard

Direct support services include accommodation, day programs, individual support and respite

COMMUNITY INCLUSION AND SERVICE DELIVERY HIGHLIGHTS

It has been pleasing to see participants re-engaging with sporting interests, major events and community activities post COVID. During the year Southern Stay participants have enjoyed attending local events including the Port Fairy Folk Festival, May Racing Carnival, local and AFL football. Activities such as outdoor exercise, bushwalking, visiting regional attractions, BBQs and plenty of visits to cafes, restaurants and pubs have also been very popular. People are enjoying re-engaging with their community again. Photos in this report highlight that community inclusion continues to be a high priority. These photos also reflect the theme of ‘Active Supports’. Active Support is about enabling relationships that facilitate engagement of people with intellectual disabilities in meaningful activities and social relationship. It’s about ‘supporting to do’ not ‘doing for’.

Delivery Snapshot



■ Plan Managed ■ Support Coordinated ■ Direct Support

227,181 hours of direct support provided

DAY PROGRAM TEMPORARY RELOCATION

The Young at Heart day program temporarily relocated venues for six months while the Jetty Flat facility was redeveloped. We were fortunate that the South Warrnambool Football and Netball Club, home of the Hurricanes (all abilities team) provided us with an alternate venue. This change of venue started in July with the redevelopment being completed in February 2023. The redeveloped Jetty Flat venue has a larger open space, breakout areas, accessible toilets and a large kitchen. Employees and participants were happy to return to the improved Jetty Flat facilities.

Southern Stay would like to again thank the South Warrnambool Football and Netball Club for hosting our programs for six months.

Participant Focus

NAVIGATING THE PATH TO SUCCESS: NDIS PLAN MANAGEMENT AND SUPPORT COORDINATION'S REMARKABLE GROWTH AND IMPACT

Southern Stay developed two NDIS specific programs in late 2017, Support Coordination and Plan Management, to meet the requests of our participants wanting these essential NDIS services from an agency they trust. Since that time both programs have made significant strides and provide services from our three locations in Hamilton, Portland and Warrnambool. As the NDIS continues to evolve, the success and growth of these essential services have played a pivotal role in empowering individuals with disabilities, ensuring the effective utilisation of funds and fostering a more inclusive community. The NDIS was designed with the principle of empowering participants to exercise choice and control over their supports. Plan management and support coordination have played a crucial role in making this a reality. By empowering participants to make informed decisions and access a broader range of service providers, they have been able to exercise greater control over their NDIS journey.

The growth and success of our Plan Management and Support Coordination programs are also linked to the ongoing advocacy and education efforts undertaken by these services. Raising awareness about the NDIS, its benefits, and the available support options has contributed to people accessing the scheme, increased utilisation of plans and improved participant outcomes.

A total of 274 participants in 2022 - 2023 chose the Southern Stay Support Coordination Team which has eight Support Coordinators to guide them through the NDIS. Tracey Matheson was appointed as Support Coordination Manager to lead and provide support to the team to ensure their knowledge and skills are second to none, providing the best service to our participants.

A total of 10,000 hours of Support Coordination was allocated in 2022 - 2023 helping participants to achieve the outcomes they want from their NDIS plans. One of the key contributors to the success of the support coordination team is their ability to cater to the diverse needs of NDIS participants. By providing personalised support and tailoring individual NDIS plans, participants have been able to access the specific services and



Assisting participants to identify their living needs has resulted in 10 people moving out of home to various supported independent living options, living with friends and increasing their independence. Another participant was able to move out of an aged care facility into a specialist disability accommodation, gaining back independence and choice and control over his life. Other people have moved into different accommodations to better suit their physical needs or moved to different towns and cities to be closer to their families. Participants have also had greater access to the supports they want in their home, accessed respite, purchased equipment, completed modifications to their homes, gained their drivers licence, gone on supported holidays and participated in activities they love and ticked some to-do items off their bucket list! These stories highlight the progress made, challenges overcome, and the transformative effect this service can have on individuals and their families.

A total of 650 participants in 2022 - 2023 chose Southern Stay Plan Management to ensure the effective utilisation of their NDIS plan funds. Five staff are situated across all of our locations to ensure we provide a local, personalised service with face-to-face engagement. The Plan Management team processed more than 47,500 invoices for our participants this financial year. The invoices came from both registered and non-registered disability providers across the south west, totalling over \$29.5 million which was claimed and paid from participants' NDIS plans.

Technological advancements have significantly impacted our Plan Management team. We have embraced innovative platforms, digital tools and mobile applications to streamline

administrative tasks, improve transparency, and enhance participants' experience. This tech-driven approach has not only reduced paperwork but also increased accessibility to our service for participants.

As we reflect on the achievements and growth of Plan Management and Support Coordination, it becomes evident that these services are instrumental in realising the true potential of the NDIS. The commitment to empowering individuals with disabilities, promoting choice and control, and fostering collaborative efforts has made a significant difference in the lives of our participants. By continuing to build on these successes, we can pave the way for a more inclusive and equitable community.

POSITIVE FEEDBACK

All compliments received from participants and families are welcome and assist Southern Stay to learn about itself, gauge satisfaction and improve its services. All compliments are recorded in a feedback register. The following is a small sample of the positive feedback received about our employees and services.

'I would like to say that your staff person was an amazing carer and we had an amazing time. We are very similar and I feel we got on very well. She could not have been more helpful if she tried. She was amazing and went over and above her job. I would love to have her anytime I make a trip away. She is amazing' - Program Participant (email)

'I was scared when you said my new housemate was coming in. But he and I have hit it off. We love the same food. We talk together lots. A big thank you guys' - Resident (email)

'Our family has no words for how grateful we are all the time for the hard work of the house supervisor and her beautiful team of humans at the house. You all do so much for our sister. Thank you' - Residents Family Member (email)

'Mum passed on a thank you for all you do for her son. She is grateful for Southern Stay. Her son really enjoys going to Respite. When she tells him in the days leading up to him going, he gets excited. He enjoys being there and all the activities provided. Knowing that he is enjoying himself and happy to go makes a big difference' - Family Feedback

'Thank you for attaching our son's outcomes and photos. He went really well while we were away, thanks to everybody involved! We had regular video calls to him and got to see the places he went to. It was great to see him happy. Thank you!' - Parent (email)

MARKETING

Southern Stay regularly reviews its marketing plan which has been developed to 1) build awareness of the business and attract new participants 2) identify strategies to guide our marketing 3) ensure communication with current key stakeholders 4) promote the new entity as one agency and 5) market ourselves as an 'employer of choice' and complement the workforce development plan. A key focus of our marketing has been on promoting employment opportunities and being a supported accommodation provider of choice.

Southern Stay would like to acknowledge the Warrnambool Standard, Fitzmedia and the ACE radio network for their commitment to our local community and for providing the opportunity to promote Southern Stay services to our community. Many radio and newspaper ads have been aired throughout the year promoting plan management, accommodation support and detailing positions vacant at Southern Stay.

It is acknowledged that our marketing plan is only a small part of the reason for agency growth. The caring and professional approach of our employees is the main reason that people choose Southern Stay services and satisfied participants remains the single best marketing tool.

HAMILTON FLOODS

During October 2022 the residents of our Rippon Road house were relocated to our Short-Term Accommodation house at Roberts Street after the house was flooded. Employees responded to this emergency promptly, kept families informed and amended staffing requirements. Unfortunately, some short-term accommodation bookings were impacted by this move. Our priority during this time was to ensure continuity of care for residents. Thank you to all our employees and parents for your understanding during this difficult period.

The October floods in Hamilton were identified as a one-in-50-year event which also threatened two other Southern Stay properties. We appreciated the support of the Hamilton SES and local Council during this time.



In Memoriam

When a resident, program participant or employee passes away it can be a very difficult time for all involved. Grief and loss can be felt and expressed in many different ways. During the year we said goodbye to three regular participants and a valued employee, all who are fondly remembered.

GREG LOWE



It was with great sadness that we shared the news that Peter Street resident Greg Lowe passed away in late 2022. Greg is greatly missed by his housemates and all who worked with him. A number of employees worked with Greg for many years. He loved his football and

was well known to many people in Warrnambool for cheering on local teams. Over the last two years Greg had a number of significant health issues. Greg lived a good life and was always well supported. His brother David has written to Southern Stay thanking all for their care of Greg over the years.

'Professional doesn't come close to describe it. All the staff have always taken a personal interest in Greg's care and wellbeing and we appreciate and acknowledge all the hard work that he has required and Southern Stay has delivered to the next level. Thank You All for being a part of Greg's life and contributing to the memories and Thank You for all the years of exceptional care'

NICOLE JONGEBLOED



SIL resident Nicole Jongebloed passed away during early 2023. Nicole was a resident with us for four years. She was well supported by a caring and professional team at Dales Road where Nicole lived independently in her family home. All who worked with Nicole have

been amazing over her time at Southern Stay and were particularly supportive over her health issues, including during her three-month stay in hospital.



KYLIE LANGLEY

Hamilton ISP participant Kylie Langley passed away during the year. Kylie came to Southern Stay through a request from Motor Neurone Disease Australia. Our employees feel fortunate to have assisted Kylie for the last two years of her life. She will be remembered for her vibrant personality as well as her positive outlook on life for herself

and her daughters. While Kylie's passing was not unexpected it still presented a difficult time for her family and the employees who supported her.

STACEY KONIARAS



In early 2023 we heard the very upsetting news that Kerr Street 2IC and valued employee Stacey Koniaras had passed away suddenly after an unexpected and serious medical issue. Stacey was a highly regarded and popular member of the team at Kerr Street and had also worked in across other Southern Stay programs in

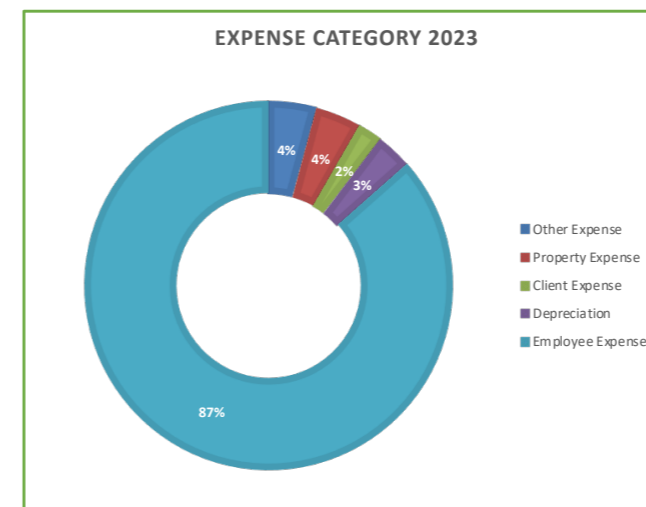
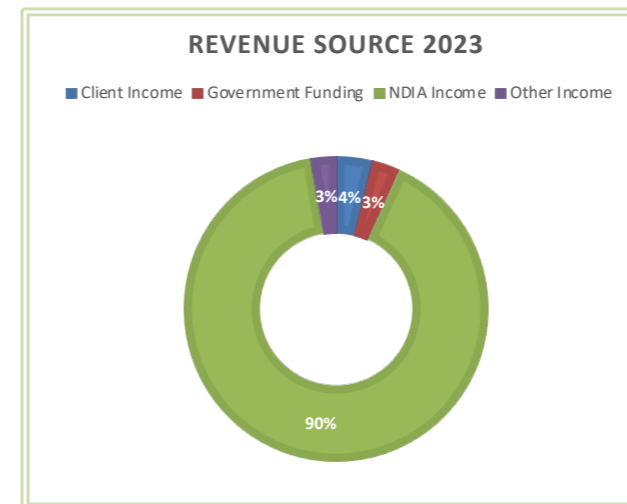
Warrnambool. Her leadership, passion, care and commitment has made a positive difference to the lives of many of our participants.





Financial Report

Southern Stay generated a net trading surplus of \$164,583 for the 2022/23 financial year.



2023/24 OUTLOOK

New challenges emerge in the sector as funding indexation is not aligned to increased payroll and compliance costs.

REVENUE

Total revenue of \$19.1m was generated from all operations. Various vacancies in our housing impacted the funding received from rent, Specialist Disability Accommodation (SDA) and Supported Independent Living (SIL) which was offset by the commissioning of our SDA property at Scoresby Street, Hamilton in January.

EXPENDITURE

Total expenditure of \$18.9m was incurred for the 2022/23 year. Additional expenditure was incurred :

- to open the new office in Portland as support to the services delivered in this area;
- to grow our workforce and establish a Program Coordination team to take control of our complex rostering;
- in securing a workforce for the new SDA properties in Portland which commenced operating in the 2022/2023 financial year;
- in opening the specialist disability accommodation at Scoresby Street, Hamilton;
- with the settlement of the Timor Street property;
- with the on-going COVID-19 pandemic costs;
- with the investment in the new CAMMS compliance and risk software (to be completed in late 2023)

NET ASSET POSITION

- The net asset position increased from the prior year with \$1.5M:
- Cash and cash equivalents decreased with \$3.8M after the settlement of Timor Street Property for \$3.4m, completion of the Scoresby Street building for \$700k and purchasing of other assets to the value of \$400k;
- Increased lease liability and right of use asset after opening the Portland office and an extended term for 150 Fairy Street in lease calculations;
- Land and buildings valuations increased with \$1.3m after the independent revaluation of properties owned;
- Receiving \$13,429 from the D.Ryan bequest and establishing reserve;

Southern Stay Disability Services Inc.
Financial Statements
For the year ended 30 June 2023



Financial Report

For the year ended
30th June 2023

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Southern Stay Disability Services Inc.

**Statement of profit or loss and other comprehensive income
For the year ended 30 June 2023**

	Notes	2023 \$	2022 \$
REVENUE			
Operating activities	2	18,607,519	18,617,985
Other	3	505,388	402,467
TOTAL REVENUE		19,112,907	19,020,452
EXPENSES			
Employee expenses		16,166,638	14,900,495
Property expenses		764,279	691,489
Administration expenses		497,981	569,618
Depreciation and amortisation	4	592,511	519,864
Client expenses		391,511	402,215
Staff amenities		234,265	267,297
Vehicle expenses		247,070	210,318
Sundry expenses		48,328	6,677
Bad debt expense		5,739	1,784
TOTAL EXPENSES		18,948,323	17,569,757
NET RESULT FOR THE YEAR		164,583	1,450,695
OTHER COMPREHENSIVE INCOME FOR THE YEAR			
<i>Items that will not be reclassified subsequently to profit or loss:</i>			
Gains/(losses) on property revaluation		1,485,860	-
Government Equity in Loyola Avenue		(159,407)	3,210
TOTAL OTHER COMPREHENSIVE INCOME FOR THE YEAR		1,326,453	3,210
COMPREHENSIVE RESULT FOR THE YEAR		1,491,036	1,453,905

The accompanying notes form part of these financial accounts.

Southern Stay Disability Services Inc.

**Statement of Financial Position
For the year ended 30 June 2023**

	Notes	2023 \$	2022 \$
ASSETS			
Current assets			
Cash and cash Equivalents	5	2,089,030	5,953,400
Financial sssets	6	5,138,540	5,123,296
Trade and other receivables	7	1,863,987	2,137,607
Other assets	8	479,381	121,618
Total current assets		9,570,938	13,335,921
Non current assets			
Property, plant & equipment	9	13,597,018	7,985,418
Right of use asset	10	465,802	325,225
Total non current assets		14,062,820	8,310,643
TOTAL ASSETS		23,633,758	21,646,564
LIABILITIES			
Current liabilities			
Trade and other payables	11	609,449	616,566
Lease liability		159,985	138,014
Employee benefits	12	2,494,530	2,285,313
Total current liabilities		3,263,964	3,039,893
Non current liabilities			
Lease liability		354,923	205,332
Employee benefits	12	197,885	75,389
Total Non Current Liabilities		552,808	280,721
TOTAL LIABILITIES		3,816,772	3,320,614
NET ASSETS		19,816,986	18,325,950
EQUITY			
Retained surplus		17,525,212	17,375,731
Asset revaluation reserve		1,887,684	720,638
Government equity reserve		362,840	203,433
D. Ryan bequest reserve		13,429	-
Lois McPherson bequest reserve		27,821	26,148
TOTAL EQUITY		19,816,986	18,325,950

The accompanying notes form part of these financial accounts.

Southern Stay Disability Services Inc.

Cash Flow Statement For the year ended 30 June 2023

	Notes	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating activities		19,264,548	18,095,186
Payment to suppliers and employees		(18,700,745)	(16,792,824)
Interest received		85,873	59,506
Donations received		14,093	26,645
Net GST received/(paid)		303,789	27,384
NET CASH PROVIDED BY OPERATING ACTIVITIES	18	967,558	1,415,897
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(4,710,994)	(1,501,606)
Proceeds on sale of property, plant, and equipment		68,001	137,500
Purchase of financial assets		(15,244)	(30,602)
NET CASH USED IN INVESTING ACTIVITIES		(4,658,237)	(1,394,708)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of operating lease		(173,691)	(140,563)
NET CASH USED IN FINANCING ACTIVITIES		(173,691)	(140,563)
NET INCREASE IN CASH AND CASH EQUIVALENTS HELD		(3,864,370)	(119,374)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		5,953,400	6,072,774
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	5	2,089,030	5,953,400

The accompanying notes form part of these financial accounts.

Southern Stay Disability Services Inc.

Statement of Changes in Equity For the year ended 30 June 2023

	Retained Earnings \$	Asset Revaluation Reserve \$	Government Equity Reserve \$	D.Ryan Bequest \$	Lois Mcpherson Bequest \$	TOTAL \$
BALANCE AT 30 JUNE 2021	15,924,564	720,638	200,223	-	26,620	16,872,045
Net result for the year	1,450,695	-	-	-	-	1,450,695
Other comprehensive income	-	-	3,210	-	-	3,210
Transfers to and from reserves	472	-	-	-	(472)	-
BALANCE AT 30 JUNE 2022	17,375,731	720,638	203,433	-	26,148	18,325,950
Net result for the year	163,747	-	-	-	836.00	164,583
Other comprehensive income	-	1,167,046	159,407	-	-	1,326,453
Transfers to and from reserves	(14,266)	-	-	13,429	837.00	0
BALANCE AT 30 JUNE 2023	17,525,212	1,887,684	362,840	13,429	27,821	19,816,986

Note 1: Statement of significant accounting policies

a. Basis of preparation

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Reform Act 2012. The board have determined that the accounting policies adopted are appropriate to meet the needs of the members of Southern Stay Disability Services Incorporated.

In the board's opinion, the incorporated association is **not a reporting entity**.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of the following Australian Accounting Standards to the extent applicable as required under Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2022:

- AASB 101 *Presentation of Financial Statements*
- AASB 107 *Statement of Cash Flows*
- AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*
- AASB 124 *Related Party Disclosures*
- AASB 1048 *Interpretation of Standards*
- AASB 1054 *Australian Additional Disclosures*
- AASB 1060 *Related Party Disclosures* (Key management personnel only to satisfy ACNC regulation)

The financial statements have been prepared on the basis of historical cost, except for certain properties and financial instruments that are measured at revalued amounts or fair values at the end of each reporting period, as explained in the applicable accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Entity takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for leasing transactions that are within the scope of AASB 16 Leases, and measurements that have some similarities to fair value but are not fair value, such as value in use in AASB 136 Impairment of Assets.

b. Going concern

The Board has, at the time of approving the financial statements, a reasonable expectation that the Entity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

c. Critical accounting judgments and key sources of estimation uncertainty

The following are the critical judgements, apart from those involving estimations, that the Board has made in the process of applying the Entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Fair value measurements and valuation processes

The association assesses impairment at the end of each reporting period by evaluation of conditions and events specific to the association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using external valuations or value-in-use calculations which incorporates various key assumptions.

Employee benefits - annual Leave

For the purposes of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As the association expects that all of its employees would use all of their annual leave entitlements earned during a reporting period before 12 months after the end of the reporting period, the association believes that obligations for annual leave entitlements satisfy the definition of short-term employee benefits and, therefore, can be measured at the (undiscounted) amounts expected to be paid to employees when the obligations are settled.

Lease term and option to extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with bond periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the association will make. The association determines the likelihood to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the association.

Lease liability recognition - subsequent remeasurement

The Entity remeasures the lease liability due to changes in an index or rate or a change in expected payment under a guaranteed residual value, in which cases the lease liability is remeasured by discounting the revised lease payments using an unchanged discount rate. Management exercises judgement to determine the future change in consumer price index in calculating future lease payments.

Performance obligations under AASB 15

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

(d) Revenue

NDIS funding, donations and bequests

When the association receives operating revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the association: - identifies each performance obligation relating to the grant - recognises a contract liability for its obligations under the agreement - recognises revenue as it satisfies its performance obligations. Where the contract is not enforceable or does not have sufficiently specific performance obligations:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards;
- recognises relates amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from contract with customer)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Capital grants

When the association receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The association recognises income in profit or loss when or as the association satisfies its obligations under the terms of the grant.

Interest income

Interest income is recognised using the effective interest method.

Client income

The Association enters into lease agreements as a lessor with respect to SDA & other properties owned and managed by the organisation. Rental and Board and Lodging income from operating leases is recognised on a straight-line basis over the term of the relevant lease.

(e) Income tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, and is therefore exempt from paying income tax.

(f) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term deposits and highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Term deposits with a maturity of greater than 3 months are classified as financial assets.

(g) Trade and other receivables

Trade and other receivables are recognised at amortised cost, less any provision for impairment.

(h) Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Land & buildings are stated at fair value, based on regular independent valuations less depreciation on buildings.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Buildings	40 years
Leasehold improvements	40 years
Plant and equipment	3-10 years
Motor vehicles	3-8 years
Furniture & Fittings	5-20 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date. The board have adopted an independent valuation as at 30 June 2023, which represents the fair value of held Land and Buildings. An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Government equity (Loyola Avenue) represents share repayable to the government in the event this property is sold.

(j) Trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

(k) Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Other long-term employee benefits

The liability for long service leave not expected to be settled within 12 months of the reporting date are measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to expected future wage and salary levels, experience of employee departures and year's of service. Expected future payments are calculated using Department of Treasury and Finance wage inflation and discount rates that match, as closely as possible, the estimated future cash outflows.

(k) Employee benefits (cont.)

Long Service Leave Portability

Employees entitled to long service leave entitlements within the portability long service leave scheme will have the mandatory contribution for long service leave entitlement held by the scheme from the 1st of January 2020 for disability support workers and 1st of October 2020 for other support & administration employees.

The Portable Long Service Leave Scheme (PLSLS) was established to, in general, administer and manage the Scheme assets and provide a construct to provide portability of long service leave across the Victorian community service, contract cleaning and security sectors. Whilst Southern Stay is a Participant Employer under the PLSLS, the Scheme rules stipulate that employees' long service leave rests with the Participant Employer. A provision for long service leave is required to be recognised at the present value of the long service leave obligation. In accordance with accounting standards, the reimbursement asset is required to be recognised as a separate asset and the accounting policy for this has been summarised in Note 1(l).

(l) Portable long service leave scheme receivable

Southern Stay is a Participant Employer of the Portable Long Service Leave Scheme (PLSLS). As a Participant Employer, Southern Stay contributes an quarterly levy to PLSLS. The quarterly levy amount is equivalent to 1.65% of the time worked and ordinary wages paid to their employees. Pursuant to Portable Long Service Leave Regulations 2020, the PLSLS has an obligation to Participant Employers to pay from the Scheme, benefits to them as a reimbursement for long service leave paid or payable to their employees. In accordance with the Scheme Rules, the Participant Employers remain legally responsible for long service leave obligations.

Notwithstanding, in accordance with Accounting Standards, given the existence of the Scheme and the rules of the Scheme, where the long service leave obligation will be reimbursed by the Scheme, a reimbursement asset shall be recognised when and only when the reimbursement is virtually certain. Accounting standards specifically require the reimbursement to be treated as a separate asset that shall not exceed the value of the provision. Expected future receipts are discounted using Department of Treasury and Finance wage inflation and discount rates at the reporting date that match, as closely as possible, the estimated future cash inflows with the same probability factors used in the long service leave liability recognition.

(m) Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. Valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

(n) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables and other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable.

(o) Leases

At inception of a contract, the Association assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and corresponding lease liability are recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease at the commencement of the lease. If this rate cannot be readily determined, the Association uses the incremental borrowing rate.

The incremental borrowing rate depends on the term, currency and start date of the lease and is determined based on a series of inputs including: the risk-free rate based on government bond rates, property type etc.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentive;
- variable lease payments that depend on an index or rate, initially measured using the index or the rate at the commencement date;
- the amount expected to be payable by the lessee under the residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably retain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The lease liability is presented as a separate line in the statement of financial position.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

(o) Leases (Cont.)

The Entity remeasures the lease liability (and makes a corresponding adjustment to the related right-of-use asset) whenever:

- The lease term has changed or there is a significant event or change in circumstances resulting in a change in the assessment of exercise of a purchase option, in which case the lease liability is remeasured by discounting the revised lease payments using a revised discount rate
- The lease payments change due to changes in an index or rate or a change in expected payment under a guaranteed residual value, in which cases the lease liability is remeasured by discounting the revised lease payments using an unchanged discount rate (unless the lease payments change is due to a change in a floating interest rate, in which case a revised discount rate is used)
- A lease contract is modified and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

The Association did make such adjustments during the periods presented. Refer note 10.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term of useful life of the underlying asset (4.5-7 years), whichever is the shortest. Where lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Association anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

The right-of-use assets are presented as a separate line in the statement of financial position.

The Association applies AASB 136 Impairment of Assets to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the 'Property, plant and equipment' policy.

(p) Leases at significantly below-market terms and conditions (concessionary leases)

Leases that have significantly below-market terms and conditions principally to enable the organisation to further its objectives (peppercorn leases) measure the right-of-use assets at initial recognition at fair value (based on AASB 13 Fair Value Measurement), the lease liability per AASB 16 and the difference to be accounted as income upfront.

(q) New accounting standards and interpretations not yet mandatory or early adopted

As at 30 June 2023, the following standards and interpretations had been issued by the AASB but were not yet effective. They become effective for the first financial statements for reporting periods commencing after the stated operative dates as detailed in the table below. Southern Stay has not and does not intend to adopt these standards early.

Standard / Interpretation	Applicable for reporting periods beginning on	Impact on the Annual Statements
AASB 17: Insurance Contracts	Reporting periods on or after 1 July 2026	Adoption of this standard is not expected to have a material impact
AASB 2020-1: Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current	Reporting periods on or after 1 January 2023	Adoption of this standard is not expected to have a material impact
AASB 2022-5: Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback	Reporting periods beginning on or after 1 January 2024.	Adoption of this standard is not expected to have a material impact
AASB 2022-6: Amendments to Australian Accounting Standards – Non-Current Liabilities with Covenants	Reporting periods beginning on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact
AASB 2022-8: Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments	Reporting periods beginning on or after 1 July 2026	Adoption of this standard is not expected to have a material impact
AASB 2022-9: Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector	Reporting periods beginning on or after 1 July 2026	Adoption of this standard is not expected to have a material impact
AASB 2022-10: Amendments to Australian Accounting standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities	Reporting periods beginning on or after 1 January 2024	Adoption of this standard is not expected to have a material impact

	2023 \$	2022 \$
Note 2: Revenue - operating activities		
Client income	742,082	748,351
NDIS funding	17,865,437	17,869,634
	<u>18,607,519</u>	<u>18,617,985</u>
Government grants include funding per the NDIA guidelines for identified service types e.g. supported independent living, individual & social supports, short term accommodation etc.		
Note 3: Revenue - other		
Interest	220,376	59,506
Donations	14,093	26,645
Profit on disposal of plant & equipment	66,070	122,267
Other income	204,849	194,049
	<u>505,388</u>	<u>402,467</u>
Note 4: Depreciation and amortisation		
Buildings	137,240	109,391
Plant & equipment	59,742	60,689
Motor vehicles	205,227	197,481
Furniture and fittings	16,160	13,883
Leasehold improvements	5,548	4,050
Right of use asset	168,594	134,370
	<u>592,511</u>	<u>519,864</u>
Note 5: Cash and cash equivalents		
Cash at bank	2,088,140	5,951,892
Petty cash	490	1,110
Debit cards	400	398
	<u>2,089,030</u>	<u>5,953,400</u>
Note 6: Financial assets		
Term deposits > 3 months maturity	<u>5,138,540</u>	<u>5,123,296</u>

	2023 \$	2022 \$
Note 7: Trade and other receivables		
Trade debtors	109,932	35,937
Provision for impaired receivables	(5,088)	(2,619)
Sundry debtors	1,611,681	2,091,330
Bond receiveable	1,000	1,000
Accrued interest	146,462	11,959
	<u>1,863,987</u>	<u>2,137,607</u>
Note 8: Other assets		
<i>Current</i>		
Prepayments	198,241	121,618
Portability long service leave scheme - reimbursement	281,140	-
	<u>479,381</u>	<u>121,618</u>
Note 9: Property, plant & equipment		
Land- fair value	(1) 1,941,375	1,941,375
Building- fair value	(1) 7,318,005	4,537,573
Less accumulated depreciation	-	(313,346)
Less government equity (Loyola Avenue)	(350,000)	(190,593)
	<u>8,909,380</u>	<u>5,975,009</u>
Motor vehicles	1,697,452	1,457,085
Less accumulated depreciation	(1,031,699)	(941,278)
	<u>665,752</u>	<u>515,807</u>
Furniture and fittings	234,128	198,701
Less accumulated depreciation	(172,239)	(156,079)
	<u>61,889</u>	<u>42,622</u>
Plant and equipment	811,171	687,785
Less accumulated depreciation	(654,576)	(594,834)
	<u>156,596</u>	<u>92,950</u>
Leasehold improvements	34,677	21,748
Less accumulated depreciation	(16,142)	(10,594)
	<u>18,534</u>	<u>11,155</u>
Work in progress	(2) 3,784,867	1,347,875
	<u>13,597,018</u>	<u>7,985,418</u>

Note 9: Property, plant & equipment (Cont.)

2023	Land & Buildings	Motor vehicles	Furniture and fittings	Plant and equipment	Leasehold improvements	Work in progress	TOTAL
Opening bookvalue	5,975,009	515,807	42,622	92,950	11,155	1,347,875	7,985,418
Additions	31,071	357,102	35,427	123,388	12,927	4,151,079	4,710,994
Disposals	-	(1,930)	-	-	-	-	(1,930)
Depreciation	(137,240)	(205,227)	(16,160)	(59,742)	(5,548)	-	(423,917)
Transfer WIP completed	1,714,087	-	-	-	-	(1,714,087)	-
Less government equity (Loyola Avenue)	(159,407)	-	-	-	-	-	(159,407)
Revaluation	1,485,860	-	-	-	-	-	1,485,860
Closing bookvalue	8,909,380	665,752	61,889	156,596	18,534	3,784,867	13,597,018

Note 9: Property, plant & equipment (Cont.)

(1) - Land and buildings have been revalued to fair value by Preston Rowe Pateron (a qualified independent valuer) on 1st December 2022 using market value or depreciated replacement cost depending on the nature of the property. Valuation effect as 30 June 2023. There has been no change to the valuation technique during the year.

(2) Work in progress as at 30 June, 2023

i) Timor Street Project - The Association acquired land & buildings at 235 Timor Street as part of the "Timor Street Project Plan" for the development of office and activity space for staff and participants.	3,752,419	340,616
ii) Develop a risk reporting framework through CAMMS	32,448	-
iii) Scoresby Street building project	-	1,007,259
	3,784,867	1,347,875

Note 10: Right of use asset

Leased buildings	846,376	537,205
Accumulated depreciation	(380,574)	(211,980)
Total Right-of-use assets	465,802	325,225

Movements in carrying amounts:

Leased buildings:

Opening balance	325,225	462,874
Additional leases recognised	143,898	-
Change in lease term	138,557	-
Changes in CPI rates	26,716	(3,279)
Amortisation expense	(168,594)	(134,370)
Net carrying amount	465,802	325,225

Note 11: Trade and other payables

Accounts payable	119,509	217,326
Accrued expenses	343,420	160,471
GST/PAYG	(4,763)	128,470
Credit cards	15,475	17,341
Income in advance	43,759	29,269
SWCU-Christmas club	92,048	63,690
	609,449	616,566

Southern Stay Disability Services Inc.
Notes to the Financial Statements
For the year ended 30 June 2023

	2023 \$	2022 \$
Note 12: Employee benefits		
<i>Current</i>		
Annual leave	1,022,145	1,041,729
Long service leave	1,472,385	1,243,584
	<u>2,494,530</u>	<u>2,285,313</u>
<i>Non-current</i>		
Long service leave	<u>197,885</u>	<u>75,389</u>
	<u>2,692,415</u>	<u>2,360,702</u>
Note 13: Contingent liabilities		
The incorporated association had no contingent liabilities as at 30 June 2023. (2022 - nil)		
Note 14: Short term lease commitments		
Short term lease commitments		
- no later than 12 months	<u>1,267</u>	<u>1,217</u>
Note 15: Capital commitments		
Commitment payments		
- no later than 12 months	<u>12,480</u>	<u>4,028,405</u>

Note 16: Events after the reporting year

Timor Street Building Project will commence later in 2024 with building construction to commence by June 2024. The project aims to develop a Warrnambool based Independent Living Skills Centre for people with a disability to develop living skills, increase community participation and achieve personal goals and also provide a dynamic, welcoming and accessible office space for Southern Stay staff.

No other matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years. (2022 - no matter identified)

Southern Stay Disability Services Inc.
Notes to the Financial Statements
For the year ended 30 June 2023

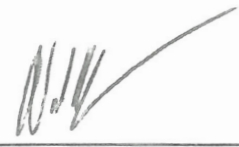
	2023 \$	2022 \$
Note 17: Related party transactions		
Aggregate key management personnel compensation	<u>502,125</u>	<u>-</u>
Note 18: Reconciliation of cash flows from operating activities		
Net result for year	164,583	1,450,695
Non-cash flows in profit		
Depreciation and amortisation	592,511	519,864
Interest for finance lease	36,088	18,106
Profit/(Loss) on sale of fixed assets	(66,071)	(122,268)
Changes in assets & liabilities:		
(Increase)/Decrease in other assets	(357,775)	(38,524)
(Increase)/Decrease in receivables	273,620	(678,324)
Increase/(Decrease) in payables	(7,111)	(20,824)
Increase/(Decrease) in employee benefits	331,713	287,172
Net Cash provided by operating activities	<u>967,558</u>	<u>1,415,897</u>



In the opinion of the Board Members the financial report, comprising the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flow and notes to the financial report:

1. the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and Associations Incorporation Reform Act 2012;
2. the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
3. association's financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
4. there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Board Members and is signed for and on behalf of the Board by:


Board Member


Board Member

Dated in Warrnambool this 21st day of September 2023.

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF SOUTHERN STAY DISABILITY SERVICES INC.

Opinion

We have audited the financial report of Southern Stay Disability Services Inc., which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity, and the cash flow statement for the period then ended, and notes to the financial statements, including a summary of significant accounting policies and statement by the board.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Southern Stay Disability Services Inc. as at 30 June 2023, and its financial performance and its cash flows for the period then ended in accordance with the financial reporting requirements of the *Associations Incorporation Reform Act 2012* and the *Australian Charities and Not-For-Profits Commission Act 2012*.

Basis of 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 Southern Stay Disability Services Inc. 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, and we have fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report is prepared to assist Southern Stay Disability Services Inc. in complying with the to meet the requirements of the *Associations Incorporation Reform Act (Vic) 2012* and the *Australian Charities and Not-For-Profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the financial report in accordance with the requirements of the *Associations Incorporation Reform Act (Vic) 2012* and the *Australian Charities and Not-For-Profits Commission Act 2012* and for such internal control as management determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Southern Stay Disability Services Inc.'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 management either intends to liquidate the Southern Stay Disability Services Inc. or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Southern Stay Disability Services Inc.'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 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 Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to 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 Southern Stay Disability Services Inc.'s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 Southern Stay Disability Services Inc.'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 Southern Stay Disability Services Inc. to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

A handwritten signature in dark ink, appearing to read 'N.L. McLean'.

MCLAREN HUNT
AUDIT AND ASSURANCE

A handwritten signature in dark ink, appearing to read 'N.L. McLean'.

N.L. McLEAN
PARTNER

Dated at Warrnambool; 21 September 2023

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Your Registered NDIS Provider

choice

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